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IDAHO PUBLIC
UTILITIES COMMISSION

Avista Corp.

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Spokane, Washington 99220-0500
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July 12, 2023

Jan Noriyuki
Commission Secretary
Idaho Public Utilities Commission
11331 W. Chinden Blvd. Bldg. 8 Suite 201-A
Boise, Idaho 83714

Dear Ms. Noriyuki

Purchase Cost Adjustment (PCA) Report for the Month of June 2023

Pursuant to Order No. 34602, enclosed is an electronic copy of Avista's electric Power Cost Adjustment (PCA) report for the month of June 2023. During the month of May, PCA expenses were lower than authorized for the Idaho jurisdiction by \$1,274,951 (after sharing), as shown on page 5 of the attached report. For the 2022-2023 PCA year, the total deferral balance is \$16,017,001 (page 3) in the surcharge direction.

If you have any questions, please contact Annette Brandon at (509) 495-4324.

Sincerely,

/s/Patrick D. Ehrbar

Patrick D. Ehrbar
Director of Regulatory Affairs

AVISTA UTILITIES

POWER COST ADJUSTMENT REPORT

MONTH OF JUNE 2023

Avista Corporation Journal Entry

Journal: 480-ID PCA
 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: 07/07/2023 11:03 AM
 Approval Requested: 07/07/2023 11:05 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
5	001	557380 - IDAHO PCA-DEF	ED	ID	DL	1,328,243.00	0.00	Current Deferral Expense - PCA
10	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	0.00	1,328,243.00	Current Deferral Reg Asset - PCA
11	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00	28,773.00	Interest Income on 182386
12	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	28,773.00	0.00	Reg Asset ID PCA Deferral
60	001	182385 - REGULATORY ASSET ID PCA DEFERRAL 1	ED	ID	DL	0.00	376,416.00	Amortizing Deferral
70	001	557390 - IDAHO PCA AMT	ED	ID	DL	376,416.00	0.00	Amortizing Deferral Expense
80	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00	1,685.00	Interest on Deferral
90	001	182385 - REGULATORY ASSET ID PCA DEFERRAL 1	ED	ID	DL	1,685.00	0.00	Interest on Deferral
Totals:						1,735,117.00	1,735,117.00	

Explanation:

Record deferral of power costs in Idaho, amortization of existing balance, and interest & DFIT entries.

 Prepared by Jennifer Hossack	<u>07/07/23</u> Date
_____ Reviewed by	_____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

Idaho Power Cost Adjustment (PCA) Deferral Balance - Current Year Bucket

Interest compounds and is calculated monthly

Interest Rate

2022	0.08333%
2023	0.16667%

Month Ending	Account	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	Balance with Interest	GLW Balance	Recon	Adjustment Notes	
12/31/2022	182386								13,241,877			
1/31/2023	182386	13,241,877		1,922,276	39,924	22,070		15,226,147	15,226,147	0	DJ240 EIM Deferral	
2/28/2023	182386	15,226,147		3,690,075	49,912	25,377		18,991,511	18,991,511	0	DJ240 EIM Deferral	
3/31/2023	182386	18,991,511		1,263,290	108,066	31,653		20,394,520	20,394,520	0	DJ240 EIM Deferral	
4/30/2023	182386	20,394,520		1,885,904	51,725	33,992		22,366,141	22,366,141	0	DJ240 EIM Deferral	
5/31/2023	182386	22,366,141		(5,192,918)	52,678	37,278		17,263,179	17,263,179	0	DJ240 EIM Deferral	
6/30/2023	182386	17,263,179		(1,328,243)	53,292	28,773		16,017,001	17,316,471	1,299,470	DJ240 EIM Deferral	
		This account moves to the Pending tab										

6/30/2023	182387	This account moves from the Pending tab										
7/31/2023	182387								0			
8/31/2023	182387											
9/30/2023	182387											
10/31/2023	182387											
11/30/2023	182387											
12/31/2023	182387											

Monthly Entry:			
	Debit	Credit	
557380 ED ID	1,328,243	0	Idaho PCA-Def
182386 ED ID	0	1,328,243	Regulatory Asset ID PCA Deferral
419600 ED ID	0	28,773	Interest Income Energy Deferrals
182386 ED ID	28,773	0	Regulatory Asset ID PCA Deferral

Idaho Power Cost Adjustment (PCA) Deferral Balance - Amortizing Bucket

Interest compounds and is calculated monthly

Interest Rate

2022	0.08333%
2023	0.16667%

Month Ending	Account	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	Balance with Interest	GLW Balance	Recon	Adjustment Notes
12/31/2022	182385								3,100,119		
1/31/2023	182385	3,100,119		(525,998)		5,167		2,579,288	2,579,288	0	
2/28/2023	182385	2,579,288		(386,879)		4,299		2,196,708	2,196,708	0	
3/31/2023	182385	2,196,708		(459,022)		3,661		1,741,347	1,741,347	0	
4/30/2023	182385	1,741,347		(373,555)		2,902		1,370,694	1,370,694	0	
5/31/2023	182385	1,370,694		(361,712)		2,285		1,011,267	1,011,267	0	
6/30/2023	182385	1,011,267		(376,416)		1,685		636,536	1,011,267	374,731	
7/31/2023	182385										
8/31/2023	182385										
9/30/2023	182385										
10/31/2023	182385										
		This account moves to the Pending tab									
10/31/2023	182386	This account moves from the Pending tab									
11/30/2023	182386		0								
12/31/2023	182386										

Entry:

	Debit	Credit	
182385 ED ID	0	376,416	Regulatory Asset ID PCA Deferral
557390 ED ID	376,416	0	Idaho PCA Amt
419600 ED ID	0	1,685	Interest Income Energy Deferrals
182385 ED ID	1,685	0	Regulatory Asset ID PCA Deferral

Avista Corp. - Resource Accounting
IDAHO POWER COST DEFERRALS

Line No.	IDAHO 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 Rev	(\$17,243,574)	(\$2,885,345)	(\$2,771,484)	(\$2,700,859)	(\$3,551,395)	(\$2,796,254)	(\$2,538,237)	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Exp	\$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	537 MT Invasive Species Exp	\$388,332	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$0	\$0	\$0	\$0	\$0	\$0
8	557 Expenses	\$1,011,934	\$261,566	\$103,474	\$78,587	\$446,505	\$109,875	\$11,927	\$0	\$0	\$0	\$0	\$0	\$0
9	Adjusted Actual Net Expense	\$35,282,338	(\$1,004,626)	\$19,875,447	\$15,149,781	\$12,440,063	(\$11,679,474)	\$469,958	\$31,189	\$0	\$0	\$0	\$0	\$0
		Total through June												
	AUTHORIZED NET EXPENSE - SYSTEM													
10	555 Purchased Power	38,610,841.00	7,435,932.00	7,069,211.00	7,433,801.00	5,672,869.00	5,579,483.00	5,419,545.00	5,937,659.00	5,836,088.00	5,942,565.00	6,184,512.00	6,489,810.00	6,556,792.00
11	447 Sale for Resale	(20,377,450.00)	(2,316,991.00)	(1,936,564.00)	(2,540,468.00)	(4,230,873.00)	(3,489,856.00)	(5,862,698.00)	(9,557,120.00)	(4,493,194.00)	(7,072,562.00)	(3,997,529.00)	(2,672,014.00)	(4,453,080.00)
12	501 Thermal Fuel	14,167,158.00	3,151,777.00	2,749,966.00	2,896,333.00	2,060,445.00	1,526,412.00	1,782,225.00	2,879,162.00	3,146,005.00	3,033,757.00	2,874,156.00	2,395,831.00	3,087,726.00
13	547 CT Fuel	30,983,580.00	8,942,104.00	7,474,530.00	5,068,911.00	4,095,763.00	2,284,385.00	3,117,887.00	6,693,265.00	7,977,571.00	8,729,385.00	8,223,214.00	8,133,493.00	10,790,239.00
14	456 Transmission Revenue	(11,483,885.00)	(1,634,727.00)	(1,811,669.00)	(1,891,560.00)	(1,715,927.00)	(2,123,305.00)	(2,306,697.00)	(2,267,860.00)	(2,209,469.00)	(1,714,509.00)	(1,711,129.00)	(1,937,530.00)	(2,146,621.00)
15	565 Transmission Expense	8,639,382.00	1,439,897.00	1,439,897.00	1,439,897.00	1,439,897.00	1,439,897.00	1,439,897.00	1,439,897.00	1,439,897.00	1,439,897.00	1,439,897.00	1,439,897.00	1,439,897.00
16	REC Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Gas Liquids Revenue/Acct 456 Other Rev Sep-Dec	(3,835,923.00)	(633,351.00)	(664,038.00)	(880,329.00)	(385,474.00)	(657,028.00)	(615,703.00)	(524,310.00)	(514,471.00)	(290,007.00)	(311,801.00)	(548,421.00)	(265,977.00)
18	Montana Invasive Species Expense	805,002.00	134,167.00	134,167.00	134,167.00	134,167.00	134,167.00	134,167.00	134,167.00	134,167.00	134,167.00	134,167.00	134,167.00	134,167.00
19	Settlement Adjustments/Other Exp 557 Sep - Dec	315,816.00	52,636.00	52,636.00	52,636.00	52,636.00	52,636.00	52,636.00	52,636.00	52,636.00	52,636.00	52,636.00	52,636.00	52,636.00
20	Authorized Net Expense	57,824,521.00	16,571,444.00	14,508,136.00	11,713,388.00	7,123,503.00	4,746,791.00	3,161,259.00	4,787,496.00	11,369,230.00	10,255,329.00	12,888,123.00	13,487,869.00	15,195,779.00
21	Actual - Authorized Net Expense	(\$22,573,372)	(\$17,576,070)	\$5,367,311	\$3,436,393	\$5,316,560	(\$16,426,265)	(\$2,691,301)	(\$4,756,307)					
22	Resource Optimization	\$38,536,824	\$26,959,359	\$5,512,615	\$2,413,974	\$1,889,859	\$1,467,870	\$293,147	\$0	\$0	\$0	\$0	\$0	\$0
23	Adjusted Actual - Authorized Net Expense	\$15,963,452	\$9,383,289	\$10,879,926	\$5,850,367	\$7,206,419	(\$14,958,395)	(\$2,398,154)	(\$4,756,307)					
24	Idaho Allocation		34.36%	34.36%	34.36%	34.36%	34.36%	34.36%	34.36%	34.36%	34.36%	34.36%	34.36%	34.36%
25	Idaho Share	\$5,485,042	\$3,224,098	\$3,738,343	\$2,010,186	\$2,476,126	(\$5,139,705)	(\$824,006)	(\$1,634,267)					
26	Idaho 100% Activity (Clearwater)	(\$74,988)	(\$17,862)	(\$19,151)	(\$14,316)	(\$8,178)	(\$12,102)	(\$3,379)	\$0	\$0	\$0	\$0	\$0	\$0
27	ID Load Change Adjustment (+) Surcharge; (-) Rebate	(\$2,920,738)	(\$1,070,374)	\$380,891	(\$592,214)	(\$372,499)	(\$618,102)	(\$648,440)	\$10,097,465					
28	Net Power Cost Increase (+) Surcharge; (-) Rebate	\$2,489,316	\$2,135,862	\$4,100,083	\$1,403,656	\$2,095,449	(\$5,769,909)	(\$1,475,825)	\$8,463,198					
29	90% of Net Power Cost Change	\$2,240,384	\$1,922,276	\$3,690,075	\$1,263,290	\$1,885,904	(\$5,192,918)	(\$1,328,243)	\$7,616,878					
30	Acct 557380 Entry; (+) Rebate, (-) Surcharge	(\$2,240,384)	(\$1,922,276)	(\$3,690,075)	(\$1,263,290)	(\$1,885,904)	\$5,192,918	\$1,328,243	(\$7,616,878)					
31	Energy Imbalance Market Incremental O&M Costs	\$395,108	\$44,360	\$55,458	\$120,073	\$57,473	\$58,531	\$59,213	\$0	\$0	\$0	\$0	\$0	\$0
32	90% of Energy Imbalance Market	\$355,598	\$39,924	\$49,912	\$108,066	\$51,726	\$52,678	\$53,292	\$0	\$0	\$0	\$0	\$0	\$0
33	Acct 407434 Entry; (+) Rebate, (-) Surcharge	(\$355,598)	(\$39,924)	(\$49,912)	(\$108,066)	(\$51,726)	(\$52,678)	(\$53,292)	\$0	\$0	\$0	\$0	\$0	\$0
34	Total Deferral Balance Sheet Entry	(\$2,595,982)	\$1,962,200	\$3,739,987	\$1,371,356	\$1,937,630	(\$5,140,240)	(\$1,274,951)	\$7,616,878	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

Avista Corp. - Resource Accounting
IDAHO 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	Other Short-Term Purchases	\$3,728,774	\$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)	\$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
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
	Solar Select Adjustment	(\$43,913)	(\$4,422)	(\$5,532)	(\$6,530)	(\$7,362)	(\$10,378)	(\$9,689)	\$0	\$0	\$0	\$0	\$0
555380		\$4,940,354	\$973,704	\$889,473	\$938,816	\$802,743	\$536,036	\$799,582	\$0	\$0	\$0	\$0	\$0
	Clearwater Adjustment	(\$4,940,354)	(\$973,704)	(\$889,473)	(\$938,816)	(\$802,743)	(\$536,036)	(\$799,582)	\$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
	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	Soverign/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
	Deduct Revenue From Solar Select	\$972,691	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$0	\$0	\$0	\$0	\$0
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
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
447700		(\$2,009,285)	(\$260,139)	(\$184,000)	\$0	(\$466,059)	(\$917,675)	(\$181,412)	\$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
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
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
	Total	(\$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
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
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		\$18.83	\$18.13	\$17.77	\$15.07		\$17.74					
33	Colstrip		\$33.86	\$33.99	\$33.60	\$34.52	\$35.89	\$34.43					

Avista Corp. - Resource Accounting
IDAHO 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
547 FUEL													
34	NE CT Gas-547213	(\$8,487)	(\$11,718)	\$3,889	(\$275)	(\$909)	\$536	(\$10)	\$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
36	Kettle Falls CT-547211	\$241,449	\$58,230	(\$10,376)	\$60,104	\$106,073	\$14,101	\$13,317	\$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
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
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
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
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
546 TRANSMISSION REVENUE													
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
43	456120 ED AN - BPA Trans.	(\$462,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0
44	456020 ED AN-Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456030 ED AN - Clearwater Trans	(\$825,000)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	\$0	\$0	\$0	\$0	\$0
46	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
47	456017 ED AN - Low Voltage	(\$60,378)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0	\$0	\$0	\$0
48	456700 ED ID - Low Voltage	(\$31,398)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	\$0	\$0	\$0	\$0	\$0
49	456705 ED AN - Low Voltage	(\$889,764)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0
50	Total 456 Transmission Revenue	(\$17,243,574)	(\$2,885,345)	(\$2,771,484)	(\$2,700,859)	(\$3,551,395)	(\$2,796,254)	(\$2,538,237)	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE													
51	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
52	565710 ED AN	\$27,216	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0
53	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
557 Expense													
54	557165 ED AN	\$669,018	\$257,894	\$100,153	\$74,859	\$123,239	\$105,123	\$7,750	\$0	\$0	\$0	\$0	\$0
55	557167 ED AN	\$319,000	\$0	\$0	\$0	\$319,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	557018 ED AN	\$23,916	\$3,672	\$3,321	\$3,728	\$4,266	\$4,752	\$4,177	\$0	\$0	\$0	\$0	\$0
57	Total 557 ED AN Broker & Related Fees	\$1,011,934	\$261,566	\$103,474	\$78,587	\$446,505	\$109,875	\$11,927	\$0	\$0	\$0	\$0	\$0
537 Expense													
58	537000 ED AN - MT Invasive Species	\$388,332	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$0	\$0	\$0	\$0	\$0
59	Total 537 ED AN MT Invasive Species	\$388,332	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$0	\$0	\$0	\$0	\$0
Other Purchases and Sales													
60	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
61	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
62	Gas Bookouts-557700	\$1,404,907	\$71,250	\$789,550	\$102,650	\$76,074	\$281,009	\$84,374	\$0	\$0	\$0	\$0	\$0
63	Gas Bookouts-557711	(\$1,404,907)	(\$71,250)	(\$789,550)	(\$102,650)	(\$76,074)	(\$281,009)	(\$84,374)	\$0	\$0	\$0	\$0	\$0
64	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
65	Fuel Dispatch-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
66	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
67	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
68	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	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
70	Fuel Bookouts-456711	\$689,404	\$394,900	\$44,600	\$23,400	\$39,091	\$149,750	\$37,663	\$0	\$0	\$0	\$0	\$0
71	Fuel Bookouts-456720	(\$689,404)	(\$394,900)	(\$44,600)	(\$23,400)	(\$39,091)	(\$149,750)	(\$37,663)	\$0	\$0	\$0	\$0	\$0
72	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
73	Misc Revs 456016 ED AN	(\$1,979,545)	\$0	(\$897,500)	(\$245,005)	(\$316,360)	(\$295,220)	(\$225,460)	\$0	\$0	\$0	\$0	\$0
74	REC Revenue Subtotal	(\$1,979,545)	\$0	(\$897,500)	(\$245,005)	(\$316,360)	(\$295,220)	(\$225,460)	\$0	\$0	\$0	\$0	\$0
75	Misc. Power Exp. Actual-557160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Misc. Power Exp. Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Exp Actual 557395	\$706	\$94	\$83	\$152	\$206	\$50	\$121	\$0	\$0	\$0	\$0	\$0
79	Wind REC Subtotal	\$706	\$94	\$83	\$152	\$206	\$50	\$121	\$0	\$0	\$0	\$0	\$0
80	456030 ED ID - Clearwater Trans	\$82,500	\$13,750	\$13,750	\$13,750	\$13,750	\$13,750	\$13,750	\$0	\$0	\$0	\$0	\$0
81	456380-ED-ID - Clearwater REC Revenue	(\$157,488)	(\$31,612)	(\$32,901)	(\$28,066)	(\$21,928)	(\$25,852)	(\$17,129)	\$0	\$0	\$0	\$0	\$0

Avista Corp. - Resource Accounting
 IDAHO 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
82 Clearwater	(\$74,988)	(\$17,862)	(\$19,151)	(\$14,316)	(\$8,178)	(\$12,102)	(\$3,379)	\$0	\$0	\$0	\$0	\$0	\$0
83 Net Resource Optimization	\$38,536,824	\$26,959,359	\$5,512,615	\$2,413,974	\$1,889,859	\$1,467,870	\$293,147	\$0	\$0	\$0	\$0	\$0	\$0
84 EIM Incremental O&M Costs (Idaho share)	\$395,108	\$44,360	\$55,458	\$120,073	\$57,473	\$58,531	\$59,213	\$0	\$0	\$0	\$0	\$0	\$0
85 Adjusted Actual Net Expense	\$74,139,282	\$25,981,231	\$25,424,369	\$17,669,512	\$14,379,217	(\$10,165,175)	\$818,939	\$31,189					

Avista Corp. - Resource Accounting
Idaho Electric Jurisdiction
Power Costs Adjustment (PCA) - Load Change Adjustment - 2023

Retail Revenue Credit excluding Clearwater - 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	352,262	259,036	307,297	250,090	242,173	252,037	(32,636)	-	-	-	-	-	1,630,259
Deduct Prior Month Unbilled	(188,601)	(168,669)	(153,995)	(121,924)	(119,855)	(126,644)	(119,416)	-	-	-	-	-	(999,104)
Add Current Month Unbilled	168,669	153,995	121,924	119,855	126,644	119,416	-	-	-	-	-	-	810,503
Total Retail Sales	332,330	244,362	275,226	248,021	248,962	244,809	(152,052)	-	-	-	-	-	1,441,658
Test Year Consumption	290,239	259,340	251,938	233,373	224,656	219,310	245,017	250,933	210,200	227,542	262,248	292,013	1,723,873
Difference from Test Year	42,091	(14,978)	23,288	14,648	24,306	25,499	(397,069)						(282,215)
Load Change Adjustment Rate - \$/MWh	\$25.43	\$25.43	\$25.43	\$25.43	\$25.43	\$25.43	\$25.43	\$25.43	\$25.43	\$25.43	\$25.43	\$25.43	
Total Load Change Adjustment - \$	\$1,070,374	(\$380,891)	\$592,214	\$372,499	\$618,102	\$648,440	(\$10,097,465)						(\$7,176,727)

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



Electric Revenue Report by Revenue Class

Data Source: Financial Reporting
 Data Updated Daily

Accounting Period: 202306

State Code:

Rate Schedule Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Meter Qty	YTD Usage	YTD Revenue Amt
0001 - RESIDENTIAL	0	0	128,052.61	0	0	1,071,336.64
0011 - GENERAL SERVICE	0	0	52,470.46	0	0	353,357.41
0012 - RESID&FARM-GEN SERV	0	0	3,182.87	0	0	30,203.02
0021 - LARGE GENERAL SERV	0	0	68,219.63	0	0	419,297.27
0022 - RESID&FRM-LGE GEN SE	0	0	799.56	0	0	6,188.28
0025 - EXTRA LGE GEN SERV	0	0	42,326.34	0	0	257,701.22
0031 - PUMPING SERVICE	0	0	9,635.63	0	0	35,780.88
0032 - PUMPING SVC RES&FRM	0	0	835.48	0	0	2,852.43
0041 - CO OWNED ST LIGHTS	0	0	0	0	0	2.24
0042 - CO OWND ST LTS SO VA	0	0	680.95	0	0	4,068.23
0044 - CST OWND ST LT SO VA	0	0	31.62	0	0	189.72
0045 - CUST OWND ST LT ENGY	0	0	35.91	0	0	215.46
0046 - CUST OWND ST LT S V	0	0	116.43	0	0	698.5
0047 - AREA LIGHT-COM&INDUS	0	0	41.18	0	0	249.42
0048 - AREA LGHT-FARM&RESID	0	0	105.93	0	0	634.69
0049 - AREA LGHT-HI PRES SO	0	0	258.68	0	0	1,566
025 EXTRA LARGE GEN SERVICE/POTLATCH	0	0	71,268.48	0	0	310,101.19
Overall - Summary	0	0	378,061.76	0	0	2,494,442.6

For Internal Use Only

Conversion Factor 0.995646 **Conversion Factor Changes October 1st of Every Year**
376,415.68



Revenue By Revenue Class
 Electric

Data Source: Financial Reporting
 Data Updated Daily

State Code: ID

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	124,827	88,372,249	8,549,126	124,430	740,307,278	70,383,537
		21	21 FIRM COMMERCIAL	18,940	84,763,233	7,329,269	18,808	525,916,578	45,149,394
		31	31 FIRM- INDUSTRIAL	328	99,595,482	4,720,796	323	599,714,381	26,984,914
		39	39 FIRM-PUMPING-IRRIGATION ONLY	43	435,933	39,720	41	798,072	76,186
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	190	571,110	233,209	189	3,423,441	1,388,385
		80	80 INTERDEPARTMENT REVENUE	49	178,267	16,207	49	1,275,447	110,945
		83	83 MISC-SERVICE REVENUE SNP	0	0	8,360	0	0	50,780
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	9,545	0	0	57,268
		OD	OD Other Electric Direct	0	0	2,400	0	0	9,500
		ED - Summary				144,377	273,916,274	20,908,632	143,839
202306 - Summary				144,377	273,916,274	20,908,632	143,839	1,871,435,196	144,210,909
Overall - Summary				144,377	273,916,274	20,908,632	143,839	1,871,435,196	144,210,909

For Internal Use Only

Avista Corporation Journal Entry

Journal: 240 - EIM DEFERRAL
 Team: Energy Delivery Accounting
 Type: C
 Category: DJ
 Currency: USD

Last Saved by: Tiffany Adams
 Submitted by: Tiffany Adams
 Approved by:

Effective Date: 202306
 Last Update: 07/05/2023 12:40 PM
 Approval Requested: 07/05/2023 12:40 PM

Seq.	Project	Task	Exp.	Org	Quantity	Co.	FERC	Ser.	Jur.
10	03805834 - EIM Deferral - ID	407434 - EIM Deferred O&M	885 Miscellaneous	D57 - Misc	(53,291.70)	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID

Comment: EIM PCA Deferral ID - June 2023

Total: (53,291.70)

Explanation:

To record EIM Deferred costs in accordance with IPUC Order No.34606 -
 Post costs of which 90% are to be deferred through the PCA.

<u>Tiffany Adams</u>	<u>07/05/2023</u>
Prepared by Tiffany Adams	Date
<u>[Signature]</u>	<u>07/05/2023</u>
Reviewed by	Date
_____	_____
Approved for Entry Corporate Accounting use Only	Date

From the Project Accounting monthly Overhead Rate Change Summary document.

Projects & Fixed Assets Accounting Sharepoint>Overhead>Overhead Rates>2022 Overhead Rates

	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
Payroll Benefits	41.71%	41.71%	34.92%	34.92%	34.92%	35.89%
Payroll Benefits - I&D	1.29%	1.29%	1.08%	1.08%	1.08%	1.11%
Payroll Non-Service Benefits	-9.00%	-9.00%	-1.50%	-1.50%	-1.25%	-1.25%
Payroll Taxes	8.50%	8.50%	8.25%	8.25%	8.25%	8.25%
One Leave	19.00%	18.00%	18.00%	18.00%	18.50%	18.50%
Incentive Payroll tax - NU	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Incentive - NU	3.30%	9.69%	9.69%	9.69%	9.69%	9.69%
NU Labor OH Rate	65.30%	70.69%	70.94%	70.94%	71.69%	72.69%

Avista Utilities
 Production/Transmission Percentage
 12 Months Ended 12/31/2022

	Washington	Idaho	Total
<u>Actual Jurisdictional Allocation (12/31/2022)</u>			
Energy Retail Sales (MWH)	5,874,159	3,613,433	9,487,592
Energy Retail Sales Percentage	61.91%	38.09%	100.00%
MW's Peak (Retail + Adjustments)	12,909	7,217	20,126
MW's Peak Percentage	64.14%	35.86%	100.00%
Final Grand Summary - Allocation of Load by Jurisdiction (Based on 50/50 Weighting)	63.02%	36.98%	100.00%
<u>Adjusted Jurisdictional Allocation</u>			
Energy Retail Sales (MWH)	5,874,159	3,613,433	9,487,592
Less: Adjustments to Idaho Load		(429,432)	(429,432)
Energy Retail Sales (MWH)	5,874,159	3,184,001	9,058,160
Energy Retail Sales Percentage	64.85%	35.15%	100.00%
MW's Peak (Retail + Adjustments)	12,909	7,217	20,126
Less: Adjustments to Washington Load (Note 1)	(1,242)		(1,242)
Less: Adjustments to Idaho Load (Note 2)		(640)	(640)
MW's Peak (Retail + Adjustments)	11,667	6,577	18,244
MW's Peak Percentage	63.95%	36.05%	100.00%
Adjusted Production Transmission Jurisdiction (Based on 50/50 Weighting)	64.40%	35.60%	100.00%

Note 1 Pend Oreille PUD/Kaiser Adjustment

Note 2 Clearwater Paper Adjustment



Power Transaction Register

Profit Center: POWER
Contract Month: 202306
Direction: PURCHASE
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	30	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	6,240.000	5,139.000	\$42.110	216,403.29
POWER Total:								6,240.000	5,139.000		216,403.29
STRA Total:								6,240.000	5,139.000		216,403.29
NON-INTERCOMPANY TOTAL:								6,240.000	5,139.000		216,403.29
TOTAL PURCHASES:								6,240.000	5,139.000		216,403.29



Power Transaction Register

Profit Center: POWER
Contract Month: 202306
Direction: PURCHASE
Counterparty: Clearwater Paper Corporation
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

Clearwater Paper Corporation

POWER											
01	30	Johnson	IT	278613	AVST CORP	Energy	Sys Opt	34,560.000	32,636.000	\$24.500	799,582.00
POWER Total:								34,560.000	32,636.000		799,582.00
PFI Total:								34,560.000	32,636.000		799,582.00
NON-INTERCOMPANY TOTAL:								34,560.000	32,636.000		799,582.00
TOTAL PURCHASES:								34,560.000	32,636.000		799,582.00