



CASE NO. AVU-E-22-11

Avista Corp.

1411 East Mission P.O. Box 3727
Spokane, Washington 99220-0500
Telephone 509-489-0500
Toll Free 800-727-9170

RECEIVED
Friday, September 15, 2023 1:02:15 PM
IDAHO PUBLIC
UTILITIES COMMISSION

September 15, 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 August 2023

Pursuant to Order No. 34602, enclosed is an electronic copy of Avista's electric Power Cost Adjustment (PCA) report for the month of August 2023.

For August 2023 total power supply expenses were higher than authorized for the Idaho jurisdiction by \$2,015,564, as shown on page 7 (line34) of the attached report. For the July 2023 through June 2024 PCA reporting period, when including the impact of the EIM O&M deferral, WA I-937 renewable energy credit benefits, and interest the total deferral is currently a slight rebate of \$263,945 (page 4)

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

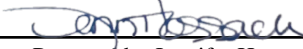
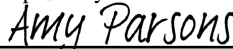
MONTH OF AUGUST 2023

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: 202308
Last Update: 09/07/2023 1:54 PM
Approval Requested: 09/07/2023 2:40 PM

 Prepared by Jennifer Hossack	<u>09/07/23</u> Date
 Reviewed by	<u>9/7/23</u> Date
Approved for Entry Corporate Accounting use Only	<u> </u> Date

Avista Corporation Journal Entry

Journal: 480-ID PCA

Effective Date: 202308

Team: Resource Accounting

Last Saved by: Jennifer Hossack

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Type: C

Submitted by: Jennifer Hossack

Approval Requested: 09/07/2023 2:40 PM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
5	001	557380 - IDAHO PCA-DEF	ED	ID	DL	0.00	1,963,733.00	Current Deferral Expense - PCA
10	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	1,963,733.00	0.00	Current Deferral Reg Asset - PCA
11	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	ID	DL	2,915.00	0.00	Interest on Deferral on 182387
12	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	0.00	2,915.00	Reg Asset ID PCA Deferral
20	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00	26,740.00	Interest Income on 182386
30	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	26,740.00	0.00	Reg Asset ID PCA Deferral
60	001	182385 - REGULATORY ASSET ID PCA DEFERRAL 1	ED	ID	DL	0.00	409,865.00	Amortizing Deferral
70	001	557390 - IDAHO PCA AMT	ED	ID	DL	409,865.00	0.00	Amortizing Deferral Expense
80	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00	407.00	Interest on Deferral on 182385
90	001	182385 - REGULATORY ASSET ID PCA DEFERRAL 1	ED	ID	DL	407.00	0.00	Interest on Deferral
Totals:						2,403,660.00	2,403,660.00	

Explanation:

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

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	16,017,001	0	DJ240 EIM Deferral
		This account moves to the Pending tab									
6/30/2023	182387	This account moves from the Pending tab							0		
7/31/2023	182387	0		(737,778)	(1,010,926)	0		(1,748,704)	(1,748,704)	0	WA I-937 Compliance & EIM Deferral
8/31/2023	182387	(1,748,704)		1,963,733	51,831	(2,915)		263,945	(1,696,873)	(1,960,818)	DJ240 EIM Deferral
9/30/2023	182387										
10/31/2023	182387										
11/30/2023	182387										
12/31/2023	182387										

Monthly Entry:		
	Debit	Credit
557380 ED ID		1,963,733 Idaho PCA-Def
182387 ED ID	1,963,733	0 Regulatory Asset ID PCA Deferral
431600 ED ID	2,915	Interest Expense Energy Deferrals
182387 ED ID	0	2,915 Regulatory Asset ID PCA Deferral

Idaho Power Cost Adjustment (PCA) Deferral Balance - Pending Bucke

Interest compounds and is calculated monthly

Interest Rate

2022	0.08333%
2023	0.16667%

Month Ending	Account	Beg. Balance	Balance Transfer	Activity	Adjustments	Interest	Interest Adjustments	Balance with Interest	GLW Balance	Recon	Adjustment Notes
12/31/2022	182387								0		
1/31/2023	182387	0				0		0	0	0	
2/28/2023	182387	0				0		0	0	0	
3/31/2023	182387	0				0		0	0	0	
4/30/2023	182387	0				0		0	0	0	
5/31/2023	182387	0				0		0	0	0	
6/30/2023	182387	0				0		0	0	0	
This account moves to the Current Year tab											
6/30/2023	182386	This account moves from the Current Year tab									
7/31/2023	182386	16,017,001			0	26,696		16,043,697	16,043,697	0	
8/31/2023	182386	16,043,697			0	26,740		16,070,437	16,043,697	(26,740)	
9/30/2023	182386										
10/31/2023	182386										
This account moves to the Amortizing tab											
10/31/2023	182385	This account moves from the Amortizing tab									
11/30/2023	182385										
12/31/2023	182385										

Entry:

	Debit	Credit	
419600 ED ID	0	26,740	Interest Income Energy Deferrals
182386 ED ID	26,740	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	636,536	0		
7/31/2023	182385	636,536		(393,458)		1,061		244,139	244,139	0		
8/31/2023	182385	244,139		(409,865)		407		(165,319)	244,139	409,458		
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	409,865	Regulatory Asset ID PCA Deferral
557390 ED ID	409,865	0	Idaho PCA Amt
419600 ED ID	0	407	Interest Income Energy Deferrals
182385 ED ID	407	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	\$141,687,360	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$16,958,915	\$27,838,359	\$78,120	\$0	\$0	\$0
2	447 Sale for Resale	(\$167,403,150)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$26,000,202)	(\$22,956,191)	(\$45,728)	\$0	\$0	\$0
3	501 Thermal Fuel	\$28,849,572	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$2,967,639	\$4,637,531	\$4,195,868	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$62,748,457	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,841	\$10,398,260	\$9,852,495	\$0	\$0	\$0	\$0
5	456 Transmission Rev	(\$22,694,532)	(\$2,885,345)	(\$2,771,484)	(\$2,700,859)	(\$3,551,395)	(\$2,796,254)	(\$2,538,237)	(\$2,720,244)	(\$2,730,714)	\$0	\$0	\$0	\$0
6	565 Transmission Exp	\$13,252,945	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$1,585,031	\$1,498,269	\$0	\$0	\$0	\$0
7	537 MT Invasive Species Exp	\$517,776	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$0	\$0	\$0	\$0
8	557 Expenses	\$1,158,000	\$261,566	\$103,474	\$78,587	\$446,505	\$109,875	\$11,927	(\$7,566)	\$153,632	\$0	\$0	\$0	\$0
9	Adjusted Actual Net Expense	\$58,116,428	(\$1,004,626)	\$19,875,447	\$15,149,781	\$12,440,063	(\$11,679,474)	\$469,958	\$4,916,447	\$17,916,440	\$32,392	\$0	\$0	\$0
		Total through July												
	AUTHORIZED NET EXPENSE - SYSTEM													
10	555 Purchased Power	50,384,588.00	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	(34,427,764.00)	(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	20,192,325.00	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	45,654,416.00	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	(15,961,214.00)	(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	11,519,176.00	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	(4,874,704.00)	(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	1,073,336.00	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	421,088.00	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	73,981,247.00	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	(\$15,897,211)	(\$17,576,070)	\$5,367,311	\$3,436,393	\$5,316,560	(\$16,426,265)	(\$2,691,301)	\$128,951	\$6,547,210	(\$10,222,937)			
22	Resource Optimization	\$39,381,029	\$26,959,359	\$5,512,615	\$2,413,974	\$1,889,859	\$1,467,870	\$293,147	\$89,053	\$755,152	\$0	\$0	\$0	\$0
23	Adjusted Actual - Authorized Net Expense	\$23,483,818	\$9,383,289	\$10,879,926	\$5,850,367	\$7,206,419	(\$14,958,395)	(\$2,398,154)	\$218,004	\$7,302,362	(\$10,222,937)			
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	\$8,069,040	\$3,224,098	\$3,738,343	\$2,010,186	\$2,476,126	(\$5,139,705)	(\$824,006)	\$74,906	\$2,509,092	(\$3,512,601)			
26	Idaho 100% Activity (Clearwater)	(\$101,654)	(\$17,862)	(\$19,151)	(\$14,316)	(\$8,178)	(\$12,102)	(\$3,379)	(\$12,162)	(\$14,504)	\$0	\$0	\$0	\$0
27	ID Load Change Adjustment (+) Surcharge; (-) Rebate	(\$4,115,897)	(\$1,070,374)	\$380,891	(\$592,214)	(\$372,499)	(\$618,102)	(\$648,440)	(\$882,497)	(\$312,662)	\$9,455,662			
28	Net Power Cost Increase (+) Surcharge; (-) Rebate	\$3,851,489	\$2,135,862	\$4,100,083	\$1,403,656	\$2,095,449	(\$5,769,909)	(\$1,475,825)	(\$819,753)	\$2,181,926	\$5,943,061			
29	90% of Net Power Cost Change	\$3,466,339	\$1,922,276	\$3,690,075	\$1,263,290	\$1,885,904	(\$5,192,918)	(\$1,328,243)	(\$737,778)	\$1,963,733	\$5,348,755			
30	Acct 557380 Entry; (+) Rebate, (-) Surcharge	(\$3,466,339)	(\$1,922,276)	(\$3,690,075)	(\$1,263,290)	(\$1,885,904)	\$5,192,918	\$1,328,243	\$737,778	(\$1,963,733)	(\$5,348,755)			
31	Energy Imbalance Market Incremental O&M Costs	\$505,184	\$44,360	\$55,458	\$120,073	\$57,473	\$58,531	\$59,213	\$52,486	\$57,590	\$0	\$0	\$0	\$0
32	90% of Energy Imbalance Market	\$454,666	\$39,924	\$49,912	\$108,066	\$51,726	\$52,678	\$53,292	\$47,237	\$51,831	\$0	\$0	\$0	\$0
33	Acct 407434 Entry; (+) Rebate, (-) Surcharge	(\$454,666)	(\$39,924)	(\$49,912)	(\$108,066)	(\$51,726)	(\$52,678)	(\$53,292)	(\$47,237)	(\$51,831)	\$0	\$0	\$0	\$0
34	Total Deferral Balance Sheet Entry	(\$3,921,005)	\$1,962,200	\$3,739,987	\$1,371,356	\$1,937,630	(\$5,140,240)	(\$1,274,951)	(\$690,541)	\$2,015,564	\$5,348,755	#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	\$57,204,654	\$11,933,843	\$2,481,828	\$2,277,338	\$7,980,524	\$4,042,737	\$3,474,854	\$7,032,061	\$17,903,349	\$78,120	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$10,311,249	\$1,288,900	\$1,288,900	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$1,288,907	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$946,647	\$133,861	\$123,867	\$72,300	\$45,586	\$102,464	\$73,008	\$189,712	\$206,049	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,576,864	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$197,108	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$22,756,211	\$2,811,500	\$2,827,408	\$2,827,408	\$2,980,263	\$2,827,408	\$2,827,408	\$2,827,408	\$2,827,408	\$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	\$7,485	\$1,348	\$1,091	\$1,188	\$984	\$833	\$535	\$652	\$854	\$0	\$0	\$0
8	Small Power	\$778,398	\$95,242	\$84,706	\$71,075	\$136,922	\$136,094	\$127,995	\$88,065	\$38,299	\$0	\$0	\$0
9	Stimson Lumber	\$262,558	\$0	\$59,430	\$78,717	\$24,663	\$15,448	\$75,530	\$8,770	\$0	\$0	\$0	\$0
10	City of Spokane-Upper	\$1,441,172	\$296,367	\$176,406	\$180,226	\$350,571	\$286,502	\$144,950	\$6,150	\$0	\$0	\$0	\$0
11	City of Spokane- Waste-to-Energy	\$3,819,326	\$482,203	\$502,631	\$461,189	\$455,747	\$373,289	\$395,651	\$596,651	\$551,965	\$0	\$0	\$0
12	East, South, Quincy Columbia Basin Irrigation Dist	\$777,665	\$0	\$0	\$8,030	\$61,604	\$179,846	\$210,885	\$165,773	\$151,527	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$20,191,350	\$2,531,637	\$2,621,354	\$2,624,851	\$2,417,339	\$2,365,539	\$2,524,682	\$2,525,505	\$2,580,443	\$0	\$0	\$0
14	Palouse Wind	\$13,354,462	\$2,022,134	\$2,729,811	\$2,104,976	\$1,832,022	\$1,333,641	\$1,038,449	\$1,127,597	\$1,165,832	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$7,365,447	\$790,567	\$1,209,483	\$1,121,760	\$1,023,866	\$861,920	\$760,313	\$755,739	\$841,799	\$0	\$0	\$0
16	WPM Ancillary Services	\$813,232	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$100,428	\$107,030	\$0	\$0	\$0
17	Non-Mon. Accruals	\$80,640	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$48,389	(\$22,211)	\$0	\$0	\$0
18	Total 555 Purchased Power	\$141,687,360	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$16,958,915	\$27,838,359	\$78,120	\$0	\$0
555 PURCHASED POWER													
555000		\$114,515,218	\$15,320,265	\$14,235,417	\$11,857,869	\$16,900,794	\$11,887,897	\$12,223,867	\$13,140,732	\$18,948,377	\$0	\$0	\$0
555030		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100		\$6,091,044	\$0	\$0	\$8	(\$353,116)	\$436,868	\$76	\$693,500	\$5,313,708	\$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		\$80,640	\$135,008	(\$63,911)	\$7,525	(\$19,305)	\$9,053	(\$13,908)	\$48,389	(\$22,211)	\$0	\$0	\$0
555700		\$2,592,447	\$279,955	\$188,000	\$0	\$431,404	\$617,638	\$169,700	\$43,552	\$862,198	\$0	\$0	\$0
	Solar Select Adjustment	(\$60,237)	(\$4,422)	(\$5,532)	(\$6,530)	(\$7,362)	(\$10,378)	(\$9,689)	(\$9,225)	(\$7,099)	\$0	\$0	\$0
555380		\$6,713,860	\$973,704	\$889,473	\$938,816	\$802,743	\$536,036	\$799,582	\$863,037	\$910,469	\$0	\$0	\$0
	Clearwater Adjustment	(\$6,713,860)	(\$973,704)	(\$889,473)	(\$938,816)	(\$802,743)	(\$536,036)	(\$799,582)	(\$863,037)	(\$910,469)	\$0	\$0	\$0
555710		\$813,232	\$119,879	\$122,336	\$98,913	\$90,019	\$83,089	\$91,538	\$100,428	\$107,030	\$0	\$0	\$0
555740		\$17,655,016	\$6,988,712	(\$113,855)	\$1,463,726	\$1,824,386	\$1,079,711	\$756,321	\$2,941,539	\$2,636,356	\$78,120	\$0	\$0
	Total 555 Purchased Power	\$141,687,360	\$22,839,397	\$14,362,455	\$13,421,511	\$18,866,820	\$14,103,878	\$13,217,905	\$16,958,915	\$27,838,359	\$78,120	\$0	\$0
447 SALES FOR RESALE													
19	Short-Term Sales	(\$142,828,103)	(\$20,659,644)	(\$5,394,732)	(\$15,482,653)	(\$10,964,236)	(\$26,312,222)	(\$18,447,539)	(\$24,411,991)	(\$21,109,358)	(\$45,728)	\$0	\$0
20	Nichols Pumping Index Sale	(\$2,110,823)	(\$491,201)	(\$253,688)	(\$288,365)	(\$309,153)	(\$41,847)	(\$121,685)	(\$275,996)	(\$328,888)	\$0	\$0	\$0
21	Sovereign/Kaiser Load Following	(\$97,886)	(\$12,334)	(\$10,630)	(\$12,721)	(\$12,337)	(\$12,730)	(\$12,458)	(\$12,222)	(\$12,454)	\$0	\$0	\$0
22	Pend Oreille DES	(\$354,605)	(\$50,587)	(\$46,841)	(\$54,553)	(\$50,358)	(\$52,774)	(\$49,559)	(\$29,294)	(\$20,639)	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$22,011,733)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	(\$1,270,699)	(\$1,484,852)	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$167,403,150)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$26,000,202)	(\$22,956,191)	(\$45,728)	\$0	\$0
447 SALES FOR RESALE													
447000		(\$89,609,125)	(\$6,870,502)	(\$266,389)	(\$11,963,968)	(\$22,918,256)	(\$7,105,563)	(\$15,622,329)	(\$14,106,984)	(\$10,755,134)	\$0	\$0	\$0
	Deduct Revenue From Solar Select	\$1,701,833	\$147,409	\$144,346	\$192,774	\$230,053	\$73,063	\$185,046	\$437,112	\$292,030	\$0	\$0	\$0
447100		(\$13,687,655)	(\$4,723,898)	\$0	\$1,652,531	\$17,345,460	(\$16,737,416)	(\$1,022,720)	(\$5,556,772)	(\$4,644,840)	\$0	\$0	\$0
447150		(\$28,070,625)	(\$7,936,959)	(\$3,752,502)	(\$4,089,628)	(\$3,379,693)	(\$776,704)	(\$1,569,010)	(\$3,169,666)	(\$3,396,463)	\$0	\$0	\$0
447700		(\$3,143,984)	(\$260,139)	(\$184,000)	\$0	(\$466,059)	(\$917,675)	(\$181,412)	(\$50,500)	(\$1,084,199)	\$0	\$0	\$0
447710		(\$813,232)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	(\$100,428)	(\$107,030)	\$0	\$0	\$0
447720		(\$22,011,733)	(\$72,117)	(\$4,367,776)	(\$2,448,388)	(\$5,436,003)	(\$2,938,097)	(\$3,993,801)	(\$1,270,699)	(\$1,484,852)	\$0	\$0	\$0
447740		(\$11,768,629)	(\$1,449,798)	(\$1,525,010)	(\$1,531,088)	(\$2,057,570)	(\$872,189)	(\$329,278)	(\$2,182,265)	(\$1,775,703)	(\$45,728)	\$0	\$0
	Total 447 Sales for Resale	(\$167,403,150)	(\$21,285,883)	(\$10,073,667)	(\$18,286,680)	(\$16,772,087)	(\$29,357,670)	(\$22,625,042)	(\$26,000,202)	(\$22,956,191)	(\$45,728)	\$0	\$0
501 FUEL-DOLLARS													
25	Kettle Falls Wood-501110	\$5,810,823	\$1,014,168	\$855,039	\$925,462	\$294,192	(\$2,373)	\$693,616	\$1,034,870	\$995,849	\$0	\$0	\$0
26	Kettle Falls Gas-501120	(\$807)	(\$90,661)	\$83,285	\$820	\$2,674	\$1,708	\$24	\$74	\$1,269	\$0	\$0	\$0
27	Colstrip Coal-501140	\$22,783,031	\$2,745,132	\$3,112,349	\$3,370,011	\$2,815,602	\$1,771,591	\$2,251,615	\$3,526,091	\$3,190,640	\$0	\$0	\$0
28	Colstrip Oil-501160	\$256,525	\$44,661	\$33,217	\$0	\$2,657	\$69,000	\$22,384	\$76,496	\$8,110	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$28,849,572	\$3,713,300	\$4,083,890	\$4,296,293	\$3,115,125	\$1,839,926	\$2,967,639	\$4,637,531	\$4,195,868	\$0	\$0	\$0
501 FUEL-TONS													
30	Kettle Falls	319,802	53,868	47,172	52,066	19,518	-	39,099	56,556	51,523	-	-	-
31	Colstrip	662,735	81,076	91,567	100,297	81,559	49,364	65,403	102,294	91,175	-	-	-
501 FUEL-COST PER TON													
32	Kettle Falls		\$18.83	\$18.13	\$17.77	\$15.07		\$17.74	\$18.30	\$19.33			
33	Colstrip		\$33.86	\$33.99	\$33.60	\$34.52	\$35.89	\$34.43	\$34.47	\$34.99			

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	(\$8,538)	(\$11,718)	\$3,889	(\$275)	(\$909)	\$536	(\$10)	(\$38)	(\$13)	\$0	\$0	\$0
35	Boulder Park-547216	\$1,179,812	\$92,744	\$111,543	\$321,367	\$289,384	\$40,707	\$49,674	\$183,190	\$91,203	\$0	\$0	\$0
36	Kettle Falls CT-547211	\$436,140	\$58,230	(\$10,376)	\$60,104	\$106,073	\$14,101	\$13,317	\$124,988	\$69,703	\$0	\$0	\$0
37	Coyote Springs2-547610	\$25,839,184	(\$2,611,318)	\$5,659,711	\$6,482,080	\$3,764,418	\$861,651	\$3,432,247	\$4,080,780	\$4,169,615	\$0	\$0	\$0
38	Lancaster-547312	\$21,508,982	(\$2,586,075)	\$5,647,031	\$5,433,258	\$2,079,130	\$1,839,575	\$2,664,453	\$3,006,475	\$3,425,135	\$0	\$0	\$0
39	Rathdrum CT-547310	\$13,792,877	(\$406,032)	\$974,358	\$4,341,767	\$2,248,855	\$63,052	\$1,471,160	\$3,002,865	\$2,096,852	\$0	\$0	\$0
40	Total 547 Fuel Expense	\$62,748,457	(\$5,464,169)	\$12,386,156	\$16,638,301	\$8,486,951	\$2,819,622	\$7,630,841	\$10,398,260	\$9,852,495	\$0	\$0	\$0
41	TOTAL NET EXPENSE	\$65,882,239	(\$197,355)	\$20,758,834	\$16,069,425	\$13,696,809	(\$10,594,244)	\$1,191,343	\$5,994,504	\$18,930,531	\$32,392	\$0	\$0
202301 202302 202303 202304 202305 202306 202307 202308 202309 202310 202311 202312													
456 TRANSMISSION REVENUE													
42	456100 ED AN	(\$18,856,580)	(\$2,387,376)	(\$2,271,058)	(\$2,223,856)	(\$3,083,286)	(\$2,335,075)	(\$2,068,609)	(\$2,241,726)	(\$2,245,594)	\$0	\$0	\$0
43	456120 ED AN - BPA Trans.	(\$616,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$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	(\$1,100,000)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	\$0	\$0	\$0
46	456130 ED AN - Ancillary Services Revenue	(\$813,232)	(\$119,879)	(\$122,336)	(\$98,913)	(\$90,019)	(\$83,089)	(\$91,538)	(\$100,428)	(\$107,030)	\$0	\$0	\$0
47	456017 ED AN - Low Voltage	(\$80,504)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	(\$10,063)	\$0	\$0	\$0
48	456700 ED ID - Low Voltage	(\$41,864)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	\$0	\$0	\$0
49	456705 ED AN - Low Voltage	(\$1,186,352)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0
50	Total 456 Transmission Revenue	(\$22,694,532)	(\$2,885,345)	(\$2,771,484)	(\$2,700,859)	(\$3,551,395)	(\$2,796,254)	(\$2,538,237)	(\$2,720,244)	(\$2,730,714)	\$0	\$0	\$0
565 TRANSMISSION EXPENSE													
51	565000 ED AN	\$13,216,657	\$1,747,250	\$1,715,365	\$1,633,370	\$1,778,886	\$1,531,891	\$1,735,667	\$1,580,495	\$1,493,733	\$0	\$0	\$0
52	565710 ED AN	\$36,288	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0
53	Total 565 Transmission Expense	\$13,252,945	\$1,751,786	\$1,719,901	\$1,637,906	\$1,783,422	\$1,536,427	\$1,740,203	\$1,585,031	\$1,498,269	\$0	\$0	\$0
557 Expense													
54	557165 ED AN	\$805,500	\$257,894	\$100,153	\$74,859	\$123,239	\$105,123	\$7,750	(\$12,402)	\$148,884	\$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	\$33,500	\$3,672	\$3,321	\$3,728	\$4,266	\$4,752	\$4,177	\$4,836	\$4,748	\$0	\$0	\$0
57	Total 557 ED AN Broker & Related Fees	\$1,158,000	\$261,566	\$103,474	\$78,587	\$446,505	\$109,875	\$11,927	(\$7,566)	\$153,632	\$0	\$0	\$0
537 Expense													
58	537000 ED AN - MT Invasive Species	\$517,776	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$0	\$0	\$0
59	Total 537 ED AN MT Invasive Species	\$517,776	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$64,722	\$0	\$0	\$0
Other Purchases and Sales													
60	Econ Dispatch-557010	(\$28,707,043)	(\$28,584,434)	(\$37,226)	\$1,063,202	(\$2,629,910)	\$494,694	\$936,830	\$861,730	(\$811,929)	\$0	\$0	\$0
61	Econ Dispatch-557150	\$25,246,891	\$24,469,018	\$1,400,792	(\$3,101,398)	\$2,091,955	\$3,251,055	(\$1,354,306)	(\$2,379,491)	\$869,266	\$0	\$0	\$0
62	Gas Bookouts-557700	\$3,853,728	\$71,250	\$789,550	\$102,650	\$76,074	\$281,009	\$84,374	\$731,428	\$1,717,393	\$0	\$0	\$0
63	Gas Bookouts-557711	(\$3,853,728)	(\$71,250)	(\$789,550)	(\$102,650)	(\$76,074)	(\$281,009)	(\$84,374)	(\$731,428)	(\$1,717,393)	\$0	\$0	\$0
64	Intraco Thermal Gas-557730	\$20,750,283	\$3,486,891	\$440,772	\$2,439,435	\$1,501,289	\$2,157,756	\$2,316,818	\$4,322,939	\$4,084,383	\$0	\$0	\$0
65	Fuel Dispatch-456010	\$52,420,650	\$34,644,709	\$8,018,745	\$2,851,031	\$2,611,275	\$813,905	\$383,775	\$899,930	\$2,197,280	\$0	\$0	\$0
66	Fuel Dispatch-456015	(\$23,933,997)	(\$6,965,680)	(\$2,359,199)	(\$478,369)	(\$773,270)	(\$3,928,252)	(\$1,239,417)	(\$2,935,457)	(\$5,254,353)	\$0	\$0	\$0
67	Other Elec Rev - Extraction Plant Cr - 456018	(\$193,986)	(\$12,464)	(\$34,302)	(\$35,362)	(\$39,816)	(\$23,087)	(\$5,171)	(\$18,717)	(\$25,067)	\$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	(\$4,296,373)	(\$78,775)	(\$1,019,550)	(\$79,712)	(\$555,510)	(\$1,003,031)	(\$520,043)	(\$540,895)	(\$498,857)	\$0	\$0	\$0
70	Fuel Bookouts-456711	\$2,411,299	\$394,900	\$44,600	\$23,400	\$39,091	\$149,750	\$37,663	\$716,380	\$1,005,515	\$0	\$0	\$0
71	Fuel Bookouts-456720	(\$2,411,299)	(\$394,900)	(\$44,600)	(\$23,400)	(\$39,091)	(\$149,750)	(\$37,663)	(\$716,380)	(\$1,005,515)	\$0	\$0	\$0
72	Other Purchases and Sales Subtotal	\$41,286,425	\$26,959,265	\$6,410,032	\$2,658,827	\$2,206,013	\$1,763,040	\$518,486	\$210,039	\$560,723	\$0	\$0	\$0
73	Misc Revs 456016 ED AN	(\$2,154,865)	\$0	(\$897,500)	(\$245,005)	(\$316,360)	(\$295,220)	(\$225,460)	(\$121,260)	(\$54,060)	\$0	\$0	\$0
74	REC Revenue Subtotal	(\$2,154,865)	\$0	(\$897,500)	(\$245,005)	(\$316,360)	(\$295,220)	(\$225,460)	(\$121,260)	(\$54,060)	\$0	\$0	\$0
75	Misc. Power Exp. Actual-557160	\$248,212	\$0	\$0	\$0	\$0	\$0	\$0	\$248,212	\$0	\$0	\$0	\$0
76	Misc. Power Exp. Subtotal	\$248,212	\$0	\$0	\$0	\$0	\$0	\$0	\$248,212	\$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	\$1,257	\$94	\$83	\$152	\$206	\$50	\$121	\$274	\$277	\$0	\$0	\$0
79	Wind REC Subtotal	\$1,257	\$94	\$83	\$152	\$206	\$50	\$121	\$274	\$277	\$0	\$0	\$0
80	456030 ED ID - Clearwater Trans	\$110,000	\$13,750	\$13,750	\$13,750	\$13,750	\$13,750	\$13,750	\$13,750	\$13,750	\$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
81 456380-ED-ID - Clearwater REC Revenue	(\$211,654)	(\$31,612)	(\$32,901)	(\$28,066)	(\$21,928)	(\$25,852)	(\$17,129)	(\$25,912)	(\$28,254)	\$0	\$0	\$0	\$0
82 Clearwater	(\$101,654)	(\$17,862)	(\$19,151)	(\$14,316)	(\$8,178)	(\$12,102)	(\$3,379)	(\$12,162)	(\$14,504)	\$0	\$0	\$0	\$0
83 Net Resource Optimization	\$39,381,029	\$26,959,359	\$5,512,615	\$2,413,974	\$1,889,859	\$1,467,870	\$293,147	\$89,053	\$755,152	\$0	\$0	\$0	\$0
84 EIM Incremental O&M Costs (Idaho share)	\$505,184	\$44,360	\$55,458	\$120,073	\$57,473	\$58,531	\$59,213	\$52,486	\$57,590	\$0	\$0	\$0	\$0
85 Adjusted Actual Net Expense	\$97,900,987	\$25,981,231	\$25,424,369	\$17,669,512	\$14,379,217	(\$10,165,175)	\$818,939	\$5,045,824	\$18,714,678	\$32,392			

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	263,448	274,447	(37,162)	-	-	-	2,163,628
Deduct Prior Month Unbilled	(188,601)	(168,669)	(153,995)	(121,924)	(119,855)	(126,644)	(119,416)	(135,688)	(124,469)	-	-	-	(1,259,261)
Add Current Month Unbilled	168,669	153,995	121,924	119,855	126,644	119,416	135,688	124,469	-	-	-	-	1,070,660
Total Retail Sales	332,330	244,362	275,226	248,021	248,962	244,809	279,720	263,228	(161,631)	-	-	-	1,975,027
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	1,974,806
Difference from Test Year	42,091	(14,978)	23,288	14,648	24,306	25,499	34,703	12,295	(371,831)				(209,979)
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	\$882,497	\$312,662	(\$9,455,662)				(\$5,339,765)



Electric Revenue Report by Revenue Class

Data Source: Financial Reporting

Data Updated Daily

Accounting Period: 202308

State Code: ID

Rate Schedule Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Meter Qty	YTD Usage	YTD Revenue Amt
0001 - RESIDENTIAL	0	0	161,181.53	0	0	1,385,051.77
0011 - GENERAL SERVICE	0	0	63,125.95	0	0	474,130.61
0012 - RESID&FARM-GEN SERV	0	0	3,830.36	0	0	37,562.71
0021 - LARGE GENERAL SERV	0	0	71,497.28	0	0	560,833.45
0022 - RESID&FRM-LGE GEN SE	0	0	939.48	0	0	8,016.3
0025 - EXTRA LGE GEN SERV	0	0	42,801.27	0	0	343,419.08
0031 - PUMPING SERVICE	0	0	13,208.54	0	0	60,937.94
0032 - PUMPING SVC RES&FRM	0	0	1,599	0	0	5,962.04
0041 - CO OWNED ST LIGHTS	0	0	0	0	0	2.24
0042 - CO OWND ST LTS SO VA	0	0	680.96	0	0	5,430.03
0044 - CST OWND ST LT SO VA	0	0	31.62	0	0	252.96
0045 - CUST OWND ST LT ENGY	0	0	35.91	0	0	287.28
0046 - CUST OWND ST LT S V	0	0	116.43	0	0	931.36
0047 - AREA LIGHT-COM&INDUS	0	0	27.3	0	0	317.96
0048 - AREA LGHT-FARM&RESID	0	0	104.85	0	0	844.81
0049 - AREA LGHT-HI PRES SO	0	0	270.79	0	0	2,102.63
025 EXTRA LARGE GEN SERVICE/POTLATCH	0	0	52,205.59	0	0	415,194.47
Overall - Summary	0	0	411,656.86	0	0	3,301,277.64

Page 1 of 3

Run Date: Sep 7, 2023

For Internal Use Only

Conversion Factor

0.995646
409,864.51

Conversion Factor Changes October 1st of Every Year

ID amortizing 182385 - Journal



Revenue By Revenue Class

Data Source: Financial Reporting

Electric

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
202308	ED	01	01 RESIDENTIAL	125,235	111,127,905	10,611,706	124,551	956,516,409	91,052,637
		21	21 FIRM COMMERCIAL	18,916	96,183,321	8,169,842	18,821	712,705,765	61,076,914
		31	31 FIRM- INDUSTRIAL	324	100,719,387	4,538,213	322	799,315,486	36,055,403
		39	39 FIRM-PUMPING-IRRIGATION ONLY	39	792,980	68,551	41	2,342,567	210,382
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	190	590,635	233,581	189	4,587,714	1,855,285
		80	80 INTERDEPARTMENT REVENUE	51	258,693	22,806	50	1,723,952	150,611
		83	83 MISC-SERVICE REVENUE SNP	0	0	6,312	0	0	62,852
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	9,545	0	0	76,357
		OD	OD Other Electric Direct	0	0	800	0	0	12,600
		ED - Summary				144,755	309,672,921	23,661,357	143,973
202308 - Summary				144,755	309,672,921	23,661,357	143,973	2,477,191,893	190,553,041
Overall - Summary				144,755	309,672,921	23,661,357	143,973	2,477,191,893	190,553,041

For Internal Use Only

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 RESIDENTIAL	3800	01	001	33,086,608	\$3,095,211
	01 RESIDENTIAL	3800	01	012	786,144	\$93,440
01	01 RESIDENTIAL	3800	01	022	192,863	\$13,822
	01 RESIDENTIAL	3800	01	032	132,356	\$14,428
21	21 FIRM COMMERCIAL	3800	21	011	12,761,519	\$1,162,236
	21 FIRM COMMERCIAL	3800	21	021	13,087,917	\$947,933
	21 FIRM COMMERCIAL	3800	21	025	5,547,909	\$345,866
	21 FIRM COMMERCIAL	3800	21	031	2,039,875	\$193,798
	31 FIRM- INDUSTRIAL	3800	31	011	178,003	\$15,561
	31 FIRM- INDUSTRIAL	3800	31	021	1,571,797	\$109,844
	31 FIRM-INDUSTRIAL	3800	31	025	22,160,304	\$1,410,452
	31 FIRM INDUSTRIAL	3800	31	025P	32,342,823	\$1,788,811
31	31 FIRM-INDUSTRIAL	3800	31	025PG	37,162,000	\$910,469
	31 FIRM- INDUSTRIAL	3800	31	031	580,906	\$55,082
01 - Summary					34,197,971	\$3,216,902
21 - Summary					33,437,219	\$2,649,833
31 - Summary					93,995,833	\$4,290,220
ID - Summary					161,631,023	\$10,156,955

Unbilled

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	67,749,329	\$6,902,530
	01 RESIDENTIAL	2800	01	002	236,857	\$17,098
	01 RESIDENTIAL	2800	01	011	0	
01	01 RESIDENTIAL	2800	01	012	1,459,340	\$251,081
	01 RESIDENTIAL	2800	01	021	0	
	01 RESIDENTIAL	2800	01	022	760,409	\$73,002
	01 RESIDENTIAL	2800	01	032	429,613	\$49,055
	21 FIRM COMMERCIAL	2800	21	011	17,004,047	\$2,364,277
	21 FIRM COMMERCIAL	2800	21	021	32,803,689	\$3,372,667
21	21 FIRM COMMERCIAL	2800	21	025	26,532,612	\$2,157,237
	21 FIRM COMMERCIAL	2800	21	031	4,312,896	\$440,667
	31 FIRM- INDUSTRIAL	2800	31	011	110,551	\$14,957
31	31 FIRM- INDUSTRIAL	2800	31	021	2,358,942	\$233,757
	31 FIRM-INDUSTRIAL	2800	31	025	30,673,609	\$2,543,157
	31 FIRM-INDUSTRIAL	2800	31	025I	37,617,004	\$2,060,141
	31 FIRM- INDUSTRIAL	2800	31	031	832,175	\$84,986
01 - Summary					70,635,548	\$7,292,766
21 - Summary					80,653,245	\$8,334,848
31 - Summary					71,592,281	\$4,936,998
WA - Summary					222,881,073	\$20,564,612
Overall - Summary					384,512,096	\$30,721,568

Avista Hourly Data 09/06/2023 17:51 PM

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
8/30/2023	H01	0		0
8/30/2023	H02	0		0
8/30/2023	H03	0		0
8/30/2023	H04	0		0
8/30/2023	H05	0		0
8/30/2023	H06	0		0
8/30/2023	H07	0		0
8/30/2023	H08	0		0
8/30/2023	H09	1		0
8/30/2023	H10	3		0
8/30/2023	H11	2		0
8/30/2023	H12	3		0
8/30/2023	H13	2		0
8/30/2023	H14	2		0
8/30/2023	H15	1		0
8/30/2023	H16	4		0
8/30/2023	H17	6		0
8/30/2023	H18	10		0
8/30/2023	H19	4		0
8/30/2023	H20	1		0
8/30/2023	H21	0		0
8/30/2023	H22	0		0
8/30/2023	H23	0		0
8/30/2023	H24	0		0
8/31/2023	H01	0		0
8/31/2023	H02	0		0
8/31/2023	H03	0		0
8/31/2023	H04	0		0
8/31/2023	H05	0		0
8/31/2023	H06	0		0
8/31/2023	H07	0		0
8/31/2023	H08	2		0
8/31/2023	H09	4		0
8/31/2023	H10	4		0
8/31/2023	H11	4		0
8/31/2023	H12	6		0
8/31/2023	H13	5		0
8/31/2023	H14	3		0
8/31/2023	H15	3		0
8/31/2023	H16	3		0
8/31/2023	H17	3		0
8/31/2023	H18	2		0
8/31/2023	H19	0		0
8/31/2023	H20	0		0
8/31/2023	H21	0		0
8/31/2023	H22	0		0
8/31/2023	H23	0		0
8/31/2023	H24	0		0
		<u>3770</u>		\$ 243,621.29
				\$ 48,409.00 Powerdex Estimator
				<u>\$ 292,030.29</u>

✓

RUN

8/22/2023 Enter first day of the month that is missing powerdex values
8/31/2023 Click RUN to get data out of Nucleus

	Total with est	Est less actual	
Purchase	23,380.25	23,380.25	100.0%
Sale	494,056.63	494,056.63	100.0%
Solar Select		48,409.00	



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	8/22/2023	0300	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-08-20230300	25	25.00	1,075.00	1,075.00	-
277274	8/22/2023	0500	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-08-20230500	25	25.00	1,075.00	1,075.00	-
277274	8/22/2023	1400	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-08-20231400	35	35.00	1,505.00	1,505.00	-
277274	8/22/2023	1800	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	22-08-20231800	40	40.00	1,720.00	1,720.00	-
277274	8/23/2023	0700	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	23-08-20230700	40	40.00	1,720.00	1,720.00	-
277274	8/23/2023	1000	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	23-08-20231000	40	40.00	1,720.00	1,720.00	-
277274	8/23/2023	2000	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	23-08-20232000	65	65.00	2,795.00	2,795.00	-
277274	8/23/2023	2400	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	23-08-20232400	40	40.00	1,720.00	1,720.00	-
277274	8/24/2023	0400	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	24-08-20230400	40	40.00	1,720.00	1,720.00	-
277274	8/24/2023	1700	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	24-08-20231700	40	40.00	1,720.00	1,720.00	-
277274	8/24/2023	2100	0	43	[PDX MIDC-HOURLY HOURLY]	SALE	24-08-20232100	50	50.00	2,150.00	2,150.00	-
277274	8/25/2023	1000	0	45	[PDX MIDC-HOURLY HOURLY]	SALE	25-08-20231000	50	50.00	2,250.00	2,250.00	-
277274	8/25/2023	1700	0	45	[PDX MIDC-HOURLY HOURLY]	SALE	25-08-20231700	50	50.00	2,250.00	2,250.00	-
277274	8/25/2023	1900	0	45	[PDX MIDC-HOURLY HOURLY]	SALE	25-08-20231900	50	50.00	2,250.00	2,250.00	-
277274	8/26/2023	0400	0	45	[PDX MIDC-HOURLY HOURLY]	SALE	26-08-20230400	45	45.00	2,025.00	2,025.00	-
277274	8/26/2023	1700	0	45	[PDX MIDC-HOURLY HOURLY]	SALE	26-08-20231700	75	75.00	3,375.00	3,375.00	-
277274	8/26/2023	1900	0	45	[PDX MIDC-HOURLY HOURLY]	SALE	26-08-20231900	75	75.00	3,375.00	3,375.00	-
277274	8/26/2023	2000	0	45	[PDX MIDC-HOURLY HOURLY]	SALE	26-08-20232000	60	60.00	2,700.00	2,700.00	-
277274	8/27/2023	0200	0	41	[PDX MIDC-HOURLY HOURLY]	SALE	27-08-20230200	40	40.00	1,640.00	1,640.00	-
277274	8/27/2023	0600	0	39	[PDX MIDC-HOURLY HOURLY]	SALE	27-08-20230600	40	40.00	1,560.00	1,560.00	-
277274	8/27/2023	1600	0	39	[PDX MIDC-HOURLY HOURLY]	SALE	27-08-20231600	70	70.00	2,730.00	2,730.00	-
277274	8/27/2023	1700	0	39	[PDX MIDC-HOURLY HOURLY]	SALE	27-08-20231700	80	80.00	3,120.00	3,120.00	-
277274	8/27/2023	2000	0	39	[PDX MIDC-HOURLY HOURLY]	SALE	27-08-20232000	90	90.00	3,510.00	3,510.00	-
277274	8/29/2023	0400	0	39	[PDX MIDC-HOURLY HOURLY]	SALE	29-08-20230400	35	35.00	1,365.00	1,365.00	-
277274	8/29/2023	1500	0	39	[PDX MIDC-HOURLY HOURLY]	SALE	29-08-20231500	35	35.00	1,365.00	1,365.00	-
277274	8/30/2023	0500	0	39	[PDX MIDC-HOURLY HOURLY]	SALE	30-08-20230500	25	25.00	975.00	975.00	-
277274	8/30/2023	1300	0	39	[PDX MIDC-HOURLY HOURLY]	SALE	30-08-20231300	30	30.00	1,170.00	1,170.00	-
277274	8/30/2023	1500	0	39	[PDX MIDC-HOURLY HOURLY]	SALE	30-08-20231500	30	30.00	1,170.00	1,170.00	-
277274	8/30/2023	2400	0	39	[PDX MIDC-HOURLY HOURLY]	SALE	30-08-20232400	40	40.00	1,560.00	1,560.00	-
223069	8/22/2023	1300	0	2	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	22-08-20231300	35	37.63	75.25	75.25	-
223069	8/23/2023	0700	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	23-08-20230700	40	43.00	43.00	43.00	-
223069	8/23/2023	1400	0	2	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	23-08-20231400	50	53.75	107.50	107.50	-
223069	8/23/2023	1800	0	6	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	23-08-20231800	55	59.13	354.75	354.75	-
223069	8/24/2023	1500	0	2	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	24-08-20231500	35	37.63	75.25	75.25	-
223069	8/26/2023	1300	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	26-08-20231300	50	53.75	53.75	53.75	-
223069	8/27/2023	1200	0	2	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	27-08-20231200	45	48.38	96.75	96.75	-
223069	8/27/2023	1600	0	2	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	27-08-20231600	70	75.25	150.50	150.50	-
223069	8/27/2023	1700	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	27-08-20231700	80	86.00	86.00	86.00	-
223069	8/29/2023	1600	0	3	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	29-08-20231600	40	43.00	129.00	129.00	-
223067	8/22/2023	0100	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	22-08-20230100	25	25.00	25.00	25.00	-
223067	8/22/2023	1300	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	22-08-20231300	35	35.00	105.00	105.00	-



Power Transaction Register

Profit Center: POWER
Contract Month: 202308
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	31	Johnson	IT	278613	AVST CORP	Energy	Sys Opt	35,712.000	37,162.000	\$24.500	910,469.00
POWER Total:								35,712.000	37,162.000		910,469.00
PFI Total:								35,712.000	37,162.000	Input Tab	910,469.00
NON-INTERCOMPANY TOTAL:								35,712.000	37,162.000		910,469.00
TOTAL PURCHASES:								35,712.000	37,162.000		910,469.00



Power Transaction Register

Profit Center: POWER
 Contract Month: 202308
 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	Term Trader	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	5,952.000	3,770.000	\$42.110	158,754.70
POWER Total:								5,952.000	3,770.000		158,754.70
STRA Total:								5,952.000	3,770.000	Volumes are used on line 38 on WA Monthly tab as well as dollars and volumes on Solar Select tab of 2023 WA ID Actual Deferrals Workbook.	158,754.70
NON-INTERCOMPANY TOTAL:								5,952.000	3,770.000		158,754.70
TOTAL PURCHASES:								5,952.000	3,770.000		158,754.70

Printed 09/05/2023 at 2:17 PM

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: 202308
Last Update: 09/05/2023 1:29 PM
Approval Requested: 09/05/2023 2:14 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	(51,831.00)	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID

Comment: EIM PCA Deferral ID - August 2023

Total: (51,831.00)

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>09/05/2023</u>
Prepared by Tiffany Adams	Date
<u>[Signature]</u>	<u>09/05/2023</u>
Reviewed by	Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

Transaction Amount				202208	202209	202210	202211	202212	202301	202302	202303	202304	202305	202306	202307	202308	Total																	
Incremental	OPER	AN	Labor	Labor	340 Regular Payroll - NU	02811	11,356	15,331	11,356	10,788	1,136						109,395.70																	
			03652	8,353	15,592	11,137	10,024	2,227	15,592	17,486	11,917.00	11,768	11,321	5,959	10,129	265,633.70																		
			05109	6,205	7,110	4,137	3,878	3,361	388								126,155.82																	
			05282	9,748	14,095	3,352	2,239	1,547	4,762	7,788	2,458						63,946.91																	
			05673	5,809	11,619	9,173	11,619	8,867	9,478	11,313	14,986	8,860.69	12,342	8,861	9,177	11,392	270,902.48																	
			05680	12,230	14,676	8,867	11,619	10,090	5,809	10,396	10,652	4,430.34	6,962	3,481	2,215	4,430	234,631.03																	
			05713														48,804.94																	
			05715	11,233	15,553	8,353	5,473	10,081	9,793	10,657	16,225	9,068.81	9,177	8,861	11,076	9,177	255,166.85																	
			05717	6,694	8,753	6,350	6,865	6,179	4,977	7,000	10,522	6,114	7,000	7,000	6,400	7,600	143,645.58																	
			05730	6,355	11,412	8,077	4,038	6,462	7,269	7,673	12,787	7,038.45	9,385	7,977	8,915	8,212	168,859.09																	
			05807	3,988	6,231	5,613	5,444	3,629	2,852	3,370	6,599	4,292.75	2,683	5,098	2,683	2,951	82,902.03																	
			05823	3,089	9,955	6,865	6,522	6,179	5,407	7,986	2,477.99						90,458.41																	
			05841	7,056	9,800	4,851	4,753	1,176	4,141	6,003	10,277	5,844.80	3,392	9,080	6,578	5,323	92,827.53																	
			02811															454.45																
			03652															2,292.35																
			05109															1,496.27																
			05282															715.24																
			05673															1,528.97																
			05680															1,392.02																
			05713															750.00																
			05715															1,789.54																
			05717															1,863.63																
			05730															1,942.91																
			05823															954.00																
			05841															53.57																
			02811															1,655.19																
			05673	1,118	3,640	1,204	2,236	2,150	4,042	1,290	4,926	1,246.06	3,293	1,483	2,225	1,246	64,250.62																	
			05690	4,128	2,780	2,150	2,236	2,666	1,089	3,583	2,691	2,225.09	1,335	3,649	2,581	2,225	59,140.43																	
			05730															6,651.41																
			05715	4,320	3,132	2,025	1,053	2,079	1,188	2,079	2,594	2,163.17	2,225	1,246	2,284	2,225	55,702.35																	
			05807		1,145				1,167									5,397.68																
			05841															3,599.08																
			Total				101,683.78	150,826.23	94,110.61	89,900.76	75,724.03	65,360.42	91,264.86	120,188.48	67,165.15	69,561.72	68,291.67	60,093.46	68,238.66	2,164,975.78														
			Incremental	OPER	AN	Non-Labor	Transportation	565 Small Vehicles												611.75														
						560 Road Vehicles															690.00													
						Total															1,301.75													
						Employee Expenses	205 Airfare		292		605											3,032.35												
						235 Employee Misc. Expenses			179			226										846.23												
						220 Employee Car Rental																50.00												
						210 Employee Auto Mileage		149	25	25												1,943.62												
						215 Employee Business Meals						60										4,258.30												
						230 Employee Lodging			919		238											1,256.58												
						225 Conference Fees																799.00												
						Total				440.71	1,175.93	630.19	522.63										12,184.08											
						Centralized Assets	618 Software		38,327	38,327	38,327	38,327	38,327	6,232	66,693	44,821	39,495.57	37,847	41,262	39,555	39,555	775,937.00												
						661 Hosting Services			5,078	16,796	6,380	6,380	6,380	1,755	12,325	7,134	7,134.08	7,134	7,134	7,134	7,134	128,050.27												
						626 Hardware Purchases																	79.90											
						Total				43,405.19	55,123.91	44,707.27	44,707.27	44,707.27	7,986.49	79,017.93	51,954.65	46,629.65	44,981.41	48,396.57	46,688.99	46,688.99	904,067.17											
						Voucher	810 Advertising Expenses																925.12											
						915 Printing				4													85.64											
						880 Materials & Equipment																	4,075.58											
						885 Miscellaneous									56								7,493.62											
						Total					4.36				55.87								12,581.16											
						Contractor	035 Workforce - Contract		8,881	8,015	7,926	7,519	2,849	365	304	560							50,327.20											
						020 Professional Services			8,198					8,160									858,896.01											
						010 General Services																	61,749.50											
						Total				17,078.03	8,014.73	7,926.41	7,519.11	2,848.99	8,524.58	304.44	559.84						970,972.71											
						Overhead	530 Stores/Material Loading																436.34											
						Total				162,607.71	215,145.16	147,374.48	142,649.77	123,280.29	81,927.36	170,587.23	172,702.97	113,794.80	114,543.13	116,888.24	106,782.45	114,927.65	4,066,428.99											
						Incremental	OPER	AN	AA	Labor	305 Incentive/Bonus Pay	05282											19.06											
									Non-Labor	Contractor	035 Workforce - Contract		1,816	944	710										8,615.40									
									Total				1,815.7	944.18	709.96										8,634.46									
									Incremental	OPER	AN	ID	Non-Labor	Voucher	885 Miscellaneous		-74,681	-85,264	-83,009	-65,348.4	-54,278.1	-39,924	-49,912	-108,066	-51,726	-52,679	-53,292	-47,237	(1,795,371.20)					
												Total				-74,681	-85,264	-83,009	-65,348.4	-54,278.1	-39,924	-49,912.2	-108,065.7	-51,725.7	-52,677.9	-53,291.7	-47,236.5		(1,795,371.20)					
												Incremental	NONE	ID	Non-Labor	Voucher	885 Miscellaneous															699,119.00		
															Total																			699,119.00
															Total				89,742	130,825	65,075	77,301	69,002	42,003	120,675	64,637	62,069.10	61,865	63,397	59,546	114,928	2,978,811.25		
															Apply OH Rate to Incremental Labor				76,263	113,874	69,877	62,481	51,682	42,680	64,515	85,262	47,646.96	49,868.80	49,641.21	40,648.72	46,840.72	1,609,233.67		
															Total with Overheads plus DJ240 Entry				240,686	329,963	217,962	205,131	174,962	124,608	235,102	257,965	161,441.76	164,411.93	166,329.45	147,431.17	161,768.37	3,654,231.68		
															P/T Ratio				82,965	113,738	75,131	70,709	60,309	44,360	83,696	91,835	57,473.00	58,531.00	59,213.00	52,485.00	57,590.00	1,275,648.00		
																															0.90			
															DJ240 - EIM Deferral				(74,681)	(85,264)	(83,009)	(65,348)	(54,278)	(39,924)	(49,912)	(108,066)	(51,725.70)	(52,677.90)	(53,291.70)	(47,236.50)		1,148,083.20		
																																(1,086,232.20)		
																																51,831.00		

<1> Post go live costs to which 90% are to be deferred through the PCA (Power Cost Adjustment).

Non-Labor: Expenditure types 509, 510, 511, 512, 514, 515, 516, 520, 525 (labor driven overheads) are not incremental Labor overhead on Incremental labor will be manually calculated each month as part of the deferral journal process.

Deferral Employee = New employee or current employee who's position was backfilled by a new employee. Last WA base year was 2019. Any costs not included in base cost are incremental. EIM deferral is for ID only.

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	Jul-23	Aug-23
Payroll Benefits	41.71%	41.71%	34.92%	34.92%	34.92%	35.89%	34.92%	34.92%
Payroll Benefits - I&D	1.29%	1.29%	1.08%	1.08%	1.08%	1.11%	1.08%	1.08%
Payroll Non-Service Benefits	-9.00%	-9.00%	-1.50%	-1.50%	-1.25%	-1.25%	-1.25%	-1.25%
Payroll Taxes	8.50%	8.50%	8.25%	8.25%	8.25%	8.25%	8.25%	8.25%
One Leave	19.00%	18.00%	18.00%	18.00%	18.50%	18.50%	17.00%	18.00%
Incentive Payroll tax - NU	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.38%	0.38%
Incentive - NU	3.30%	9.69%	9.69%	9.69%	9.69%	9.69%	7.27%	7.27%
NU Labor OH Rate	65.30%	70.69%	70.94%	70.94%	71.69%	72.69%	67.64%	68.64%

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