

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

MONTH OF MARCH 2022

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: 202203
 Last Update: 04/06/2022 3:36 PM
 Approval Requested: 04/06/2022 3:37 PM

Totals: **1,717,006.00** **1,717,006.00**

Explanation:

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

<u><i>Cheryl A Kettner</i></u>	<u>April 06, 2022</u>
<small>Prepared by Cheryl Kettner</small>	<small>Date</small>
<u><i>Can McSolland</i></u>	<u>4/6/2022</u>
<small>Reviewed by</small>	<small>Date</small>
_____	_____
<small>Approved for Entry Corporate Accounting use Only</small>	<small>Date</small>

Avista Corporation Journal Entry

Printed 04/06/2022 at 3:39 PM

Journal: 481-WA ERM

Effective Date: 202203

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Update: 04/06/2022 3:36 PM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 04/06/2022 3:37 PM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	0.00	Current Year ERM (2022)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	0.00	Current Year ERM Deferral Expense (2022)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	0.00	Current Year ERM Interest Accrual (2022)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	0.00	Current Year ERM Interest Inc (2022)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	1,639,075.00	✓	0.00 Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	✓	1,639,075.00 Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	7,128.00	✓	0.00 Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓	7,128.00 Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	40,365.00	✓	0.00 Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	✓	40,365.00 Regulatory Asset ERM Approved for Recovery
110	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓	27,064.00 Interest Income on Pending Balance
120	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	27,064.00	✓	0.00 Interest Income on Pending Balance
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	3,374.00	✓	0.00 Interest Expense on Pending Balance Solar Select
140	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓	3,374.00 Interest Expense on Pending Balance Solar Select

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	0.30678%
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
12/31/2021									7,929,924		
1/31/2022	7,929,924	(7,929,924)	0		0		0	0	0	0.00	
2/28/2022	0		0		0		0	0	0	0.00	
3/31/2022	0		0		0		0	0	0	0.00	
4/30/2022											
5/31/2022											
6/30/2022											
7/31/2022											
8/31/2022											
9/30/2022											
10/31/2022											
11/30/2022											
12/31/2022											

Entry:			
	Debit	Credit	
557280 ED WA	-	-	Deferred Power Supply Expense
186280 ED WA	-	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA	-	-	Interest Inc Energy Deferrals
186280 ED WA	-	-	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	0.30678%
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
12/31/2021									(6,456,812)		
1/31/2022	(6,456,812)		1,725,955		(17,161)		(4,730,857)	(4,748,018)	(4,748,018)	0.00	
2/28/2022	(4,730,857)		1,587,901		(12,078)		(3,142,956)	(3,172,195)	(3,172,195)	0.00	
3/31/2022	(3,142,956)	0	1,639,075		(7,128)		(1,503,881)	(1,540,248)	(3,172,195)	(1,631,947.00)	
4/30/2022											
5/31/2022											
6/30/2022											
7/31/2022		0									
8/31/2022											
9/30/2022											
10/31/2022											
11/30/2022											
12/31/2022											

Entry:

	Debit	Credit	
182352 ED WA	1,639,075		WA ERM Deferral-Approved for Rebate
557290 ED WA		1,639,075	WA ERM Amortization
431600 ED WA	7,128		Interest Expense Energy Deferrals
182352 ED WA		7,128	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	0.30678%
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
12/31/2021									(13,363,797)		
1/31/2022	(13,363,797)		0		(40,997)		(13,363,797)	(13,404,794)	(13,404,794)	0.00	
2/28/2022	(13,363,797)		0	206,315	(40,681)		(13,157,482)	(13,239,160)	(13,239,160)	0.00	Solar Select to 186295
3/31/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,279,525)	(13,239,160)	40,365.00	
4/30/2022			0								
5/31/2022			0								
6/30/2022			0								
7/31/2022		0	0								
8/31/2022			0								
9/30/2022			0								
10/31/2022			0								
11/30/2022			0								
12/31/2022			0								

Entry:

	Debit	Credit	
431600 ED WA	40,365.00		Interest Expense Energy Deferrals
182350 ED WA		40,365.00	Regulatory Asset ERM Approved for Recovery

IM

Avista Corp. - Resource Accounting
Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2021

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	0.30678%
Jul-Dec Interest Rate	0.31666%

Account 186290

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									0		
1/31/2022	(1,412)	7,929,924			24,323		7,928,512	7,952,835	7,952,835	0.00	Solar Select Entry for Dec 2021 was not included in Dec Calculation of interest. The difference was a reduction in interest income of \$1,412.
2/28/2022	7,928,512	0	893,557		25,694		8,822,069	8,872,086	8,872,086	0.00	Solar Select Amounts to 186295
3/31/2022	8,822,069				27,064		8,822,069	8,899,150	8,872,086	(27,064.00)	
4/30/2022											
5/31/2022											
6/30/2022											
7/31/2022											
8/31/2022											
9/30/2022					0						
10/31/2022											
11/30/2022											
12/31/2022											

Entry:			
	Debit	Credit	
419600 ED WA	-	27,064.00	Interest Income on Pending Balance
186290 ED WA	27,064.00		Interest Income on Pending Balance

IM

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.30678%
Jul-Dec Interest Rate	0.31666%

Account 186295

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									0		
1/31/2022	0	0			0		0	0	0	0.00	
2/28/2022	0	0	(1,083,766)	(16,106)	(1,687)		(1,099,872)	(1,101,559)	(1,101,559)	0.00	Solar Select Reclass
3/31/2022	(1,099,872)				(3,374)		(1,099,872)	(1,104,933)	(1,101,559)	3,374.00	
4/30/2022											
5/31/2022											
6/30/2022											
7/31/2022											
8/31/2022											
9/30/2022					0						
10/31/2022											
11/30/2022											
12/31/2022											

Entry:

	Debit	Credit	
431600 ED WA	3,374.00		Interest Expense on Pending Balance
186295 ED WA		3,374.00	Interest Expense on Pending Balance

IM

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
1	555 Purchased Power	\$34,646,216	\$11,479,790	\$12,111,513	\$11,054,914	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$30,733,597)	(\$9,801,103)	(\$7,831,225)	(\$13,101,269)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$11,218,588	\$3,525,207	\$3,769,567	\$3,923,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$31,485,161	\$9,309,676	\$12,116,423	\$10,059,062	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$5,111,906)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$5,096,085	\$1,552,554	\$1,820,410	\$1,723,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$129,136	\$33,251	\$44,523	\$51,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$46,729,683	\$14,403,714	\$20,351,538	\$11,974,432	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Total through												
	AUTHORIZED NET EXPENSE-SYSTEM	Mar	Jan/22	Feb/22	Mar/22	Apr/22	May/22	Jun/22	Jul/22	Aug/22	Sep/22	Oct/22	Nov/22	Dec/22
9	555 Purchased Power	\$28,740,990	\$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	\$8,843,272	\$9,402,762	\$9,592,788
10	447 Sale for Resale	(\$14,879,897)	(\$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)	(\$8,663,704)	(\$8,697,132)	(\$11,768,210)
11	501 Thermal Fuel	\$8,879,324	\$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	\$3,193,370	\$2,640,329	\$2,771,729
12	547 CT Fuel	\$27,852,274	\$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	\$9,531,785	\$9,667,646	\$12,083,216
13	456 Transmission Revenue	(\$5,437,023)	(\$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)	(\$1,643,339)	(\$1,954,560)	(\$2,258,481)
14	565 Transmission Expense	\$4,319,691	\$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
15	557 Broker Fees - Other Expenses	\$157,908	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636
16	456 Other Revenue	(\$1,245,142)	(\$187,743)	(\$408,011)	(\$649,388)	(\$519,824)	(\$734,745)	(\$643,118)	(\$509,939)	(\$509,641)	(\$478,278)	(\$420,270)	(\$363,660)	\$127,075
17	Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Authorized Net Expense	\$48,388,125	\$18,004,992	\$18,496,671	\$11,886,462	\$6,699,682	\$3,200,097	\$444,922	(\$1,604,203)	\$12,206,801	\$5,335,223	\$12,333,647	\$12,187,918	\$12,040,650
19	Actual - Authorized Net Expense	(\$1,658,442)	(\$3,601,278)	\$1,854,867	\$87,970									
20	Resource Optimization - Subtotal	(\$72,264)	\$1,956,634	(\$1,304,291)	(\$724,607)									
21	Adjusted Net Expense	(\$1,730,706)	(\$1,644,644)	\$550,576	(\$636,637)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Washington Allocation		65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%
23	Washington Share	(\$1,136,035)	(\$1,079,544)	\$361,398	(\$417,889)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$818,285)	(\$258,843)	(\$402,961)	(\$156,481)									
26	Net Power Cost (+) Surcharge (-) Rebate	(\$1,954,320)	(\$1,338,387)	(\$41,563)	(\$574,370)									
28	Cumulative Balance		(\$1,338,387)	(\$1,379,950)	(\$1,954,320)									
	Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0									
	Deferral Amount, Monthly Entry		\$0	\$0	\$0									
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$0									
	Company Band Gross Margin Impact, Cumulative		(\$1,338,387)	(\$1,379,950)	(\$1,954,320)									

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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
555 PURCHASED POWER													
1	Short-Term Purchases	\$5,672,609	\$2,065,905	\$2,293,065	\$1,313,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$3,718,000	\$1,239,333	\$1,239,333	\$1,239,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$689,482	\$275,710	\$234,858	\$178,914	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$563,487	\$187,829	\$187,829	\$187,829	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$4,288,614	\$1,429,538	\$1,429,538	\$1,429,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$4,614	\$1,402	\$1,616	\$1,595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$337,589	\$101,738	\$113,618	\$122,233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$336,609	\$139,684	\$106,343	\$90,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$702,574	\$255,051	\$195,545	\$251,978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,391,435	\$443,909	\$520,424	\$427,103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$3,382	\$1,417	\$1,965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$7,420,064	\$2,536,805	\$2,459,575	\$2,423,684	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$6,242,320	\$1,970,704	\$2,210,056	\$2,061,560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$2,888,105	\$665,884	\$984,064	\$1,238,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$328,399	\$109,528	\$121,472	\$97,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	\$58,934	\$55,354	\$12,212	(\$8,632)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$34,646,216	\$11,479,790	\$12,111,513	\$11,054,914	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

555 PURCHASED POWER

555000	\$33,797,305	\$11,234,745	\$11,928,631	\$10,633,929	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312	\$0	\$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	\$0
555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	\$58,934	\$55,354	\$12,212	(\$8,632)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$478,954	\$84,396	\$55,210	\$339,348	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$328,399	\$109,528	\$121,472	\$97,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$17,376)	(\$4,233)	(\$6,012)	(\$7,130)									
WNP3 Mid Point	\$0	-	-	-	-	-	-	-	-	-	-	-	-
	\$34,646,216	\$11,479,790	\$12,111,513	\$11,054,914	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

19	Short-Term Sales	(\$25,033,499)	(\$8,010,094)	(\$6,147,132)	(\$10,876,274)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$248,573)	(\$91,371)	(\$80,284)	(\$76,918)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$36,648)	(\$12,531)	(\$11,481)	(\$12,637)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$102,102)	(\$36,291)	(\$30,851)	(\$34,960)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$5,312,775)	(\$1,650,817)	(\$1,561,478)	(\$2,100,480)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$30,733,597)	(\$9,801,103)	(\$7,831,225)	(\$13,101,269)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

447000	(\$16,463,637)	(\$5,173,718)	(\$3,861,452)	(\$7,428,467)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$196,825	\$22,736	\$75,972	\$98,117									
447100	(\$151,776)	\$0	(\$166,176)	\$14,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$6,533,419)	(\$2,812,376)	(\$2,137,430)	(\$1,583,613)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$464,119)	(\$77,400)	(\$59,189)	(\$327,530)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$328,399)	(\$109,528)	(\$121,472)	(\$97,399)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$5,312,775)	(\$1,650,817)	(\$1,561,478)	(\$2,100,480)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447740	(\$1,676,297)	\$0	\$0	(\$1,676,297)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$30,733,597)	(\$9,801,103)	(\$7,831,225)	(\$13,101,269)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS

25	Kettle Falls Wood-501110	\$2,212,988	\$631,287	\$799,627	\$782,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$20,395	\$11,538	\$3,487	\$5,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$8,946,583	\$2,860,347	\$2,966,453	\$3,119,783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$38,622	\$22,035	\$0	\$16,587	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$11,218,588	\$3,525,207	\$3,769,567	\$3,923,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-TONS

30	Kettle Falls	145,377	41,132	53,137	51,108	-	-	-	-	-	-	-	-
31	Colstrip	286,138	103,081	83,755	99,302	-	-	-	-	-	-	-	-

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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
501 FUEL-COST PER TON													
32	wood	\$15.35	\$15.05	\$15.30									
33	coal	\$27.75	\$35.42	\$31.42									
547 FUEL													
34	NE CT Gas/Oil-547213	\$20,141	(\$4,649)	\$5,526	\$19,264	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Boulder Park-547216	\$170,226	\$77,272	\$71,797	\$21,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Kettle Falls CT-547211	\$8,936	(\$951)	\$7,921	\$1,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Coyote Springs2-547610	\$16,327,274	\$4,751,336	\$6,208,877	\$5,367,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Lancaster-547312	\$14,676,771	\$4,378,393	\$5,695,889	\$4,602,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Rathdrum CT-547310	\$281,813	\$108,275	\$126,413	\$47,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Total 547 Fuel Expense	\$31,485,161	\$9,309,676	\$12,116,423	\$10,059,062	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	TOTAL NET EXPENSE	\$46,616,368	\$14,513,570	\$20,166,278	\$11,936,521	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE													
		202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212
42	456100 ED AN	(\$3,636,057)	(\$1,203,651)	(\$1,175,793)	(\$1,256,613)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$231,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$412,500)	(\$137,500)	(\$137,424)	(\$137,576)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$328,397)	(\$109,526)	(\$121,472)	(\$97,399)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456017 ED AN - Low Voltage	(\$30,501)	(\$10,167)	(\$10,167)	(\$10,167)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	456700 ED WA - Low Voltage	(\$28,569)	(\$9,523)	(\$9,523)	(\$9,523)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	456705 ED AN - Low Voltage	(\$444,882)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Total 456 Transmission Revenue	(\$5,111,906)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE													
53	565000 ED AN	\$5,082,477	\$1,548,018	\$1,815,874	\$1,718,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$13,608	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Total 565 Transmission Expense	\$5,096,085	\$1,552,554	\$1,820,410	\$1,723,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees													
57	557170 ED AN	\$81,931	\$20,893	\$28,383	\$32,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$36,514	\$8,671	\$12,827	\$15,016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	557018 ED AN	\$10,691	\$3,687	\$3,313	\$3,691	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Total 557 ED AN Broker & Related Fees	\$129,136	\$33,251	\$44,523	\$51,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Purchases and Sales													
62	Econ Dispatch-557010	(\$1,736,747)	(\$3,219,304)	\$1,501,227	(\$18,670)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Econ Dispatch-557150	\$1,737,439	\$3,077,287	(\$1,109,407)	(\$230,441)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557700	\$393,794	\$104,025	\$192,213	\$97,556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Gas Bookouts-557711	(\$393,794)	(\$104,025)	(\$192,213)	(\$97,556)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Intraco Thermal Gas-557730	\$9,318,161	\$2,299,563	\$2,459,022	\$4,559,576	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel DispatchFin-456010	\$2,583,050	\$4,105,989	(\$1,177,715)	(\$345,224)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Fuel Dispatch-456015	(\$11,573,278)	(\$4,261,910)	(\$2,694,357)	(\$4,617,011)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$153,690)	(\$45,009)	(\$53,303)	(\$55,378)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(\$247,323)	\$0	(\$229,809)	(\$17,514)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Fuel Bookouts-456711	\$61,305	\$0	\$39,330	\$21,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456720	(\$61,305)	\$0	(\$39,330)	(\$21,975)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Other Purchases and Sales Subtotal	(\$72,388)	\$1,956,616	(\$1,304,342)	(\$724,662)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Misc. Power Exp. Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Exp Actual 557395	\$124	\$18	\$51	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	Wind REC Subtotal	\$124	\$18	\$51	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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
UE-011595-UE-140188-AVA-MAR2022-ERM-Def-Calc-4-15-22 - 4/13/2022													

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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
82 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84 Net Resource Optimization	(\$72,264)	\$1,956,634	(\$1,304,291)	(\$724,607)									
85 Adjusted Actual Net Expense	\$46,657,419	\$16,360,348	\$19,047,247	\$11,249,825									

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
 Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2022

Retail Sales - MWh	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	YTD
Total Billed Sales	570,066	525,153	540,861	-	-	-	-	-	-	-	-	-	1,636,080
Deduct Prior Month Unbilled	(312,074)	(307,661)	(275,383)	-	-	-	-	-	-	-	-	-	(895,118)
Add Current Month Unbilled	307,661	275,383	231,672	-	-	-	-	-	-	-	-	-	814,716
Total Retail Sales	565,653	492,875	497,150	-	-	-	-	-	-	-	-	-	1,555,678
Test Year Retail Sales	545,742	461,878	485,113	413,424	435,935	419,692	493,733	470,991	419,374	453,843	464,733	551,297	1,492,733
Difference from Test Year	19,911	30,997	12,037										62,945
Production Rate - \$/MWh	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	
Total Revenue Credit - \$	\$258,843	\$402,961	\$156,481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$818,285

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
202203	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(133.20)	0	0	(274.07)
202203	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(42.91)	0	0	(128.66)
202203	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(9.61)	0	0	(22.82)
202203	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(96.96)	0	0	(161.45)
202203	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(179,493.00)	0	0	(532,371.22)
202203	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(60.29)	0	0	(163.49)
202203	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(593.84)	0	0	(1,689.88)
202203	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(2,635.50)	0	0	(7,064.54)
202203	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(12,620.89)	0	0	(30,584.93)
202203	RIDER 93	ED	WA	0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	(96,281.43)	0	0	(316,511.77)
202203	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.01)	0	0	(0.03)
202203	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(28.96)	0	0	(90.28)
202203	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(828.83)	0	0	(2,633.49)
202203	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,204.50)	0	0	(3,258.76)
202203	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(22.10)	0	0	(65.29)
202203	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(352,469.56)	0	0	(992,361.54)
202203	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(2,111.08)	0	0	(5,266.72)
202203	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(15.19)	0	0	(55.93)
202203	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(28,389.71)	0	0	(78,949.64)
202203	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(114.48)	0	0	(392.89)
202203	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(2,275.92)	0	0	(6,059.34)
202203	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(444.88)	0	0	(1,145.83)
202203	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(839,997.60)	0	0	(2,605,583.22)
202203	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(100.97)	0	0	(226.26)
202203	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(66,051.35)	0	0	(207,802.95)
202203	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.31)	0	0	(6.93)
202203	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.24)	0	0	(0.72)
202203	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(23,516.86)	0	0	(72,354.33)
202203	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(2,186.50)	0	0	(7,007.83)
202203	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(5,450.98)	0	0	(13,425.17)
202203	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(1,242.37)	0	0	(3,699.06)
202203	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(12.70)	0	0	(21.45)
202203	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.48)	0	0	(1.44)
202203	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(10,524.10)	0	0	(33,226.11)
202203	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(3,791.98)	0	0	(11,665.04)
202203	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(209.80)	0	0	(631.14)
202203	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(81,399.68)	0	0	(245,522.97)
202203	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(29.07)	0	0	(89.02)
Overall - Total								0	0	(1,714,389.84)	0	0	(5,180,516.21)

Run Date: Apr 6, 2022

For Internal Use Only

Conversion Factor 0.956069 Effective Oct 01, 2021

(1,639,074.98)

IM

✓

Current Month Journal Entry

IM

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	001	41,390,296	\$4,129,754
	01 RESIDENTIAL	3800	01	022	211,176	\$17,160
	01 RESIDENTIAL	3800	01	032	73,236	\$10,406
	01 RESIDENTIAL	3800	01	012	1,185,867	\$142,186
01 - Summary					42,860,575	\$4,299,506
21	21 FIRM COMMERCIAL	3800	21	021	14,900,073	\$1,251,005
	21 FIRM COMMERCIAL	3800	21	025	5,134,018	\$319,417
	21 FIRM COMMERCIAL	3800	21	011	12,955,167	\$1,374,221
	21 FIRM COMMERCIAL	3800	21	031	789,124	\$86,719
21 - Summary					33,778,382	\$3,031,362
31	31 FIRM INDUSTRIAL	3800	31	025P	32,027,074	\$1,762,311
	31 FIRM- INDUSTRIAL	3800	31	011	199,204	\$20,294
	31 FIRM- INDUSTRIAL	3800	31	021	1,685,299	\$134,377
	31 FIRM-INDUSTRIAL	3800	31	025	25,488,180	\$1,585,349
	31 FIRM-INDUSTRIAL	3800	31	025PG	39,740,000	\$973,630
	31 FIRM- INDUSTRIAL	3800	31	031	359,786	\$38,990
31 - Summary					99,499,543	\$4,514,952
ID - Summary					176,138,500	\$11,845,820

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	022	1,010,812	\$94,922
	01 RESIDENTIAL	2800	01	021	0	
	01 RESIDENTIAL	2800	01	032	129,219	\$22,196
	01 RESIDENTIAL	2800	01	001	82,966,075	\$7,964,639
	01 RESIDENTIAL	2800	01	012	2,347,909	\$367,132
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	002	374,556	\$23,233
01 - Summary					86,828,571	\$8,472,121
21	21 FIRM COMMERCIAL	2800	21	011	17,897,742	\$2,484,125
	21 FIRM COMMERCIAL	2800	21	021	33,853,639	\$3,480,531
	21 FIRM COMMERCIAL	2800	21	025	22,843,131	\$1,705,034
	21 FIRM COMMERCIAL	2800	21	031	1,312,881	\$145,998
21 - Summary					75,907,393	\$7,815,688
31	31 FIRM-INDUSTRIAL	2800	31	025I	37,406,614	\$2,016,191
	31 FIRM- INDUSTRIAL	2800	31	021	2,726,749	\$267,042
	31 FIRM- INDUSTRIAL	2800	31	011	210,508	\$27,717
	31 FIRM- INDUSTRIAL	2800	31	031	274,160	\$30,325
	31 FIRM-INDUSTRIAL	2800	31	025	28,318,254	\$2,225,288
31 - Summary					68,936,284	\$4,566,562
WA - Summary					231,672,248	\$20,854,371
Overall - Summary					407,810,748	\$32,700,191





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
202203 ✓	ED	01	01 RESIDENTIAL	266,281	277,516,210	27,321,457	237,644	860,696,462	84,984,916
		21	21 FIRM COMMERCIAL	28,953	191,820,958	21,728,199	25,965	553,968,476	61,739,701
		31	31 FIRM- INDUSTRIAL	352	69,296,341	4,620,139	312	214,991,834	13,875,707
		39	39 FIRM-PUMPING-IRRIGATION ONLY	540	249,293	35,882	517	675,459	98,150
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	677	986,389	475,693	480	2,571,260	1,176,649
		80	80 INTERDEPARTMENT REVENUE	93	991,756	110,642	91	3,176,384	349,287
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,435	0	0	9,930
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	75,626
		OD	OD Other Electric Direct	0	0	8,400	0	0	18,200
ED - Summary				296,896	540,860,947	54,329,056	265,010	1,636,079,875	162,328,166
202203 - Summary				296,896	540,860,947	54,329,056	265,010	1,636,079,875	162,328,166
Overall - Summary				296,896	540,860,947	54,329,056	265,010	1,636,079,875	162,328,166

Run Date: Apr 6, 2022

For Internal Use Only

IM

✓



Power Transaction Register

Page: 1
 Date: 04/01/2022 12:03:47 PM
 Database: NUCUT
 arptr

Profit Center: POWER
 Contract Month: 202203
 Direction: PURCHASE
 Counterparty: Adams Nielson Solar, LLC
 Term Type: ALL
 Deal Type: ALL
 Company Deal Type Exclusions Maintenance Form?: Y
 EQR Variance Only?: N

AU

PURCHASES

Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
NON-INTERCOMPANY											
Adams Nielson Solar, LLC											
POWER											
01	31	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	3,906.000	3,326.000	\$41.280	137,297.28
POWER Total:								3,906.000	3,326.000		137,297.28
STRA Total:								3,906.000	3,326.000		137,297.28
NON-INTERCOMPANY TOTAL:								3,906.000	3,326.000		137,297.28
TOTAL PURCHASES:								3,906.000	3,326.000		137,297.28

IM

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

MONTH OF MARCH 2022

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


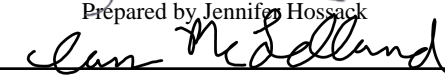
Last Saved by: Jennifer Hossack
 Submitted by: Jennifer Hossack
 Approved by:

Effective Date: 202203
 Last Update: 04/05/2022 1:43 PM
 Approval Requested: 04/05/2022 1:44 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	14,444.16	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	14,444.16	0.00	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	87,224.20	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	87,224.20	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	1,400.66	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	1,400.66	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	79,502.03	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	79,502.03	WA Rec Deferral Amort
90	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	5,026.24	0.00	Semi-annual compounding true up
100	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	5,026.24	Semi-annual compounding true up
110	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	230.82	Semi-annual compounding true up
120	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	230.82	0.00	Semi-annual compounding true up
Totals:						187,828.11	187,828.11	

Explanation:

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

	04/05/22
Prepared by Jennifer Hossack	Date
	4/5/2022
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

DJ475 - Washington REC Deferral - Account 186323

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186323 ED WA									186323 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
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)	(766,303.21)	0.00
202111	(764,037.41)		(234,675.33)		0.55450%	(4,887.22)		(998,712.74)	(1,005,865.76)	(1,005,865.76)	0.00
202112	(998,712.74)		(427,506.28)		0.55450%	(6,723.12)		(1,426,219.02)	(1,440,095.16)	(1,440,095.16)	0.00
202201	(1,440,095.16)		(920,606.72)		0.55450%	(10,537.71)		(2,360,701.88)	(2,371,239.59)	(2,371,162.65)	76.94
202202	(2,360,701.88)		(200,584.63)		0.55450%	(13,646.21)		(2,561,286.51)	(2,585,470.43)	(2,585,316.55)	153.88
202203	(2,561,286.51)		(87,224.20)		0.55450%	(14,444.16)		(2,648,510.71)	(2,687,138.79)	(2,585,316.55)	101,822.24
202204											
202205											
202206			✓			✓					
202207											
202208											
202209											
202210											
202211											
202212											

current month entry

(87,224.20)

(14,444.16)

202203 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		14,444.16
431016 ED WA	14,444.16	
186323 ED WA		87,224.20
557322 ED WA	87,224.20	

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

Credit 186323	230.82	true-up semi annual compoundir
Debit 431016	230.82	true-up semi annual compoundir

IM

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2022 REC Revenue and Expense Deferral Calculation

REC Revenue and Expense	Source	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Total
Voluntary REC Revenue	456016-ED-AN	(1,414,232)	(307,070)	(136,175)	-	-	-	-	-	-	-	-	-	\$ (1,857,476)
Voluntary REC Broker Fee Expense	557171-ED-AN	13,644	1,905	3,474	-	-	-	-	-	-	-	-	-	\$ 19,023
Total		\$ (1,400,588)	\$ (305,165)	\$ (132,701)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,838,454)

Washington State Share														
Voluntary REC Revenue	65.73%	(929,575)	(201,837)	(89,507)	-	-	-	-	-	-	-	-	-	\$ (1,220,919)
Voluntary REC Broker Fee Expense	65.73%	8,968	1,252	2,283	-	-	-	-	-	-	-	-	-	\$ 12,504
Total Surcharge (+) or Rebate (-)		\$ (920,607)	\$ (200,585)	\$ (87,224)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,208,416)

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

IM

DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186322 ED WA									186322 RECON		
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
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)	(88,869.27)	0.00
202111	(84,108.19)		64,748.95		0.55450%	(286.86)		(19,359.24)	(24,407.18)	(24,407.18)	0.00
202112	(19,359.24)		76,203.20		0.55450%	103.93		56,843.96	51,899.95	51,899.95	0.00
202201	51,899.95		83,763.21		0.55450%	520.02		135,663.16	131,239.17	136,210.59	4,971.42
202202	135,663.16		77,185.22		0.55450%	966.25		212,848.38	214,334.65	214,389.47	54.82
202203	212,848.38		79,502.03		0.55450%	1,400.66		292,350.41	295,237.34	214,389.47	(80,847.87)
202204											
202205											
202206											
202207											
current month entry			79,502.03			1,400.66					

202203 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	1,400.66	
419600 ED WA		1,400.66
186322 ED WA	79,502.03	
557324 ED WA		79,502.03

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

IM

Debit 18322	5,026.24
Credit 419600	5,026.24

(80,902.69) TTL



IM

Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

State Code: ALL

Revenue Class: ALL

Billing Determinant: RIDER 98

Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202203	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-39,749	0	0	-123,295
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-4
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-179	0	0	-552
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-8,576	0	0	-25,534
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-101	0	0	-252
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-40	0	0	-126
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,117	0	0	-3,454
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-1	0	0	-4
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-1
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-17,299	0	0	-48,705
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-1,393	0	0	-3,875
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-107	0	0	-344
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-517	0	0	-1,631
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-5	0	0	-8
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-3,511	0	0	-11,046
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-4,327	0	0	-13,051
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-3
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1	0	0	-3
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-671	0	0	-1,626
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-140	0	0	-375
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-32	0	0	-90
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-6	0	0	-21
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-66	0	0	-196
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-7	0	0	-15
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	-1
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-103	0	0	-255
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-4	0	0	-8
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-16
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-13	0	0	-31
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-70	0	0	-181
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-2	0	0	-5
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-4
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-28	0	0	-79
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	-5,118	0	0	-16,825
		WA - Total					0	0	-83,193	0	0	-251,614
	ED - Total						0	0	-83,193	0	0	-251,614
202203 - Total							0	0	-83,193	0	0	-251,614
Overall - Total							0	0	-83,193	0	0	-251,614

For Internal Use Only

Conversion Factor 0.955631 UE-190334 7-2021 thru end of 2021
 Amort Expense \$ (79,507) (Check with Annette in Oct 2022)