

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

MONTH OF JUNE 2023

ATTACHMENT A
ERM DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202306

Team: Resource Accounting

Last Saved by: Jennifer Hossack

Last Update: 07/07/2023 1:11 PM

Type: C

Submitted by: Jennifer Hossack

Approval Requested: 07/07/2023 1:11 PM

Category: DJ



Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	3,064.06	0.00	Interest Expense on Pending Balance
160	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00	3,064.06	Interest Expense on Pending Balance
170	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	120,163.00	Interest Income on Pending Balance
180	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	120,163.00	0.00	Interest Income on Pending Balance
Totals:						1,977,055.06	1,977,055.06	

Explanation:

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

 Prepared by Jennifer Hossack	07/07/23 Date
 Reviewed by	7/7/23 Date
Approved for Entry Corporate Accounting use Only	Date

Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202306

Team: Resource Accounting

Last Saved by: Jennifer Hossack

Last Update: 07/07/2023 1:11 PM

Type: C

Submitted by: Jennifer Hossack

Approval Requested: 07/07/2023 1:11 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	0.00	1,745,799.00	Current Year ERM (2023)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	1,745,799.00	0.00	Current Year ERM Deferral Expense (2023)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	10,773.00	0.00	Current Year ERM Interest Accrual (2023)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	10,773.00	Current Year ERM Interest Inc (2023)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	0.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,420.00	0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	2,420.00	Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	14,198.00	0.00	Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	14,198.00	Regulatory Asset ERM Approved for Recovery
110	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	71,909.00	0.00	Solar Select Deferral
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	71,909.00	Reg Asset ERM Solar Select
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	8,729.00	0.00	Interest Expense on Pending Balance Solar Select
140	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	8,729.00	Interest Expense on Pending Balance 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

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	0.30086%

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	4,382,266	1,735,026.00	
7/31/2023											
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry	Debit	Credit	
557280 ED WA	1,745,799.00	-	Deferred Power Supply Expense
186280 ED WA	-	1,745,799.00	Regulatory Asset ERM Deferred Current Year
419600 ED WA		10,773	Interest Inc Energy Deferrals
186280 ED WA	10,773	-	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	0.30086%

Account 182352

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)	(779,426)	2,420.00	
7/31/2023		0									
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry:

	Debit	Credit	
182352 ED WA	0		WA ERM Deferral-Approved for Rebate
557290 ED WA		0	WA ERM Amortization
431600 ED WA	2,420		Interest Expense Energy Deferrals
182352 ED WA		2,420	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	0.30086%

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)	(4,573,566)	14,198.00	
7/31/2023		0	0								
8/31/2023			0								
9/30/2023		0	0								
10/31/2023			0								
11/30/2023			0								
12/31/2023			0								

Entry:

	Debit	Credit	
431600 ED WA	14,198		Interest Expense Energy Deferrals
182350 ED WA		14,198	Regulatory Asset ERM Approved for Recovery

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	0.30086%

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)	(2,772,825)	80,638.00	
7/31/2023											
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry:

	Debit	Credit	
557175 ED WA	71,909	0	Solar Select Deferral
186295 ED WA	0	71,909	Reg Asset ERM Solar Select
431600 ED WA	8,729		Interest Expense on Pending Balance
186295 ED WA		8,729	Interest Expense on Pending Balance

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

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	0.30086%

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)	(986,989)	3,064.00	
7/31/2023											
8/31/2023											
9/30/2023											
10/31/2023											
11/30/2023											
12/31/2023											

Entry:			
	Debit	Credit	
407303 ED WA	-		WA REV Deferral Auth Power Supply
254303 ED WA		-	Reg Liab - WA Rev Def of Power Supply
431600 ED WA	3,064.06		Interest Expense on Pending Balance
254303 ED WA		3,064.06	Interest Expense on Pending Balance

check is picking up rounded balances from column I & J - actual interest to record is 3,064.06

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

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	0.30086%

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	38,706,652	(120,163.00)	
7/31/2023											
8/31/2023											
9/30/2023					0						
10/31/2023											
11/30/2023											
12/31/2023											

Entry:			
	Debit	Credit	
186280 ED WA	-	-	Balance Transfer from 186280 to 186290
186290 ED WA	-	-	Balance Transfer from 186280 to 186290
419600 ED WA		120,163	Interest Income on Pending Balance
186290 ED WA	120,163		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	\$98,349,616	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$1,537,650	\$0	\$0	\$0	\$0	\$0
2 447 Sale for Resale	(\$119,907,490)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$1,506,461)	\$0	\$0	\$0	\$0	\$0
3 501 Thermal Fuel	\$20,016,173	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$2,967,639	\$0	\$0	\$0	\$0	\$0	\$0
4 547 CT Fuel	\$42,497,702	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,841	\$0	\$0	\$0	\$0	\$0	\$0
5 456 Transmission Revenue	(\$17,276,460)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	\$0	\$0	\$0	\$0	\$0	\$0
6 565 Transmission Expense	\$10,169,645	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$0	\$0	\$0	\$0	\$0	\$0
7 557 Broker Fees	\$1,529,227	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$115,365	\$0	\$0	\$0	\$0	\$0	\$0
8 Adjusted Actual Net Expense	\$35,378,413	(\$1,056,977)	\$19,897,825	\$15,185,883	\$12,466,439	(\$11,649,139)	\$503,193	\$31,189	\$0	\$0	\$0	\$0	\$0
AUTHORIZED NET EXPENSE-SYSTEM	Total through June	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	\$61,069,045	\$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	(\$54,249,940)	(\$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	\$15,719,868	\$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	\$47,147,667	\$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	(\$14,841,919)	(\$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	\$8,928,450	\$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	\$301,164	\$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	(\$3,180,961)	(\$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	\$60,893,374	\$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	(\$25,546,150)	(\$16,446,542)	\$3,073,651	\$2,160,014	\$5,113,062	(\$15,752,575)	(\$3,693,760)	\$2,210,128					
20 Resource Optimization - Subtotal	\$40,516,369	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090	\$518,607	\$0					
21 Adjusted Net Expense	\$14,970,219	\$10,512,817	\$9,483,766	\$4,818,993	\$7,319,281	(\$13,989,485)	(\$3,175,153)	\$2,210,128	\$0	\$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	\$9,811,482	\$6,890,100	\$6,215,660	\$3,158,368	\$4,797,057	(\$9,168,708)	(\$2,080,995)	\$1,448,518	\$0	\$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	(\$724,396)	(\$1,137,899)	\$919,126	(\$181,309)	(\$26,288)	(\$33,505)	(\$264,521)						
26 Net Power Cost (+) Surcharge (-) Rebate	\$9,087,086	\$5,752,201	\$7,134,786	\$2,977,059	\$4,770,769	(\$9,202,213)	(\$2,345,516)	#VALUE!					
28 Cumulative Balance		\$5,752,201	\$12,886,987	\$15,864,046	\$20,634,815	\$11,432,602	\$9,087,086	#VALUE!					
Deferral Amount, Cumulative (Customer)		\$876,101	\$5,598,288	\$8,277,641	\$12,571,334	\$4,289,342	\$2,543,543	#VALUE!					
Deferral Amount, Monthly Entry		\$876,101	\$4,722,187	\$2,679,353	\$4,293,693	(\$8,281,992)	(\$1,745,799)	#VALUE!					
Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$2,543,543)	(\$876,101)	(\$4,722,187)	(\$2,679,353)	(\$4,293,693)	\$8,281,992	\$1,745,799	#VALUE!					
Company Band Gross Margin Impact, Cumulative		\$4,876,100	\$7,288,699	\$7,586,405	\$8,063,481	\$7,143,260	\$6,543,543	#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
555 PURCHASED POWER													
1	Short-Term Purchases	\$33,728,774	\$11,933,843	\$2,481,828	\$2,277,338	\$7,980,524	\$4,042,737	\$3,474,854	\$1,537,650	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$7,733,435	\$1,288,900	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$550,886	\$133,661	\$123,867	\$72,300	\$45,586	\$102,464	\$73,008	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,182,648	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$17,101,395	\$2,811,500	\$2,827,408	\$2,827,408	\$2,980,263	\$2,827,408	\$2,827,408	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$5,979	\$1,348	\$1,091	\$1,188	\$984	\$833	\$535	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$652,034	\$95,242	\$84,706	\$71,075	\$136,922	\$136,094	\$127,995	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$253,788	\$0	\$59,430	\$78,717	\$24,663	\$15,448	\$75,530	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,435,022	\$296,367	\$176,406	\$180,226	\$350,571	\$286,502	\$144,950	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$2,670,710	\$482,203	\$502,631	\$461,189	\$455,747	\$373,289	\$395,651	\$0	\$0	\$0	\$0	\$0
12	East, South, Quincy Columbia Basin Irrigation Dist	\$460,365	\$0	\$0	\$8,030	\$61,604	\$179,846	\$210,885	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$15,085,402	\$2,531,637	\$2,621,354	\$2,624,851	\$2,417,339	\$2,365,539	\$2,524,682	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$11,061,033	\$2,022,134	\$2,729,811	\$2,104,976	\$1,832,022	\$1,333,641	\$1,038,449	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$5,767,909	\$790,567	\$1,209,483	\$1,121,760	\$1,023,866	\$861,920	\$760,313	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$605,774	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	\$54,462	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$98,349,616	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$1,537,650	\$0	\$0	\$0	\$0

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99

555 PURCHASED POWER													
	555000	\$82,426,109	\$15,320,265	\$14,235,417	\$11,857,869	\$16,900,794	\$11,887,897	\$12,223,867	\$0	\$0	\$0	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	\$83,836	\$0	\$0	\$8	(\$353,116)	\$436,868	\$76	\$0	\$0	\$0	\$0	\$0
	555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555550	\$54,462	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$0	\$0	\$0	\$0	\$0
	555700	\$1,686,697	\$279,955	\$188,000	\$0	\$431,404	\$617,638	\$169,700	\$0	\$0	\$0	\$0	\$0
	555710	\$605,774	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$0	\$0	\$0	\$0	\$0
	555740	\$13,536,651	\$6,988,712	(\$113,855)	\$1,463,726	\$1,824,386	\$1,079,711	\$756,321	\$1,537,650	\$0	\$0	\$0	\$0
		(\$43,913)	(\$4,422)	(\$5,532)	(\$6,530)	(\$7,362)	(\$10,378)	(\$9,689)					
	WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$98,349,616	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$1,537,650	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

19	Short-Term Sales	(\$98,767,487)	(\$20,659,644)	(\$5,394,732)	(\$15,482,653)	(\$10,964,236)	(\$26,312,222)	(\$18,447,539)	(\$1,506,461)	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$1,505,939)	(\$491,201)	(\$253,688)	(\$288,365)	(\$309,153)	(\$41,847)	(\$121,685)	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$73,210)	(\$12,334)	(\$10,630)	(\$12,721)	(\$12,337)	(\$12,730)	(\$12,458)	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$304,672)	(\$50,587)	(\$46,841)	(\$54,553)	(\$50,358)	(\$52,774)	(\$49,559)	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$19,256,182)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	\$0	\$0	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$119,907,490)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$1,506,461)	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

447000	(\$64,747,007)	(\$6,870,502)	(\$266,389)	(\$11,963,968)	(\$22,918,256)	(\$7,105,563)	(\$15,622,329)	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$972,691	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046						
447100	(\$3,486,043)	(\$4,723,898)	\$0	\$1,652,531	\$17,345,460	(\$16,737,416)	(\$1,022,720)	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$21,504,496)	(\$7,936,959)	(\$3,752,502)	(\$4,089,628)	(\$3,379,693)	(\$776,704)	(\$1,569,010)	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$2,009,285)	(\$260,139)	(\$184,000)	\$0	(\$466,059)	(\$917,675)	(\$181,412)	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$605,774)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$19,256,182)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	\$0	\$0	\$0	\$0	\$0	\$0
447740	(\$9,271,394)	(\$1,449,798)	(\$1,525,010)	(\$1,531,088)	(\$2,057,570)	(\$872,189)	(\$329,278)	(\$1,506,461)	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$119,907,490)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$1,506,461)	\$0	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS

25	Kettle Falls Wood-501110	\$3,780,104	\$1,014,168	\$855,039	\$925,462	\$294,192	(\$2,373)	\$693,616	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	(\$2,150)	(\$90,661)	\$83,285	\$820	\$2,674	\$1,708	\$24	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$16,066,300	\$2,745,132	\$3,112,349	\$3,370,011	\$2,815,602	\$1,771,591	\$2,251,615	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$171,919	\$44,661	\$33,217	\$0	\$2,657	\$69,000	\$22,384	\$0	\$0	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$20,016,173	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$2,967,639	\$0	\$0	\$0	\$0	\$0

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
501 FUEL-TONS													
30 Kettle Falls	211,723	53,868	47,172	52,066	19,518	-	39,099	-	-	-	-	-	-
31 Colstrip	469,266	81,076	91,567	100,297	81,559	49,364	65,403	-	-	-	-	-	-
501 FUEL-COST PER TON													
32 Kettle Falls	wood	\$18.83	\$18.13	\$17.77	\$15.07		\$17.74						
33 Colstrip	coal	\$33.86	\$33.99	\$33.60	\$34.52	\$35.89	\$34.43						
547 FUEL													
34 NE CT Gas/Oil-547213	(\$8,487)	(\$11,718)	\$3,889	(\$275)	(\$909)	\$536	(\$10)	\$0	\$0	\$0	\$0	\$0	\$0
35 Boulder Park-547216	\$905,419	\$92,744	\$111,543	\$321,367	\$289,384	\$40,707	\$49,674	\$0	\$0	\$0	\$0	\$0	\$0
36 Kettle Falls CT-547211	\$241,449	\$58,230	(\$10,376)	\$60,104	\$106,073	\$14,101	\$13,317	\$0	\$0	\$0	\$0	\$0	\$0
37 Coyote Springs2-547610	\$17,588,789	(\$2,611,318)	\$5,659,711	\$6,482,080	\$3,764,418	\$861,651	\$3,432,247	\$0	\$0	\$0	\$0	\$0	\$0
38 Lancaster-547312	\$15,077,372	(\$2,586,075)	\$5,647,031	\$5,433,258	\$2,079,130	\$1,839,575	\$2,664,453	\$0	\$0	\$0	\$0	\$0	\$0
39 Rathdrum CT-547310	\$8,693,160	(\$406,032)	\$974,358	\$4,341,767	\$2,248,855	\$63,052	\$1,471,160	\$0	\$0	\$0	\$0	\$0	\$0
40 Total 547 Fuel Expense	\$42,497,702	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,841	\$0	\$0	\$0	\$0	\$0	\$0
41 TOTAL NET EXPENSE													
	\$40,956,001	(\$197,355)	\$20,758,834	\$16,069,425	\$13,696,809	(\$10,594,244)	\$1,191,343	\$31,189	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE													
		202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312
42 456100 ED AN	(\$14,369,260)	(\$2,387,376)	(\$2,271,058)	(\$2,223,856)	(\$3,083,286)	(\$2,335,075)	(\$2,068,609)	\$0	\$0	\$0	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement	(\$462,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$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	(\$825,000)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	\$0	\$0	\$0	\$0	\$0	\$0
48 456130 ED AN - Ancillary Services Revenue	(\$605,774)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	\$0	\$0	\$0	\$0	\$0	\$0
49 456017 ED AN - Low Voltage	(\$60,378)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage	(\$64,284)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	\$0	\$0	\$0	\$0	\$0	\$0
51 456705 ED AN - Low Voltage	(\$889,764)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0
52 Total 456 Transmission Revenue	(\$17,276,460)	(\$2,890,826)	(\$2,776,965)	(\$2,706,340)	(\$3,556,876)	(\$2,801,735)	(\$2,543,718)	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE													
53 565000 ED AN	\$10,142,429	\$1,747,250	\$1,715,365	\$1,633,370	\$1,778,886	\$1,531,891	\$1,735,667	\$0	\$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	\$27,216	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0
56 Total 565 Transmission Expense	\$10,169,645	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees													
57 557170 ED AN	\$517,293	\$17,852	\$92,581	\$106,305	\$96,579	\$100,538	\$103,438	\$0	\$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	\$669,018	\$257,894	\$100,153	\$74,859	\$123,239	\$105,123	\$7,750	\$0	\$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	\$23,916	\$3,672	\$3,321	\$3,728	\$4,266	\$4,752	\$4,177	\$0	\$0	\$0	\$0	\$0	\$0
62 Total 557 ED AN Broker & Related Fees	\$1,529,227	\$279,418	\$196,055	\$184,892	\$543,084	\$210,413	\$115,365	\$0	\$0	\$0	\$0	\$0	\$0
Other Purchases and Sales													
63 Econ Dispatch-557010	(\$28,756,844)	(\$28,584,434)	(\$37,226)	\$1,063,202	(\$2,629,910)	\$494,694	\$936,830	\$0	\$0	\$0	\$0	\$0	\$0
64 Econ Dispatch-557150	\$26,757,116	\$24,469,018	\$1,400,792	(\$3,101,398)	\$2,091,955	\$3,251,055	(\$1,354,306)	\$0	\$0	\$0	\$0	\$0	\$0
65 Gas Bookouts-557700	\$1,404,907	\$71,250	\$789,550	\$102,650	\$76,074	\$281,009	\$84,374	\$0	\$0	\$0	\$0	\$0	\$0
66 Gas Bookouts-557711	(\$1,404,907)	(\$71,250)	(\$789,550)	(\$102,650)	(\$76,074)	(\$281,009)	(\$84,374)	\$0	\$0	\$0	\$0	\$0	\$0
67 Intraco Thermal Gas-557730	\$12,342,961	\$3,486,891	\$440,772	\$2,439,435	\$1,501,289	\$2,157,756	\$2,316,818	\$0	\$0	\$0	\$0	\$0	\$0
68 Fuel DispatchFin -456010	\$49,323,440	\$34,644,709	\$8,018,745	\$2,851,031	\$2,611,275	\$813,905	\$383,775	\$0	\$0	\$0	\$0	\$0	\$0
69 Fuel Dispatch-456015	(\$15,744,187)	(\$6,965,680)	(\$2,359,199)	(\$478,369)	(\$773,270)	(\$3,928,252)	(\$1,239,417)	\$0	\$0	\$0	\$0	\$0	\$0
70 Other Elec Rev - Extraction Plant Cr - 456018	(\$150,202)	(\$12,464)	(\$34,302)	(\$35,362)	(\$39,816)	(\$23,087)	(\$5,171)	\$0	\$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	(\$3,256,621)	(\$78,775)	(\$1,019,550)	(\$79,712)	(\$555,510)	(\$1,003,031)	(\$520,043)	\$0	\$0	\$0	\$0	\$0	\$0
73 Fuel Bookouts-456711	\$689,404	\$394,900	\$44,600	\$23,400	\$39,091	\$149,750	\$37,663	\$0	\$0	\$0	\$0	\$0	\$0
74 Fuel Bookouts-456720	(\$689,404)	(\$394,900)	(\$44,600)	(\$23,400)	(\$39,091)	(\$149,750)	(\$37,663)	\$0	\$0	\$0	\$0	\$0	\$0
75 Other Purchases and Sales Subtotal	\$40,515,663	\$26,959,265	\$6,410,032	\$2,658,827	\$2,206,013	\$1,763,040	\$518,486	\$0	\$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

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
78 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Exp Actual 557395	\$706	\$94	\$83	\$152	\$206	\$50	\$121	\$0	\$0	\$0	\$0	\$0	\$0
80 Wind REC Subtotal	\$706	\$94	\$83	\$152	\$206	\$50	\$121	\$0	\$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	\$40,516,369	\$26,959,359	\$6,410,115	\$2,658,979	\$2,206,219	\$1,763,090	\$518,607	\$0					
86 Adjusted Actual Net Expense	\$75,894,782	\$25,902,382	\$26,307,940	\$17,844,862	\$14,672,658	(\$9,886,049)	\$1,021,800	\$31,189					

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	-	-	-	-	-	-	2,965,546
Deduct Prior Month Unbilled	(332,886)	(295,162)	(259,208)	(196,604)	(190,424)	(184,152)	-	-	-	-	-	-	(1,458,436)
Add Current Month Unbilled	295,162	259,208	196,604	190,424	184,152	197,396	-	-	-	-	-	-	1,322,946
Total Retail Sales	616,655	394,855	511,750	426,106	433,484	447,206	-	-	-	-	-	-	2,830,056
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	2,772,243
Difference from Test Year	90,814	(73,354)	14,470	2,098	2,674	21,111							57,813
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	\$0	\$0	\$0	\$0	\$0	\$0	\$724,396

	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
=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						
=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	\$0	\$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						
=Value of Power (Powerdex Price)	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$0	\$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						
02806529 - Lind Interconnect Solar Distribution	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						
	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	\$0	\$0	\$0	\$0	-	-
Market Value	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$0	\$0	\$0	\$0	-	-
Total	\$2,029,790	\$211,030	\$249,028	\$346,529	\$423,973	\$343,307	\$455,923	\$0	\$0	\$0	\$0	-
Expense												
PPA Purchase	\$50,827	\$83,630	\$122,835	\$154,923	\$215,898	\$216,403						
Power Supply Rate Credit	\$34,122	\$56,144	\$82,464	\$104,005	\$144,940	\$145,280	\$0	\$0	\$0	\$0	\$0	\$0
Interconnection & Integration	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$12,719	\$0	\$0	\$0	\$0	\$0	\$0
Integration	\$4,422	\$5,532	\$6,530	\$7,362	\$10,378	\$9,689	\$0	\$0	\$0	\$0	\$0	\$0
Program Administration (Actual Charges) 02806591	\$0	\$46	\$51	\$254	\$225	-\$77						
Total	\$1,532,197	\$102,090	\$158,071	\$224,599	\$279,263	\$384,160	\$384,014	\$0	\$0	\$0	\$0	\$0
Net Margin	\$497,593	\$108,940	\$90,957	\$121,930	\$144,710	-\$40,853	\$71,909	\$0	\$0	\$0	\$0	\$0

Current Month Journal Entry

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	022	169,340	\$12,281
	01 RESIDENTIAL	3800	01	032	88,837	\$10,627
	01 RESIDENTIAL	3800	01	012	673,967	\$83,041
	01 RESIDENTIAL	3800	01	001	27,119,877	\$2,542,975
01 - Summary					28,052,021	\$2,648,924
21	21 FIRM COMMERCIAL	3800	21	021	12,773,852	\$928,990
	21 FIRM COMMERCIAL	3800	21	031	1,570,441	\$151,321
	21 FIRM COMMERCIAL	3800	21	025	4,834,789	\$305,716
	21 FIRM COMMERCIAL	3800	21	011	10,963,596	\$1,016,472
21 - Summary					30,142,677	\$2,402,500
31	31 FIRM- INDUSTRIAL	3800	31	021	1,656,219	\$115,464
	31 FIRM- INDUSTRIAL	3800	31	011	131,004	\$11,708
	31 FIRM-INDUSTRIAL	3800	31	025	23,776,263	\$1,492,433
	31 FIRM INDUSTRIAL	3800	31	025P	35,258,459	\$1,841,551
	31 FIRM-INDUSTRIAL	3800	31	025PG	32,636,000	\$799,582
	31 FIRM- INDUSTRIAL	3800	31	031	399,742	\$38,502
31 - Summary					93,857,687	\$4,299,239
ID - Summary					152,052,385	\$9,350,663

Jurisdiction: WA

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	2800	01	002	211,794	\$13,836
	01 RESIDENTIAL	2800	01	021	0	
	01 RESIDENTIAL	2800	01	001	54,128,944	\$5,197,694
	01 RESIDENTIAL	2800	01	012	1,266,091	\$217,880
	01 RESIDENTIAL	2800	01	022	672,517	\$61,267
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	032	203,087	\$26,117
	01 - Summary					56,482,433
21	21 FIRM COMMERCIAL	2800	21	011	14,605,033	\$1,991,823
	21 FIRM COMMERCIAL	2800	21	025	23,739,509	\$1,805,077
	21 FIRM COMMERCIAL	2800	21	021	30,840,694	\$3,001,436
	21 FIRM COMMERCIAL	2800	21	031	2,748,705	\$270,916
21 - Summary					71,933,941	\$7,069,253
31	31 FIRM- INDUSTRIAL	2800	31	011	102,598	\$13,536
	31 FIRM-INDUSTRIAL	2800	31	025	29,171,096	\$2,285,675
	31 FIRM- INDUSTRIAL	2800	31	021	2,243,504	\$209,597
	31 FIRM- INDUSTRIAL	2800	31	031	402,206	\$39,812
	31 FIRM-INDUSTRIAL	2800	31	025I	37,060,216	\$2,022,562
31 - Summary					68,979,620	\$4,571,182
WA - Summary					197,395,994	\$17,157,229
Overall - Summary					349,448,379	\$26,507,892



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
202306	ED	01	01 RESIDENTIAL	240,945	177,969,117	18,888,502	240,601	1,450,011,890	153,722,284
		21	21 FIRM COMMERCIAL	26,358	175,894,621	20,398,475	26,407	1,062,316,973	122,690,110
		31	31 FIRM- INDUSTRIAL	311	69,367,030	4,795,767	314	425,401,919	29,243,054
		39	39 FIRM-PUMPING-IRRIGATION ONLY	512	9,305,056	831,444	512	16,883,267	1,579,232
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	500	835,850	426,982	500	5,023,023	2,546,431
		80	80 INTERDEPARTMENT REVENUE	97	590,415	68,027	96	5,908,730	674,482
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,765	0	0	23,250
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,405	0	0	230,456
		OD	OD Other Electric Direct	0	0	8,900	0	0	53,100
		ED - Summary				268,723	433,962,089	45,460,267	268,430
202306 - Summary				268,723	433,962,089	45,460,267	268,430	2,965,545,802	310,762,398
Overall - Summary				268,723	433,962,089	45,460,267	268,430	2,965,545,802	310,762,398

Page 2 of 4

Run Date: Jul 6, 2023

For Internal Use Only

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

MONTH OF JUNE 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


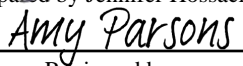
Last Saved by: Jennifer Hossack
 Submitted by: Jennifer Hossack
 Approved by:

Effective Date: 202306
 Last Update: 07/06/2023 1:30 PM
 Approval Requested: 07/06/2023 1:38 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	5,271.63	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	5,271.63	0.00	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	145,340.20	WA REC Deferral 202207-202306
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	145,340.20	0.00	WA REC Deferral 202207-202306
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	2,924.36	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	2,924.36	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	260,321.21	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	260,321.21	WA Rec Deferral Amort
Totals:						413,857.40	413,857.40	

Explanation:

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

	07/06/23
Prepared by Jennifer Hossack	Date
	7/6/23
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

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
201512												
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)	(907,825.35)	150,611.83	
202307												Transfer balance to 186322
202308												
202309												
202310												
202311												
202312												
current month entry			(145,340.20)			(5,271.63)	-					

202306 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		5,271.63
431016 ED WA	5,271.63	
186324 ED WA		145,340.20
557322 ED WA	145,340.20	

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

#VALUE! TTL

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)	-	-	-	-	-	-	\$ (1,979,545)
Voluntary REC Broker Fee Expense	557171-ED-AN	3,165	3,791	3,177	7,115	1,630	3,702	-	-	-	-	-	-	\$ 22,580
Total		\$ 3,165	\$ (893,709)	\$ (241,828)	\$ (309,245)	\$ (293,590)	\$ (221,758)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,956,966)

Washington State Share														
Voluntary REC Revenue	65.54%	-	(588,222)	(160,577)	(207,342)	(193,487)	(147,766)	-	-	-	-	-	-	\$ (1,297,394)
Voluntary REC Broker Fee Expense	65.54%	2,075	2,484	2,082	4,663	1,068	2,426	-	-	-	-	-	-	\$ 14,799
Total Surcharge (+) or Rebate (-)		\$ 2,075	\$ (585,737)	\$ (158,494)	\$ (202,679)	\$ (192,419)	\$ (145,340)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,282,595)

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

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)	(720,890.88)	0.00
202302	(715,945.00)		257,792.73		0.54259%	(3,185.27)		(458,152.27)	(466,283.42)	(466,283.42)	0.00
202303	(458,152.27)		344,113.75		0.54259%	(1,552.33)		(114,038.52)	(123,722.00)	(123,722.00)	0.00
202304	(114,038.52)		258,963.52		0.54259%	83.79		144,925.00	135,325.31	135,325.31	0.00
202305	144,925.00		263,877.68		0.54259%	1,502.24		408,802.68	400,705.23	400,705.23	0.00
202306	408,802.68		260,321.21		0.54259%	2,924.36		669,123.89	663,950.80	400,705.23	(263,245.57)
202307											0.00
202308						-		-	-	-	0.00
202309						-		-	-	-	0.00
202310						-		-	-	-	0.00
202311						-		-	-	-	0.00
202312						-		-	-	-	0.00
202401						-		-	-	-	0.00

current month entry

260,321.21

2,924.36

202306 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	2,924.36	
419600 ED WA		2,924.36
186322 ED WA	260,321.21	
557324 ED WA		260,321.21

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

(257,396.85) TTL

413,857.40



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
202306	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-105,637	0	0	-857,216
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-29
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-413	0	0	-4,455
			0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0	0	0	0	0	0
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-27,585	0	0	-188,375
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-194	0	0	-1,657
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-58	0	0	-875
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-2,396	0	0	-23,479
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-19	0	0	-83
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-13	0	0	-39
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-64,072	0	0	-383,268
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-4,661	0	0	-29,964
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-297	0	0	-2,714
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,397	0	0	-11,531
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-25	0	0	-220
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-14,752	0	0	-86,162
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-17,113	0	0	-104,522
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-2	0	0	-15
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-3,600	0	0	-6,190
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-5,278	0	0	-16,008
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-772	0	0	-3,160
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,845	0	0	-3,620
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-9	0	0	-112
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-390	0	0	-1,552
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-231	0	0	-487
			0041	0041 - CO OWNED 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	-549	0	0	-3,294
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-9	0	0	-52
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-24	0	0	-146
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-47	0	0	-280
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-235	0	0	-1,418
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-6	0	0	-37
			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	-31
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-123	0	0	-744
			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	-20,526	0	0	-126,123
			WA - Total				0	0	-272,283	0	0	-1,857,858
			ED - Total				0	0	-272,283	0	0	-1,857,858
			202306 - Total				0	0	-272,283	0	0	-1,857,858
			Overall - Total				0	0	-272,283	0	0	-1,857,858

For Internal Use Only

Conversion Factor **0.956069** Approved RCF UE-200900 (did not change 12/21/22 filing)
 Amort Expense \$ **(260,321)** (Check with Marcus at next GRC)