

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

MONTH OF OCTOBER 2021

ATTACHMENT A
ERM DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 481-WA ERM
Team: Resource Accounting
Type: C
Category: DJ
Currency: USD

Last Saved by: Cheryl Kettner
Submitted by: Cheryl Kettner
Approved by:

Effective Date: 202110
Last Update: 11/04/2021 10:44 AM
Approval Requested: 11/04/2021 10:45 AM

<u>Cheryl A Kettner</u>	<u>Nov 04, 2021</u>
Prepared by Cheryl Kettner	Date
<u>Jan McEldund</u>	<u>11/4/2021</u>
Reviewed by	Date
Approved for Entry	Date
Corporate Accounting use Only	

Avista Corporation Journal Entry

Journal: 481-WA ERM

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Last Update: 11/04/2021 10:44 AM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 11/04/2021 10:45 AM

Category: DJ

Approved by:

Currency: USD

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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	892,778.00	0.00	Current Year ERM (2021)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	892,778.00	Current Year ERM Deferral Expense (2021)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	14,277.00	0.00	Current Year ERM Interest Accrual (2021)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	14,277.00	Current Year ERM Interest Inc (2021)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	1,238,105.00	0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	1,238,105.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	30,947.00	0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	30,947.00	Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	41,759.00	0.00	Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	41,759.00	Regulatory Asset ERM Approved for Recovery
Totals:						2,217,866.00	2,217,866.00	

Explanation:

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

Avista Corp.
DJ480 and DJ481
Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
Oct-21

Preparer Checklist	
Data Input Validation	Sign-off/Date
Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. [source data accuracy and completeness]	Primary information is from GL Wand. Other data inputs come from: Cognos - Billed Revenue Usage and Rates Department amortization calculations.
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. [parameters accuracy and completeness]	Cognos - Billed Revenue Usage reports attached, parameters reviewed and noted to be correct for October 2021.
Agree total amount(s) to relevant journal entries in the GL. [source data accuracy and completeness]	Total deferral amounts calculated from workbook agree to journal entry line items for October 2021.
Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness]	Updated workbooks for 2021 authorized, updated PT ratio, validated formulas, added line items fo new applicable accounts.
When rolling forward the document, ensure that all formulas are updated appropriately.	Validated for October 2021.

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness]	Reviewed to make sure that October data was used in all spreadsheets and reports. IM
Agree the system report screen shots to the system export data in the report. [source data accuracy and completeness]	Some data is from GL with use of GL wand. Agreed volumes from Cognos report to Load Adjustment and RRC. IM
Verify that total amounts agree to the underlying detail on attached reports. [source data accuracy and completeness]	Agreed totals to respective reports and journal entry. IM
Validate that check totals equal \$0 or are immaterial, as noted above. [source data accuracy and completeness]	Data checks equal \$0. IM
Spreadsheet Logic Validation	Sign-off/Date
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. [completeness]	Noted that October data was used and spreadsheet appeared rolled forward. IM
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. [accuracy]	IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	In October we are in the 90/10 sharing band. Verified sharing calculation is correct.
Review all comments left by preparer.	IM
Ensure all comments/questions resolved on a timely basis.	IM

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up
Noted effective Oct. 1st WA had new authorized costs. Agreed new authorized costs, RRC rates and volumes to the general rate case workpapers. Also, noted there was a correction for Idaho related to Sept. as authorized costs were incorrect in the filing on the IPUC website.		

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Jan-June Interest Rate	0.29493%
Jul-Dec Interest Rate	0.31666%

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
12/31/2020									(11,383,248)		
1/31/2021	(11,383,248)	11,383,248	0		0		0	0	0	0.00	
2/28/2021	0		(439,502)		(648)		(439,502)	(440,150)	(440,150)	0.00	
3/31/2021	(439,502)		(416,634)		(1,911)		(856,136)	(858,695)	(858,695)	0.00	
4/30/2021	(856,136)		856,136		(1,263)		0	(3,822)	(3,822)	0.00	
5/31/2021	0		0		0		0	(3,822)	(3,822)	0.00	
6/30/2021	0		0		0		0	(3,822)	(3,822)	0.00	
7/31/2021	(3,822)		4,515,115		7,137		4,511,293	4,518,430	4,518,430	0.00	
8/31/2021	4,511,293		1,574,412		16,778		6,085,705	6,109,620	6,109,620	0.00	
9/30/2021	6,085,705		(2,023,328)		16,067		4,062,377	4,102,359	4,102,359	0.00	
10/31/2021	4,062,377		892,778		14,277		4,955,155	5,009,414	4,102,359	(907,055.00)	
11/30/2021											
12/31/2021											

Entry:	Debit	Credit	
557280 ED WA	-	892,778.00	Deferred Power Supply Expense
186280 ED WA	892,778.00	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		14,277.00	Interest Inc Energy Deferrals
186280 ED WA	14,277.00	-	Regulatory Asset ERM Deferred Current Year

IM

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	0.29493%
Jul-Dec Interest Rate	0.31666%

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
12/31/2020		✓							(24,983,469)		
1/31/2021	(24,983,469)		2,086,613		(70,607)		(22,896,856)	(22,967,463)	(22,967,463)	0.00	
2/28/2021	(22,896,856)		1,995,077		(64,588)		(20,901,779)	(21,036,974)	(21,036,974)	0.00	
3/31/2021	(20,901,779)	0	2,140,417		(58,489)		(18,761,362)	(18,955,046)	(18,955,046)	0.00	
4/30/2021	(18,761,362)		1,587,195		(52,992)		(17,174,167)	(17,420,843)	(17,420,843)	0.00	
5/31/2021	(17,174,167)		1,211,876		(48,865)		(15,962,291)	(16,257,832)	(16,257,832)	0.00	
6/30/2021	(15,962,291)		1,306,754		(45,151)		(14,655,537)	(14,996,229)	(14,996,229)	0.00	
7/31/2021	(14,996,229)	0	1,611,574		(44,935)		(13,384,655)	(13,429,590)	(13,429,590)	0.00	
8/31/2021	(13,384,655)		1,611,606		(39,832)		(11,773,049)	(11,857,816)	(11,857,816)	0.00	
9/30/2021	(11,773,049)		1,381,157		(35,094)		(10,391,892)	(10,511,753)	(10,511,753)	0.00	
10/31/2021	(10,391,892)		1,238,105		(30,947)		(9,153,787)	(9,304,595)	(10,511,753)	(1,207,158.00)	
11/30/2021											
12/31/2021											

Entry:

	Debit	Credit	
182352 ED WA	1,238,105		WA ERM Deferral-Approved for Rebate
557290 ED WA		1,238,105	WA ERM Amortization
431600 ED WA	30,947		Interest Expense Energy Deferrals
182352 ED WA		30,947	WA ERM Deferral-Approved for Rebate

IM

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	0.29493%
Jul-Dec Interest Rate	0.31666%

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
12/31/2020									(1,502,661)		
1/31/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,507,093)	(1,507,093)	0.00	
2/28/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,511,525)	(1,511,525)	0.00	
3/31/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,515,957)	(1,515,957)	0.00	
4/30/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,520,389)	(1,520,389)	0.00	
5/31/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,524,821)	(1,524,821)	0.00	
6/30/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,529,253)	(1,529,253)	0.00	
7/31/2021	(1,529,253)	0	0		(4,843)		(1,529,253)	(1,534,096)	(1,534,096)	0.00	
8/31/2021	(1,529,253)		0		(4,843)		(1,529,253)	(1,538,939)	(1,538,939)	0.00	
9/30/2021	(1,529,253)	(11,658,054)	0		(41,527)		(13,187,307)	(13,238,520)	(13,238,520)	0.00	
10/31/2021	(13,187,307)		0		(41,759)		(13,187,307)	(13,280,279)	(13,238,520)	41,759.00	
11/30/2021			0								
12/31/2021			0								

Entry:			
	Debit	Credit	
431600 ED WA	41,759		Interest Expense Energy Deferrals
182350 ED WA		41,759	Regulatory Asset ERM Approved for Recovery

IM

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.

WASHINGTON ACTUALS	TOTAL	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1 555 Purchased Power	\$120,883,536	\$10,842,390	\$11,196,254	\$12,433,514	\$11,603,998	\$10,047,314	\$15,128,565	\$14,183,396	\$14,703,950	\$9,678,910	\$11,065,243	\$0	\$0
2 447 Sale for Resale	(\$70,038,687)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	(\$4,528,743)	(\$9,283,538)	\$782,514	(\$2,250,746)	(\$7,333,188)	(\$13,172,401)	(\$12,997,455)	\$0	\$0
3 501 Thermal Fuel	\$27,094,465	\$3,076,898	\$2,528,161	\$3,256,809	\$1,685,015	\$1,349,895	\$1,969,382	\$3,030,827	\$2,887,838	\$3,778,845	\$3,530,795	\$0	\$0
4 547 CT Fuel	\$72,904,171	\$6,183,441	\$9,662,506	\$3,546,107	\$4,135,657	\$3,691,972	\$2,361,505	\$9,615,616	\$10,102,506	\$10,315,651	\$13,289,210	\$0	\$0
5 456 Transmission Revenue	(\$18,747,070)	(\$1,152,745)	(\$1,459,637)	(\$1,197,340)	(\$1,166,811)	(\$1,770,478)	(\$2,216,150)	(\$2,759,025)	(\$2,687,385)	(\$2,240,835)	(\$2,096,664)	\$0	\$0
6 565 Transmission Expense	\$15,225,655	\$1,427,937	\$1,395,907	\$1,456,732	\$1,373,241	\$1,340,017	\$1,413,349	\$1,752,555	\$1,792,737	\$1,620,392	\$1,652,788	\$0	\$0
7 557 Broker Fees	\$551,075	\$34,336	\$44,852	\$37,143	\$39,091	\$33,946	\$48,761	\$143,618	\$79,288	\$56,524	\$33,516	\$0	\$0
8 Adjusted Actual Net Expense	\$147,873,145	\$14,270,957	\$12,715,744	\$15,071,434	\$13,141,448	\$5,409,128	\$19,487,926	\$23,716,241	\$19,545,746	\$10,037,086	\$14,477,433	\$0	\$0
	Total through Oct												
AUTHORIZED NET EXPENSE-SYSTEM	TOTAL	Jan/21	Feb/21	Mar/21	Apr/21	May/21	Jun/21	Jul/21	Aug/21	Sep/21	Oct/21	Nov/21	Dec/21
9 555 Purchased Power	\$88,483,712	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$8,843,272	\$9,402,762	\$9,592,788
10 447 Sale for Resale	(\$48,675,253)	(\$5,410,854)	(\$3,688,134)	(\$4,363,041)	(\$6,216,672)	(\$3,992,970)	(\$3,782,256)	(\$5,325,599)	(\$3,215,251)	(\$4,016,772)	(\$8,663,704)	(\$8,697,132)	(\$11,768,210)
11 501 Thermal Fuel	\$24,203,600	\$2,892,906	\$2,671,552	\$2,768,328	\$2,491,505	\$1,551,263	\$1,358,751	\$2,219,592	\$2,478,125	\$2,578,207	\$3,193,370	\$2,640,329	\$2,771,729
12 547 CT Fuel	\$58,536,090	\$8,800,467	\$7,046,200	\$6,405,717	\$4,139,185	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$9,531,785	\$9,667,646	\$12,083,216
13 456 Transmission Revenue	(\$13,024,361)	(\$1,062,694)	(\$1,178,481)	(\$1,177,115)	(\$1,141,305)	(\$1,253,488)	(\$1,398,529)	(\$1,450,378)	(\$1,346,819)	(\$1,372,213)	(\$1,643,339)	(\$1,954,560)	(\$2,258,481)
14 565 Transmission Expense	\$14,574,781	\$1,386,858	\$1,618,473	\$1,456,728	\$1,423,781	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,439,897	\$1,439,897	\$1,439,897
15 557 Broker Fees - Other Expenses	\$360,886	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$52,636	\$52,636	\$52,636
16 456 Other Revenue	(\$420,270)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$420,270)	(\$363,660)	\$127,075
17 Settlement Adjustment	(\$2,267,230)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	\$0	\$0	\$0
18 Authorized Net Expense	\$121,771,956	\$18,199,664	\$17,200,889	\$15,081,708	\$10,233,295	\$6,111,473	\$5,882,705	\$9,699,294	\$14,547,926	\$12,481,353	\$12,333,647	\$12,187,918	\$12,040,650
19 Actual - Authorized Net Expense	\$26,101,189	(\$3,928,707)	(\$4,485,145)	(\$10,274)	\$2,908,153	(\$702,344)	\$13,605,221	\$14,016,947	\$4,997,820	(\$2,444,267)	\$2,143,786		
20 Resource Optimization - Subtotal	(\$5,597,079)	\$432,811	(\$525,048)	(\$523,916)	(\$475,697)	(\$550,303)	(\$649,665)	\$281,611	(\$1,216,054)	(\$1,357,735)	(\$1,013,083)		
21 Adjusted Net Expense	\$20,504,110	(\$3,495,896)	(\$5,010,193)	(\$534,190)	\$2,432,456	(\$1,252,647)	\$12,955,556	\$14,298,558	\$3,781,766	(\$3,802,002)	\$1,130,703	\$0	\$0
22 Washington Allocation		65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.64%	65.64%	65.64%
23 Washington Share	\$13,476,334	(\$2,297,853)	(\$3,293,200)	(\$351,123)	\$1,598,853	(\$823,365)	\$8,515,687	\$9,398,442	\$2,485,755	(\$2,499,056)	\$742,193	\$0	\$0
24 Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$1,299,690)	\$936,470	\$68,583	(\$204,389)	\$260,331	\$143,649	(\$1,252,107)	(\$1,016,514)	(\$736,407)	\$250,914	\$249,782		
26 Net Power Cost (+) Surcharge (-) Rebate	\$12,176,644	(\$1,361,383)	(\$3,224,618)	(\$555,513)	\$1,859,185	(\$679,717)	\$7,263,580	\$8,381,928	\$1,749,348	(\$2,248,142)	\$991,975		
28 Cumulative Balance		(\$1,361,383)	(\$4,586,000)	(\$5,141,513)	(\$3,282,329)	(\$3,962,045)	\$3,301,535	\$11,683,463	\$13,432,810	\$11,184,669	\$12,176,644		
input 10,000,000 and up	90% 90%	\$0	\$0	\$0	\$0	\$0	\$0	\$1,683,463	\$3,432,810	\$1,184,669	\$2,176,644		
input 4,000,000 to \$10M	50% 75%	\$0	(\$586,000)	(\$1,141,513)	\$0	\$0	\$0	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000		
input 0 to \$4M	0% 0%	(\$1,361,383)	(\$4,000,000)	(\$4,000,000)	(\$3,282,329)	(\$3,962,045)	\$3,301,535	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000		
check #-should be zero		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Deferral Amount, Cumulative (Customer)		\$0	(\$439,500)	(\$856,135)	\$0	\$0	\$0	\$4,515,116	\$6,089,529	\$4,066,202	\$4,958,980		
Deferral Amount, Monthly Entry		\$0	(\$439,500)	(\$416,634)	\$856,135	\$0	\$0	\$4,515,116	\$1,574,413	(\$2,023,327)	\$892,778		
Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$4,958,980)	\$0	\$439,500	\$416,634	(\$856,135)	\$0	\$0	(\$4,515,116)	(\$1,574,413)	\$2,023,327	(\$892,778)		
Company Band Gross Margin Impact, Cumulative		(\$1,361,383)	(\$4,146,500)	(\$4,285,378)	(\$3,282,329)	(\$3,962,045)	\$3,301,535	\$7,168,346	\$7,343,281	\$7,118,467	\$7,217,664		

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

Line No.	TOTAL	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
32 Kettle Falls	wood	\$13.45	\$13.30	\$13.64	\$14.01	\$16.25	\$14.25	\$14.82	\$15.32	\$15.25	\$14.94		
33 Colstrip	coal	\$27.77	\$26.63	\$26.83	\$26.58	\$27.32	\$27.15	\$26.04	\$25.70	\$33.33	\$28.80		
547 FUEL													
34 NE CT Gas/Oil-547213		\$82,359	\$113	(\$12)	\$87	(\$1)	\$772	\$27,234	\$7,587	\$5	\$655	\$45,919	\$0
35 Boulder Park-547216		\$1,980,882	\$13,515	\$102,792	\$114,417	\$126,490	\$97,758	\$216,747	\$294,175	\$307,223	\$304,119	\$403,646	\$0
36 Kettle Falls CT-547211		\$136,177	\$120	(\$8,703)	\$9,978	(\$113)	\$19,733	\$24,727	\$43,163	\$8,996	\$41,513	\$18,469	\$0
37 Coyote Springs2-547610		\$29,582,226	\$3,313,555	\$4,600,091	\$384,055	\$426,040	\$432,238	\$520,235	\$3,981,615	\$4,619,270	\$4,909,747	\$6,395,380	\$0
38 Lancaster-547312		\$34,898,225	\$2,848,373	\$4,650,571	\$2,761,100	\$2,921,481	\$3,106,537	\$957,420	\$3,880,114	\$3,583,575	\$4,298,927	\$5,890,127	\$0
39 Rathdrum CT-547310		\$6,224,302	\$7,765	\$317,767	\$276,470	\$661,760	\$56,640	\$615,142	\$1,408,962	\$1,583,437	\$760,690	\$535,669	\$0
40 Total 547 Fuel Expense		\$72,904,171	\$6,183,441	\$9,662,506	\$3,546,107	\$4,135,657	\$3,691,972	\$2,361,505	\$9,615,616	\$10,102,506	\$10,315,651	\$13,289,210	\$0
41 TOTAL NET EXPENSE													
		\$150,843,485	\$13,961,429	\$12,734,622	\$14,774,899	\$12,895,927	\$5,805,643	\$20,241,966	\$24,579,093	\$20,361,106	\$10,601,005	\$14,887,793	\$0
456 TRANSMISSION REVENUE													
			202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111
42 456100 ED AN		(\$13,935,030)	(\$593,403)	(\$845,855)	(\$644,720)	(\$718,854)	(\$1,333,515)	(\$1,753,682)	(\$2,310,503)	(\$2,242,470)	(\$1,820,198)	(\$1,671,830)	\$0
45 456120 ED AN - BPA Settlement		(\$770,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0
46 456020 ED AN - Sale of excess BPA Trans		(\$57,129)	\$0	\$0	(\$7,259)	(\$18,490)	(\$21,540)	(\$9,640)	\$0	(\$200)	\$0	\$0	\$0
47 456030 ED AN - Clearwater Trans		(\$1,007,202)	(\$101,484)	(\$102,584)	(\$102,211)	(\$100,923)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	\$0
48 456130 ED AN - Ancillary Services Revenue		(\$1,320,306)	(\$216,599)	(\$269,939)	(\$201,891)	(\$87,285)	(\$74,164)	(\$111,569)	(\$104,069)	(\$100,173)	(\$74,767)	(\$79,850)	\$0
49 456017 ED AN - Low Voltage		(\$75,913)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$8,972)	(\$11,053)	(\$11,053)	(\$10,167)	\$0
50 456700 ED WA - Low Voltage		(\$95,230)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	\$0
51 456705 ED AN - Low Voltage		(\$1,486,260)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	(\$146,966)	(\$148,294)	(\$148,294)	\$0
52 Total 456 Transmission Revenue		(\$18,747,070)	(\$1,152,745)	(\$1,459,637)	(\$1,197,340)	(\$1,166,811)	(\$1,770,478)	(\$2,216,150)	(\$2,759,025)	(\$2,687,385)	(\$2,240,835)	(\$2,096,664)	\$0
565 TRANSMISSION EXPENSE													
53 565000 ED AN		\$15,180,295	\$1,423,401	\$1,391,371	\$1,452,196	\$1,368,705	\$1,335,481	\$1,408,813	\$1,748,019	\$1,788,201	\$1,615,856	\$1,648,252	\$0
54 565312 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 565710 ED AN		\$45,360	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0
56 Total 565 Transmission Expense		\$15,225,655	\$1,427,937	\$1,395,907	\$1,456,732	\$1,373,241	\$1,340,017	\$1,413,349	\$1,752,555	\$1,792,737	\$1,620,392	\$1,652,788	\$0
557 Broker & Related Fees													
57 557170 ED AN		\$269,428	\$25,242	\$20,273	\$25,053	\$26,076	\$30,279	\$33,496	\$32,277	\$27,965	\$24,951	\$23,816	\$0
58 557172 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 557165 ED AN		\$235,686	\$5,456	\$20,823	\$8,041	\$8,813	(\$2,262)	\$9,894	\$106,600	\$46,165	\$26,584	\$5,572	\$0
60 557018 ED AN		\$45,961	\$3,638	\$3,756	\$4,049	\$4,202	\$5,929	\$5,371	\$4,741	\$5,158	\$4,989	\$4,128	\$0
61 Total 557 ED AN Broker & Related Fees		\$551,075	\$34,336	\$44,852	\$37,143	\$39,091	\$33,946	\$48,761	\$143,618	\$79,288	\$56,524	\$33,516	\$0
Other Purchases and Sales													
62 Econ Dispatch-557010		(\$6,372,320)	(\$674,103)	(\$364,175)	(\$1,034,253)	(\$754,555)	(\$641,382)	(\$841,845)	(\$891,210)	(\$1,825,257)	(\$241,215)	\$895,675	\$0
63 Econ Dispatch-557150		\$4,534,914	\$834,483	(\$577,904)	\$1,001,213	\$1,293,782	\$1,389,459	\$4,059,673	\$636,385	\$1,408,254	(\$645,735)	(\$4,864,696)	\$0
64 Gas Bookouts-557700		\$2,157,843	\$0	\$0	\$0	\$73,308	\$0	\$49,163	\$103,484	\$1,209,817	\$722,071	\$0	\$0
65 Gas Bookouts-557711		(\$2,157,843)	\$0	\$0	\$0	(\$73,308)	\$0	(\$49,163)	(\$103,484)	(\$1,209,817)	(\$722,071)	\$0	\$0
66 Intraco Thermal Gas-557730		\$51,535,250	\$2,868,984	\$6,447,097	\$3,205,749	\$3,411,503	\$7,102,618	\$3,544,693	\$4,476,282	\$6,452,349	\$5,334,032	\$8,691,943	\$0
67 Fuel DispatchFin-456010		\$5,940,512	\$1,567,174	\$293,860	\$489,761	\$343,965	\$433,706	\$531,060	\$958,706	\$851,431	\$244,905	\$225,944	\$0
68 Fuel Dispatch-456015		(\$37,857,868)	(\$2,909,737)	(\$2,249,977)	(\$3,422,134)	(\$3,100,295)	(\$5,998,152)	(\$5,830,647)	(\$2,994,714)	(\$3,475,623)	(\$3,388,124)	(\$4,488,465)	\$0
69 Other Elec Rev - Extraction Plant Cr - 456018		(\$453,084)	(\$2,367)	(\$63,628)	(\$33,745)	(\$50,779)	(\$48,174)	(\$50,266)	(\$29,845)	(\$47,599)	(\$62,259)	(\$64,422)	\$0
70 Other Elec Rev - Specified Source - 456019		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71 Intraco Thermal Gas-456730		(\$23,268,480)	(\$1,251,637)	(\$4,010,362)	(\$731,747)	(\$1,619,411)	(\$2,788,465)	(\$2,062,515)	(\$2,164,456)	(\$4,594,944)	(\$2,635,055)	(\$1,409,888)	\$0
72 Fuel Bookouts-456711		\$811,582	\$111,045	\$177,323	\$100,514	\$0	\$0	\$32,275	\$0	\$390,425	\$0	\$0	\$0
73 Fuel Bookouts-456720		(\$811,582)	(\$111,045)	(\$177,323)	(\$100,514)	\$0	\$0	(\$32,275)	\$0	(\$390,425)	\$0	\$0	\$0
74 Other Purchases and Sales Subtotal		(\$5,941,076)	\$432,797	(\$525,089)	(\$525,156)	(\$475,790)	(\$550,390)	(\$649,847)	(\$8,852)	(\$1,231,389)	(\$1,393,451)	(\$1,013,909)	\$0
75 Misc. Power Exp. Actual-557160 ED AN		\$342,798	\$0	\$0	\$1,189	\$0	\$0	\$0	\$290,137	\$15,177	\$35,566	\$729	\$0
76 Misc. Power Exp. Subtotal		\$342,798	\$0	\$0	\$1,189	\$0	\$0	\$0	\$290,137	\$15,177	\$35,566	\$729	\$0
77 Wind REC Exp Authorized		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78 Wind REC Exp Actual 557395		\$1,199	\$14	\$41	\$51	\$93	\$87	\$182	\$326	\$158	\$150	\$97	\$0
79 Wind REC Subtotal		\$1,199	\$14	\$41	\$51	\$93	\$87	\$182	\$326	\$158	\$150	\$97	\$0
80 WA EIA937 Requirement (EWEB) - Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81 WA EIA937 Requirement (EWEB) - Broker Fee Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA 937 Requirement (EWEB) - Broker Fee Exp		\$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-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
83 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84 Net Resource Optimization	(\$5,597,079)	\$432,811	(\$525,048)	(\$523,916)	(\$475,697)	(\$550,303)	(\$649,665)	\$281,611	(\$1,216,054)	(\$1,357,735)	(\$1,013,083)		
85 Adjusted Actual Net Expense	\$142,276,066	\$14,703,768	\$12,190,696	\$14,547,518	\$12,665,751	\$4,858,825	\$18,838,261	\$23,997,852	\$18,329,692	\$8,679,351	\$13,464,350		

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
 Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2021

Retail Sales - MWh	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	YTD
Total Billed Sales	523,729	501,047	536,506	441,255	400,880	432,739	533,586	533,857	457,882	409,808	-	-	4,771,289
Deduct Prior Month Unbilled	(310,534)	(291,212)	(272,741)	(225,056)	(200,672)	(224,333)	(285,426)	(298,640)	(270,063)	(234,260)	-	-	(2,612,937)
Add Current Month Unbilled	291,212	272,741	225,056	200,672	224,333	285,426	298,640	270,063	234,260	259,081	-	-	2,561,484
Total Retail Sales	504,407	482,576	488,821	416,871	424,541	493,832	546,800	505,280	422,079	434,629	-	-	4,719,836
Test Year Retail Sales	556,117	486,363	477,535	431,246	432,473	424,693	490,670	464,617	435,934	453,843	464,733	551,297	4,653,491
Difference from Test Year	(51,710)	(3,787)	11,286	(14,375)	(7,932)	69,139	56,130	40,663	(13,855)	(19,214)			66,345
Production Rate - \$/MWh	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$13.00	\$13.00	\$13.00	
Total Revenue Credit - \$	(\$936,470)	(\$68,583)	\$204,389	(\$260,331)	(\$143,649)	\$1,252,107	\$1,016,514	\$736,407	(\$250,914)	(\$249,782)	\$0	\$0	\$1,299,690

Accounting Period	Billing Determinant	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202110	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(1,134.31)	0	0	(15,669.85)
202110	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(54.73)	0	0	(604.88)
202110	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(1,378.81)	0	0	(23,294.02)
202110	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(211.54)	0	0	(2,351.69)
202110	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(588.57)	0	0	(8,635.79)
202110	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-	0	0	-
202110	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(176.03)	0	0	(1,493.19)
202110	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(4.62)	0	0	(127.87)
202110	RIDER 93	ED	ID	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-	0	0	(0.53)
202110	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,100.81)	0	0	(12,241.50)
202110	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(443.26)	0	0	(5,151.35)
202110	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(134,371.97)	0	0	(1,699,220.41)
202110	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	13.64	0	0	(58.63)
202110	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(303,963.93)	0	0	(3,589,252.29)
202110	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(24,228.88)	0	0	(271,512.34)
202110	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(4,906.48)	0	0	(46,052.21)
202110	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(194,374.08)	0	0	(2,120,396.82)
202110	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(6,904.97)	0	0	(97,034.61)
202110	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(8,203.61)	0	0	(106,928.97)
202110	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(71,415.28)	0	0	(784,089.50)
202110	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(7.58)	0	0	(129.61)
202110	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(75.42)	0	0	(865.47)
202110	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(1.91)	0	0	(128.36)
202110	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(2,057.67)	0	0	(23,063.38)
202110	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(4,480.86)	0	0	(50,128.76)
202110	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(1,945.80)	0	0	(23,534.75)
202110	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(11.23)	0	0	(98.73)
202110	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.31)	0	0	(25.41)
202110	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(3,181.45)	0	0	(57,315.72)
202110	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(452.70)	0	0	(6,834.79)
202110	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(1,596.83)	0	0	(21,274.08)
202110	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.24)	0	0	(2.65)
202110	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(17,949.72)	0	0	(230,626.07)
202110	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(496,801.92)	0	0	(7,537,702.73)
202110	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(12,931.24)	0	0	(184,158.80)
202110	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(42.59)	0	0	(465.46)
202110	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.01)	0	0	(0.14)
202110	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(7.15)	0	0	(78.32)
202110	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.48)	0	0	(5.44)
Overall - Total								0	0	(1,294,995.35)	0	0	(16,920,555.12)

Run Date: Nov 3, 2021

For Internal Use Only

Conversion Factor 0.956069 Effective Oct 01, 2021
(1,238,104.91)

IM

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION
COMMISSION

DOCKET NO. UE-200900

DOCKET NO. UG-200901

DOCKET NO. UE-200894

(consolidated)

AVISTA CORPORATION

COMPLIANCE FILING

Attachment 5 - ERM Authorized Expense and Retail Sales

Avista Corp
ERM Authorized Expense and Retail Sales (Annual)
Based on Pro forma October 2021 - September 2022
January 2019 - December 2019 Historic Normalized Loads

ERM Authorized Power Supply Expense - System Numbers (1)

	Total	October	November	December	January	February	March	April	May	June	June	August	September
Account 555 - Purchased Power	\$106,013,017	\$8,843,272	\$9,402,762	\$9,592,788	\$9,697,042	\$9,727,222	\$9,316,726	\$8,655,718	\$8,101,450	\$7,979,962	\$8,430,289	\$8,522,715	\$7,743,072
Account 501 - Thermal Fuel	\$33,191,344	\$3,193,370	\$2,640,329	\$2,771,729	\$3,390,501	\$2,926,995	\$2,561,828	\$2,285,403	\$1,756,150	\$1,936,414	\$3,237,585	\$3,378,274	\$3,112,767
Account 547 - Natural Gas Fuel	\$97,406,669	\$9,531,785	\$9,667,646	\$12,083,216	\$11,943,274	\$8,892,939	\$7,016,061	\$5,399,258	\$3,372,909	\$4,272,021	\$8,240,675	\$8,751,270	\$8,235,613
Account 557 - Other Expenses	\$631,627	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636
Account 565 - Transmission Expense	\$17,278,767	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897	\$1,439,897
Account 456 - Other Revenue	-\$5,297,542	-\$420,270	-\$363,660	\$127,075	-\$187,743	-\$408,011	-\$649,388	-\$519,824	-\$734,745	-\$643,118	-\$509,939	-\$509,641	-\$478,278
Account 447 - Sale for Resale	-\$112,525,327	-\$8,663,704	-\$8,697,132	-\$11,768,210	-\$6,647,885	-\$2,273,919	-\$5,958,093	-\$8,844,783	-\$8,347,877	-\$11,960,906	-\$19,865,107	-\$6,919,471	-\$12,578,240
Power Supply Expense	\$136,698,555	\$13,976,986	\$14,142,478	\$14,299,130	\$19,687,722	\$20,357,759	\$13,779,667	\$8,468,306	\$5,640,420	\$3,076,906	\$1,026,035	\$14,715,680	\$7,527,466
Account 456 - Transmission Revenue	-\$25,465,695	-\$1,643,339	-\$1,954,560	-\$2,258,481	-\$1,682,730	-\$1,861,088	-\$1,893,205	-\$1,768,623	-\$2,440,323	-\$2,631,984	-\$2,630,239	-\$2,508,879	-\$2,192,244
Total Authorized Expense	\$111,232,860	\$12,333,647	\$12,187,918	\$12,040,649	\$18,004,992	\$18,496,671	\$11,886,462	\$6,699,683	\$3,200,097	\$444,922	-\$1,604,204	\$12,206,801	\$5,335,222
WA Share (Ignoring Direct Assignment)	\$73,013,249	\$8,095,806	\$8,000,149	\$7,903,482	\$11,818,477	\$12,141,215	\$7,802,274	\$4,397,672	\$2,100,543	\$292,047	-\$1,052,999	\$8,012,544	\$3,502,040

ERM Authorized Washington Retail Sales (2)

WASHINGTON CALCULATION

	Total	October	November	December	January	February	March	April	May	June	June	August	September
Power Supply Expense	\$ 136,698,555	\$13,976,986	\$14,142,478	\$14,299,130	\$19,687,722	\$20,357,759	\$13,779,667	\$8,468,306	\$5,640,420	\$3,076,906	\$1,026,035	\$14,715,680	\$7,527,466
Transmission Revenue - Allocated (3)	\$ (25,289,187)	-\$1,628,630	-\$1,939,851	-\$2,243,772	-\$1,668,021	-\$1,846,379	-\$1,878,496	-\$1,753,914	-\$2,425,614	-\$2,617,275	-\$2,615,530	-\$2,494,170	-\$2,177,535
Allocated to Washington at 65.64%	\$ 111,409,368	\$ 12,348,356	\$ 12,202,627	\$ 12,055,358	\$ 18,019,701	\$ 18,511,380	\$ 11,901,171	\$ 6,714,392	\$ 3,214,806	\$ 459,631	\$ (1,589,495)	\$ 12,221,510	\$ 5,349,931
PT Ratio		65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%
Transmission - Washington Only	\$ 73,129,109	\$ 8,105,461	\$ 8,009,804	\$ 7,913,137	\$ 11,828,132	\$ 12,150,870	\$ 7,811,929	\$ 4,407,327	\$ 2,110,198	\$ 301,702	\$ (1,043,344)	\$ 8,022,199	\$ 3,511,695
	\$ (113,508)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)
TOTAL WASHINGTON AUTHORIZED	\$ 73,015,601	\$ 8,096,002	\$ 8,000,345	\$ 7,903,678	\$ 11,818,673	\$ 12,141,411	\$ 7,802,470	\$ 4,397,868	\$ 2,100,739	\$ 292,243	\$ (1,052,803)	\$ 8,012,740	\$ 3,502,236
Total Retail Sales, MWh (4)	5,615,756	453,843	464,733	551,297	545,742	461,878	485,113	413,424	435,935	419,692	493,733	470,991	419,374
2022 Retail Revenue Credit Rate	\$13.00/MWh												

- (1) Multiply number by ROO current production/transmission allocation ratio of 65.64%
- (2) Transmission Revenue as discussed by Company Witness Schlect
- (3) Note totals may vary slightly from adjustment due to rounding.
- (4) Twelve months ended December 2019 normalized monthly retail sales, revised to reflect closure of industrial customer.

IM

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	032	101,279	\$13,785
	01 RESIDENTIAL	3800	01	022	272,886	\$21,250
	01 RESIDENTIAL	3800	01	012	1,103,118	\$141,093
	01 RESIDENTIAL	3800	01	001	42,511,933	\$4,116,823
01 - Summary					43,989,215	\$4,292,951
21	21 FIRM COMMERCIAL	3800	21	031	2,108,022	\$207,784
	21 FIRM COMMERCIAL	3800	21	025	5,309,270	\$343,231
	21 FIRM COMMERCIAL	3800	21	021	20,874,998	\$1,563,258
	21 FIRM COMMERCIAL	3800	21	011	15,522,969	\$1,523,760
21 - Summary					43,815,260	\$3,638,034
31	31 FIRM- INDUSTRIAL	3800	31	021	2,397,018	\$170,642
	31 FIRM INDUSTRIAL	3800	31	025P	29,635,285	\$1,805,975
	31 FIRM-INDUSTRIAL	3800	31	025	24,100,717	\$1,551,512
	31 FIRM- INDUSTRIAL	3800	31	031	680,892	\$66,888
	31 FIRM- INDUSTRIAL	3800	31	011	200,768	\$19,022
	31 FIRM-INDUSTRIAL	3800	31	025PG	38,769,000	\$949,841
31 - Summary					95,783,679	\$4,563,861
ID - Summary					183,588,154	\$12,494,846

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	021	0	
	01 RESIDENTIAL	2800	01	012	2,225,536	\$364,205
	01 RESIDENTIAL	2800	01	002	272,142	\$16,400
	01 RESIDENTIAL	2800	01	032	247,488	\$34,521
	01 RESIDENTIAL	2800	01	022	1,144,373	\$102,249
	01 RESIDENTIAL	2800	01	001	84,672,353	\$7,810,841
	01 RESIDENTIAL	2800	01	011	0	
	01 - Summary					88,561,892
21	21 FIRM COMMERCIAL	2800	21	031	3,221,906	\$300,419
	21 FIRM COMMERCIAL	2800	21	025	23,148,243	\$1,842,673
	21 FIRM COMMERCIAL	2800	21	011	23,119,897	\$2,929,099
	21 FIRM COMMERCIAL	2800	21	021	50,376,142	\$4,588,176
21 - Summary					99,866,188	\$9,660,368
31	31 FIRM-INDUSTRIAL	2800	31	025	65,561,897	\$4,741,469
	31 FIRM- INDUSTRIAL	2800	31	031	880,695	\$81,504
	31 FIRM- INDUSTRIAL	2800	31	011	195,183	\$23,726
	31 FIRM- INDUSTRIAL	2800	31	021	4,015,467	\$349,509
31 - Summary					70,653,242	\$5,196,207
WA - Summary					259,081,323	\$23,184,791
Overall - Summary					442,669,477	\$35,679,638

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Revenue By Revenue Class

Data Source: Financial Reporting

Electric

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
202110	ED	01	01 RESIDENTIAL	236,385	164,110,683	16,351,949	235,286	2,190,617,896	220,297,575
		21	21 FIRM COMMERCIAL	25,936	166,050,370	18,755,055	25,810	1,785,628,153	195,616,686
		31	31 FIRM- INDUSTRIAL	313	74,008,612	4,984,797	312	720,670,553	48,038,410
		39	39 FIRM-PUMPING-IRRIGATION ONLY	520	3,978,318	357,387	523	56,815,048	4,884,518
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	488	848,951	391,585	488	8,675,075	3,914,837
		80	80 INTERDEPARTMENT REVENUE	90	810,667	91,912	90	8,882,421	977,896
		83	83 MISC-SERVICE REVENUE SNP	0	0	2,805	0	0	26,909
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	252,085
		OD	OD Other Electric Direct	0	0	8,700	0	0	25,100
ED - Summary				263,732	409,807,601	40,969,399	262,508	4,771,289,145	474,034,016
202110 - Summary				263,732	409,807,601	40,969,399	262,508	4,771,289,145	474,034,016
Overall - Summary				263,732	409,807,601	40,969,399	262,508	4,771,289,145	474,034,016

Run Date: Nov 3, 2021

For Internal Use Only

IM



IM

From: [Andrews, Liz](#)
To: [Brandon, Annette](#); [Kettner, Cheryl](#); [Schultz, Kaylene](#)
Cc: [McLelland, Ian](#); [Miller, Joe](#)
Subject: RE: WA ERM
Date: Thursday, November 4, 2021 7:57:32 AM

Hi all – yes the .956069 is the pretax CF approved in the latest WA GRC.

Thanks

✓

Liz

From: Brandon, Annette <Annette.Brandon@avistacorp.com>
Sent: Thursday, November 4, 2021 7:43 AM
To: Kettner, Cheryl <cheryl.kettner@avistacorp.com>; Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>
Cc: McLelland, Ian <Ian.McLelland@avistacorp.com>; Miller, Joe <Joe.Miller@avistacorp.com>; Andrews, Liz <Liz.Andrews@avistacorp.com>
Subject: RE: WA ERM

Typically when it is an amortization rate that is approved outside of a GRC the amortization rate stays consistent with what it was then it was filed which would have been for two years.

However, since the ERM was approved in a GRC the current rate you are using at .955631 was based on the then-current GRC in 2019. So keeping in that same consistent idea – it should be updated when new rates go into effect (in this case Oct. 1 2021) this should be changed to be .956069.

Great question. We need a checklist of what to review when a GRC goes into effect and we can just verify each time.

Liz, I pulled this out of the Settlement folder so if you could verify for Cheryl she can be on her way.

Annette Brandon / **AVISTA UTILITIES**
Wholesale Marketing Manager | Power Supply
1411 E. Mission | Spokane, WA 99202
Direct 509.495.4324 | fax 509.777.5054
[mailto: annette.brandon@avistacorp.com](mailto:annette.brandon@avistacorp.com)

From: Kettner, Cheryl <cheryl.kettner@avistacorp.com>
Sent: Wednesday, November 3, 2021 4:32 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>; Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>

Cc: McLelland, Ian <lan.McLelland@avistacorp.com>

Subject: WA ERM

Hi!

Prior to October, I was using Rider 93 as the billing determinant for the WA ERM amortization piece. Is that rider still applicable? Also, in looking through the files, I could not see if the conversion factor has changed. The one I have been using is .955631.

Thank you for your help!

Cheryl A Kettner

Resource Accounting Analyst



1411 E Mission Ave. MSC-07

Spokane, WA 99202

P 509.495.2902

cheryl.kettner@avistacorp.com

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Exh. EMA-8 - REVISED (60-Day update)
 Reflects Bench Request 1 - Revised

**AVISTA UTILITIES
 REVENUE CONVERSION FACTOR
 WASHINGTON ELECTRIC
 TWELVE MONTHS ENDED DECEMBER 31, 2019**

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.003326
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038605
6	Total Expense	<u>0.043931</u>
7	Net Operating Income Before FIT	0.956069
8	Federal Income Tax @ 21%	<u>0.200774</u>
9	REVENUE CONVERSION FACTOR	<u><u>0.755294</u></u>

IM

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

MONTH OF OCTOBER 2021

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


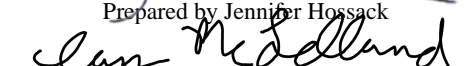
Last Saved by: Jennifer Hossack
 Submitted by: Jennifer Hossack
 Approved by:

Effective Date: 202110
 Last Update: 11/03/2021 2:20 PM
 Approval Requested: 11/03/2021 2:20 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	3,410.65	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	3,410.65	0.00	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	297,902.45	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	297,902.45	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	634.62	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	634.62	0.00	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	60,682.43	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	60,682.43	WA Rec Deferral Amort
Totals:						362,630.15	362,630.15	

Explanation:

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

	11/3/21
Prepared by Jennifer Hossack	Date
	11/3/2021
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account	186322 ED WA						186322 RECON					
202101	873,976.19		159,385.00		0.55450%	5,288.09		1,033,361.19		1,038,649.28	1,038,649.28	0.00
202102	1,033,361.19		152,444.00		0.55450%	6,152.64		1,185,805.19		1,197,245.92	1,197,245.92	0.00
202103	1,185,805.19		163,385.00		0.55450%	7,028.27		1,349,190.19		1,367,659.19	1,367,659.19	0.00
202104	1,349,190.19		134,185.00		0.55450%	7,853.29		1,483,375.19		1,509,697.48	1,509,697.48	0.00
202105	1,483,375.19		121,957.00		0.55450%	8,563.44		1,605,332.19		1,640,217.92	1,640,217.92	0.00
202106	1,605,332.19		131,757.00		0.55450%	9,266.86		1,737,089.19		1,781,241.78	1,781,241.78	0.00
202107	1,781,241.78	(2,158,444.01)	127,688.00		0.55450%	(1,737.57)		(249,514.23)		(251,251.80)	(251,251.80)	0.00
202108	(249,514.23)	(42,202.71)	79,152.00		0.55450%	(1,398.12)		(212,564.94)		(215,700.63)	(215,700.63)	0.00
202109	(212,564.94)		67,774.32		0.55450%	(990.77)		(144,790.62)		(148,917.08)	(148,917.08)	0.00
202110	(144,790.62)		60,682.43		0.55450%	(634.62)		(84,108.19)		(88,869.27)	(148,917.08)	(60,047.81)
202111	(84,108.19)											
202112	(84,108.19)		✓			✓						
202201												
202202												
202203												
202204												
202205												
202206												
202207												
current month entry			60,682.43			(634.62)						

202110 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		634.62
419600 ED WA	634.62	
186322 ED WA	60,682.43	
557324 ED WA		60,682.43

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

IM

60,047.81 TTL

DJ475 - Washington REC Deferral - Account 186323

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

186323 ED WA									186323 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before Interest	End Balance with Interest	GL Wand Balance	Variance
201901	-		-		0.57417%	-		-	-	-	0.00
201902	-		-		0.57417%	-		-	-	-	0.00
201903	-		-		0.57417%	-		-	-	-	0.00
201904	-		-		0.57417%	-		-	-	-	0.00
201905	-		-		0.57417%	-		-	-	-	0.00
201906	-		-		0.57417%	-		-	-	-	0.00
201907	-		(158,513.00)	857,009.74	0.57417%	4,465.63		698,496.74	702,962.37	702,962.37	0.00
201908	698,496.74		(78,816.00)		0.57417%	3,784.29		619,680.74	627,930.66	627,930.66	0.00
201909	619,680.74		(70,681.00)		0.57417%	3,355.11		548,999.74	560,604.77	560,604.77	0.00
201910	548,999.74		(79,693.00)		0.57417%	2,923.41		469,306.74	483,835.18	483,835.18	0.00
201911	469,306.74		(73,634.00)		0.57417%	2,483.23		395,672.74	412,684.41	412,684.41	0.00
201912	395,672.74		(127,049.00)		0.57417%	1,907.10		268,623.74	287,542.51	287,542.51	0.00
202001	287,542.51		(207,454.00)		0.57417%	1,055.41		80,088.51	81,143.92	81,035.30	(108.62)
202002	80,088.51		(189,625.00)		0.57417%	(84.54)		(109,536.49)	(108,565.62)	(108,782.87)	(217.25)
202003	(109,536.49)		(174,686.00)		0.57417%	(1,130.42)		(284,222.49)	(284,382.04)	(284,382.04)	0.00
202004	(284,222.49)		(141,610.00)		0.57417%	(2,038.46)		(425,832.49)	(428,030.50)	(428,030.50)	0.00
202005	(425,832.49)		(252,713.00)		0.57417%	(3,170.50)		(678,545.49)	(683,914.00)	(683,914.00)	0.00
202006	(678,545.49)		(191,925.00)		0.57417%	(4,446.99)		(870,470.49)	(880,285.99)	(880,285.99)	0.00
202007	(880,285.99)	880,285.99	-			-		-			
202008	-					-		-			
202009	-					-		-			
202010	-					-		-			
202011	-					-		-			
202012	-					-		-			
202101	-					-		-			
202102	-					-		-			
202103	-					-		-			
202104	-					-		-			
202105	-					-		-			
202106	-					-		-			
202107	-		(396,171.00)	712,187.45	0.55450%	2,850.70		316,016.45	318,867.15	318,867.15	0.00
202108	316,016.45		(548,594.00)		0.55450%	231.33		(232,577.55)	(229,495.52)	(231,247.83)	(1,752.31)
202109	(232,577.55)		(233,557.41)		0.55450%	(1,937.18)		(466,134.96)	(464,990.11)	(464,990.11)	0.00
202110	(466,134.96)		(297,902.45)		0.55450%	(3,410.65)		(764,037.41)	(766,303.21)	(464,990.11)	301,313.10
202111	(764,037.41)										
202112	(764,037.41)										

current month entry

(297,902.45)

(3,410.65)

202110 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		3,410.65
431016 ED WA	3,410.65	
186323 ED WA		297,902.45
557322 ED WA	297,902.45	



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

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Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2021 REC Revenue and Expense Deferral Calculation

REC Revenue and Expense	Source	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	Total
Voluntary REC Revenue	456016-ED-AN	(478,216)	(266,329)	(386,437)	(455,504)	(470,697)	(535,013)	(604,207)	(850,626)	(367,708)	(460,690)	-	-	\$ (4,875,427)
Voluntary REC Broker Fee Expense	557171-ED-AN	734	5,791	7,897	6,929	5,210	10,794	1,482	16,008	12,380	7,469	-	-	\$ 74,693
Total		\$ (477,482)	\$ (260,538)	\$ (378,541)	\$ (448,575)	\$ (465,487)	\$ (524,219)	\$ (602,724)	\$ (834,618)	\$ (355,328)	\$ (453,221)	\$ -	\$ -	\$ (4,800,735)

Washington State Share														
Voluntary REC Revenue	65.73%	(314,332)	(175,058)	(254,005)	(299,403)	(309,389)	(351,664)	(397,145)	(559,116)	(241,695)	(302,812)	-	-	\$ (3,204,618)
Voluntary REC Broker Fee Expense	65.73%	482	3,807	5,191	4,554	3,424	7,095	974	10,522	8,137	4,909	-	-	\$ 49,095
Total Surcharge (+) or Rebate (-)		\$ (313,849)	\$ (171,252)	\$ (248,815)	\$ (294,849)	\$ (305,965)	\$ (344,569)	\$ (396,171)	\$ (548,594)	\$ (233,557)	\$ (297,902)	\$ -	\$ -	\$ (3,155,523)

Accounting Entries														
186324.ED.WA (202007 thru 202106)		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	
557322.ED.WA		Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	



Revenue By Rate Schedule

Data Source: Financial Reporting
 Data Updated Daily

State Code: WA

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		
202110	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-23,511	0	0	-555,546		
0001			0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0	-10		
0002			0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-75	0	0	0	-1,584		
0011			0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-6,418	0	0	0	-125,466		
0011			0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-54	0	0	0	-1,179		
0011			0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-22	0	0	0	-512		
0012			0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-616	0	0	0	-13,758		
0012			0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0	0		
0013			0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	2	0	0	0	-3		
0013			0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	0	-7		
0021			0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-14,919	0	0	0	-261,029		
0021			0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-1,189	0	0	0	-19,760		
0021			0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-95	0	0	0	-1,737		
0022			0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-339	0	0	0	-7,105		
0023			0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	0	0	0	0	-9		
0025			0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-3,796	0	0	0	-60,618		
0025			0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-10,332	0	0	0	-165,159		
0030			0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	0	0	0	0	-10		
0030			0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-436	0	0	0	-8,450		
0031			0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-954	0	0	0	-17,751		
0031			0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-261	0	0	0	-3,400		
0031			0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-169	0	0	0	-4,565		
0031			0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-9	0	0	0	-115		
0032			0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-73	0	0	0	-1,810		
0032			0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-31	0	0	0	-688		
0041			0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	0	-3		
0042			0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-87	0	0	0	-1,923		
0044			0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-3	0	0	0	-39		
0045			0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	0	-96		
0046			0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-13	0	0	0	-232		
0047			0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-61	0	0	0	-950		
0047			0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-2	0	0	0	-26		
0047			0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0	-1		
0047			0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	0	-20		
0048			0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-28	0	0	0	-492		
0048			0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0	0		
0048			0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0	0		
WA - Total							0	0	-63,500	0	0	-1,254,053		
ED - Total							0	0	-63,500	0	0	-1,254,053		
202110 - Total							0	0	-63,500	0	0	-1,254,053		
Overall - Total							0	0	-63,500	0	0	-1,254,053		

For Internal Use Only

Conversion Factor **0.955631** UE-190334 7-2021 thru end of 2021
 Amort Expense \$ **(60,682)** Check with Annette in Oct 2021

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