

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-23 ____

EXH. PDE-2

PATRICK D. EHRBAR

REPRESENTING AVISTA CORPORATION

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

MONTH OF DECEMBER 2022

ATTACHMENT A
ERM DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202212

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Update: 01/09/2023 4:14 PM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 01/09/2023 4:15 PM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
145	001	407303 - WA REV DEFERRAL AUTH POWER SUPPLY	ED	WA	DL	80,848.57	0.00	WA REV Deferral Auth Power Supply
150	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00	80,848.57	Reg Liab - WA Rev Def of Power Supply
160	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,846.00	0.00	Interest Expense on Pending Balance
170	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00	2,846.00	Interest Expense on Pending Balance
Totals:						25,047,791.57	25,047,791.57	

Explanation:

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

<u>Cheryl A Kettner</u>	<u>Jan 09, 2023</u>
Prepared by Cheryl Kettner	Date
<u>John F Wilcox</u>	<u>1/9/23</u>
Reviewed by	Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

Avista Corporation Journal Entry

Printed 01/09/2023 at 4:24 PM

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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	24,785,252.00	0.00	Current Year ERM (2022)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	24,785,252.00	Current Year ERM Deferral Expense (2022)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	76,895.00	0.00	Current Year ERM Interest Accrual (2022)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	76,895.00	Current Year ERM Interest Inc (2022)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	0.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,268.00	0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	2,268.00	Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	13,145.00	0.00	Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	13,145.00	Regulatory Asset ERM Approved for Recovery
110	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	79,823.00	0.00	Solar Select Deferral
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	79,823.00	Reg Asset ERM Solar Select
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	6,714.00	0.00	Interest Expense on Pending Balance Solar Select
140	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	6,714.00	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	0.30086%

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									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	0		296,745		455		296,745	297,200	297,200	0.00	
5/31/2022	296,745		(296,745)		0	(455)	0	0	0	0.00	Due to thermal correction for April, Surcharge amount should have been \$0 instead of \$296,745. This adjustment corrects the amount of the interest calculation.
6/30/2022	0		0		0		0	0	0	0.00	
7/31/2022	0		1,810,042		2,723		1,810,042	1,812,765	1,812,765	0.00	
8/31/2022	1,810,042		3,260,888		10,351		5,070,930	5,084,004	5,084,004	0.00	
9/30/2022	5,070,930		726,305		16,349		5,797,235	5,826,658	5,826,658	0.00	
10/31/2022	5,797,235		806,582		18,655		6,603,817	6,651,895	6,651,895	0.00	
11/30/2022	6,603,817		6,562,055		29,740		13,165,872	13,243,690	13,243,690	0.00	
12/31/2022	13,165,872		24,785,252		76,895		37,951,124	38,105,837	13,243,690	(24,862,147.00)	

Entry	Debit	Credit	
557280 ED WA	-	24,785,252.00	Deferred Power Supply Expense
186280 ED WA	24,785,252.00	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		76,895.00	Interest Inc Energy Deferrals
186280 ED WA	76,895.00	-	Regulatory Asset ERM Deferred Current Year

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral - Approved for Rebate Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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Jan-June Interest Rate	0.30678%
Jul-Dec Interest Rate	0.30086%

Account 182352

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									(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)	(1,540,248)	0.00	
4/30/2022	(1,503,881)		790,483		(3,401)		(713,398)	(753,166)	(753,166)	0.00	
5/31/2022	(713,398)		3,808		(2,183)		(709,590)	(751,541)	(751,541)	0.00	
6/30/2022	(709,590)				(2,177)		(709,590)	(753,718)	(753,718)	0.00	
7/31/2022	(753,718)	0			(2,268)		(753,718)	(755,986)	(755,986)	0.00	
8/31/2022	(753,718)				(2,268)		(753,718)	(758,254)	(758,254)	0.00	
9/30/2022	(753,718)				(2,268)		(753,718)	(760,522)	(760,522)	0.00	
10/31/2022	(753,718)				(2,268)		(753,718)	(762,790)	(762,790)	0.00	
11/30/2022	(753,718)				(2,268)		(753,718)	(765,058)	(765,058)	0.00	
12/31/2022	(753,718)				(2,268)		(753,718)	(767,326)	(765,058)	2,268.00	

Entry:	Debit	Credit	
182352 ED WA		0	WA ERM Deferral-Approved for Rebate
557290 ED WA		0	WA ERM Amortization
431600 ED WA	2,268		Interest Expense Energy Deferrals
182352 ED WA		2,268	WA ERM Deferral-Approved for Rebate

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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Jan-June Interest Rate	0.30678%
Jul-Dec Interest Rate	0.30086%

Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									(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)	(13,279,525)	0.00	
4/30/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,319,890)	(13,319,890)	0.00	
5/31/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,360,255)	(13,360,255)	0.00	
6/30/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,400,620)	(13,400,620)	0.00	
7/31/2022	(13,400,620)	0	0		(40,317)		(13,400,620)	(13,440,937)	(13,440,937)	0.00	
8/31/2022	(13,400,620)		0		(40,317)		(13,400,620)	(13,481,254)	(13,481,254)	0.00	
9/30/2022	(13,400,620)	9,031,421	0		(13,308)		(4,369,199)	(4,463,141)	(4,463,141)	0.00	
10/31/2022	(4,369,199)		0		(13,145)		(4,369,199)	(4,476,286)	(4,476,286)	0.00	
11/30/2022	(4,369,199)		0		(13,145)		(4,369,199)	(4,489,431)	(4,489,431)	0.00	
12/31/2022	(4,369,199)		0		(13,145)		(4,369,199)	(4,502,576)	(4,489,431)	13,145.00	

Entry:			
	Debit	Credit	
431600 ED WA	13,145.00		Interest Expense Energy Deferrals
182350 ED WA		13,145.00	Regulatory Asset ERM Approved for Recovery

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

Changes Semiannually on January 1 and July 1

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Jan-June Interest Rate	0.30678%
Jul-Dec Interest Rate	0.30086%

Account 186295

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									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)	(1,104,933)	0.00	
4/30/2022	(1,099,872)				(3,374)		(1,099,872)	(1,108,307)	(1,108,307)	0.00	
5/31/2022	(1,099,872)			(287,325)	(3,815)		(1,387,197)	(1,399,447)	(1,399,447)	0.00	Net Margin for Jan - May 2022
6/30/2022	(1,387,197)		(28,841)		(4,300)		(1,416,038)	(1,432,588)	(1,432,588)	0.00	Net Margin for June 2022
7/31/2022	(1,432,588)		(194,912)		(4,603)		(1,627,500)	(1,632,103)	(1,632,103)	0.00	
8/31/2022	(1,627,500)		(238,564)		(5,255)		(1,866,064)	(1,875,922)	(1,875,922)	0.00	
9/30/2022	(1,866,064)		(201,682)		(5,918)		(2,067,746)	(2,083,522)	(2,083,522)	0.00	
10/31/2022	(2,067,746)		(48,180)		(6,293)		(2,115,926)	(2,137,995)	(2,137,995)	0.00	
11/30/2022	(2,115,926)		(75,628)		(6,480)		(2,191,554)	(2,220,103)	(2,220,103)	0.00	
12/31/2022	(2,191,554)		(79,823)		(6,714)		(2,271,377)	(2,306,640)	(2,220,103)	86,537.00	

Entry:

	Debit	Credit	
557175 ED WA	79,823		Solar Select Deferral
186295 ED WA		79,823	Reg Asset ERM Solar Select
431600 ED WA	6,714		Interest Expense on Pending Balance
186295 ED WA		6,714	Interest Expense on Pending Balance

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

Changes Semiannually on January 1 and July 1

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Jan-June Interest Rate	0.30678%
Jul-Dec Interest Rate	0.30086%

Account 254303

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									0		
1/31/2022	0	0			-		0	0	0	0.00	
2/28/2022	0	0			-		0	0	0	0.00	
3/31/2022	0				-		0	0	0	0.00	
4/30/2022	0		(463,417.75)		(710.84)		(463,417.75)	(464,128.59)	(463,417.75)	710.84	NSJ04
5/31/2022	(463,418)		(56,081.33)		(1,507.70)		(519,499.33)	(521,717.87)	(521,717.62)	0.25	
6/30/2022	(519,499)		(55,192.58)		(1,678.38)		(574,691.58)	(578,589)	(578,588.58)	0.42	
7/31/2022	(578,589)		(66,464.93)		(1,840.73)		(645,053.93)	(646,895)	(646,894.24)	0.76	
8/31/2022	(645,054)		(72,984.00)		(2,050.50)		(718,038.00)	(721,929)	(721,928.74)	0.26	
9/30/2022	(718,038)		(57,928.81)		(2,247.43)		(775,966.81)	(782,105)	(782,104.98)	0.02	
10/31/2022	(775,967)		(58,301.62)		(2,422.28)		(834,268.62)	(842,830)	(842,828.88)	1.12	
11/30/2022	(834,269)		(71,259.85)		(2,617.18)		(905,528.85)	(916,707)	(916,705.91)	1.09	
12/31/2022	(905,529)		(80,848.57)		(2,846.00)		(986,377.57)	(1,000,402)	(916,705.91)	83,696.09	

Entry:			
	Debit	Credit	
407303 ED WA	80,848.57		WA REV Deferral Auth Power Supply
254303 ED WA		80,848.57	Reg Liab - WA Rev Def of Power Supply
431600 ED WA	2,846.00		Interest Expense on Pending Balance
254303 ED WA		2,846.00	Interest Expense on Pending Balance

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	\$179,543,437	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$10,457,939	\$9,884,786	\$18,296,245	\$13,687,430	\$11,784,610	\$15,308,517	\$40,559,076
2 447 Sale for Resale	(\$182,716,947)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$12,855,920)	(\$14,724,382)	(\$12,684,729)	(\$27,028,854)	(\$18,373,487)	(\$14,854,743)	(\$24,187,366)
3 501 Thermal Fuel	\$40,256,714	\$3,525,207	\$3,769,567	\$3,923,814	\$2,015,239	\$2,018,637	\$2,470,186	\$3,566,964	\$4,709,375	\$3,815,371	\$3,836,129	\$3,256,745	\$3,349,480
4 547 CT Fuel	\$171,864,357	\$9,309,676	\$12,116,423	\$10,059,062	\$8,982,052	\$9,506,078	\$4,253,583	\$9,957,452	\$15,638,603	\$19,808,004	\$18,628,025	\$21,850,304	\$31,755,095
5 456 Transmission Revenue	(\$34,019,662)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	(\$2,415,384)	(\$2,646,120)	(\$3,786,746)	(\$3,655,144)	(\$3,105,740)	(\$3,328,557)	(\$3,099,209)	(\$3,272,264)	(\$3,598,592)
6 565 Transmission Expense	\$20,220,631	\$1,552,554	\$1,820,410	\$1,723,121	\$1,673,272	\$1,604,678	\$1,573,715	\$1,649,495	\$1,689,513	\$1,730,145	\$1,691,759	\$1,571,320	\$1,940,649
7 557 Broker Fees	\$626,027	\$33,251	\$44,523	\$51,362	\$68,444	\$59,606	\$100,722	\$31,058	\$52,338	\$24,065	\$49,553	\$46,628	\$64,477
8 Adjusted Actual Net Expense	\$195,774,557	\$14,403,714	\$20,351,538	\$11,949,506	\$12,964,085	\$5,572,093	\$2,213,480	\$6,710,229	\$24,595,605	\$8,707,604	\$14,517,380	\$23,906,507	\$49,882,819
	Total through December												
AUTHORIZED NET EXPENSE-SYSTEM	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
9 555 Purchased Power	\$106,210,320	\$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	\$9,790,090
10 447 Sale for Resale	(\$113,934,766)	(\$6,647,885)	(\$2,273,919)	(\$6,122,807)	(\$9,009,497)	(\$8,512,591)	(\$12,125,620)	(\$20,029,821)	(\$7,084,185)	(\$12,742,954)	(\$8,663,704)	(\$8,697,132)	(\$12,024,651)
11 501 Thermal Fuel	\$33,177,208	\$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	\$2,757,592
12 547 CT Fuel	\$97,771,101	\$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	\$12,447,650
13 456 Transmission Revenue	(\$25,509,933)	(\$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)	(\$2,302,719)
14 565 Transmission Expense	\$17,295,859	\$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	\$1,456,992
15 557 Broker Fees - Other Expenses	\$630,765	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$51,769
16 456 Other Revenue	(\$5,526,438)	(\$187,743)	(\$408,011)	(\$649,388)	(\$519,824)	(\$734,745)	(\$643,118)	(\$509,939)	(\$509,641)	(\$478,278)	(\$420,270)	(\$363,660)	(\$101,821)
17 Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Authorized Net Expense	\$110,114,116	\$18,004,992	\$18,496,671	\$11,721,748	\$6,534,968	\$3,035,383	\$280,208	(\$1,768,917)	\$12,042,087	\$5,170,509	\$12,333,647	\$12,187,918	\$12,074,902
19 Actual - Authorized Net Expense	\$85,660,441	(\$3,601,278)	\$1,854,867	\$227,758	\$6,429,117	\$2,536,710	\$1,933,272	\$8,479,146	\$12,553,518	\$3,537,095	\$2,183,733	\$11,718,589	\$37,807,917
20 Resource Optimization - Subtotal	(\$5,724,925)	\$1,956,634	(\$1,304,291)	(\$724,607)	\$4,330,077	(\$5,791,098)	(\$1,866,833)	(\$1,101,082)	(\$3,965,928)	(\$2,044,586)	(\$1,176,583)	\$719,247	\$5,244,125
21 Adjusted Net Expense	\$79,935,516	(\$1,644,644)	\$550,576	(\$496,849)	\$10,759,194	(\$3,254,388)	\$66,439	\$7,378,064	\$8,587,590	\$1,492,509	\$1,007,150	\$12,437,836	\$43,052,042
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%	65.60%
23 Washington Share	\$52,452,452	(\$1,079,544)	\$361,398	(\$326,132)	\$7,062,335	(\$2,136,180)	\$43,610	\$4,842,961	\$5,636,894	\$979,683	\$661,093	\$8,164,195	\$28,242,139
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	(\$3,617,871)	(\$256,254)	(\$398,931)	(\$154,916)	(\$614,465)	\$218,108	\$94,530	(\$36,435)	(\$955,945)	(\$172,677)	\$235,109	(\$873,024)	(\$702,971)
26 Net Power Cost (+) Surcharge (-) Rebate	\$48,834,581	(\$1,335,798)	(\$37,534)	(\$481,048)	\$6,447,870	(\$1,918,072)	\$138,141	\$4,806,526	\$4,680,949	\$807,006	\$896,202	\$7,291,172	\$27,539,168
28 Cumulative Balance		(\$1,335,798)	(\$1,373,332)	(\$1,854,380)	\$4,593,490	\$2,675,417	\$2,813,558	\$7,620,084	\$12,301,033	\$13,108,039	\$14,004,241	\$21,295,413	\$48,834,581
Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$296,745	\$0	\$0	\$1,810,042	\$5,070,929	\$5,797,235	\$6,603,817	\$13,165,871	\$37,951,123
Deferral Amount, Monthly Entry		\$0	\$0	\$0	\$296,745	(\$296,745)	\$0	\$1,810,042	\$3,260,888	\$726,305	\$806,582	\$6,562,055	\$24,785,251
Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$37,951,123)	\$0	\$0	\$0	(\$296,745)	\$296,745	\$0	(\$1,810,042)	(\$3,260,888)	(\$726,305)	(\$806,582)	(\$6,562,055)	(\$24,785,251)
Company Band Gross Margin Impact, Cumulative		(\$1,335,798)	(\$1,373,332)	(\$1,854,380)	\$4,296,745	\$2,675,417	\$2,813,558	\$5,810,042	\$7,230,103	\$7,310,804	\$7,400,424	\$8,129,541	\$10,883,458

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	Kettle Falls wood	\$15.35	\$15.05	\$15.30	\$15.42	\$17.08	\$16.57	\$17.33	\$17.90	\$18.25	\$18.82	\$18.84	\$18.92	
33	Colstrip coal	\$27.75	\$35.42	\$31.42	\$32.05	\$33.32	\$32.61	\$32.55	\$36.64	\$34.26	\$29.11	\$25.57	\$26.24	
547 FUEL														
34	NE CT Gas/Oil-547213	\$113,755	(\$4,649)	\$5,526	\$19,264	\$3,556	\$2,646	\$1,336	(\$3,446)	(\$174)	\$1,549	(\$1,686)	\$60,070	\$29,763
35	Boulder Park-547216	\$5,156,028	\$77,272	\$71,797	\$21,157	\$423,994	\$159,713	\$70,780	\$282,994	\$483,243	\$757,305	\$801,702	\$815,195	\$1,190,876
36	Kettle Falls CT-547211	\$282,120	(\$951)	\$7,921	\$1,966	\$25,228	\$7,275	\$7,732	\$11,966	\$50,922	\$98,709	\$53,519	\$576	\$17,257
37	Coyote Springs2-547610	\$78,375,362	\$4,751,336	\$6,208,877	\$5,367,061	\$6,651,047	\$2,794,922	\$1,982,425	\$3,900,496	\$6,745,136	\$8,171,497	\$7,281,994	\$9,790,476	\$14,730,095
38	Lancaster-547312	\$72,494,812	\$4,378,393	\$5,695,889	\$4,602,489	\$891,833	\$6,359,670	\$1,973,838	\$5,283,132	\$6,731,369	\$7,695,793	\$6,992,512	\$8,749,290	\$13,140,604
39	Rathdrum CT-547310	\$15,442,280	\$108,275	\$126,413	\$47,125	\$986,394	\$181,852	\$217,472	\$482,310	\$1,628,107	\$3,083,151	\$3,499,984	\$2,434,697	\$2,646,500
40	Total 547 Fuel Expense	\$171,864,357	\$9,309,676	\$12,116,423	\$10,059,062	\$8,982,052	\$9,506,078	\$4,253,583	\$9,957,452	\$15,638,603	\$19,808,004	\$18,628,025	\$21,850,304	\$31,755,095
41 TOTAL NET EXPENSE														
		\$208,947,561	\$14,513,570	\$20,166,278	\$11,911,595	\$13,637,753	\$6,553,929	\$4,325,789	\$8,684,820	\$25,959,494	\$10,281,951	\$15,875,277	\$25,560,823	\$51,476,285
456 TRANSMISSION REVENUE														
			202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212
42	456100 ED AN	(\$28,212,258)	(\$1,203,651)	(\$1,175,793)	(\$1,256,613)	(\$1,939,952)	(\$2,178,819)	(\$3,314,739)	(\$3,167,663)	(\$2,620,190)	(\$2,853,729)	(\$2,637,189)	(\$2,779,486)	(\$3,084,434)
45	456120 ED AN - BPA Settlement	(\$924,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)
46	456020 ED AN - Sale of excess BPA Trans	(\$3,250)	\$0	\$0	\$0	\$0	(\$2,125)	(\$1,125)	\$0	\$0	\$0	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$1,650,000)	(\$137,500)	(\$137,424)	(\$137,576)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)
48	456130 ED AN - Ancillary Services Revenue	(\$1,202,881)	(\$109,526)	(\$121,472)	(\$97,399)	(\$91,280)	(\$81,024)	(\$87,207)	(\$103,806)	(\$101,875)	(\$91,153)	(\$78,345)	(\$109,207)	(\$130,587)
49	456017 ED AN - Low Voltage	(\$121,796)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,063)	(\$10,063)
50	456700 ED WA - Low Voltage	(\$125,949)	(\$9,523)	(\$9,523)	(\$9,523)	(\$11,191)	(\$11,191)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)
51	456705 ED AN - Low Voltage	(\$1,779,528)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)
52	Total 456 Transmission Revenue	(\$34,019,662)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	(\$2,415,384)	(\$2,646,120)	(\$3,786,746)	(\$3,655,144)	(\$3,105,740)	(\$3,328,557)	(\$3,099,209)	(\$3,272,264)	(\$3,598,592)
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$20,166,199	\$1,548,018	\$1,815,874	\$1,718,585	\$1,668,736	\$1,600,142	\$1,569,179	\$1,644,959	\$1,684,977	\$1,725,609	\$1,687,223	\$1,566,784	\$1,936,113
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$54,432	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536
56	Total 565 Transmission Expense	\$20,220,631	\$1,552,554	\$1,820,410	\$1,723,121	\$1,673,272	\$1,604,678	\$1,573,715	\$1,649,495	\$1,689,513	\$1,730,145	\$1,691,759	\$1,571,320	\$1,940,649
557 Broker & Related Fees														
57	557170 ED AN	\$424,036	\$20,893	\$28,383	\$32,655	\$31,197	\$45,593	\$43,753	\$32,872	\$31,257	\$26,249	\$28,717	\$27,822	\$74,645
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$154,036	\$8,671	\$12,827	\$15,016	\$33,599	\$9,887	\$51,922	(\$6,561)	\$16,427	(\$6,256)	\$17,059	\$15,247	(\$13,802)
60	557018 ED AN	\$47,955	\$3,687	\$3,313	\$3,691	\$3,648	\$4,126	\$5,047	\$4,747	\$4,654	\$4,072	\$3,777	\$3,559	\$3,634
61	Total 557 ED AN Broker & Related Fees	\$626,027	\$33,251	\$44,523	\$51,362	\$68,444	\$59,606	\$100,722	\$31,058	\$52,338	\$24,065	\$49,553	\$46,628	\$64,477
Other Purchases and Sales														
62	Econ Dispatch-557010	\$12,462,806	(\$3,219,304)	\$1,501,227	(\$18,670)	\$678,773	\$2,081,774	\$2,509,463	\$487,731	\$2,861,757	\$6,360,077	\$5,880,320	\$669,848	(\$7,330,190)
63	Econ Dispatch-557150	\$15,795,240	\$3,077,287	(\$1,109,407)	(\$230,441)	\$2,994,098	\$5,228,665	\$12,282,800	\$2,743,726	(\$436,191)	(\$6,612,904)	(\$7,579,032)	\$1,487,260	\$3,949,379
64	Gas Bookouts-557700	\$5,178,582	\$104,025	\$192,213	\$97,556	\$252,538	\$71,650	\$961,411	\$0	\$2,014,304	\$23,010	\$128,465	\$1,161,784	\$171,626
65	Gas Bookouts-557711	(\$5,178,582)	(\$104,025)	(\$192,213)	(\$97,556)	(\$252,538)	(\$71,650)	(\$961,411)	\$0	(\$2,014,304)	(\$23,010)	(\$128,465)	(\$1,161,784)	(\$171,626)
66	Intraco Thermal Gas-557730	\$54,765,601	\$2,299,563	\$2,459,022	\$4,559,576	\$3,421,251	\$4,813,987	\$3,647,973	\$6,846,144	\$5,446,521	\$5,865,046	\$7,343,148	\$2,152,111	\$5,911,259
67	Fuel DispatchFin -456010	\$6,427,398	\$4,105,989	(\$1,177,715)	(\$345,224)	(\$563,775)	(\$913,260)	(\$138,563)	(\$332,243)	(\$10,773)	(\$553,500)	(\$1,507,453)	\$507,863	\$7,356,052
68	Fuel Dispatch-456015	(\$83,571,666)	(\$4,261,910)	(\$2,694,357)	(\$4,617,011)	(\$1,936,542)	(\$14,733,979)	(\$18,374,851)	(\$9,019,705)	(\$10,668,611)	(\$6,762,223)	(\$4,625,883)	(\$3,839,979)	(\$2,036,615)
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$563,623)	(\$54,009)	(\$53,303)	(\$55,378)	(\$71,495)	(\$49,770)	(\$51,583)	(\$42,166)	(\$47,782)	(\$35,170)	(\$34,296)	(\$34,296)	(\$21,850)
70	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Intraco Thermal Gas-456730	(\$11,726,466)	\$0	(\$229,809)	(\$17,514)	(\$192,379)	(\$2,218,634)	(\$1,742,151)	(\$1,846,708)	(\$1,111,116)	(\$785,235)	(\$651,986)	(\$223,636)	(\$2,707,298)
72	Fuel Bookouts-456711	\$3,980,053	\$0	\$39,330	\$21,975	\$205,499	\$128,018	\$1,198,401	\$0	\$525,117	\$22,328	\$125,103	\$1,055,282	\$659,000
73	Fuel Bookouts-456720	(\$3,980,053)	\$0	(\$39,330)	(\$21,975)	(\$205,499)	(\$128,018)	(\$1,198,401)	\$0	(\$525,117)	(\$22,328)	(\$125,103)	(\$1,055,282)	(\$659,000)
74	Other Purchases and Sales Subtotal	(\$6,410,710)	\$1,956,616	(\$1,304,342)	(\$724,662)	\$4,329,931	(\$5,791,217)	(\$1,866,912)	(\$1,163,221)	(\$3,966,195)	(\$2,543,909)	(\$1,176,707)	\$719,171	\$5,120,737
75	Misc. Power Exp. Actual-557160 ED AN	\$684,245	\$0	\$0	\$0	\$0	\$0	\$0	\$61,944	\$0	\$498,920	\$0	\$0	\$123,381
76	Misc. Power Exp. Subtotal	\$684,245	\$0	\$0	\$0	\$0	\$0	\$0	\$61,944	\$0	\$498,920	\$0	\$0	\$123,381
77	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Exp Actual 557395	\$1,540	\$18	\$51	\$55	\$146	\$119	\$79	\$195	\$267	\$403	\$124	\$76	\$7
79	Wind REC Subtotal	\$1,540	\$18	\$51	\$55	\$146	\$119	\$79	\$195	\$267	\$403	\$124	\$76	\$7
80	WA EIA937 Requirement (EWE) - Expense UE-011595-UE-140188-AVA-DEC2022-ERM-Def-Calc-1-17-23 - 1/16/2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
81 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$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	\$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	(\$5,724,925)	\$1,956,634	(\$1,304,291)	(\$724,607)	\$4,330,077	(\$5,791,098)	(\$1,866,833)	(\$1,101,082)	(\$3,965,928)	(\$2,044,586)	(\$1,176,583)	\$719,247	\$5,244,125
85 Adjusted Actual Net Expense	\$190,049,632	\$16,360,348	\$19,047,247	\$11,224,899	\$17,294,162	(\$219,005)	\$346,647	\$5,609,147	\$20,629,677	\$6,663,018	\$13,340,797	\$24,625,754	\$55,126,944

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	447,567	423,386	416,513	447,109	536,405	505,275	413,678	454,345	593,801	5,874,159
Deduct Prior Month Unbilled	(312,074)	(307,661)	(275,383)	(231,672)	(245,273)	(240,875)	(236,709)	(286,164)	(295,027)	(222,543)	(244,440)	(322,662)	(3,220,483)
Add Current Month Unbilled	307,661	275,383	231,672	245,273	240,875	236,709	286,164	295,027	222,543	244,440	322,662	332,886	3,241,295
Total Retail Sales	565,653	492,875	497,150	461,168	418,988	412,347	496,564	545,268	432,791	435,575	532,567	604,025	5,894,971
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	548,890	5,613,348
Difference from Test Year	19,911	30,997	12,037	47,744	(16,947)	(7,345)	2,831	74,277	13,417	(18,268)	67,834	55,135	281,623
Production Rate - \$/MWh	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.75	
Total Revenue Credit - \$	\$256,254	\$398,931	\$154,916	\$614,465	(\$218,108)	(\$94,530)	\$36,435	\$955,945	\$172,677	(\$235,109)	\$873,024	\$702,971	\$3,617,871

EIM Transaction Charges

<u>Charge Code Description</u>	<u>Charge Code</u>	<u>Mar-22</u>	<u>Apr-22</u>	<u>May-22</u>	<u>Jun-22</u>	<u>Jul-22</u>	<u>Aug-22</u>	<u>Sep-22</u>	<u>Oct-22</u>	<u>Nov-22</u>	<u>Dec-22</u>
GMC Bid Transaction Charge	4515	(163.91)	(262.32)	(231.92)	(201.80)	(165.75)	(323.32)	(195.15)	(212.85)	(225.32)	(283.69)
GMC EIM Transaction Charge	4564	(24,762.10)	(36,517.99)	(26,552.96)	(29,458.50)	(26,576.09)	(30,069.02)	(26,196.39)	(20,262.05)	(20,536.97)	(23,569.73)
GMC Scheduling Coordinator ID Charge	4575	-	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)
Forecasting Service Fee	701	-	(325.51)	(403.59)	(444.54)	(427.77)	(552.27)	(439.15)	(266.33)	(138.35)	(143.26)
		<u>(24,926.01)</u>	<u>(40,105.82)</u>	<u>(30,188.47)</u>	<u>(33,104.84)</u>	<u>(30,169.61)</u>	<u>(33,944.61)</u>	<u>(29,830.69)</u>	<u>(23,741.23)</u>	<u>(23,900.64)</u>	<u>(26,996.68)</u>
Year to date		(24,926.01)	(65,031.83)	(95,220.30)	(128,325.14)	(158,494.75)	(192,439.36)	(222,270.05)	(246,011.28)	(269,911.92)	(296,908.60)
Threshold \$102,000 - Recorded on WA Monthly tab		(24,926.01)	(40,105.82)	(30,188.47)	(6,779.70)						

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	001	76,987,550	\$7,432,927
	01 RESIDENTIAL	3800	01	032	138,785	\$17,352
	01 RESIDENTIAL	3800	01	022	418,048	\$29,537
	01 RESIDENTIAL	3800	01	012	2,194,957	\$226,698
01 - Summary					79,739,341	\$7,706,513
21	21 FIRM COMMERCIAL	3800	21	021	22,567,373	\$1,699,535
	21 FIRM COMMERCIAL	3800	21	031	1,208,671	\$124,463
	21 FIRM COMMERCIAL	3800	21	025	4,698,933	\$280,719
	21 FIRM COMMERCIAL	3800	21	011	21,862,731	\$2,102,494
21 - Summary					50,337,708	\$4,207,211
31	31 FIRM INDUSTRIAL	3800	31	025P	30,592,034	\$1,611,620
	31 FIRM- INDUSTRIAL	3800	31	031	526,295	\$53,508
	31 FIRM-INDUSTRIAL	3800	31	025PG	39,530,000	\$968,485
	31 FIRM- INDUSTRIAL	3800	31	011	305,766	\$28,420
	31 FIRM-INDUSTRIAL	3800	31	025	24,553,829	\$1,461,547
	31 FIRM- INDUSTRIAL	3800	31	021	2,545,559	\$185,030
31 - Summary					98,053,482	\$4,308,609
ID - Summary					228,130,532	\$16,222,333

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	032	194,069	\$29,841
	01 RESIDENTIAL	2800	01	012	4,163,723	\$575,619
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	001	149,914,440	\$14,447,832
	01 RESIDENTIAL	2800	01	022	1,816,881	\$150,935
	01 RESIDENTIAL	2800	01	002	779,948	\$49,628
01 - Summary					156,869,061	\$15,253,855
21	21 FIRM COMMERCIAL	2800	21	025	24,065,726	\$1,651,332
	21 FIRM COMMERCIAL	2800	21	021	52,530,086	\$4,900,099
	21 FIRM COMMERCIAL	2800	21	011	29,751,950	\$3,820,464
	21 FIRM COMMERCIAL	2800	21	031	1,922,603	\$197,955
21 - Summary					108,270,365	\$10,569,850
31	31 FIRM- INDUSTRIAL	2800	31	011	252,650	\$31,333
	31 FIRM- INDUSTRIAL	2800	31	021	4,650,255	\$411,852
	31 FIRM-INDUSTRIAL	2800	31	025I	37,639,530	\$1,962,186
	31 FIRM-INDUSTRIAL	2800	31	025	24,807,409	\$1,935,765
	31 FIRM- INDUSTRIAL	2800	31	031	396,920	\$40,717
31 - Summary					67,746,764	\$4,381,853
WA - Summary					332,886,190 ✓	\$30,205,558
Overall - Summary					561,016,721	\$46,427,891



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
202212	ED	01	01 RESIDENTIAL	240,706	319,693,575	32,231,054	238,495	2,748,113,864	275,560,181
		21	21 FIRM COMMERCIAL	26,494	194,844,907	21,492,355	26,006	2,159,339,671	243,846,826
		31	31 FIRM- INDUSTRIAL	322	76,993,572	5,093,544	311	897,252,362	58,869,450
		39	39 FIRM-PUMPING-IRRIGATION ONLY	513	246,887	34,037	514	48,118,960	4,404,398
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	498	867,227	405,056	493	9,851,373	4,685,831
		80	80 INTERDEPARTMENT REVENUE	94	1,155,136	125,627	95	11,483,005	1,306,307
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,555	0	0	39,736
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,405	0	0	386,019
		OD	OD Other Electric Direct	0	0	7,200	0	0	130,900
		ED - Summary				268,627	593,801,303	59,430,833	265,913
202212 - Summary				268,627	593,801,303	59,430,833	265,913	5,874,159,236	589,229,648
Overall - Summary				268,627	593,801,303	59,430,833	265,913	5,874,159,236	589,229,648

Run Date: Jan 8, 2023

For Internal Use Only



BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-220053

DOCKET NO. UG-220054

DOCKET NO. UE-210854

(consolidated)

AVISTA CORPORATION

COMPLIANCE FILING

Attachment 5 – ERM Authorized Expense and Retail Sales

Attachment C (Revised)
Approved as filed in motion to amend full multiparty settlement stipulation dated August 31, 2022

Prorated December amounts by dividing by 31 days and multiplying by 11 days

Avista Corp
ERM Authorized Expense and Retail Sales (Annual)
Based on Pro forma January - December 2022
2023 Historic Normalized Loads

ERM Authorized Power Supply Expense - System Numbers (1)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Total												
Account 555 - Purchased Power	\$119,846,405	\$10,909,605	\$10,995,181	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
Account 501 - Thermal Fuel	\$33,085,301	\$2,878,737	\$3,312,780	\$2,759,153	\$1,777,307	\$1,755,635	\$3,235,889	\$3,324,844	\$2,860,323	\$2,585,390	\$2,627,097	\$2,731,887
Account 547 - Natural Gas Fuel	\$109,079,222	\$13,985,651	\$10,036,695	\$9,967,611	\$3,488,492	\$3,457,790	\$6,762,352	\$11,217,256	\$10,404,420	\$7,830,708	\$10,606,561	\$13,110,257
Account 557 - Other Expenses	\$602,329	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
Account 565 - Transmission Expense	\$17,856,896	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075
Account 456 - Other Revenue	-\$6,308,125	-\$517,006	-\$672,012	-\$362,576	-\$529,059	-\$529,828	-\$497,348	-\$487,983	-\$512,279	-\$514,489	-\$597,071	-\$517,995
Account 447 - Sale for Resale	-\$135,113,308	-\$11,577,159	-\$9,583,769	-\$10,604,610	-\$8,951,313	-\$8,347,942	-\$21,126,123	-\$14,517,520	-\$15,009,739	-\$8,474,115	-\$9,244,965	-\$12,490,906
Power Supply Expense	\$139,048,719	\$17,575,615	\$19,294,634	\$9,716,730	\$6,676,866	\$7,097,911	\$929,786	\$11,078,730	\$8,195,190	\$13,254,629	\$15,334,755	\$14,520,334
Account 456 - Transmission Revenue	-\$31,206,344	-\$2,186,051	-\$2,470,459	-\$2,347,669	-\$2,573,430	-\$2,900,958	-\$3,108,724	-\$3,126,996	-\$2,830,431	-\$2,581,820	-\$2,333,303	-\$2,383,151
Total Authorized Expense	\$107,842,375	\$15,389,564	\$16,824,175	\$7,369,061	\$4,103,436	\$4,196,953	-\$2,178,938	\$7,951,734	\$5,364,759	\$10,672,809	\$13,001,452	\$12,137,183

Washington Allocation:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Account 447 - Sale for Resale	\$(135,113,308)	\$(11,577,159)	\$(9,185,147)	\$(10,604,610)	\$(8,951,313)	\$(8,347,942)	\$(21,126,123)	\$(14,517,520)	\$(15,009,739)	\$(8,474,115)	\$(9,244,965)	\$(12,490,906)
Account 456 - Other Revenue	\$(6,308,125)	\$(517,006)	\$(672,012)	\$(362,576)	\$(529,059)	\$(529,828)	\$(497,348)	\$(487,983)	\$(512,279)	\$(514,489)	\$(597,071)	\$(517,995)
Account 456 - Transmission Revenue (System)	\$(31,153,166)	\$(2,181,295)	\$(2,465,651)	\$(2,338,817)	\$(2,563,766)	\$(2,896,202)	\$(3,103,968)	\$(3,122,240)	\$(2,825,675)	\$(2,578,686)	\$(2,330,089)	\$(2,378,395)
Total Revenue	\$(172,574,599)	\$(14,275,461)	\$(12,200,329)	\$(13,326,002)	\$(12,049,138)	\$(11,773,971)	\$(24,727,439)	\$(18,127,743)	\$(16,347,693)	\$(11,567,292)	\$(12,172,134)	\$(15,387,296)
WA Allocation: @ 65.54	\$(113,105,392)	\$(9,386,137)	\$(5,649,613)	\$(8,733,862)	\$(7,897,005)	\$(7,716,661)	\$(16,206,363)	\$(11,880,923)	\$(12,025,078)	\$(7,581,203)	\$(7,977,616)	\$(10,084,834)
Account 456030 Directly Assigned Washington	\$(114,276)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)	\$(9,523)
Total Electric Revenue	\$(113,219,668)	\$(9,365,660)	\$(5,659,136)	\$(8,743,385)	\$(7,906,528)	\$(7,726,194)	\$(16,215,886)	\$(11,890,446)	\$(12,034,601)	\$(7,590,726)	\$(7,987,139)	\$(10,094,357)
Account 501 - Thermal Fuel	\$33,085,301	\$2,878,737	\$3,312,780	\$2,759,153	\$1,777,307	\$1,755,635	\$3,235,889	\$3,324,844	\$2,860,323	\$2,585,390	\$2,627,097	\$2,731,887
Account 547 - Natural Gas Fuel	\$109,079,222	\$13,985,651	\$10,036,695	\$9,967,611	\$3,488,492	\$3,457,790	\$6,762,352	\$11,217,256	\$10,404,420	\$7,830,708	\$10,606,561	\$13,110,257
Account 555 - Purchased Power	\$119,846,405	\$10,909,605	\$10,995,181	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
Account 557 - Other Expenses	\$602,329	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
Account 565 - Transmission Expense	\$17,856,896	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075
Total Expense	\$280,470,152	\$29,689,781	\$25,448,882	\$20,683,915	\$16,157,238	\$15,975,681	\$22,593,256	\$26,084,234	\$23,717,209	\$22,243,233	\$25,176,791	\$27,529,235
WA Allocation: @ 65.54	\$183,820,138	\$14,445,575	\$16,679,198	\$13,556,238	\$10,589,454	\$10,470,461	\$14,781,404	\$17,095,607	\$15,544,289	\$14,578,215	\$16,500,869	\$18,042,661
Directly Assigned	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total Electric Expense	\$183,820,138	\$14,445,575	\$16,679,198	\$13,556,238	\$10,589,454	\$10,470,461	\$14,781,404	\$17,095,607	\$15,544,289	\$14,578,215	\$16,500,869	\$18,042,661

Check: Power Supply WA Adj Workbook 12 Mo 09.30.21 \$ 70,881

ERM Authorized Washington Retail Sales (2)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Total Power Supply Base - Washington	\$ 70,600,470	\$ 11,020,061	\$ 8,530,580	\$ 4,812,853	\$ 2,682,926	\$ 2,744,277	\$ 1,434,482	\$ 5,203,161	\$ 3,509,657	\$ 6,987,488	\$ 8,513,729	\$ 7,948,304
Total Retail Sales, MWh (4)	5,636,052	525,841	468,209	424,008	430,810	426,095	482,343	496,837	422,137	448,917	469,061	544,515
2023 Retail Revenue Credit Rate	\$12.53 /MWh											

- (1) Multiply number by ROO current production/transmission allocation ratio of
- (2) Transmission Revenue as discussed by Company Witness Schlect
- (3) Note totals may vary slightly from adjustment due to rounding.
- (4) Twelve months ended September 2021 normalized monthly retail sales.

Transmission Revenue Reconciliation:
 Total System Transmission Revenue \$ (31,153,166) Allocated as System at 65.54%
 Total Washington Direct Assigned Revenue \$ (114,276) Directly Assigned to Washington
 Total Idaho Direct Assigned Revenue \$ 861,098 Ignored in Washington calculation - only Idaho
 Total \$ (31,206,344)



Determination of Base Rate Revenue From Revenue System Reports

	Net Unbilled		Billed Usage		Unbilled Reversal		Unbilled Usage		Net Unbilled		Unbilled Cust Reversal	Unbilled Customers
	Billed Customers	Customers	Billed Usage	Unbilled Reversal	Unbilled Usage	Usage	Calendar Usage	Usage	Calendar Usage			
WA001	228,035	(388)	305,339,495	(130,519,840)	149,914,440	19,394,600	324,734,095			(783)	395	
WA002	821		1,588,520	(619,535)	779,948	160,413	1,748,933			-	-	
WA011	24,291	(432)	61,418,080	(29,801,689)	30,004,600	202,911	61,620,991			(735)	303	
WA012	10,630	(313)	8,480,261	(3,371,436)	4,163,723	792,287	9,272,548			(414)	101	
WA013	12		22,047	-	-	-	22,047			-	-	
WA021	1,664	(44)	117,235,080	(64,197,637)	57,180,341	(7,017,296)	110,217,784			(48)	4	
WA022	44	(3)	3,700,445	(1,390,715)	1,816,881	426,166	4,126,611			(3)	-	
WA023	2		18,179	-	-	-	18,179			-	-	
WA025/25I	22	-	56,122,448	(51,049,441)	51,512,665	463,224	56,585,672			-	-	
WA025/25I 3rd block		-	33,062,734	(38,401,122)	35,000,000	(3,401,122)	29,661,612			-	-	
WA030	55		18,899	-	-	-	18,899			-	-	
WA031	1,290	14	4,985,905	(3,095,495)	2,319,523	(775,972)	4,209,933			(16)	30	
WA032	1,263	(45)	418,654	(215,391)	194,069	(21,322)	397,332			(46)	1	
Street Lights	498	-	867,227	-	-	-	867,227			-	-	
Sch 47 Area Lights	-	-	333,590	-	-	-	333,590			-	-	
Sch 48 Area Lights	-	-	189,738	-	-	-	189,738			-	-	
	268,627	(1,211)	593,801,303	(322,662,301)	332,886,190	10,223,889	604,025,192			(2,045)	834	
Residential	228,856	(388)	306,928,016	(131,139,375)	150,694,388	19,555,013	326,483,029			(783)	395	
Non-Residential	39,251	(823)	196,279,371	(102,072,363)	95,679,137	(6,393,226)	189,904,324			(1,262)	439	

	Base Rate Billed		Revenue From Billing		Calendar Total		Deduct Unbilled		Base Rate Revenue
	Fixed Charges from Billing Determinant Revenue Report	Revenue From Billing Determinant Revenue Report	Unbilled Rev Reversal	Unbilled Revenue	Revenue	Adder Schedule Revenue	Revenue		
WA001	\$ 2,082,258.00	\$ 31,610,091.31	\$ (12,334,223.00)	\$ 14,447,832.00	\$ 33,723,700.31	\$ 740,001.31	\$ 34,463,701.62		
WA002	\$ 7,425.00	\$ 166,681.12	\$ (38,188.00)	\$ 49,628.00	\$ 178,121.12	\$ 9,223.23	\$ 187,344.35		
WA011	\$ 500,396.17	\$ 7,436,491.48	\$ (3,844,606.00)	\$ 3,851,797.00	\$ 7,443,682.48	\$ (49,668.41)	\$ 7,394,014.07		
WA012	\$ 217,381.66	\$ 1,207,688.47	\$ (487,608.00)	\$ 575,619.00	\$ 1,295,699.47	\$ (6,382.80)	\$ 1,289,316.67		
WA013	\$ 244.00	\$ 2,784.89	\$ -	\$ -	\$ 2,784.89	\$ -	\$ 2,784.89		
WA021	\$ 922,575.28	\$ 11,412,228.34	\$ (5,863,844.00)	\$ 5,311,951.00	\$ 10,860,335.34	\$ (43,221.45)	\$ 10,817,113.89		
WA022	\$ 24,286.06	\$ 349,316.09	\$ (116,853.00)	\$ 150,935.00	\$ 383,398.09	\$ (1,589.68)	\$ 381,808.41		
WA023	\$ 1,130.00	\$ 2,905.21	\$ -	\$ -	\$ 2,905.21	\$ -	\$ 2,905.21		
WA025/25I	\$ 674,300.00	\$ 5,516,566.87	\$ (5,687,250.00)	\$ 5,549,283.00	\$ 5,378,599.87	\$ (40,307.71)	\$ 5,338,292.16		
WA030	\$ 1,123.00	\$ 2,569.10	\$ -	\$ -	\$ 2,569.10	\$ -	\$ 2,569.10		
WA031	\$ 26,520.60	\$ 480,619.19	\$ (308,762.00)	\$ 238,672.00	\$ 410,529.19	\$ 8,592.34	\$ 419,121.53		
WA032	\$ 25,833.30	\$ 65,643.76	\$ (31,210.00)	\$ 29,841.00	\$ 64,274.76	\$ 591.01	\$ 64,865.77		
Street & Area Lights		\$ 577,891.94	\$ -	\$ -	\$ 577,891.94	\$ -	\$ 577,891.94		
Adder Schedule Revenues		\$ (1,482,638.04)	\$ -	\$ -	\$ (1,482,638.04)	\$ -	\$ (1,482,638.04)		
Other Revenues		\$ 2,081,993.40	\$ -	\$ -	\$ 2,081,993.40	\$ -	\$ 2,081,993.40		
	\$ 4,483,473.07	\$ 59,430,833.13	\$ (28,712,544.00)	\$ 30,205,558.00	\$ 60,923,847.13	\$ 617,237.84	\$ 61,541,084.97		
Residential	\$ 2,089,683.00	\$ 31,776,772.43	\$ (12,372,411.00)	\$ 14,497,460.00	\$ 33,901,821.43	\$ 749,224.54	\$ 34,651,045.97		
Non-Residential	\$ 1,719,490.07	\$ 20,957,341.32	\$ (10,652,883.00)	\$ 10,158,815.00	\$ 20,463,273.32	\$ (91,678.99)	\$ 20,374,499.54		

Avista Utilities
Washington Jurisdiction
October 2021 -December 2022

UE-200900 EIM Benefit Correction Impact

Line		Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	
Revenue Correction																	
1	Actual Calendar Usage kWhs	434,629,074	462,505,516	548,245,614	565,653,067	492,874,466	497,150,562	461,167,566	418,987,494	412,347,544	496,564,025	545,268,458	432,790,120	435,575,369	532,387,206	604,025,192	
2	GRC Revenue Correction per KWh	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	
3	Deferred Revenue	(\$60,848.07)	(\$64,750.77)	(\$76,754.39)	(\$79,191.43)	(\$69,002.43)	(\$69,601.08)	(\$64,563.46)	(\$58,658.25)	(\$7,728.66)	(\$69,518.96)	(\$76,337.58)	(\$60,590.62)	(\$60,980.55)	(\$74,534.21)	(\$84,563.53)	
4	Revenue Related Expenses per \$	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	
5	Deferred Revenue Related Expenses	(\$2,673.12)	(\$2,844.57)	(\$3,371.90)	(\$3,478.96)	(\$3,031.35)	(\$3,057.64)	(\$2,836.34)	(\$2,576.92)	(\$2,536.08)	(\$3,054.04)	(\$3,353.59)	(\$2,661.81)	(\$2,678.94)	(\$3,274.36)	(\$3,714.96)	
6	Net Deferral (Rebate)	(\$58,174.95)	(\$61,906.21)	(\$73,382.49)	(\$75,712.47)	(\$65,971.08)	(\$66,543.43)	(\$61,727.12)	(\$56,081.33)	(\$55,192.58)	(\$66,464.93)	(\$72,984.00)	(\$57,928.81)	(\$58,301.62)	(\$71,259.85)	(\$80,848.57)	
		YTD 2022 out of period impact			(\$193,463.65)	Q2 out of period impact						(\$401,690.63)					
ERM Impact																	
7	Corrected Authorized Base (WA Share)	\$8,095,806	\$8,000,149	\$7,903,482	\$11,818,477	\$12,141,215	\$7,694,155	\$4,289,553	\$1,992,425	\$183,928	(\$1,161,118)	\$7,904,425	\$3,393,922	\$8,095,806	\$8,000,149	\$7,903,482	
8	Compliance Authorized Base (WA Share)	\$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	\$8,095,806	\$8,000,149	\$7,903,482	
9	Change in Authorized Base (WA Share)	\$0	\$0	\$0	\$0	\$0	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	\$0	\$0	\$0	
10	Corrected Retail Revenue Adjustment - \$12.87/MWh	\$247,284	\$28,674	\$39,266	(\$256,255)	(\$398,931)	(\$154,916)										
11	Booked Retail Revenue Adjustment - \$13.00/MWh	\$249,782	\$28,964	\$39,663	(\$258,843)	(\$402,961)	(\$156,481)										
12	Change in Retail Revenue Adjustment	(\$2,498)	(\$290)	(\$397)	\$2,588	\$4,030	\$1,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Corrected Net Power Cost (+) Surcharge (-) Rebate	\$989,477	\$3,359,678	\$823,785	(\$1,335,799)	(\$37,533)	(\$680,923)	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$0	\$0	\$0	
14	Booked Net Power Cost (+) Surcharge (-) Rebate	\$991,975	\$3,359,968	\$824,182	(\$1,338,387)	(\$41,563)	(\$574,370)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	Change in Net Power Cost (+) Surcharge (-) Rebate	(\$2,498)	(\$290)	(\$397)	\$2,588	\$4,030	(\$106,553)	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$0	\$0	\$0	
16	Corrected Account 557280 Entry; (+) Rebate, (-) Surcharge	(\$890,530)	(\$3,023,710)	(\$741,406)	\$0	\$0	Dependent on Annual Cumulative Balance for sharing bands to determine deferred power cost entries.										
17	Booked Account 557280 Entry; (+) Rebate, (-) Surcharge	(\$892,778)	(\$3,023,971)	(\$741,764)	\$0	\$0											
18	Change in Account 557280 Entry; (+) Rebate, (-) Surcharge	\$2,248	\$261	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Decoupling Deferred Revenue Impact																	
19	Corrected Allowed Monthly Decoupled RPC - Residential	\$61.82	\$78.34	\$100.30	\$98.18	\$74.14	\$82.10	\$60.70	\$60.39	\$52.67	\$69.51	\$63.91	\$55.14	\$61.82	\$78.34	\$100.30	
20	Compliance Allowed Monthly Decoupled RPC - Residential	\$61.82	\$78.34	\$100.31	\$98.18	\$74.15	\$82.10	\$60.70	\$60.39	\$52.67	\$69.52	\$63.91	\$55.14	\$61.82	\$78.34	\$100.31	
21	Change in Allowed Monthly Decoupled RPC - Residential	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	
22	Corrected Allowed Monthly Decoupled RPC - Non-Residential	\$420.51	\$365.85	\$403.51	\$404.61	\$380.45	\$371.99	\$363.72	\$392.96	\$408.58	\$456.79	\$436.77	\$389.49	\$420.51	\$365.85	\$403.51	
23	Compliance Allowed Monthly Decoupled RPC - Non-Residential	\$420.52	\$365.86	\$403.51	\$404.62	\$380.46	\$372.00	\$363.72	\$392.96	\$408.58	\$456.79	\$436.78	\$389.50	\$420.52	\$365.86	\$403.51	
24	Change in Allowed Monthly Decoupled RPC - Non-Residential	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	
25	Corrected Monthly Decoupled RPC Received - Residential	\$56.81	\$73.59	\$100.97	\$111.72	\$86.64											
26	Booked Monthly Decoupled RPC Received - Residential	\$56.81	\$73.59	\$100.98	\$111.72	\$86.65											
27	Change in Monthly Decoupled RPC Received - Residential	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
28	Corrected Monthly Decoupled RPC Received - Non-Residential	\$390.74	\$366.50	\$403.82	\$410.93	\$366.35											
29	Booked Monthly Decoupled RPC Received - Non-Residential	\$390.74	\$366.50	\$403.83	\$410.94	\$366.35											
30	Change in Monthly Decoupled RPC Received - Non-Residential	(\$0.00)	(\$0.00)	(\$0.01)	(\$0.00)	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
31	Corrected Monthly Residential Deferred Revenue	\$1,033,685	\$982,181	(\$178,089)	(\$2,842,486)	(\$2,637,204)											
32	Booked Monthly Residential Deferred Revenue	\$1,033,823	\$982,360	(\$177,867)	(\$2,842,534)	(\$2,637,258)											
33	Change in Monthly Residential Deferred Revenue (Rebate) / Surcharge	(\$138)	(\$179)	(\$222)	\$47	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	Corrected Monthly Non-Residential Deferred Revenue	\$1,045,867	(\$16,024)	(\$4,208)	(\$218,334)	\$488,154											
35	Booked Monthly Non-Residential Deferred Revenue	\$1,045,913	(\$15,994)	(\$4,177)	(\$218,295)	\$488,191											
36	Change in Monthly Non-Residential Deferred Revenue (Rebate) / Surcharge	(\$46)	(\$30)	(\$31)	(\$39)	(\$36)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	



Power Transaction Register

Page: 1
 Date: 01/03/2023 02:31:57 PM
 Database: NUCUT
 arptr

Profit Center: POWER
 Contract Month: 202212
 Direction: ALL
 Counterparty: Adams Nielson Solar, LLC
 Term Type: ALL
 Deal Type: ALL
 Company Deal Type Exclusions Maintenance Form?: Y
 EQR Variance Only?: N

AU

PURCHASES

Beg Day	End Day	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	1,240.000	514.000	\$41.280	21,217.92
POWER Total:								1,240.000	514.000		21,217.92
STRA Total:								1,240.000	514.000		21,217.92
NON-INTERCOMPANY TOTAL:								1,240.000	514.000		21,217.92
TOTAL PURCHASES:								1,240.000	514.000 ✓		21,217.92 ✓

Avista Corporation Journal Entry

Journal: NSJ017 - Reg Liab WA Rev Def Correction
 Team: Resource Accounting
 Type: C
 Category: NSJ
 Currency: USD

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

Effective Date: 202212
 Last Update: 01/09/2023 6:07 PM
 Approval Requested: 01/09/2023 6:08 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	407303 - WA REV DEFERRAL AUTH POWER SUPPLY	ED	WA	DL	0.00	28,688.20	Change in calendar usage
20	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	28,688.20	0.00	Change in calendar usage
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	0.00	43.16	Correction of interest expense
40	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	43.16	0.00	Correction of interest expense
Totals:						28,731.36	28,731.36	

Explanation:

Adjustment to Calendar Usage for calculating amount under old authorized deferral calculation. Original entry was done on December 2022 DJ481 WA ERM

Cheryl A Kettner
 Prepared by Cheryl Kettner
John F Wilcox
 Reviewed by

Jan 09, 2023
 Date
1/9/23
 Date

 Approved for Entry
 Corporate Accounting use Only

 Date

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.30678%
Jul-Dec Interest Rate	0.30086%

Account 254303

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									0		
1/31/2022	0	0			-		0	0	0	0.00	
2/28/2022	0	0			-		0	0	0	0.00	
3/31/2022	0				-		0	0	0	0.00	
4/30/2022	0		(463,417.75)		(710.84)		(463,417.75)	(464,128.59)	(463,417.75)	710.84	NSJ04
5/31/2022	(463,418)		(56,081.33)		(1,507.70)		(519,499.33)	(521,717.87)	(521,717.62)	0.25	
6/30/2022	(519,499)		(55,192.58)		(1,678.38)		(574,691.58)	(578,589)	(578,588.58)	0.42	
7/31/2022	(578,589)		(66,464.93)		(1,840.73)		(645,053.93)	(646,895)	(646,894.24)	0.76	
8/31/2022	(645,054)		(72,984.00)		(2,050.50)		(718,038.00)	(721,929)	(721,928.74)	0.26	
9/30/2022	(718,038)		(57,928.81)		(2,247.43)		(775,966.81)	(782,105)	(782,104.98)	0.02	
10/31/2022	(775,967)		(58,301.62)		(2,422.28)		(834,268.62)	(842,830)	(842,828.88)	1.12	
11/30/2022	(834,269)		(71,259.85)		(2,617.18)		(905,528.85)	(916,707)	(916,705.91)	1.09	
12/31/2022	(905,529)		(52,160.37)		(2,802.84)		(957,689.37)	(971,670)	(916,705.91)	54,964.09	

Revised Entry:			
	Debit	Credit	
407303 ED WA	52,160.37		WA REV Deferral Auth Power Supply
254303 ED WA		52,160.37	Reg Liab - WA Rev Def of Power Supply
431600 ED WA	2,802.84		Interest Expense on Pending Balance
254303 ED WA		2,802.84	Interest Expense on Pending Balance

Original Entry:			
	Debit	Credit	
407303 ED WA	80,848.57		WA REV Deferral Auth Power Supply
254303 ED WA		80,848.57	Reg Liab - WA Rev Def of Power Supply
431600 ED WA	2,846.00		Interest Expense on Pending Balance
254303 ED WA		2,846.00	Interest Expense on Pending Balance

NSJ017 Entry:			
	Debit	Credit	
407303 ED WA		28,688.20	WA REV Deferral Auth Power Supply
254303 ED WA	28,688.20		Reg Liab - WA Rev Def of Power Supply
431600 ED WA		43.16	Interest Expense on Pending Balance
254303 ED WA	43.16		Interest Expense on Pending Balance
Change in calendar usage			



Determination of Base Rate Revenue From Revenue System Reports

	Net Unbilled		Billed Usage		Unbilled Reversal		Unbilled Usage		Net Unbilled		Unbilled Cust Reversal	Unbilled Customers
	Billed Customers	Customers	Billed Usage	Unbilled Reversal	Unbilled Usage	Usage	Calendar Usage	Usage	Calendar Usage			
WA001	228,035	(388)	305,339,495	(130,519,840)	149,914,440	19,394,600	324,734,095			(783)	395	
WA002	821		1,588,520	(619,535)	779,948	160,413	1,748,933			-	-	
WA011	24,291	(432)	61,418,080	(29,801,689)	30,004,600	202,911	61,620,991			(735)	303	
WA012	10,630	(313)	8,480,261	(3,371,436)	4,163,723	792,287	9,272,548			(414)	101	
WA013	12		22,047	-	-	-	22,047			-	-	
WA021	1,664	(44)	117,235,080	(64,197,637)	57,180,341	(7,017,296)	110,217,784			(48)	4	
WA022	44	(3)	3,700,445	(1,390,715)	1,816,881	426,166	4,126,611			(3)	-	
WA023	2		18,179	-	-	-	18,179			-	-	
WA025/25I	22	-	56,122,448	(51,049,441)	51,512,665	463,224	56,585,672			-	-	
WA025/25I 3rd block		-	33,062,734	(38,401,122)	35,000,000	(3,401,122)	29,661,612			-	-	
WA030	55		18,899	-	-	-	18,899			-	-	
WA031	1,290	14	4,985,905	(3,095,495)	2,319,523	(775,972)	4,209,933			(16)	30	
WA032	1,263	(45)	418,654	(215,391)	194,069	(21,322)	397,332			(46)	1	
Street Lights	498	-	867,227	-	-	-	867,227			-	-	
Sch 47 Area Lights	-	-	333,590	-	-	-	333,590			-	-	
Sch 48 Area Lights	-	-	189,738	-	-	-	189,738			-	-	
	268,627	(1,211)	593,801,303	(322,662,301)	332,886,190	10,223,889	604,025,192			(2,045)	834	
Residential	228,856	(388)	306,928,016	(131,139,375)	150,694,388	19,555,013	326,483,029			(783)	395	
Non-Residential	39,251	(823)	196,279,371	(102,072,363)	95,679,137	(6,393,226)	189,904,324			(1,262)	439	

	Base Rate Billed		Revenue From Billing		Calendar Total		Deduct Unbilled		Base Rate Revenue
	Fixed Charges from Billing Determinant Revenue Report	Determinant Revenue Report	Unbilled Rev Reversal	Unbilled Revenue	Revenue	Adder Schedule Revenue	Revenue		
WA001	\$ 2,082,258.00	\$ 31,610,091.31	\$ (12,334,223.00)	\$ 14,447,832.00	\$ 33,723,700.31	\$ 740,001.31	\$ 34,463,701.62		
WA002	\$ 7,425.00	\$ 166,681.12	\$ (38,188.00)	\$ 49,628.00	\$ 178,121.12	\$ 9,223.23	\$ 187,344.35		
WA011	\$ 500,396.17	\$ 7,436,491.48	\$ (3,844,606.00)	\$ 3,851,797.00	\$ 7,443,682.48	\$ (49,668.41)	\$ 7,394,014.07		
WA012	\$ 217,381.66	\$ 1,207,688.47	\$ (487,608.00)	\$ 575,619.00	\$ 1,295,699.47	\$ (6,382.80)	\$ 1,289,316.67		
WA013	\$ 244.00	\$ 2,784.89	\$ -	\$ -	\$ 2,784.89	\$ -	\$ 2,784.89		
WA021	\$ 922,575.28	\$ 11,412,228.34	\$ (5,863,844.00)	\$ 5,311,951.00	\$ 10,860,335.34	\$ (43,221.45)	\$ 10,817,113.89		
WA022	\$ 24,286.06	\$ 349,316.09	\$ (116,853.00)	\$ 150,935.00	\$ 383,398.09	\$ (1,589.68)	\$ 381,808.41		
WA023	\$ 1,130.00	\$ 2,905.21	\$ -	\$ -	\$ 2,905.21	\$ -	\$ 2,905.21		
WA025/25I	\$ 674,300.00	\$ 5,516,566.87	\$ (5,687,250.00)	\$ 5,549,283.00	\$ 5,378,599.87	\$ (40,307.71)	\$ 5,338,292.16		
WA030	\$ 1,123.00	\$ 2,569.10	\$ -	\$ -	\$ 2,569.10	\$ -	\$ 2,569.10		
WA031	\$ 26,520.60	\$ 480,619.19	\$ (308,762.00)	\$ 238,672.00	\$ 410,529.19	\$ 8,592.34	\$ 419,121.53		
WA032	\$ 25,833.30	\$ 65,643.76	\$ (31,210.00)	\$ 29,841.00	\$ 64,274.76	\$ 591.01	\$ 64,865.77		
Street & Area Lights		\$ 577,891.94	\$ -	\$ -	\$ 577,891.94	\$ -	\$ 577,891.94		
Adder Schedule Revenues		\$ (1,482,638.04)	\$ -	\$ -	\$ (1,482,638.04)	\$ -	\$ (1,482,638.04)		
Other Revenues		\$ 2,081,993.40	\$ -	\$ -	\$ 2,081,993.40	\$ -	\$ 2,081,993.40		
	\$ 4,483,473.07	\$ 59,430,833.13	\$ (28,712,544.00)	\$ 30,205,558.00	\$ 60,923,847.13	\$ 617,237.84	\$ 61,541,084.97		
Residential	\$ 2,089,683.00	\$ 31,776,772.43	\$ (12,372,411.00)	\$ 14,497,460.00	\$ 33,901,821.43	\$ 749,224.54	\$ 34,651,045.97		
Non-Residential	\$ 1,719,490.07	\$ 20,957,341.32	\$ (10,652,883.00)	\$ 10,158,815.00	\$ 20,463,273.32	\$ (91,678.99)	\$ 20,374,499.54		

Calendar usage of 604,025,192 divided by 31 days, multiplied by 20 days under old authorized equals 389,693,672

Avista Utilities
Washington Jurisdiction
October 2021 -December 2022

UE-200900 EIM Benefit Correction Impact

Line		Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	
Revenue Correction																	
1	Actual Calendar Usage kWhs	434,629,074	462,505,516	548,245,614	565,653,067	492,874,466	497,150,562	461,167,566	418,987,494	412,347,544	496,564,025	545,268,458	432,790,120	435,575,369	532,387,206	389,693,672	
2	GRC Revenue Correction per KWh	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	
3	Deferred Revenue	(\$60,848.07)	(\$64,750.77)	(\$76,754.39)	(\$79,191.43)	(\$69,002.43)	(\$69,601.08)	(\$64,563.46)	(\$58,658.25)	(\$57,728.66)	(\$69,518.96)	(\$76,337.58)	(\$60,590.62)	(\$60,980.55)	(\$74,534.21)	(\$54,557.11)	
4	Revenue Related Expenses per \$	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	
5	Deferred Revenue Related Expenses	(\$2,673.12)	(\$2,844.57)	(\$3,371.90)	(\$3,478.96)	(\$3,031.35)	(\$3,057.64)	(\$2,836.34)	(\$2,576.92)	(\$2,536.08)	(\$3,054.04)	(\$3,353.59)	(\$2,661.81)	(\$2,678.94)	(\$3,274.36)	(\$2,396.75)	
6	Net Deferral (Rebate)	(\$58,174.95)	(\$61,906.21)	(\$73,382.49)	(\$75,712.47)	(\$65,971.08)	(\$66,543.43)	(\$61,727.12)	(\$56,081.33)	(\$55,192.58)	(\$66,464.93)	(\$72,984.00)	(\$57,928.81)	(\$58,301.62)	(\$71,259.85)	(\$52,160.37)	
		YTD 2022 out of period impact			(\$193,463.65)	Q2 out of period impact						(\$401,690.63)					
ERM Impact																	
7	Corrected Authorized Base (WA Share)	\$8,095,806	\$8,000,149	\$7,903,482	\$11,818,477	\$12,141,215	\$7,694,155	\$4,289,553	\$1,992,425	\$183,928	(\$1,161,118)	\$7,904,425	\$3,393,922	\$8,095,806	\$8,000,149	\$7,903,482	
8	Compliance Authorized Base (WA Share)	\$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	\$8,095,806	\$8,000,149	\$7,903,482	
9	Change in Authorized Base (WA Share)	\$0	\$0	\$0	\$0	\$0	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	\$0	\$0	\$0	
10	Corrected Retail Revenue Adjustment - \$12.87/MWh	\$247,284	\$28,674	\$39,266	(\$256,255)	(\$398,931)	(\$154,916)										
11	Booked Retail Revenue Adjustment - \$13.00/MWh	\$249,782	\$28,964	\$39,663	(\$258,843)	(\$402,961)	(\$156,481)										
12	Change in Retail Revenue Adjustment	(\$2,498)	(\$290)	(\$397)	\$2,588	\$4,030	\$1,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Corrected Net Power Cost (+) Surcharge (-) Rebate	\$989,477	\$3,359,678	\$823,785	(\$1,335,799)	(\$37,533)	(\$680,923)	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$0	\$0	\$0	
14	Booked Net Power Cost (+) Surcharge (-) Rebate	\$991,975	\$3,359,968	\$824,182	(\$1,338,387)	(\$41,563)	(\$574,370)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	Change in Net Power Cost (+) Surcharge (-) Rebate	(\$2,498)	(\$290)	(\$397)	\$2,588	\$4,030	(\$106,553)	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$0	\$0	\$0	
16	Corrected Account 557280 Entry; (+) Rebate, (-) Surcharge	(\$890,530)	(\$3,023,710)	(\$741,406)	\$0	\$0	Dependent on Annual Cumulative Balance for sharing bands to determine deferred power cost entries.										
17	Booked Account 557280 Entry; (+) Rebate, (-) Surcharge	(\$892,778)	(\$3,023,971)	(\$741,764)	\$0	\$0											
18	Change in Account 557280 Entry; (+) Rebate, (-) Surcharge	\$2,248	\$261	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Decoupling Deferred Revenue Impact																	
19	Corrected Allowed Monthly Decoupled RPC - Residential	\$61.82	\$78.34	\$100.30	\$98.18	\$74.14	\$82.10	\$60.70	\$60.39	\$52.67	\$69.51	\$63.91	\$55.14	\$61.82	\$78.34	\$100.30	
20	Compliance Allowed Monthly Decoupled RPC - Residential	\$61.82	\$78.34	\$100.31	\$98.18	\$74.15	\$82.10	\$60.70	\$60.39	\$52.67	\$69.52	\$63.91	\$55.14	\$61.82	\$78.34	\$100.31	
21	Change in Allowed Monthly Decoupled RPC - Residential	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	
22	Corrected Allowed Monthly Decoupled RPC - Non-Residential	\$420.51	\$365.85	\$403.51	\$404.61	\$380.45	\$371.99	\$363.72	\$392.96	\$408.58	\$456.79	\$436.77	\$389.49	\$420.51	\$365.85	\$403.51	
23	Compliance Allowed Monthly Decoupled RPC - Non-Residential	\$420.52	\$365.86	\$403.51	\$404.62	\$380.46	\$372.00	\$363.72	\$392.96	\$408.58	\$456.79	\$436.78	\$389.50	\$420.52	\$365.86	\$403.51	
24	Change in Allowed Monthly Decoupled RPC - Non-Residential	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	
25	Corrected Monthly Decoupled RPC Received - Residential	\$56.81	\$73.59	\$100.97	\$111.72	\$86.64											
26	Booked Monthly Decoupled RPC Received - Residential	\$56.81	\$73.59	\$100.98	\$111.72	\$86.65											
27	Change in Monthly Decoupled RPC Received - Residential	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
28	Corrected Monthly Decoupled RPC Received - Non-Residential	\$390.74	\$366.50	\$403.82	\$410.93	\$366.35											
29	Booked Monthly Decoupled RPC Received - Non-Residential	\$390.74	\$366.50	\$403.83	\$410.94	\$366.35											
30	Change in Monthly Decoupled RPC Received - Non-Residential	(\$0.00)	(\$0.00)	(\$0.01)	(\$0.00)	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
31	Corrected Monthly Residential Deferred Revenue	\$1,033,685	\$982,181	(\$178,089)	(\$2,842,486)	(\$2,637,204)											
32	Booked Monthly Residential Deferred Revenue	\$1,033,823	\$982,360	(\$177,867)	(\$2,842,534)	(\$2,637,258)											
33	Change in Monthly Residential Deferred Revenue (Rebate) / Surcharge	(\$138)	(\$179)	(\$222)	\$47	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	Corrected Monthly Non-Residential Deferred Revenue	\$1,045,867	(\$16,024)	(\$4,208)	(\$218,334)	\$488,154											
35	Booked Monthly Non-Residential Deferred Revenue	\$1,045,913	(\$15,994)	(\$4,177)	(\$218,295)	\$488,191											
36	Change in Monthly Non-Residential Deferred Revenue (Rebate) / Surcharge	(\$46)	(\$30)	(\$31)	(\$39)	(\$36)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

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

MONTH OF DECEMBER 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: 202212
 Last Update: 01/06/2023 7:05 AM
 Approval Requested: 01/06/2023 7:06 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	1,580.34	0.00	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00	1,580.34	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	168,865.16	WA REC Deferral 202207-202306
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	168,865.16	0.00	WA REC Deferral 202207-202306
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	6,671.66	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	6,671.66	0.00	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	355,331.71	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	355,331.71	WA Rec Deferral Amort
Totals:						532,448.87	532,448.87	

Explanation:

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

	01/06/23
Prepared by Jennifer Hossack	Date
_____ Reviewed by	_____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

DJ475 - Washington REC Deferral - Account 186324

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186324 ED WA									186324 RECON			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201512												
202201										-		
202202												
202203												
202204												
202205												
202206												
202207	-		(78,472.01)	1,423,542.21	0.54845%	7,592.23		1,345,070.20	1,352,662.43	1,352,662.43	0.00	Semi-annual compounding
202208	1,345,070.20		(34,434.57)		0.54845%	7,282.61		1,310,635.63	1,325,510.47	1,325,510.47	0.00	
202209	1,310,635.63		(59,861.59)		0.54845%	7,024.03		1,250,774.04	1,272,672.91	1,272,672.91	0.00	
202210	1,250,774.04		(226,559.44)		0.54845%	6,238.59		1,024,214.60	1,052,352.06	1,052,352.06	0.00	
202211	1,024,214.60		(650,543.00)		0.54845%	3,833.35		373,671.60	405,642.41	405,642.41	0.00	
202212	373,671.60		(168,865.16)		0.54638%	1,580.34		204,806.44	238,357.59	405,642.41	167,284.82	
202301					0.54259%							Semi-annual compounding
202302												
202303												
202304												
202305												
202306												
current month entry			(168,865.16)			1,580.34	-					

202212 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA	1,580.34	
431016 ED WA		1,580.34
186324 ED WA		168,865.16
557322 ED WA	168,865.16	

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

167,284.82 TTL

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)	(436,333)	(148,871)	(113,438)	(121,170)	(55,990)	(94,357)	(345,205)	(992,819)	(259,984)	\$ (4,425,642)
Voluntary REC Broker Fee Expense	557171-ED-AN	13,644	1,905	3,474	6,276	4,070	6,020	1,621	3,530	3,160	50	1,742	2,724	\$ 48,216
Total		\$ (1,400,588)	\$ (305,165)	\$ (132,701)	\$ (430,056)	\$ (144,801)	\$ (107,418)	\$ (119,549)	\$ (52,460)	\$ (91,197)	\$ (345,155)	\$ (991,077)	\$ (257,260)	\$ (4,377,426)

Washington State Share														
Voluntary REC Revenue	65.64%	(929,575)	(201,837)	(89,507)	(286,801)	(97,853)	(74,562)	(79,536)	(36,752)	(61,936)	(226,593)	(651,686)	(170,653)	\$ (2,907,292)
Voluntary REC Broker Fee Expense	65.64%	8,968	1,252	2,283	4,125	2,675	3,957	1,064	2,317	2,074	33	1,143	1,788	\$ 31,681
Total Surcharge (+) or Rebate (-)		\$ (920,607)	\$ (200,585)	\$ (87,224)	\$ (282,676)	\$ (95,178)	\$ (70,606)	\$ (78,472)	\$ (34,435)	\$ (59,862)	\$ (226,559)	\$ (650,543)	\$ (168,865)	\$ (2,875,611)

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

DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186322 ED WA									186322 RECON		
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201512										2038919.11	
202201	51,899.95		83,763.21		0.55450%	520.02		135,663.16	136,183.18	136,210.59	27.41
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	300,318.40	5,081.06
202204	292,350.41		66,034.96		0.55450%	1,804.16		358,385.37	363,076.46	363,076.46	0.00
202205	358,385.37		62,461.24		0.55450%	2,160.42		420,846.61	427,698.12	427,698.12	0.00
202206	420,846.61		61,668.82		0.55450%	2,504.57		482,515.43	491,871.51	491,871.51	0.00
202207	491,871.51	(3,184,562.34)	149,859.07		0.54845%	(14,357.11)		(2,542,831.76)	(2,557,188.87)	(2,860,764.72)	(303,575.85)
202208	(2,542,831.76)		320,609.00		0.54845%	(13,066.97)		(2,222,222.76)	(2,249,646.84)	(2,224,965.42)	24,681.42
202209	(2,222,222.76)		302,803.33		0.54845%	(11,357.42)		(1,919,419.43)	(1,958,200.93)	(1,958,200.93)	0.00
202210	(1,919,419.43)		248,335.22		0.54845%	(9,846.06)		(1,671,084.21)	(1,719,711.77)	(1,719,711.77)	0.00
202211	(1,671,084.21)		272,353.03		0.54845%	(8,418.20)		(1,398,731.18)	(1,455,776.94)	(1,455,776.94)	0.00
202212	(1,398,731.18)		355,331.71		0.54638%	(6,671.66)		(1,043,399.47)	(1,107,116.89)	(1,455,776.94)	(348,660.05)
202301					0.54259%						
202302											
202303											
202304											

current month entry

355,331.71

(6,671.66)

202212 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		6,671.66
419600 ED WA	6,671.66	
186322 ED WA	355,331.71	
557324 ED WA		355,331.71

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

(348,660.05) TTL

532,448.87



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
202212	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-189,303	0	0	-952,625
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-15
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-985	0	0	-3,939
			0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0	0	0	0	0	0
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-36,344	0	0	-219,796
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-309	0	0	-1,725
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-185	0	0	-965
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-5,088	0	0	-23,468
			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	-9	0	0	-80
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-4	0	0	-24
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-70,612	0	0	-471,405
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-6,251	0	0	-37,228
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-512	0	0	-2,998
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-2,442	0	0	-12,098
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-12	0	0	-90
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	21	-14,257	0	0	-103,351
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-17,229	0	0	-119,483
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-5	0	0	-14
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-6	0	0	-13,440
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-2,388	0	0	-30,249
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-493	0	0	-6,411
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-130	0	0	-7,539
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-30	0	0	-216
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-241	0	0	-2,792
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-14	0	0	-990
			0041	0041 - CO OWND ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	-5
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-550	0	0	-3,332
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-9	0	0	-66
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-25	0	0	-165
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-47	0	0	-325
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-226	0	0	-1,695
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-6	0	0	-46
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-2
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-36
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-127	0	0	-869
			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	-23,809	0	0	-158,206
		WA - Total					0	0	-371,659	0	0	-2,175,688
	ED - Total						0	0	-371,659	0	0	-2,175,688
202212 - Total							0	0	-371,659	0	0	-2,175,688
Overall - Total							0	0	-371,659	0	0	-2,175,688

For Internal Use Only

Conversion Factor **0.956069** Approved RCF UE-200900 7.22 through end of year
 Amort Expense \$ **(355,332)** (Check with Marcus Dec 2022)

	2021	2022	2022	2022	2022	2022	2022	2022	Compound	2022	2022	2022	2022	2022	Compound	2023	2023	2023	2023	2023
	End December	End January	End February	End March	End April	End May	End June	End July	End August	End September	End October	End November	End December	End January	End February	End March	End April	End May	End June	End June
Expected net elec REC Amortization credit	\$ -	\$ (83,763)	\$ (77,185)	\$ (71,054)	\$ (62,997)	\$ (60,939)	\$ (63,782)	\$ (288,574)	\$ (292,277)	\$ (254,278)	\$ (267,100)	\$ (296,159)	\$ (341,364)	\$ (340,868)	\$ (300,961)	\$ (292,089)	\$ (260,500)	\$ (251,338)	\$ (256,601)	\$ (256,601)
Forecast Annual REC Sales	\$ -	\$ 920,607	\$ 200,585	\$ 60,354	\$ 547,195	\$ 60,435	\$ 106,074	\$ 60,435	\$ 60,435	\$ 173,355	\$ 60,435	\$ 39,922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net change in balance	\$ -	\$ 836,844	\$ 123,399	\$ (10,701)	\$ 484,199	\$ (504)	\$ 42,293	\$ (228,139)	\$ (231,842)	\$ (80,923)	\$ (206,665)	\$ (256,237)	\$ (341,364)	\$ (340,868)	\$ (300,961)	\$ (292,089)	\$ (260,500)	\$ (251,338)	\$ (256,601)	\$ (256,601)
Cumulative Balance (Before Interest)	\$ -	\$ 2,225,039	\$ 2,348,438	\$ 2,337,737	\$ 2,821,936	\$ 2,821,432	\$ 2,863,725	\$ 2,716,101	\$ 2,484,259	\$ 2,403,336	\$ 2,196,671	\$ 1,940,433	\$ 1,599,070	\$ 1,334,232	\$ 1,033,271	\$ 741,182	\$ 480,681	\$ 229,343	\$ (27,258)	\$ (27,258)
Interest	\$ -	\$ 9,908	\$ 12,542	\$ 12,851	\$ 14,149	\$ 15,476	\$ 15,590	\$ 15,356	\$ 14,108	\$ 13,260	\$ 12,480	\$ 11,224	\$ 9,603	\$ 8,164	\$ 6,423	\$ 4,814	\$ 3,315	\$ 1,926	\$ 548	\$ 548
REC Revenue Balance	\$ 1,388,195	\$ 2,234,947	\$ 2,370,888	\$ 2,373,038	\$ 2,871,386	\$ 2,886,357	\$ 2,944,240	\$ 2,731,457	\$ 2,513,723	\$ 2,446,061	\$ 2,251,875	\$ 2,006,861	\$ 1,675,100	\$ 1,342,396	\$ 1,047,858	\$ 760,583	\$ 503,397	\$ 253,985	\$ (2,067)	\$ (2,067)
Acct 186323	\$	\$ (1,440,095)																		
Acct 186322	\$	\$ 51,900																		
Balance Sheet	\$	\$ (1,388,195)																		

Projected end of June 2022 Balance	\$ 2,944,240
July 2022 - June 2023 REC Revenue Forecast	\$ 394,581
July 2022 - June 2023 Amortization Credit	\$ (3,442,110)
Interest on Previous Months Balance	\$ 101,221
Total Projected REC Balance as of June 2023	\$ (2,067)

	UE-200900 12/21/2022	UE-200900 10/1/2021	UE-190334 4/1/2021
Per rate order, REC rate is after tax cost of capital	6.5111%	6.5814%	6.654%
The monthly rate is:	0.0054259	0.0054845	0.0055450
12/1/2022 - 12/20/2022	6.5814%	0.64516129	4.2461%
12/21/2022 - 12/31/2022	6.5111%	0.35483871	2.3104%
Total Wighted Int Rate for December 2022			6.5565%