

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT

MONTH OF JULY 2023

ATTACHMENT A
ERM DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202307

Team: Resource Accounting

Last Saved by: Jennifer Hossack

Last Update: 08/04/2023 12:20 PM

Type: C

Submitted by: Jennifer Hossack

Approval Requested: 08/04/2023 1:54 PM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	3,587,341.00	0.00	Current Year ERM (2023)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	3,587,341.00	Current Year ERM Deferral Expense (2023)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	14,805.00	0.00	Current Year ERM Interest Accrual (2023)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	14,805.00	Current Year ERM Interest Inc (2023)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	604,782.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	604,782.00	0.00	Monthly Amortization beginning July 2023
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	107,228.00	Interest Income on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	107,228.00	0.00	Interest Income
90	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	4,587,764.00	Transfer balance from 182350
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	4,587,764.00	0.00	Transfer balance to 182352
110	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	310,173.00	0.00	Solar Select Deferral
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	310,173.00	Reg Asset ERM Solar Select
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	10,030.00	0.00	Interest Expense on Pending Balance Solar Select
140	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	10,030.00	Interest Expense on Pending Balance Solar Select

Avista Corporation Journal Entry

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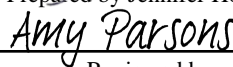
Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
150	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	990,053.00	Transfer balance from 254303 to 182352
160	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	990,053.00	0.00	Transfer balance from 254303 to 182352
170	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	38,826,815.00	0.00	Transfer balance from 186290 to 182352
180	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	0.00	38,826,815.00	Transfer balance from 186290 to 182352
Totals:						49,038,991.00	49,038,991.00	

Explanation:

Record current month deferred power supply costs, and interest per WA accounting order.

 Prepared by Jennifer Hossack	<u>08/04/23</u> Date
 Reviewed by	<u>8/4/23</u> Date
Approved for Entry Corporate Accounting use Only	<u> </u> Date

Avista Corp. - Resource Accounting
 Washington Energy Recovery Mechanism (ERM) Current Year Deferral

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

watch interest (-) Balance Int Exp 431600 ED WA
 watch interest (+) Balance Int Exp 419600 ED WA

Jan-June Interest Rate	0.31534%
Jul-Dec Interest Rate	0.33337%

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									38,105,837		
1/31/2023	38,105,837	(38,105,837)	876,101		1,381		876,101	877,482	877,482	0.00	
2/28/2023	876,101		4,722,187		10,208		5,598,288	5,609,877	5,609,877	0.00	
3/31/2023	5,598,288		2,679,353		21,878		8,277,641	8,311,108	8,311,108	0.00	
4/30/2023	8,277,641		4,293,693		32,873		12,571,334	12,637,674	12,637,674	0.00	
5/31/2023	12,571,334		(8,281,992)		26,584		4,289,342	4,382,266	4,382,266	0.00	
6/30/2023	4,289,342		(1,745,799)		10,773		2,543,543	2,647,240	2,647,240	0.00	
7/31/2023	2,647,240		3,587,341		14,805		6,234,581	6,249,386	2,647,240	(3,602,146.00)	
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry	Debit	Credit	
557280 ED WA		3,587,341	Deferred Power Supply Expense
186280 ED WA	3,587,341	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		14,805	Interest Inc Energy Deferrals
186280 ED WA	14,805	-	Regulatory Asset ERM Deferred Current Year

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral - Approved for Rebate Balance

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Jan-June Interest Rate	0.31534%
Jul-Dec Interest Rate	0.33337%

Account 182352 Use new FIT rate from Kaylene

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									(767,326)		
1/31/2023	(767,326)				(2,420)		(767,326)	(769,746)	(769,746)	0.00	
2/28/2023	(767,326)				(2,420)		(767,326)	(772,166)	(772,166)	0.00	
3/31/2023	(767,326)	0			(2,420)		(767,326)	(774,586)	(774,586)	0.00	
4/30/2023	(767,326)				(2,420)		(767,326)	(777,006)	(777,006)	0.00	
5/31/2023	(767,326)				(2,420)		(767,326)	(779,426)	(779,426)	0.00	
6/30/2023	(767,326)				(2,420)		(767,326)	(781,846)	(781,846)	0.00	
7/31/2023	(781,846)	33,248,998	(604,782)		107,228		31,862,370	31,969,598	(781,846)	(32,751,444.00)	
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry:			
	Debit	Credit	
182352 ED WA		604,782	WA ERM Deferral-Approved for Rebate
557290 ED WA	604,782		WA ERM Amortization
419600 ED WA		107,228	Interest Income Energy Deferrals
182352 ED WA	107,228		WA ERM Deferral-Approved for Rebate

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Jan-June Interest Rate	0.31534%
Jul-Dec Interest Rate	0.33337%

Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									(4,502,576)		
1/31/2023	(4,502,576)		0		(14,198)		(4,502,576)	(4,516,774)	(4,516,774)	0.00	
2/28/2023	(4,502,576)		0		(14,198)		(4,502,576)	(4,530,972)	(4,530,972)	0.00	
3/31/2023	(4,502,576)		0		(14,198)		(4,502,576)	(4,545,170)	(4,545,170)	0.00	
4/30/2023	(4,502,576)		0		(14,198)		(4,502,576)	(4,559,368)	(4,559,368)	0.00	
5/31/2023	(4,502,576)		0		(14,198)		(4,502,576)	(4,573,566)	(4,573,566)	0.00	
6/30/2023	(4,502,576)		0		(14,198)		(4,502,576)	(4,587,764)	(4,587,764)	0.00	
7/31/2023	(4,587,764)	4,587,764	0		0		0	0	(4,587,764)	(4,587,764.00)	
8/31/2023			0								
9/30/2023		0	0								
10/31/2023			0								
11/30/2023			0								
12/31/2023			0								

Entry:

	Debit	Credit	
182352 ED WA		4,587,764.00	Transfer Balance from 182350 to 182352
182350 ED WA	4,587,764.00		Transfer balance from 182350 to 182352

Avista Corp. - Resource Accounting
Washington Energy Recovery Mechanism (ERM) Pending Solar Select

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Jan-June Interest Rate	0.31534%
Jul-Dec Interest Rate	0.33337%

Account 186295

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									(2,306,640)		
1/31/2023	(2,306,640)	0	(108,940)		(7,446)		(2,415,580)	(2,423,026)	(2,423,026)	0.00	
2/28/2023	(2,415,580)	0	(90,957)		(7,761)		(2,506,537)	(2,521,744)	(2,521,744)	0.00	
3/31/2023	(2,506,537)		(121,930)		(8,096)		(2,628,467)	(2,651,770)	(2,651,770)	0.00	
4/30/2023	(2,628,467)		(144,710)		(8,517)		(2,773,177)	(2,804,997)	(2,804,997)	0.00	
5/31/2023	(2,773,177)		40,853		(8,681)		(2,732,324)	(2,772,825)	(2,772,825)	0.00	
6/30/2023	(2,732,324)		(71,909)		(8,729)		(2,804,233)	(2,853,463)	(2,853,463)	0.00	
7/31/2023	(2,853,463)		(310,173)		(10,030)		(3,163,636)	(3,173,666)	(2,853,463)	320,203.00	
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry:	Debit	Credit	
557175 ED WA	310,173	0	Solar Select Deferral
186295 ED WA	0	310,173	Reg Asset ERM Solar Select
431600 ED WA	10,030		Interest Expense on Pending Balance
186295 ED WA		10,030	Interest Expense on Pending Balance

**Avista Corp. - Resource Accounting
 Washington Energy Recovery Mechanism (ERM)**

Changes Semiannually on January 1 and July 1

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The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Jan-June Interest Rate	0.31534%
Jul-Dec Interest Rate	0.33337%

Account 254303

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									(971,669)		
1/31/2023	(971,669)	0			(3,064.06)		(971,669)	(974,733)	(974,733)	0.00	
2/28/2023	(971,669)				(3,064.06)		(971,669)	(977,797)	(977,797)	0.00	
3/31/2023	(971,669)				(3,064.06)		(971,669)	(980,861)	(980,861)	0.00	
4/30/2023	(971,669)				(3,064.06)		(971,669)	(983,925)	(983,925)	0.00	
5/31/2023	(971,669)				(3,064.06)		(971,669)	(986,989)	(986,989)	0.00	
6/30/2023	(971,669)				(3,064.06)		(971,669)	(990,053)	(990,053)	0.00	
7/31/2023	(990,053)	990,053			-		-	0	(990,053.48)	(990,053.48)	
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry:			
	Debit	Credit	
182352 ED WA		990,053.00	Transfer from Account 254303 to 182352
254303 ED WA	990,053.00		Transfer from Account 254303 to 182352
431600 ED WA			Interest Expense on Pending Balance
254303 ED WA		-	Interest Expense on Pending Balance

Avista Corp. - Resource Accounting
Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2022

Changes Semiannually on January 1 and July 1

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The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Jan-June Interest Rate	0.31534%
Jul-Dec Interest Rate	0.33337%

Account 186290

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2022									0		
1/31/2023	0	38,105,837			120,163		38,105,837	38,226,000	38,226,000	0.00	
2/28/2023	38,105,837	0			120,163		38,105,837	38,346,163	38,346,163	0.00	
3/31/2023	38,105,837				120,163		38,105,837	38,466,326	38,466,326	0.00	
4/30/2023	38,105,837				120,163		38,105,837	38,586,489	38,586,489	0.00	
5/31/2023	38,105,837				120,163		38,105,837	38,706,652	38,706,652	0.00	
6/30/2023	38,105,837				120,163		38,105,837	38,826,815	38,826,815	0.00	
7/31/2023	38,826,815	(38,826,815)			0		0	0	38,826,815	38,826,815.00	
8/31/2023											
9/30/2023					0						
10/31/2023											
11/30/2023											
12/31/2023											

Entry:			
	Debit	Credit	
186290 ED WA	-	38,826,815	Balance Transfer from 186290 to 182352
182352 ED WA	38,826,815	-	Balance Transfer from 186290 to 182352
419600 ED WA			Interest Income on Pending Balance
186290 ED WA	-		Interest Income on Pending Balance

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.

WASHINGTON ACTUALS		TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
1	555 Purchased Power	\$113,822,689	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$16,958,915	\$51,808	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$144,510,222)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$26,000,202)	(\$108,991)	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$24,653,704	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$2,967,639	\$4,637,531	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$52,895,962	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,841	\$10,398,260	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$20,002,185)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	(\$2,725,725)	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$11,754,676	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$1,585,031	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$1,597,851	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$120,516	\$63,473	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$40,212,475	(\$1,056,977)	\$19,897,825	\$15,185,883	\$12,466,439	(\$11,649,139)	\$508,344	\$4,917,283	(\$57,183)	\$0	\$0	\$0	\$0
	AUTHORIZED NET EXPENSE-SYSTEM	Total through July	Jan/23	Feb/23	Mar/23	Apr/23	May/23	Jun/23	Jul/23	Aug/23	Sep/23	Oct/23	Nov/23	Dec/23
9	555 Purchased Power	\$70,085,791	\$10,909,605	\$10,995,181	\$10,412,037	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
10	447 Sale for Resale	(\$75,376,063)	(\$11,577,159)	(\$5,583,769)	(\$9,185,147)	(\$10,604,610)	(\$8,951,313)	(\$8,347,942)	(\$21,126,123)	(\$14,517,520)	(\$15,009,739)	(\$8,474,115)	(\$9,244,965)	(\$12,490,906)
11	501 Thermal Fuel	\$18,955,757	\$3,236,256	\$2,878,737	\$3,312,780	\$2,759,153	\$1,777,307	\$1,755,635	\$3,235,889	\$3,324,844	\$2,860,323	\$2,585,390	\$2,627,097	\$2,731,887
12	547 CT Fuel	\$55,910,019	\$13,985,651	\$10,036,695	\$9,967,611	\$6,211,428	\$3,488,492	\$3,457,790	\$8,762,352	\$11,217,256	\$10,404,420	\$7,830,708	\$10,606,561	\$13,110,257
13	456 Transmission Revenue	(\$17,950,643)	(\$2,186,051)	(\$2,470,459)	(\$2,347,669)	(\$2,363,352)	(\$2,573,430)	(\$2,900,958)	(\$3,108,724)	(\$3,126,996)	(\$2,830,431)	(\$2,581,820)	(\$2,333,303)	(\$2,383,151)
14	565 Transmission Expense	\$10,416,525	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075
15	557 Broker Fees - Other Expenses	\$351,358	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
16	456 Other Revenue	(\$3,678,309)	(\$517,006)	(\$570,480)	(\$672,012)	(\$362,576)	(\$529,059)	(\$529,828)	(\$497,348)	(\$487,983)	(\$512,279)	(\$514,489)	(\$597,071)	(\$517,995)
17	Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Authorized Net Expense	\$58,714,435	\$15,389,565	\$16,824,174	\$13,025,869	\$7,353,377	\$4,103,436	\$4,196,953	(\$2,178,939)	\$7,951,735	\$5,364,760	\$10,672,809	\$13,001,452	\$12,137,183
19	Actual - Authorized Net Expense	(\$18,444,777)	(\$16,446,542)	\$3,073,651	\$2,160,014	\$5,113,062	(\$15,752,575)	(\$3,688,609)	\$7,096,222	(\$8,008,918)				
20	Resource Optimization - Subtotal	\$40,726,682	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090	\$518,607	\$210,313	\$0				
21	Adjusted Net Expense	\$22,281,905	\$10,512,817	\$9,483,766	\$4,818,993	\$7,319,281	(\$13,989,485)	(\$3,170,002)	\$7,306,535	(\$8,008,918)	\$0	\$0	\$0	\$0
22	Washington Allocation		65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%	65.54%
23	Washington Share	\$14,603,561	\$6,890,100	\$6,215,660	\$3,158,368	\$4,797,057	(\$9,168,708)	(\$2,077,619)	\$4,788,703	(\$5,249,045)	\$0	\$0	\$0	\$0
24	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$1,122,925)	(\$1,137,899)	\$919,126	(\$181,309)	(\$26,288)	(\$33,505)	(\$264,521)	(\$398,529)					
26	Net Power Cost (+) Surcharge (-) Rebate	\$13,480,636	\$5,752,201	\$7,134,786	\$2,977,059	\$4,770,769	(\$9,202,213)	(\$2,342,140)	\$4,390,174	#VALUE!				
28	Cumulative Balance		\$5,752,201	\$12,886,987	\$15,864,046	\$20,634,815	\$11,432,602	\$9,090,462	\$13,480,636	#VALUE!				
	Deferral Amount, Cumulative (Customer)		\$876,101	\$5,598,288	\$8,277,641	\$12,571,334	\$4,289,342	\$2,545,231	\$6,132,572	#VALUE!				
	Deferral Amount, Monthly Entry		\$876,101	\$4,722,187	\$2,679,353	\$4,293,693	(\$8,281,992)	(\$1,744,111)	\$3,587,341	#VALUE!				
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$6,132,572)	(\$876,101)	(\$4,722,187)	(\$2,679,353)	(\$4,293,693)	\$8,281,992	\$1,744,111	(\$3,587,341)	#VALUE!				
	Company Band Gross Margin Impact, Cumulative		\$4,876,100	\$7,288,699	\$7,586,405	\$8,063,481	\$7,143,260	\$6,545,231	\$7,348,064	#VALUE!				

Avista Corp. - Resource Accounting
WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.	TOTAL	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
41 TOTAL NET EXPENSE	\$46,862,133	(\$197,355)	\$20,758,834	\$16,069,425	\$13,696,809	(\$10,594,244)	\$1,191,343	\$5,994,504	(\$57,183)	\$0	\$0	\$0	\$0
		202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312
456 TRANSMISSION REVENUE													
42 456100 ED AN	(\$16,610,986)	(\$2,387,376)	(\$2,271,058)	(\$2,223,856)	(\$3,083,286)	(\$2,335,075)	(\$2,068,609)	(\$2,241,726)	\$0	\$0	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement	(\$539,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0
46 456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 456030 ED AN - Clearwater Trans	(\$962,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	\$0	\$0	\$0	\$0	\$0
48 456130 ED AN - Ancillary Services Revenue	(\$706,202)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	(\$100,428)	\$0	\$0	\$0	\$0	\$0
49 456017 ED AN - Low Voltage	(\$70,441)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage	(\$74,998)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	\$0	\$0	\$0	\$0	\$0
51 456705 ED AN - Low Voltage	(\$1,038,058)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0
52 Total 456 Transmission Revenue	(\$20,002,185)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	(\$2,725,725)	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE													
53 565000 ED AN	\$11,722,924	\$1,747,250	\$1,715,365	\$1,633,370	\$1,778,886	\$1,531,891	\$1,735,667	\$1,580,495	\$0	\$0	\$0	\$0	\$0
54 565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 565710 ED AN	\$31,752	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0
56 Total 565 Transmission Expense	\$11,754,676	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$1,585,031	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees													
57 557170 ED AN	\$593,483	\$17,852	\$92,581	\$106,305	\$96,579	\$100,538	\$108,589	\$71,039	\$0	\$0	\$0	\$0	\$0
58 557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 557165 ED AN	\$656,616	\$257,894	\$100,153	\$74,859	\$123,239	\$105,123	\$7,750	(\$12,402)	\$0	\$0	\$0	\$0	\$0
60 557167 ED AN	\$319,000	\$0	\$0	\$0	\$319,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61 557018 ED AN	\$28,752	\$3,672	\$3,321	\$3,728	\$4,266	\$4,752	\$4,177	\$4,836	\$0	\$0	\$0	\$0	\$0
62 Total 557 ED AN Broker & Related Fees	\$1,597,851	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$120,516	\$63,473	\$0	\$0	\$0	\$0	\$0
Other Purchases and Sales													
63 Econ Dispatch-557010	(\$27,895,114)	(\$28,584,434)	(\$37,226)	\$1,063,202	(\$2,629,910)	\$494,694	\$936,830	\$861,730	\$0	\$0	\$0	\$0	\$0
64 Econ Dispatch-557150	\$24,377,625	\$24,469,018	\$1,400,792	(\$3,101,398)	\$2,091,955	\$3,251,055	(\$1,354,306)	(\$2,379,491)	\$0	\$0	\$0	\$0	\$0
65 Gas Bookouts-557700	\$2,136,335	\$71,250	\$789,550	\$102,650	\$76,074	\$281,009	\$84,374	\$731,428	\$0	\$0	\$0	\$0	\$0
66 Gas Bookouts-557711	(\$2,136,335)	(\$71,250)	(\$789,550)	(\$102,650)	(\$76,074)	(\$281,009)	(\$84,374)	(\$731,428)	\$0	\$0	\$0	\$0	\$0
67 Intraco Thermal Gas-557730	\$16,665,900	\$3,486,891	\$440,772	\$2,439,435	\$1,501,289	\$2,157,756	\$2,316,818	\$4,322,939	\$0	\$0	\$0	\$0	\$0
68 Fuel DispatchFin -456010	\$50,223,370	\$34,644,709	\$8,018,745	\$2,851,031	\$2,611,275	\$813,905	\$383,775	\$899,930	\$0	\$0	\$0	\$0	\$0
69 Fuel Dispatch-456015	(\$18,679,644)	(\$6,965,680)	(\$2,359,199)	(\$478,369)	(\$773,270)	(\$3,928,252)	(\$1,239,417)	(\$2,935,457)	\$0	\$0	\$0	\$0	\$0
70 Other Elec Rev - Extraction Plant Cr - 456018	(\$168,919)	(\$12,464)	(\$34,302)	(\$35,362)	(\$39,816)	(\$23,087)	(\$5,171)	(\$18,717)	\$0	\$0	\$0	\$0	\$0
71 Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72 Intraco Thermal Gas-456730	(\$3,797,516)	(\$78,775)	(\$1,019,550)	(\$79,712)	(\$555,510)	(\$1,003,031)	(\$520,043)	(\$540,895)	\$0	\$0	\$0	\$0	\$0
73 Fuel Bookouts-456711	\$1,405,784	\$394,900	\$44,600	\$23,400	\$39,091	\$149,750	\$37,663	\$716,380	\$0	\$0	\$0	\$0	\$0
74 Fuel Bookouts-456720	(\$1,405,784)	(\$394,900)	(\$44,600)	(\$23,400)	(\$39,091)	(\$149,750)	(\$37,663)	(\$716,380)	\$0	\$0	\$0	\$0	\$0
75 Other Purchases and Sales Subtotal	\$40,725,702	\$26,959,265	\$6,410,032	\$2,658,827	\$2,206,013	\$1,763,040	\$518,486	\$210,039	\$0	\$0	\$0	\$0	\$0
76 Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77 Misc. Power Exp. Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$980	\$94	\$83	\$152	\$206	\$50	\$121	\$274	\$0	\$0	\$0	\$0	\$0
80 Wind REC Subtotal	\$980	\$94	\$83	\$152	\$206	\$50	\$121	\$274	\$0	\$0	\$0	\$0	\$0
81 WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85 Net Resource Optimization	\$40,726,682	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090	\$518,607	\$210,313	\$0				
86 Adjusted Actual Net Expense	\$80,939,157	\$25,902,382	\$26,307,940	\$17,844,862	\$14,672,658	(\$9,886,049)	\$1,026,951	\$5,127,596	(\$57,183)				

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2023

Retail Sales - MWh	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	YTD
Total Billed Sales	654,379	430,809	574,354	432,286	439,756	433,962	481,129	-	-	-	-	-	3,446,675
Deduct Prior Month Unbilled	(332,886)	(295,162)	(259,208)	(196,604)	(190,424)	(184,152)	(197,396)	-	-	-	-	-	(1,655,832)
Add Current Month Unbilled	295,162	259,208	196,604	190,424	184,152	197,396	230,416	-	-	-	-	-	1,553,362
Total Retail Sales	616,655	394,855	511,750	426,106	433,484	447,206	514,149	-	-	-	-	-	3,344,205
Test Year Retail Sales	525,841	468,209	497,280	424,008	430,810	426,095	482,343	496,837	422,137	448,917	469,061	544,515	3,254,586
Difference from Test Year	90,814	(73,354)	14,470	2,098	2,674	21,111	31,806						89,619
Production Rate - \$/MWh	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	\$12.53	
Total Revenue Credit - \$	\$1,137,899	(\$919,126)	\$181,309	\$26,288	\$33,505	\$264,521	\$398,529	\$0	\$0	\$0	\$0	\$0	\$1,122,925

	<u>Jan-23</u>	<u>Feb-23</u>	<u>Mar-23</u>	<u>Apr-23</u>	<u>May-23</u>	<u>Jun-23</u>	<u>Jul-23</u>	<u>Aug-23</u>	<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>
Expenses												
=Capital X11.05%/12 (Updated for 2023)	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ 12,718.52	\$ -	\$ -	\$ -	\$ -	\$ -
=Power Supply Credit X Mwh (28.27 for 2023)	34,121.89	56,144.22	82,463.59	104,005.33	144,940.29	145,279.53	167,980.34					
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$4,422	\$5,532	\$6,530	\$7,362	\$10,378	\$9,689	\$9,225	\$0	\$0	\$0	\$0	\$0
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Revenue												
=Mwh X Customer Sales Amt (\$52.71)	63,620.97	104,682.06	153,755.07	193,920.09	270,244.17	270,876.69	313,202.82					
=Value of Power (Powerdex Price)	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$0	\$0	\$0	\$0	\$0
=REC Sales (\$0) for 2023	-	-	-	-	-	-	-	-	-	-	-	-
Project Costs:												
02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10					
02806529 - Lind Interconnect Solar Distribution	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82					
02806530 - Lind Interconnect Solar Communication	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37					
	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	-	-	-	-	-
Revenue												
Customer Sales	\$63,621	\$104,682	\$153,755	\$193,920	\$270,244	\$270,877	\$313,203	\$0	\$0	\$0	-	-
Market Value	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$0	\$0	\$0	-	-
Total	\$2,780,105	\$211,030	\$249,028	\$346,529	\$423,973	\$343,307	\$455,923	\$750,315	\$0	\$0	\$0	-
Expense												
PPA Purchase	\$50,827	\$83,630	\$122,835	\$154,923	\$215,898	\$216,403	\$250,218					
Power Supply Rate Credit	\$34,122	\$56,144	\$82,464	\$104,005	\$144,940	\$145,280	\$167,980	\$0	\$0	\$0	\$0	\$0
Interconnection & Integration	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$0	\$0	\$0	\$0	\$0
Integration	\$4,422	\$5,532	\$6,530	\$7,362	\$10,378	\$9,689	\$9,225	\$0	\$0	\$0	\$0	\$0
Program Administration (Actual Charges) 02806591	\$0	\$46	\$51	\$254	\$225	-\$77	\$0					
Total	\$1,972,339	\$102,090	\$158,071	\$224,599	\$279,263	\$384,160	\$384,014	\$440,142	\$0	\$0	\$0	\$0
Net Margin	\$807,766	\$108,940	\$90,957	\$121,930	\$144,710	-\$40,853	\$71,909	\$310,173	\$0	\$0	\$0	\$0

Current Month Journal Entry

Jurisdiction: WA

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01 RESIDENTIAL	2800	01	001	72,531,621	\$7,340,962
	01 RESIDENTIAL	2800	01	002	265,633	\$18,878
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	012	1,594,245	\$261,434
01	01 RESIDENTIAL	2800	01	021	0	
	01 RESIDENTIAL	2800	01	022	849,392	\$81,800
	01 RESIDENTIAL	2800	01	032	430,341	\$49,973
	21 FIRM COMMERCIAL	2800	21	011	18,569,790	\$2,610,469
	21 FIRM COMMERCIAL	2800	21	021	36,973,705	\$3,815,534
	21 FIRM COMMERCIAL	2800	21	025	25,794,817	\$1,948,493
21	21 FIRM COMMERCIAL	2800	21	031	4,255,201	\$444,529
31	31 FIRM- INDUSTRIAL	2800	31	011	121,238	\$16,638
	31 FIRM- INDUSTRIAL	2800	31	021	2,637,868	\$263,281
	31 FIRM-INDUSTRIAL	2800	31	025	26,541,469	\$2,140,795
	31 FIRM-INDUSTRIAL	2800	31	025I	39,314,758	\$2,105,314
	31 FIRM- INDUSTRIAL	2800	31	031	536,069	\$56,298
01 - Summary					75,671,232	\$7,753,046
21 - Summary					85,593,513	\$8,819,025
31 - Summary					69,151,403	\$4,582,326
WA - Summary					230,416,147	\$21,154,397



Revenue By Revenue Class
 Electric

Data Source: Financial Reporting
 Data Updated Daily

State Code: WA

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202307	ED	01	01 RESIDENTIAL	240,500	207,048,175	22,156,054	240,587	1,657,060,065	175,878,337
		21	21 FIRM COMMERCIAL	26,208	187,763,315	21,865,201	26,379	1,250,080,288	144,555,311
		31	31 FIRM- INDUSTRIAL	309	75,065,731	5,059,049	313	500,467,649	34,302,103
		39	39 FIRM-PUMPING-IRRIGATION ONLY	513	9,425,021	861,005	512	26,308,289	2,440,237
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	509	828,822	428,062	501	5,851,845	2,974,493
		80	80 INTERDEPARTMENT REVENUE	103	998,411	114,081	97	6,907,141	788,563
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,330	0	0	26,580
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,496	0	0	268,952
		OD	OD Other Electric Direct	0	0	11,800	0	0	64,900
		ED - Summary				268,142	481,129,475	50,537,079	268,389
202307 - Summary				268,142	481,129,475	50,537,079	268,389	3,446,675,277	361,299,477
Overall - Summary				268,142	481,129,475	50,537,079	268,389	3,446,675,277	361,299,477

For Internal Use Only

Avista Hourly Data 08/03/2023 17:46 PM

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
7/31/2023 H18		16		\$ -
7/31/2023 H19		11		\$ -
7/31/2023 H20		2		\$ -
7/31/2023 H21		0		\$ -
7/31/2023 H22		0		\$ -
7/31/2023 H23		0		\$ -
7/31/2023 H24		0		\$ -
		<u>5942</u>		\$ 247,667.46
				\$ 189,445.00 Powerdex Estimator
				\$ 437,112.46

✓

RUN

7/21/2023 Enter first day of the month that is missing powerdex values
7/31/2023 Click RUN to get data out of Nucleus

	Total with est	Est less actual
Purchase	61,080.63	61,080.63
Sale	1,042,048.25	1,042,048.25
Solar Select		189,445.00

Power Key	Day	Hour	Actual Price	Amount	Formula	Direction	Date and time	Est Price	Adjusted Price with Formula	Total (Amount * Price)	Adj for entered	Actual Price * Volume
277274	7/21/2023	0400	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	21-07-20230400	50	50.00	2,150.00	2,150.00	-
277274	7/21/2023	1000	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	21-07-20231000	60	60.00	2,580.00	2,580.00	-
277274	7/21/2023	1800	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	21-07-20231800	125	125.00	5,375.00	5,375.00	-
277274	7/21/2023	2200	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	21-07-20232200	100	100.00	4,300.00	4,300.00	-
277274	7/22/2023	0200	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-07-20230200	45	45.00	1,935.00	1,935.00	-
277274	7/22/2023	0400	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-07-20230400	40	40.00	1,720.00	1,720.00	-
277274	7/22/2023	0600	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-07-20230600	40	40.00	1,720.00	1,720.00	-
277274	7/22/2023	0700	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-07-20230700	40	40.00	1,720.00	1,720.00	-
277274	7/22/2023	0900	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-07-20230900	50	50.00	2,150.00	2,150.00	-
277274	7/22/2023	2000	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-07-20232000	150	150.00	6,450.00	6,450.00	-
277274	7/22/2023	2400	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-07-20232400	75	75.00	3,225.00	3,225.00	-
277274	7/23/2023	0500	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	23-07-20230500	55	55.00	2,365.00	2,365.00	-
277274	7/23/2023	1600	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	23-07-20231600	150	150.00	6,450.00	6,450.00	-
277274	7/23/2023	2100	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	23-07-20232100	150	150.00	6,450.00	6,450.00	-
277274	7/24/2023	2300	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	24-07-20232300	45	45.00	1,935.00	1,935.00	-
277274	7/25/2023	0400	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	25-07-20230400	35	35.00	1,505.00	1,505.00	-
277274	7/25/2023	2000	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	25-07-20232000	140	140.00	6,020.00	6,020.00	-
277274	7/25/2023	2200	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	25-07-20232200	140	140.00	6,020.00	6,020.00	-
277274	7/26/2023	1300	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	26-07-20231300	80	80.00	3,440.00	3,440.00	-
277274	7/27/2023	1200	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	27-07-20231200	85	85.00	3,655.00	3,655.00	-
277274	7/27/2023	0100	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	27-07-20230100	75	75.00	3,225.00	3,225.00	-
277274	7/28/2023	1400	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	28-07-20231400	80	80.00	3,440.00	3,440.00	-
277274	7/28/2023	1800	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	28-07-20231800	200	200.00	8,600.00	8,600.00	-
277274	7/29/2023	0300	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	29-07-20230300	65	65.00	2,795.00	2,795.00	-
277274	7/29/2023	0500	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	29-07-20230500	65	65.00	2,795.00	2,795.00	-
277274	7/29/2023	0900	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	29-07-20230900	70	70.00	3,010.00	3,010.00	-
277274	7/29/2023	1500	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	29-07-20231500	75	75.00	3,225.00	3,225.00	-
277274	7/29/2023	1800	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	29-07-20231800	90	90.00	3,870.00	3,870.00	-
277274	7/30/2023	0200	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	30-07-20230200	30	30.00	1,290.00	1,290.00	-
277274	7/30/2023	0400	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	30-07-20230400	30	30.00	1,290.00	1,290.00	-
277274	7/30/2023	1400	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	30-07-20231400	60	60.00	2,580.00	2,580.00	-
277274	7/30/2023	1500	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	30-07-20231500	70	70.00	3,010.00	3,010.00	-
277274	7/30/2023	1600	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	30-07-20231600	80	80.00	3,440.00	3,440.00	-
277274	7/31/2023	0100	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	31-07-20230100	50	50.00	2,150.00	2,150.00	-
277274	7/31/2023	1100	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	31-07-20231100	100	100.00	4,300.00	4,300.00	-
277274	7/31/2023	1900	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	31-07-20231900	200	200.00	8,600.00	8,600.00	-
223069	7/27/2023	1300	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	27-07-20231300	90	96.75	96.75	96.75	-
223069	7/27/2023	1700	0	3	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	27-07-20231700	130	139.75	419.25	419.25	-
223068	7/21/2023	0300	0	2	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	21-07-20230300	50	46.25	92.50	92.50	-
223068	7/21/2023	2100	0	1	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	21-07-20232100	125	115.63	115.63	115.63	-
223068	7/23/2023	1900	0	2	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	23-07-20231900	150	138.75	277.50	277.50	-



Power Transaction Register

Profit Center: POWER
 Contract Month: **202307**
 Direction: ALL
 Counterparty: Adams Nielson Solar, LLC
 Term Type: ALL
 Deal Type: ALL
 Company Deal Type Exclusions Maintenance Form?: Y
 EQR Variance Only?: N

AU

PURCHASES

Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
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NON-INTERCOMPANY

Adams Nielson Solar, LLC

POWER											
01	31	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	6,944.000	5,942.000	\$42.110	250,217.62
POWER Total:								6,944.000	5,942.000		250,217.62
STRA Total:								6,944.000	5,942.000		250,217.62
NON-INTERCOMPANY TOTAL:								6,944.000	5,942.000		250,217.62
TOTAL PURCHASES:								6,944.000	5,942.000		250,217.62

Hossack, Jennifer

From: Kennedy, Megan
Sent: Monday, July 31, 2023 9:23 AM
To: Hossack, Jennifer
Cc: Kettner, Cheryl
Subject: RE: Tax Rate 2023

Good Morning!

21% is still the correct rate. 😊

Megan Kennedy, Utility Tax Manager

1411 E Mission Ave MSC-29, Spokane, WA, 99202

P 509.495.8144 | F 509.777.5419

www.myavista.com



From: Hossack, Jennifer <Jennifer.Hossack@avistacorp.com>

Sent: Friday, July 28, 2023 10:35 AM

To: Kennedy, Megan <Megan.Kennedy@avistacorp.com>

Cc: Kettner, Cheryl <cheryl.kettner@avistacorp.com>

Subject: Tax Rate 2023

Hi Megan,

Checking in to make sure the tax rate I am using on the WA ERM calculation has not changed since July. If it has, could you please let me know what the new rate is?

Thanks,
Jenn

AVISTA CORPORATION
 Cost of Long-Term Debt Detail - Washington
 June 30, 2023

Line No.	Description	Coupon Rate	Maturity Date	Settlement Date	Principal Amount	Issuance Costs	SWAP Loss/(Gain)	Discount (Premium)	Loss/Reacq Expenses	Net Proceeds	Yield to Maturity	Principal Outstanding 6/30/2023	Effective Cost	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(g)	(h)	(i)	(j)	(k)	(l)	
1	FMBS - SERIES A	7.530%	5/5/2023	5/6/1993	5,500,000	42,712	-	-	963,011	4,494,277	9.359%	-	-	1
2	FMBS - SERIES A	7.540%	5/5/2023	5/7/1993	1,000,000	7,766	-	-	175,412	816,822	9.375%	-	-	2
3	FMBS - SERIES A	7.180%	8/11/2023	8/12/1993	7,000,000	54,364	-	-	-	6,945,636	7.244%	7,000,000	507,064	3
4	ADVANCE ASSOCIAT	5.064%	6/1/2037	6/3/1997	40,000,000	1,296,086	-	-	(1,769,125)	40,473,039	4.995%	40,000,000	1,998,079	4
5	FMBS - SERIES C	6.370%	6/19/2028	6/19/1998	25,000,000	158,304	-	-	188,649	24,653,047	6.475%	25,000,000	1,618,863	5
6	FMBS - 6.25%	6.250%	12/1/2035	11/17/2005	150,000,000	1,812,935	(4,445,000)	367,500	1,700,376	150,564,188	6.222%	150,000,000	9,332,891	6
7	FMBS - 5.70%	5.700%	7/1/2037	12/15/2006	150,000,000	4,702,304	3,738,000	222,000	-	141,337,696	6.120%	150,000,000	9,179,674	7
8	5.125% SERIES	5.125%	4/1/2022	9/22/2009	250,000,000	2,284,788	(10,776,222)	575,000	2,875,817	255,040,618	4.907%	-	-	8
9	5.55% SERIES	5.550%	12/20/2040	12/20/2010	35,000,000	258,834	-	-	5,263,822	29,477,345	6.788%	35,000,000	2,375,887	9
10	4.45% SERIES	4.450%	12/14/2041	12/14/2011	85,000,000	692,833	10,557,000	-	-	73,750,167	5.340%	85,000,000	4,538,871	10
11	4.23% SERIES	4.230%	11/29/2047	11/30/2012	80,000,000	730,833	18,546,870	-	105,020	60,617,277	5.868%	80,000,000	4,694,533	11
12	4.11% SERIES	4.110%	12/1/2044	12/18/2014	60,000,000	428,205	(5,429,000)	-	-	65,000,795	3.650%	60,000,000	2,190,040	12
13	4.37% SERIES	4.370%	12/1/2045	12/16/2015	100,000,000	590,761	9,383,299	-	-	90,025,940	5.017%	100,000,000	5,016,889	13
14	3.54% SERIES	3.540%	12/1/2051	12/15/2016	175,000,000	1,042,569	53,966,197	-	-	119,991,233	5.598%	175,000,000	9,797,043	14
15	3.91% SERIES	3.910%	12/1/2047	12/14/2017	90,000,000	552,539	8,823,322	-	-	80,624,139	4.550%	90,000,000	4,095,220	15
16	4.35% SERIES	4.350%	6/1/2048	5/22/2018	375,000,000	4,246,448	26,580,102	378,750	-	343,794,700	4.881%	375,000,000	18,303,348	16
17	3.43% SERIES	3.430%	12/1/2049	11/26/2019	180,000,000	1,108,340	13,330,106	-	-	165,561,554	3.885%	180,000,000	6,992,955	17
18	3.07% SERIES	3.070%	9/30/2050	9/30/2020	165,000,000	1,074,990	33,503,119	-	-	130,421,891	4.323%	165,000,000	7,133,634	18
19	2.90% SERIES	2.900%	10/1/2051	9/28/2021	140,000,000	1,074,381	17,244,100	-	-	121,681,519	3.618%	140,000,000	5,065,670	19
20	4.00% SERIES	4.000%	4/1/2052	3/17/2022	400,000,000	4,579,993	17,035,230	-	-	378,384,778	4.323%	400,000,000	17,291,545	20
21	5.66% SERIES	5.660%	4/1/2053	3/29/2023	250,000,000	1,443,849	(7,459,930)	-	-	256,016,081	5.495%	250,000,000	13,738,428	21
22												2,507,000,000	123,870,634	22
23														23
24	Repurchase	2	8.85%	6/5/2028	5/24/2002	10,000,000			(2,228,153)	12,228,153	6.981%		3 -188,084	24
25	Repurchase	2	8.83%	6/5/2028	4/3/2003	10,000,000			(450,769)	10,450,769	8.395%		3 -43,661	25
26	Repurchase	2	8.83%	12/29/2022	3/11/2003	5,000,000			92,363	4,907,637	9.029%		3 10,341	26
27	Repurchase	2	5.72%	3/1/2034	12/30/2009	17,000,000			1,916,297	15,083,703	6.661%		3 159,446	27
28	Repurchase	2	6.55%	10/1/2032	12/31/2008	66,700,000			3,709,174	62,990,826	7.034%		3 324,360	28
29												2,507,000,000	124,133,036	29
30	3 Short Term-Debt				297,542,841						6.011%	297,542,841	17,884,667	30
31												2,804,542,841	142,017,702	31

WASHINGTON'S TOTAL DEBT OUTSTANDING AND COST OF DEBT AT June 30, 2023

5.06%

1 Average Monthly Average Rate over a twelve month period
 2 Coupon Rate at the time of repurchase
 3 Calculated using the Internal Rate of Return method

Hossack, Jennifer

From: Schultz, Kaylene
Sent: Monday, July 31, 2023 8:28 AM
To: Kettner, Cheryl
Cc: Hossack, Jennifer
Subject: RE: [External] UTC Courtesy Email: 230214 Avista Corporation Order 01 Authorizing Energy Recovery Mechanism Deferrals for Calendar Year 2022. CRM:0003626

Hi Cheryl,

That is correct! Solar select should be sitting in an account until the end of the 8-year period, in which the balance will be evaluated to determine if it's appropriate at that time to flow through the ERM. I believe we're only 4 years or so in.

Kaylene Schultz
Manager of Regulatory Affairs

1411 E MISSION AVE | MSC-27 | SPOKANE, WA 99202
PHONE 509-495-2482 | EMAIL kaylene.schultz@avistacorp.com
www.myavista.com



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From: Kettner, Cheryl <cheryl.kettner@avistacorp.com>
Sent: Friday, July 28, 2023 11:15 AM
To: Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>
Cc: Hossack, Jennifer <Jennifer.Hossack@avistacorp.com>
Subject: FW: [External] UTC Courtesy Email: 230214 Avista Corporation Order 01 Authorizing Energy Recovery Mechanism Deferrals for Calendar Year 2022. CRM:0003626

Hi!

It does not look like the Solar Select amount is included in the amount that can be amortized starting July 2023. Is that correct?

Thank you!

Cheryl A Kettner
Resource Accounting Analyst



1411 E Mission Ave. MSC-37
Spokane, WA 99202
P 509.495.2902
cheryl.kettner@avistacorp.com

From: Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>
Sent: Friday, June 30, 2023 10:59 AM
To: Kettner, Cheryl <cheryl.kettner@avistacorp.com>
Cc: Brandon, Annette <Annette.Brandon@avistacorp.com>; Miller, Joe <Joe.Miller@avistacorp.com>; Parsons, Amy <Amy.Parsons@avistacorp.com>; Hossack, Jennifer <Jennifer.Hossack@avistacorp.com>
Subject: FW: [External] UTC Courtesy Email: 230214 Avista Corporation Order 01 Authorizing Energy Recovery Mechanism Deferrals for Calendar Year 2022. CRM:0003626

Hi Cheryl,

Attached is the Order related to the WA ERM. The overall surcharge balance of \$35,246,167 (including interest and revenue related expenses) is being amortized over a two-year period, effective July 1, 2023, under a separate tariff (**Schedule 93** – Power Cost Surcharge-Washington).

I'm not sure of all the information you need. I've attached workpapers related to the rate design. The "Forecast Balance" tab shows how the \$35.2M was derived, which begins with the \$31.9M total balance at December 31, 2022 from the various accounts in the table below. Note: Account 254303 was included in the overall balance being amortized.

Account	Description	Balance Surcharge/ (Rebate)
186280 - Current Year Deferral (2022)	Cumulative YTD Balance for difference between actual and authorized during 2022	\$ 38,105,837
182352 - Amortizing Deferral - Approved for Rebate	ERM deferrals through 2018 approved for rebate in UE-190334, UG-190335 and UE-190222 (consol.) <i>Residual balance - tariff at zero.</i>	\$ (767,326)
182350 - Amortizing Deferral Balance	Balance approved for prudence for 2019-2021, but not yet approved for rebate	\$ (4,502,576)
254303 - Regulatory Liability - WA Revenue Deferral due to Power Supply	Deferral of misstated EIM benefits in UE-200900 et. al.	\$ (971,670)
Total Balance at December 31, 2022		\$ 31,864,265

Jenn – You may need this information for your electric model as well.

Let us know if you need anything else.

Have a very Happy 4th of July,

Kaylene Schultz
 Manager of Regulatory Affairs

1411 E MISSION AVE | MSC-27 | SPOKANE, WA 99202
 PHONE 509-495-2482 | EMAIL kaylene.schultz@avistacorp.com
www.myavista.com



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From: Ehrbar, Pat <Pat.Ehrbar@avistacorp.com>

Sent: Thursday, June 29, 2023 6:15 PM

To: Kinney, Scott <Scott.Kinney@avistacorp.com>; Brandon, Annette <Annette.Brandon@avistacorp.com>; Holland, Kevin <Kevin.Holland@avistacorp.com>; Lang, Jason <Jason.Lang@avistacorp.com>; Christie, Kevin <Kevin.Christie@avistacorp.com>; Miller, Joe <Joe.Miller@avistacorp.com>; Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>; Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>

Subject: FW: [External] UTC Courtesy Email: 230214 Avista Corporation Order 01 Authorizing Energy Recovery Mechanism Deferrals for Calendar Year 2022.
CRM:0003626

Great outcome today in Washington on the 2022 ERM review! Attached is the final order, with new rates going into effect on Saturday. Thanks to the team here for all of the work on this project over the past 4-5 months.

Thanks!
Pat

Patrick Ehrbar
Director of Regulatory Affairs

1411 E MISSION AVE | MSC-27 | SPOKANE, WA 99202

PHONE 509-495-8620 | CELL 509-994-9074 | EMAIL patrick.ehrbar@avistacorp.com

www.myavista.com



From: Document Service Queue <recordscenter@utc.wa.gov>

Sent: Thursday, June 29, 2023 3:21 PM

To: Ehrbar, Pat <Pat.Ehrbar@avistacorp.com>

Subject: [External] UTC Courtesy Email: 230214 Avista Corporation Order 01 Authorizing Energy Recovery Mechanism Deferrals for Calendar Year 2022.
CRM:0003626

The Washington Utilities and Transportation Commission (UTC) served the following document(s), regarding Docket Number(s) 230214, on 6/29/2023 3:20 PM

We attach a courtesy copy of the above document(s). Please do not reply to this e-mail. If you have any questions regarding this e-mail, please contact the UTC Records Center, at records@utc.wa.gov.

USE CAUTION - EXTERNAL SENDER

Do not click on links or open attachments that are not familiar.

For questions or concerns, please e-mail phishing@avistacorp.com

Washington Energy Recovery Mechanism
 Forecast Amortization and Balance
Amortization Period: July 2023 - June 2025

	2022 End December	2023 End January	2023 February	2023 March	2023 April	2023 May	2023 June
Amortization Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative Balance (Before Interest)	\$ -	\$ (31,864,265)	\$ (31,864,265)	\$ (31,864,265)	\$ (31,864,265)	\$ (31,864,265)	\$ (31,864,265)
Interest	\$ -	\$ (100,481)	\$ (100,481)	\$ (100,481)	\$ (100,481)	\$ (100,481)	\$ (100,481)
Other ERM Adjustments		\$ -					
ERM Revenue Balance (Income Statement)	\$ (31,864,265)	\$ (31,964,746)	\$ (32,065,228)	\$ (32,165,709)	\$ (32,266,190)	\$ (32,366,672)	\$ (32,467,153)

Accounting Period	Billing Determinant	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202307	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	740	0	0	758
202307	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	20,811	0	0	20,811
202307	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
202307	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	11,181	0	0	11,181
202307	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	8	0	0	8
202307	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	513	0	0	513
202307	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	1,117	0	0	1,117
202307	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	6,723	0	0	6,723
202307	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	3	0	0	3
202307	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
202307	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	1,836	0	0	1,836
202307	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	273	0	0	273
202307	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	24	0	0	24
202307	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0	0	0	0	0	0
202307	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	52	0	0	52
202307	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	164,858	0	0	164,858
202307	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	41	0	0	41
202307	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	263	0	0	263
202307	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	0
202307	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	0	0	0	0
202307	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	293	0	0	372
202307	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	575	0	0	633
202307	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	14,860	0	0	14,860
202307	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	3,212	0	0	3,212
202307	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	11	0	0	11
202307	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	275	0	0	275
202307	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
202307	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	882	0	0	882
202307	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	76	0	0	76
202307	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	2,139	0	0	2,139
202307	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	1	0	0	1
202307	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	22	0	0	22
202307	RIDER 93	ED	WA	025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	0	0	0	0
202307	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	316,189	0	0	316,180
202307	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	14	0	0	14
202307	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	4	0	0	4
202307	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	78,701	0	0	78,717
202307	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	6,874	0	0	6,905
202307	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	0	0	0	0
Overall - Total								0	0	632,571	0	0	632,764

For Internal Use Only

Conversion Factor 0.95609 Conversion Factor
604,781.68

Current Amort 182352

AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC
TWELVE MONTHS ENDED SEPTEMBER 30, 2021
Approved in UE-220053

Revenue:		1.000000
Expense:		
Uncollectibles (1)		0.003326
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038605
Total Expense		<u>0.043931</u>
Net Operating Income Before FIT		0.956069
Federal Income Tax @	21.00%	0.200774
REVENUE CONVERSION FACTOR		<u>0.755294</u>

Proposed Bill after Rate Adjustment

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT

MONTH OF JULY 2023

ATTACHMENT B
REC DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 475-WASHINGTON REC DEFERRAL
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD


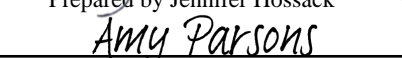
Last Saved by: Jennifer Hossack
 Submitted by: Jennifer Hossack
 Approved by:

Effective Date: 202307
 Last Update: 08/03/2023 3:56 PM
 Approval Requested: 08/03/2023 3:56 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	5,541.95	0.00	WA REC Deferral Interest
20	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	5,541.95	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	73,549.75	WA REC Deferral 202307-202406
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	73,549.75	0.00	WA REC Deferral 202307-202406
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	1,358.27	WA REC Deferral Amort Interest
60	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	1,358.27	0.00	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	288,312.84	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	288,312.84	WA Rec Deferral Amort
90	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	1,058,437.18	0.00	Annual transfer of deferral balance to amortization - transfer balance to account 186322
100	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	1,058,437.18	Annual transfer of deferral balance to amortization - transfer balance from account 186324
Totals:						1,427,199.99	1,427,199.99	

Explanation:

To account for the Washington REC Deferral per Washington Commission Orders.

 Prepared by Jennifer Hossack	08/03/23 Date
 Reviewed by	8/3/23 Date
Approved for Entry Corporate Accounting use Only	Date

DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC deferral
 Interest will be accrued monthly and compounded semi-annually.
 Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

Account 186322 ED WA									186322 RECON		
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
202301	(1,107,116.89)		391,171.89		0.54259%	(4,945.88)		(715,945.00)	(720,890.88)	Error (Logon)	#VALUE!
202302	(715,945.00)		257,792.73		0.54259%	(3,185.27)		(458,152.27)	(466,283.42)	Error (Logon)	#VALUE!
202303	(458,152.27)		344,113.75		0.54259%	(1,552.33)		(114,038.52)	(123,722.00)	Error (Logon)	#VALUE!
202304	(114,038.52)		258,963.52		0.54259%	83.79		144,925.00	135,325.31	Error (Logon)	#VALUE!
202305	144,925.00		263,877.68		0.54259%	1,502.24		408,802.68	400,705.23	Error (Logon)	#VALUE!
202306	408,802.68		260,321.21		0.54259%	2,924.36		669,123.89	663,950.80	Error (Logon)	#VALUE!
202307	663,950.80	(1,058,437.18)	288,312.84		0.54259%	(1,358.27)		(106,173.54)	(107,531.81)	Error (Logon)	#VALUE!
202308											
202309											
202310											
202311											
202312											
202401						-		-	-	Error (Logon)	#VALUE!

current month entry 288,312.84 (1,358.27)

202307 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		1,358.27
419600 ED WA	1,358.27	
186322 ED WA	288,312.84	
557324 ED WA		288,312.84

Misc Def Debit - WA Rec 1
 Interest Exp on Rec Def
 Misc Def Debit - WA Rec 1
 Def Power Supply Exp - Rec Amort

286,954.57 TTL #VALUE!



Revenue By Rate Schedule

Data Source: Financial Reporting
 Data Updated Daily

State Code: ALL

Revenue Class: ALL

Billing Determinant: RIDER 98

Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202307	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-1	0	0	-1
		ID - Total					0	0	-1	0	0	-1
		WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-122,932	0	0	-980,148
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-30
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-450	0	0	-4,905
			0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0	0	0	0	0	0
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-30,455	0	0	-218,830
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-199	0	0	-1,856
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-129	0	0	-1,005
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-2,614	0	0	-26,093
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-28	0	0	-112
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-14	0	0	-53
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-66,710	0	0	-449,977
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-4,759	0	0	-34,723
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-471	0	0	-3,185
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,533	0	0	-13,063
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-59	0	0	-279
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-14,772	0	0	-100,934
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-17,973	0	0	-122,495
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-2	0	0	-17
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-3,337	0	0	-9,527
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-7,096	0	0	-23,103
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-894	0	0	-4,054
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-2,149	0	0	-5,769
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-23	0	0	-135
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-717	0	0	-2,270
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-264	0	0	-750
			0041	0041 - CO OWND ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	0
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-550	0	0	-3,843
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-9	0	0	-61
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-24	0	0	-170
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-47	0	0	-327
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-236	0	0	-1,655
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-6	0	0	-44
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-2
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-36
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-126	0	0	-870
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	-22,977	0	0	-149,101
		WA - Total					0	0	-301,561	0	0	-2,159,419
		ED - Total					0	0	-301,561	0	0	-2,159,420
202307 - Total							0	0	-301,561	0	0	-2,159,420
Overall - Total							0	0	-301,561	0	0	-2,159,420

Page 1 of 4

Run Date: Aug 2, 2023

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Conversion Factor 0.956069 Approved RCF UE-200900 (did not change 12/21/22 filing)
 Amort Expense \$ (288,313) (Check with Marcus at next GRC)

DJ475 - Washington REC Deferral - Account 186323

The rate is based on WA Rate Order for REC deferral
 Interest will be accrued monthly and compounded semi-annually.
 Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

Account 186323 ED WA									186323 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201512											
202306	-									(2,022,351.13)	
202307	-		(73,549.75)	1,058,162.58	0.54259%	5,541.95		984,612.83	990,154.78	-	(990,154.78)
202308	984,612.83								5,541.95		
202309	984,612.83								5,541.95		
202310	984,612.83								5,541.95		
202311	984,612.83								5,541.95		
202312	984,612.83								5,541.95		

current month entry

(73,549.75)

5,541.95

Hossack, Jennifer:
 recorded on NSJ003

202307 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA	5,541.95	
431016 ED WA		5,541.95
186323 ED WA		73,549.75
557322 ED WA	73,549.75	

Misc Def Debit - WA Rec 2
 Interest on Energy Deferrals
 Misc Def Debit - WA Rec 2
 Def Power Supply Exp - RECs

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2023 REC Revenue and Expense Deferral Calculation

REC Revenue and Expense	Source	202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312	Total
Voluntary REC Revenue	456016-ED-AN	-	(897,500)	(245,005)	(316,360)	(295,220)	(225,460)	(121,260)	-	-	-	-	-	\$ (2,100,805)
Voluntary REC Broker Fee Expense	557171-ED-AN	3,165	3,791	3,177	7,115	1,630	3,702	9,039	-	-	-	-	-	\$ 31,619
Total		\$ 3,165	\$ (893,709)	\$ (241,828)	\$ (309,245)	\$ (293,590)	\$ (221,758)	\$ (112,221)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,069,187)

Washington State Share														
Voluntary REC Revenue	65.54%	-	(588,222)	(160,577)	(207,342)	(193,487)	(147,766)	(79,474)	-	-	-	-	-	\$ (1,376,868)
Voluntary REC Broker Fee Expense	65.54%	2,075	2,484	2,082	4,663	1,068	2,426	5,924	-	-	-	-	-	\$ 20,723
Total Surcharge (+) or Rebate (-)		\$ 2,075	\$ (585,737)	\$ (158,494)	\$ (202,679)	\$ (192,419)	\$ (145,340)	\$ (73,550)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,356,145)

Accounting Entries														
186324.ED.WA (202207 thru 202306)		Debit	Credit	Credit	Credit	Credit	Credit	Credit	Credit					
557322.ED.WA		Credit	Debit	Debit	Debit	Debit	Debit	Debit	Debit					

DJ475 - Washington REC Deferral - Account 186324

The rate is based on WA Rate Order for REC deferral
 Interest will be accrued monthly and compounded semi-annually.
 Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

Account 186324 ED WA									186324 RECON			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
202301	238,357.59		2,074.58		0.54259%	1,298.93		240,432.17	241,731.10	237,570.69	(4,160.41)	Semi-annual compounding
202302	240,432.17		(585,737.11)		0.54259%	(284.51)		(345,304.94)	(344,290.52)	(344,290.52)	0.00	
202303	(345,304.94)		(158,494.14)		0.54259%	(2,303.58)		(503,799.08)	(505,088.24)	(505,088.24)	0.00	
202304	(503,799.08)		(202,679.29)		0.54259%	(3,283.42)		(706,478.37)	(711,050.95)	(711,050.95)	0.00	
202305	(706,478.37)		(192,419.10)		0.54259%	(4,355.30)		(898,897.47)	(907,825.35)	(907,825.35)	0.00	
202306	(898,897.47)		(145,340.20)		0.54259%	(5,271.63)		(1,044,237.67)	(1,058,437.18)	(1,058,437.18)	0.00	
202307	(1,058,437.18)	1,058,437.18			0.54259%	-		-	-	(1,058,437.18)	(1,058,437.18)	Transfer balance to 186322
202308												
202309												
202310												
202311												
202312												
current month entry												

202307 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		
431016 ED WA		
186324 ED WA		
557322 ED WA		

Misc Def Debit - WA Rec 3
 Interest Exp on Rec Def
 Misc Def Debit - WA Rec 3
 Def Power Supply Exp - RECs

#VALUE! TTL