

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

MONTH OF APRIL 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: 202204  
Last Update: 05/05/2022 1:34 PM  
Approval Requested: 05/05/2022 1:34 PM

**Totals: 1,161,887.00 1,161,887.00**

Explanation:

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

Cheryl A Kettner  
Prepared by Cheryl Kettner  
Jan McCallum

May 05, 2022

Reviewed by

Date  
5/5/2022

Date

Approved for Entry  
Corporate Accounting use Only

Date

**Avista Corporation Journal Entry**

Printed 05/05/2022 at 1:35 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	296,745.00	✓	0.00	Current Year ERM (2022)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	✓	296,745.00	Current Year ERM Deferral Expense (2022)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	455.00	✓	0.00	Current Year ERM Interest Accrual (2022)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓	455.00	Current Year ERM Interest Inc (2022)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	790,483.00	✓	0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	✓	790,483.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	3,401.00	✓	0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓	3,401.00	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.  
 DJ480 and DJ481  
 Manager Review

**Power Deferral Calculation Workbook for ID PCA & WA ERM**  
**Apr-22**

Preparer Checklist	
Data Input Validation	Sign-off/Date
Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. <b>[source data accuracy and completeness]</b>	Primary information is from GL Wand. Other data inputs come from: Cognos - Billed Revenue Usage and Rates Department amortization calculations.
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. <b>[parameters accuracy and completeness]</b>	Cognos - Billed Revenue Usage reports attached, parameters reviewed and noted to be correct for April 2022.
Agree total amount(s) to relevant journal entries in the GL. <b>[source data accuracy and completeness]</b>	Total deferral amounts calculated from workbook agree to journal entry line items for April 2022.
Validate that check totals equal \$0 or variances are immaterial (note all variances). <b>[report logic accuracy and completeness]</b>	Updated workbooks for 2022 authorized, updated PT ratio, validated formulas, added line items fo new applicable accounts.
When rolling forward the document, ensure that all formulas are updated appropriately.	Validated for April 2022.

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. <b>[parameters accuracy and completeness]</b>	Reviewed to make sure that April data was used in all spreadsheets and reports. IM
Agree the system report screen shots to the system export data in the report. <b>[source data accuracy and completeness]</b>	Some data is from GL with use of GL wand. Agreed volumes from Cognos report to Load Adjustment and RRC. IM
Verify that total amounts agree to the underlying detail on attached reports. <b>[source data accuracy and completeness]</b>	Agreed totals to respective reports and journal entry. IM
Validate that check totals equal \$0 or are immaterial, as noted above. <b>[source data accuracy and completeness]</b>	Data checks equal \$0. IM
Spreadsheet Logic Validation	Sign-off/Date
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. <b>[completeness]</b>	Noted that April data was used and spreadsheet appeared rolled forward. IM
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. <b>[accuracy]</b>	IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	In April, we have moved in the 50/50 surcharge sharing band in WA. Verified sharing calculation is correct.
Review all comments left by preparer.	IM
Ensure all comments/questions resolved on a timely basis.	IM

**NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW**

Comment/Question	Response	Follow-Up
In April we updated the WA authorized costs to add the incremental EIM benefits that were inadvertently excluded from the authorized costs provided to the WUTC. Rates is currently working on a petition to formally update costs.	<b>See Staff Data request 006 at the end of this file for additional info.</b>	
Noted we still do not have an EIM benefit calculation as we are still developing the internal calculation. When this is completed will update the PCA calculations for historical periods beginning in March.		

## 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)	(13,279,525)	0.00	
4/30/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,319,890)	(13,279,525)	40,365.00	
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

### 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)	(1,540,248)	0.00	
4/30/2022	(1,503,881)		790,483		(3,401)		(713,398)	(753,166)	(1,540,248)	(787,082.00)	
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	790,483		WA ERM Deferral-Approved for Rebate
557290 ED WA		790,483	WA ERM Amortization
431600 ED WA	3,401		Interest Expense Energy Deferrals
182352 ED WA		3,401	WA ERM Deferral-Approved for Rebate

IM

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	0		296,745		455		296,745	297,200	0	(297,200.00)	
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	-	296,745.00	Deferred Power Supply Expense
186280 ED WA	296,745.00	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		455.00	Interest Inc Energy Deferrals
186280 ED WA	455.00	-	Regulatory Asset ERM Deferred Current Year

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	8,899,150	0.00	
4/30/2022	8,822,069				27,064		8,822,069	8,926,214	8,899,150	(27,064.00)	
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 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	\$48,017,234	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	447 Sale for Resale	(\$41,489,079)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	501 Thermal Fuel	\$13,233,827	\$3,525,207	\$3,769,567	\$3,923,814	\$2,015,239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	547 CT Fuel	\$40,467,213	\$9,309,676	\$12,116,423	\$10,059,062	\$8,982,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	456 Transmission Revenue	(\$7,527,290)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	(\$2,415,384)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	565 Transmission Expense	\$6,769,357	\$1,552,554	\$1,820,410	\$1,723,121	\$1,673,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	557 Broker Fees	\$197,580	\$33,251	\$44,523	\$51,362	\$68,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	<b>Adjusted Actual Net Expense</b>	<b>\$59,668,842</b>	<b>\$14,403,714</b>	<b>\$20,351,538</b>	<b>\$11,949,506</b>	<b>\$12,964,085</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
		<b>Total through</b>												
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>		<b>Apr</b>	<b>Jan/22</b>	<b>Feb/22</b>	<b>Mar/22</b>	<b>Apr/22</b>	<b>May/22</b>	<b>Jun/22</b>	<b>Jul/22</b>	<b>Aug/22</b>	<b>Sep/22</b>	<b>Oct/22</b>	<b>Nov/22</b>	<b>Dec/22</b>
9	555 Purchased Power	\$37,396,708	\$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	(\$24,054,108)	(\$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)	(\$11,768,210)
11	501 Thermal Fuel	\$11,164,727	\$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	\$33,251,532	\$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	(\$7,205,646)	(\$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	\$5,759,588	\$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	\$210,544	\$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	(\$1,764,966)	(\$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	<b>Authorized Net Expense</b>	<b>\$54,758,379</b>	<b>\$18,004,992</b>	<b>\$18,496,671</b>	<b>\$11,721,748</b>	<b>\$6,534,968</b>	<b>\$3,035,383</b>	<b>\$280,208</b>	<b>(\$1,768,917)</b>	<b>\$12,042,087</b>	<b>\$5,170,509</b>	<b>\$12,333,647</b>	<b>\$12,187,918</b>	<b>\$12,040,650</b>
19	<b>Actual - Authorized Net Expense</b>	<b>\$4,910,463</b>	<b>(\$3,601,278)</b>	<b>\$1,854,867</b>	<b>\$227,758</b>	<b>\$6,429,117</b>								
20	Resource Optimization - Subtotal	\$4,257,813	\$1,956,634	(\$1,304,291)	(\$724,607)	\$4,330,077								
21	<b>Adjusted Net Expense</b>	<b>\$9,168,276</b>	<b>(\$1,644,644)</b>	<b>\$550,576</b>	<b>(\$496,849)</b>	<b>\$10,759,194</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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	\$6,018,057	(\$1,079,544)	\$361,398	(\$326,132)	\$7,062,335	\$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	(\$1,424,567)	(\$256,254)	(\$398,931)	(\$154,916)	(\$614,465)								
26	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$4,593,490</b>	<b>(\$1,335,798)</b>	<b>(\$37,534)</b>	<b>(\$481,048)</b>	<b>\$6,447,870</b>								
28	<b>Cumulative Balance</b>		<b>(\$1,335,798)</b>	<b>(\$1,373,332)</b>	<b>(\$1,854,380)</b>	<b>\$4,593,490</b>								
Deferral Amount, Cumulative (Customer)			\$0	\$0	\$0	\$296,745								
Deferral Amount, Monthly Entry			\$0	\$0	\$0	\$296,745								
<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>		<b>(\$296,745)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$296,745)</b>								
<b>Company Band Gross Margin Impact, Cumulative</b>			<b>(\$1,335,798)</b>	<b>(\$1,373,332)</b>	<b>(\$1,854,380)</b>	<b>\$4,296,745</b>								

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
<b>555 PURCHASED POWER</b>													
1	Short-Term Purchases	\$8,962,341	\$2,065,905	\$2,293,065	\$1,313,639	\$3,289,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$4,957,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$924,014	\$275,710	\$234,858	\$178,914	\$234,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$751,316	\$187,829	\$187,829	\$187,829	\$187,829	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$5,767,636	\$1,429,538	\$1,429,538	\$1,429,538	\$1,479,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$5,730	\$1,402	\$1,616	\$1,595	\$1,117	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$449,733	\$101,738	\$113,618	\$122,233	\$112,144	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$412,814	\$139,684	\$106,343	\$90,583	\$76,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$966,280	\$255,051	\$195,545	\$251,978	\$263,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,881,002	\$443,909	\$520,424	\$427,103	\$489,567	\$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 )	\$9,602,247	\$2,536,805	\$2,459,575	\$2,423,684	\$2,182,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$8,604,910	\$1,970,704	\$2,210,056	\$2,061,560	\$2,362,591	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$4,264,511	\$665,884	\$984,064	\$1,238,157	\$1,376,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$419,677	\$109,528	\$121,472	\$97,399	\$91,278	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	\$44,306	\$55,354	\$12,212	(\$8,632)	(\$14,628)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Total 555 Purchased Power</b>	<b>\$48,017,234</b>	<b>\$11,479,790</b>	<b>\$12,111,513</b>	<b>\$11,054,914</b>	<b>\$13,371,018</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

(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	\$46,858,115	\$11,234,745	\$11,928,631	\$10,633,929	\$13,060,810	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	(\$12)	\$0	\$0	\$0	(\$12)	\$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	\$44,306	\$55,354	\$12,212	(\$8,632)	(\$14,628)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$719,158	\$84,396	\$55,210	\$339,348	\$240,204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$419,677	\$109,528	\$121,472	\$97,399	\$91,278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555740	\$481	\$0	\$0	\$0	\$481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$24,491)	(\$4,233)	(\$6,012)	(\$7,130)	(\$7,115)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$48,017,234</b>	<b>\$11,479,790</b>	<b>\$12,111,513</b>	<b>\$11,054,914</b>	<b>\$13,371,018</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**447 SALES FOR RESALE**

19	Short-Term Sales	(\$33,386,588)	(\$8,010,094)	(\$6,147,132)	(\$10,901,200)	(\$8,328,162)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$409,941)	(\$91,371)	(\$80,284)	(\$76,918)	(\$161,368)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$48,222)	(\$12,531)	(\$11,481)	(\$12,637)	(\$11,573)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$133,775)	(\$36,291)	(\$30,851)	(\$34,960)	(\$31,674)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$7,510,553)	(\$1,650,817)	(\$1,561,478)	(\$2,100,480)	(\$2,197,778)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	<b>Total 447 Sales for Resale</b>	<b>(\$41,489,079)</b>	<b>(\$9,801,103)</b>	<b>(\$7,831,225)</b>	<b>(\$13,126,195)</b>	<b>(\$10,730,556)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**447 SALES FOR RESALE**

447000	(\$27,182,276)	(\$5,173,718)	(\$3,861,452)	(\$7,428,467)	(\$10,718,639)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$434,248	\$22,736	\$75,972	\$98,117	\$237,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100	\$6,478,044	\$0	(\$166,176)	\$14,400	\$6,629,820	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$9,325,216)	(\$2,812,376)	(\$2,137,430)	(\$1,583,613)	(\$2,791,797)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$703,063)	(\$77,400)	(\$59,189)	(\$327,530)	(\$238,944)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$419,677)	(\$109,528)	(\$121,472)	(\$97,399)	(\$91,278)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$7,510,553)	(\$1,650,817)	(\$1,561,478)	(\$2,100,480)	(\$2,197,778)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447740	(\$3,195,554)	\$0	\$0	(\$1,676,297)	(\$1,519,257)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EIM Transaction Charges	(\$65,032)	\$0	\$0	(24,926.01)	(40,105.82)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>(\$41,489,079)</b>	<b>(\$9,801,103)</b>	<b>(\$7,831,225)</b>	<b>(\$13,126,195)</b>	<b>(\$10,730,556)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**501 FUEL-DOLLARS**

25	Kettle Falls Wood-501110	\$2,758,970	\$631,287	\$799,627	\$782,074	\$545,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$23,258	\$11,538	\$3,487	\$5,370	\$2,863	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$10,412,977	\$2,860,347	\$2,966,453	\$3,119,783	\$1,466,394	\$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	<b>Total 501 Fuel Expense</b>	<b>\$13,233,827</b>	<b>\$3,525,207</b>	<b>\$3,769,567</b>	<b>\$3,923,814</b>	<b>\$2,015,239</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**501 FUEL-TONS**

30	Kettle Falls	180,782	41,132	53,137	51,108	35,405	-	-	-	-	-	-	-
31	Colstrip	331,888	103,081	83,755	99,302	45,750	-	-	-	-	-	-	-
	UE-011595-UE-140188-AVA-APR2022-ERM-Def-Calc-5-16-22 - 5/12/2022												

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
<b>501 FUEL-COST PER TON</b>													
32	Kettle Falls	wood	\$15.35	\$15.05	\$15.30	\$15.42							
33	Colstrip	coal	\$27.75	\$35.42	\$31.42	\$32.05							
<b>547 FUEL</b>													
34	NE CT Gas/Oil-547213		\$23,697	(\$4,649)	\$5,526	\$19,264	\$3,556	\$0	\$0	\$0	\$0	\$0	\$0
35	Boulder Park-547216		\$594,220	\$77,272	\$71,797	\$21,157	\$423,994	\$0	\$0	\$0	\$0	\$0	\$0
36	Kettle Falls CT-547211		\$34,164	(\$951)	\$7,921	\$1,966	\$25,228	\$0	\$0	\$0	\$0	\$0	\$0
37	Coyote Springs2-547610		\$22,978,321	\$4,751,336	\$6,208,877	\$5,367,061	\$6,651,047	\$0	\$0	\$0	\$0	\$0	\$0
38	Lancaster-547312		\$15,568,604	\$4,378,393	\$5,695,889	\$4,602,489	\$891,833	\$0	\$0	\$0	\$0	\$0	\$0
39	Rathdrum CT-547310		\$1,268,207	\$108,275	\$126,413	\$47,125	\$986,394	\$0	\$0	\$0	\$0	\$0	\$0
40	<b>Total 547 Fuel Expense</b>		<b>\$40,467,213</b>	<b>\$9,309,676</b>	<b>\$12,116,423</b>	<b>\$10,059,062</b>	<b>\$8,982,052</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
41	<b>TOTAL NET EXPENSE</b>		<b>\$60,229,195</b>	<b>\$14,513,570</b>	<b>\$20,166,278</b>	<b>\$11,911,595</b>	<b>\$13,637,753</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>202201      202202      202203      202204      202205      202206      202207      202208      202209      202210      202211      202212</b>													
<b>456 TRANSMISSION REVENUE</b>													
42	456100 ED AN		(\$5,576,009)	(\$1,203,651)	(\$1,175,793)	(\$1,256,613)	(\$1,939,952)	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement		(\$308,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$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
47	456030 ED AN - Clearwater Trans		(\$550,000)	(\$137,500)	(\$137,424)	(\$137,576)	(\$137,500)	\$0	\$0	\$0	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue		(\$419,677)	(\$209,526)	(\$121,472)	(\$97,399)	(\$91,280)	\$0	\$0	\$0	\$0	\$0	\$0
49	456017 ED AN - Low Voltage		(\$40,668)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	\$0	\$0	\$0	\$0	\$0	\$0
50	456700 ED WA - Low Voltage		(\$39,760)	(\$9,523)	(\$9,523)	(\$9,523)	(\$11,191)	\$0	\$0	\$0	\$0	\$0	\$0
51	456705 ED AN - Low Voltage		(\$593,176)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0
52	<b>Total 456 Transmission Revenue</b>		<b>(\$7,527,290)</b>	<b>(\$1,695,661)</b>	<b>(\$1,679,673)</b>	<b>(\$1,736,572)</b>	<b>(\$2,415,384)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>													
53	565000 ED AN		\$6,751,213	\$1,548,018	\$1,815,874	\$1,718,585	\$1,668,736	\$0	\$0	\$0	\$0	\$0	\$0
54	565312 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN		\$18,144	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0
56	<b>Total 565 Transmission Expense</b>		<b>\$6,769,357</b>	<b>\$1,552,554</b>	<b>\$1,820,410</b>	<b>\$1,723,121</b>	<b>\$1,673,272</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>													
57	557170 ED AN		\$113,128	\$20,893	\$28,383	\$32,655	\$31,197	\$0	\$0	\$0	\$0	\$0	\$0
58	557172 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN		\$70,113	\$8,671	\$12,827	\$15,016	\$33,599	\$0	\$0	\$0	\$0	\$0	\$0
60	557018 ED AN		\$14,339	\$3,687	\$3,313	\$3,691	\$3,648	\$0	\$0	\$0	\$0	\$0	\$0
61	<b>Total 557 ED AN Broker &amp; Related Fees</b>		<b>\$197,580</b>	<b>\$33,251</b>	<b>\$44,523</b>	<b>\$51,362</b>	<b>\$68,444</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>													
62	Econ Dispatch-557010		(\$1,057,974)	(\$3,219,304)	\$1,501,227	(\$18,670)	\$678,773	\$0	\$0	\$0	\$0	\$0	\$0
63	Econ Dispatch-557150		\$4,731,537	\$3,077,287	(\$1,109,407)	(\$230,441)	\$2,994,098	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557700		\$646,332	\$104,025	\$192,213	\$97,556	\$252,538	\$0	\$0	\$0	\$0	\$0	\$0
65	Gas Bookouts-557711		(\$646,332)	(\$104,025)	(\$192,213)	(\$97,556)	(\$252,538)	\$0	\$0	\$0	\$0	\$0	\$0
66	Intraco Thermal Gas-557730		\$12,739,412	\$2,299,563	\$2,459,022	\$4,559,576	\$3,421,251	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel DispatchFin -456010		\$2,019,275	\$4,105,989	(\$1,177,715)	(\$345,224)	(\$563,775)	\$0	\$0	\$0	\$0	\$0	\$0
68	Fuel Dispatch-456015		(\$13,509,820)	(\$4,261,910)	(\$2,694,357)	(\$4,617,011)	(\$1,936,542)	\$0	\$0	\$0	\$0	\$0	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018		(\$225,185)	(\$45,009)	(\$53,303)	(\$55,378)	(\$71,495)	\$0	\$0	\$0	\$0	\$0	\$0
70	Other Elec Rev - Specified Source - 456019		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Intraco Thermal Gas-456730		(\$439,702)	\$0	(\$229,809)	(\$17,514)	(\$192,379)	\$0	\$0	\$0	\$0	\$0	\$0
72	Fuel Bookouts-456711		\$266,804	\$0	\$39,330	\$21,975	\$205,499	\$0	\$0	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456720		(\$266,804)	\$0	(\$39,330)	(\$21,975)	(\$205,499)	\$0	\$0	\$0	\$0	\$0	\$0
74	<b>Other Purchases and Sales Subtotal</b>		<b>\$4,257,543</b>	<b>\$1,956,616</b>	<b>(\$1,304,342)</b>	<b>(\$724,662)</b>	<b>\$4,329,931</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
75	Misc. Power Exp. Actual-557160 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	<b>Misc. Power Exp. Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
77	Wind REC Exp Authorized		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Exp Actual 557395		\$270	\$18	\$51	\$55	\$146	\$0	\$0	\$0	\$0	\$0	\$0
79	<b>Wind REC Subtotal</b>		<b>\$270</b>	<b>\$18</b>	<b>\$51</b>	<b>\$55</b>	<b>\$146</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
80	WA EIA937 Requirement (EWEB) - Expense UE-011595-UE-140188-AVA-APR2022-ERM-Def-Calc-5-16-22 - 5/12/2022		\$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
<b>84 Net Resource Optimization</b>	<b>\$4,257,813</b>	<b>\$1,956,634</b>	<b>(\$1,304,291)</b>	<b>(\$724,607)</b>	<b>\$4,330,077</b>								
<b>85 Adjusted Actual Net Expense</b>	<b>\$63,926,655</b>	<b>\$16,360,348</b>	<b>\$19,047,247</b>	<b>\$11,224,899</b>	<b>\$17,294,162</b>								

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

<b>Retail Sales - MWh</b>	<b>Jan-22</b>	<b>Feb-22</b>	<b>Mar-22</b>	<b>Apr-22</b>	<b>May-22</b>	<b>Jun-22</b>	<b>Jul-22</b>	<b>Aug-22</b>	<b>Sep-22</b>	<b>Oct-22</b>	<b>Nov-22</b>	<b>Dec-22</b>	<b>YTD</b>
Total Billed Sales	570,066	525,153	540,861	447,567	-	-	-	-	-	-	-	-	2,083,647
Deduct Prior Month Unbilled	(312,074)	(307,661)	(275,383)	(231,672)	-	-	-	-	-	-	-	-	(1,126,790)
Add Current Month Unbilled	307,661	275,383	231,672	245,273	-	-	-	-	-	-	-	-	1,059,989
<b>Total Retail Sales</b>	<b>565,653</b>	<b>492,875</b>	<b>497,150</b>	<b>461,168</b>	-	-	-	-	-	-	-	-	<b>2,016,846</b>
<b>Test Year Retail Sales</b>	<b>545,742</b>	<b>461,878</b>	<b>485,113</b>	<b>413,424</b>	<b>435,935</b>	<b>419,692</b>	<b>493,733</b>	<b>470,991</b>	<b>419,374</b>	<b>453,843</b>	<b>464,733</b>	<b>551,297</b>	<b>1,906,157</b>
<b>Difference from Test Year</b>	<b>19,911</b>	<b>30,997</b>	<b>12,037</b>	<b>47,744</b>									<b>110,689</b>
<b>Production Rate - \$/MWh</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$12.87</b>	<b>\$13.00</b>	<b>\$13.00</b>	<b>\$13.00</b>	
<b>Total Revenue Credit - \$</b>	<b>\$256,254</b>	<b>\$398,931</b>	<b>\$154,916</b>	<b>\$614,465</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,424,567</b>



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
202204	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(81.30)	0	0	(355.37)
202204	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(8,024.90)	0	0	(80,379.23)
202204	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(606.99)	0	0	(5,873.71)
202204	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(679.92)	0	0	(745.21)
202204	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(33.28)	0	0	(161.94)
202204	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(11.30)	0	0	(404.19)
202204	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(29.53)	0	0	(255.79)
202204	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(14.85)	0	0	(105.13)
202204	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(917.35)	0	0	(6,976.69)
202204	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(168.64)	0	0	(799.78)
202204	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(1,450.35)	0	0	(8,514.89)
202204	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(995.07)	0	0	(2,684.95)
202204	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(5.13)	0	0	(61.06)
202204	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.01)	0	0	(0.04)
202204	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(526.26)	0	0	(3,785.02)
202204	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(1.52)	0	0	(22.97)
202204	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(5.59)	0	0	(28.41)
202204	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(52.42)	0	0	(213.87)
202204	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(5,588.00)	0	0	(36,172.93)
202204	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(300,853.43)	0	0	(2,906,436.65)
202204	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(466.91)	0	0	(3,100.40)
202204	RIDER 93	ED	WA	0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	(112,593.91)	0	0	(429,105.68)
202204	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(9,258.16)	0	0	(88,207.80)
202204	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(142,528.57)	0	0	(1,134,890.11)
202204	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.88)	0	0	(7.81)
202204	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(268.19)	0	0	(1,414.02)
202204	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(27.32)	0	0	(190.81)
202204	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(21.10)	0	0	(110.12)
202204	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(1,639.01)	0	0	(8,646.84)
202204	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(4,891.58)	0	0	(38,117.69)
202204	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(507.11)	0	0	(4,206.17)
202204	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(70,364.56)	0	0	(602,735.78)
202204	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.12)	0	0	(0.84)
202204	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(69,224.28)	0	0	(277,027.23)
202204	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.46)	0	0	(1.90)
202204	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(3,005.29)	0	0	(16,430.46)
202204	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(1,403.10)	0	0	(13,068.14)
202204	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(90,559.01)	0	0	(336,081.98)
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>(826,805.40)</b>	<b>0</b>	<b>0</b>	<b>(6,007,321.61)</b>

Run Date: May 4, 2022

**For Internal Use Only**

Conversion Factor 0.95609 Effective Oct 01, 2021

**(790,483.01)**

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**Revenue By Revenue Class**

Data Source: Financial Reporting

Electric

Data Updated Daily

State Code: WA

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202204	ED	01	01 RESIDENTIAL	237,772	204,274,575	20,446,278	237,676	1,064,971,037	105,431,194
		21	21 FIRM COMMERCIAL	26,046	163,438,553	18,674,113	25,985	717,407,029	80,413,813
		31	31 FIRM- INDUSTRIAL	311	76,231,404	4,804,139	312	291,223,238	18,679,847
		39	39 FIRM-PUMPING-IRRIGATION ONLY	510	1,919,831	188,647	516	2,595,290	286,796
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	495	822,298	396,286	484	3,393,558	1,572,936
		80	80 INTERDEPARTMENT REVENUE	90	879,925	99,854	91	4,056,309	449,141
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,646	0	0	13,576
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	100,834
		OD	OD Other Electric Direct	0	0	8,700	0	0	26,900
		<b>ED - Summary</b>				<b>265,224</b>	<b>447,566,586</b>	<b>44,646,871</b>	<b>265,063</b>
<b>202204 - Summary</b>				<b>265,224</b>	<b>447,566,586</b>	<b>44,646,871</b>	<b>265,063</b>	<b>2,083,646,461</b>	<b>206,975,037</b>
<b>Overall - Summary</b>				<b>265,224</b>	<b>447,566,586</b>	<b>44,646,871</b>	<b>265,063</b>	<b>2,083,646,461</b>	<b>206,975,037</b>

Run Date: May 4, 2022

**For Internal Use Only**

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## Current Month Journal Entry

### Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01 RESIDENTIAL	3800	01	001	46,227,018	\$4,544,694
	01 RESIDENTIAL	3800	01	012	1,250,022	\$152,401
01	01 RESIDENTIAL	3800	01	022	261,323	\$21,066
	01 RESIDENTIAL	3800	01	032	84,762	\$11,836
21	21 FIRM COMMERCIAL	3800	21	011	14,611,026	\$1,556,660
	21 FIRM COMMERCIAL	3800	21	021	17,802,515	\$1,475,308
	21 FIRM COMMERCIAL	3800	21	025	4,666,033	\$295,141
	21 FIRM COMMERCIAL	3800	21	031	1,142,775	\$124,489
	31 FIRM- INDUSTRIAL	3800	31	011	214,178	\$22,039
	31 FIRM- INDUSTRIAL	3800	31	021	2,287,616	\$180,306
31	31 FIRM-INDUSTRIAL	3800	31	025	24,013,795	\$1,505,271
	31 FIRM INDUSTRIAL	3800	31	025P	31,406,116	\$1,758,985
	31 FIRM-INDUSTRIAL	3800	31	025PG	37,355,000	\$915,198
	31 FIRM- INDUSTRIAL	3800	31	031	447,454	\$48,293
01 - Summary					47,823,126	\$4,729,997
21 - Summary					38,222,349	\$3,451,599
31 - Summary					95,724,159	\$4,430,092
ID - Summary					181,769,634	\$12,611,687

### Jurisdiction: WA

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01 RESIDENTIAL	2800	01	001	88,148,193	\$8,824,889
	01 RESIDENTIAL	2800	01	002	400,949	\$26,641
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	012	2,437,416	\$400,124
	01 RESIDENTIAL	2800	01	021	0	
01	01 RESIDENTIAL	2800	01	022	1,113,386	\$110,925
	01 RESIDENTIAL	2800	01	032	147,728	\$25,486
	21 FIRM COMMERCIAL	2800	21	011	20,800,356	\$3,008,245
	21 FIRM COMMERCIAL	2800	21	021	40,897,535	\$4,411,416
	21 FIRM COMMERCIAL	2800	21	025	21,782,738	\$1,596,787
21	21 FIRM COMMERCIAL	2800	21	031	1,616,152	\$185,486
	31 FIRM- INDUSTRIAL	2800	31	011	189,697	\$26,376
	31 FIRM- INDUSTRIAL	2800	31	021	3,405,089	\$351,256
	31 FIRM-INDUSTRIAL	2800	31	025	26,406,043	\$2,049,174
31	31 FIRM-INDUSTRIAL	2800	31	025I	37,612,348	\$2,043,621
	31 FIRM- INDUSTRIAL	2800	31	031	315,599	\$36,162
01 - Summary					92,247,672	\$9,388,065
21 - Summary					85,096,781	\$9,201,934
31 - Summary					67,928,776	\$4,506,590
WA - Summary					245,273,228	\$23,096,589
Overall - Summary					427,042,862	\$35,708,276

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# Power Transaction Register

Page: 1  
 Date: 05/02/2022 02:46:46 PM  
 Database: NUCUT  
 arpptr

Profit Center: POWER  
 Contract Month: 202204  
 Direction: PURCHASE  
 Counterparty: Adams Nielson Solar, LLC  
 Term Type: ALL  
 Deal Type: ALL  
 Company Deal Type Exclusions Maintenance Form?: Y  
 EQR Variance Only?: N

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## PURCHASES

Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
<b>NON-INTERCOMPANY</b>											
<b>Adams Nielson Solar, LLC</b>											
<b>POWER</b>											
01	30	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	4,950.000	4,016.000	\$41.280	165,780.48
<b>POWER Total:</b>								<b>4,950.000</b>	<b>4,016.000</b>		<b>165,780.48</b>
<b>STRA Total:</b>								<b>4,950.000</b>	<b>4,016.000</b>		<b>165,780.48</b>
<b>NON-INTERCOMPANY TOTAL:</b>								<b>4,950.000</b>	<b>4,016.000</b>		<b>165,780.48</b>
<b>TOTAL PURCHASES:</b>								<b>4,950.000</b>	<b>4,016.000</b>		<b>165,780.48</b>

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**AVISTA CORP.  
RESPONSE TO REQUEST FOR INFORMATION**

JURISDICTION:	WASHINGTON	DATE PREPARED:	04/21/2022
CASE NO.:	UE-220053& UG-220054	WITNESS:	Scott Kinney
REQUESTER:	UTC Staff	RESPONDER:	Annette Brandon
TYPE:	Data Request	DEPT:	Power Supply
REQUEST NO.:	Staff-066	TELEPHONE:	(509) 495-4324
		EMAIL:	Annette.brandon@avistacorp.com

**RE: Electric Imbalance Market (EIM)**

**REQUEST:**

On July 29, 2021, Avista filed the confidential Multiparty Settlement Stipulation in Docket UE-200900, which included an Excel workpaper titled: 200900-01-084-60-Day UD – Revised Confidential Exhibit CGK 2-6 – (thru 6.15.21 prices) (C). Exhibit CGK-3, line 61, contains pro forma EIM benefits on a Washington allocated basis of \$2.23 million for the October 2021 through September 2022 rate year. The monthly rate year benefit associated with this amount is \$319K per month, from March through September of 2022 (Energy Recovery Mechanism base values). According to the Company, Avista went live with EIM in March of 2022.

Please provide the March through September 2022 amount of actual EIM benefit. If the actual EIM benefit is contained within the Company’s ERM monthly report of actuals, please specify where within these ERM actuals Staff can locate the EIM benefit. Avista should treat this as an **ongoing data request** through the pendency of the case and supplement its responses to Staff’s data request as soon as these amounts become available for their respective months.

**RESPONSE:**

As noted in the Company’s response to Staff-DR-064, the Company is currently in the development stages of identifying a specific benefit calculation for actual achieved EIM benefits. We anticipate this to be finalized sometime in the second quarter of 2022. The Company will share the monthly actual results with Staff through the appropriate report as soon as the benefit calculation methodology is finalized. Please see Avista’s response Staff-DR-064.

Beginning with the Go-Live date of EIM in March 2022, in reviewing our accounting processes for EIM costs and benefits, the Company identified an error in its Commission-approved Pro Forma Power Supply workpapers and ERM Authorized Baseline balances related to the \$319,000 per month EIM benefits identified above (approved in Docket UE-200900). The current authorized ERM base includes \$319,000 per month for March – September 2022 for a total of \$2,230,000. The correct amount should have been \$483,000 per month for a total of \$3,381,000. The \$3,381,000 total represents the system level of benefits for the 7 months included in authorized. Authorized power supply costs are provided at a system level, and later allocated to Washington and Idaho using the Production/Transmission (P/T) ratio.

The Company inadvertently included the Washington amount in the System column used in the Company’s pro forma power supply. Later, the P/T ratio was then applied to that lower amount, effectively applying the P/T ratio twice. This in effect also caused an annual overstatement of the Commission’s approved

electric revenue requirement approved in UE-200900 by approximately \$750,000 (the difference between \$3,381,000 and \$2,230,000 of \$1,151,000, multiplied by the P/T ratio of approx. 65%).

The Company will file a deferred accounting application to account for (and defer) the difference between the rate that is currently in effect and the rate that *should* have been in effect beginning October 1, 2021 as soon as possible. The Company will propose to defer, for later return to customers, the monthly amount from October 1, 2021 until new rates go in effect at the end of this current GRC proceeding (December 21, 2022) to account for this error. As this calculation also impacts the ERM mechanism (including both authorized power supply costs and retail revenue credit), as well as the Decoupling Mechanism, the Company proposes to restate workpapers and record an adjustment to all relevant general ledger accounts upon the approval of the Accounting Petition. Please See Staff-DR-066 Attachment A for a workbook calculating the impacts on customer revenue, ERM deferred costs, and Decoupling mechanism deferred revenue from October 2021 through February 2022. The attachment also shows the impact on both ERM and Decoupling mechanism authorized base values for March 2022 through December 2022.

It is important to note that the changes to the various mechanisms – ERM and Decoupling from October 2021 through February 2022 are quite small, totaling less than \$3,500. As shown in Staff-DR-66 Attachment A line at 18, the impact to ERM deferrals from October 2021 through February 2022 is \$2,867 in the rebate direction. This impact is entirely due to the change to the retail revenue credit rate applied to the difference between actual monthly sales volumes and test year monthly sales volumes. As shown in Staff-DR-66 Attachment A at lines 33 and 36, the impact to Decoupling deferrals from October 2021 through February 2022 is \$621 in the rebate direction. Decoupled revenue-per-customer (RPC) excludes power cost related revenue, therefore since both customer revenues and authorized power cost related revenues are reduced by the same amount, the decoupled RPC (both authorized and actual) does not materially change. As shown in Staff-DR-66 Attachment A at line 3, the change in customer revenue to be deferred from October 2021 through February 2022 is a rebate of \$350,547.

After February, in addition to the minimal retail revenue credit rate impact, the change to the authorized base associated with EIM benefits has a surcharge impact on the net power costs of \$756,829 (\$108,118 per month March through September) that would impact the deferral of power costs depending on where the cumulative balance falls within the sharing bands.

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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
<b>Revenue Correction</b>															
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								
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 <b>Deferred Revenue</b>	<b>(\$60,848.07)</b>	<b>(64,750.77)</b>	<b>(76,754.39)</b>	<b>(79,191.43)</b>	<b>(69,002.43)</b>	<b>(69,601.08)</b>	<b>(64,563.46)</b>								
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 <b>Deferred Revenue Related Expenses</b>	<b>(\$2,673.12)</b>	<b>(\$2,844.57)</b>	<b>(\$3,371.90)</b>	<b>(\$3,478.96)</b>	<b>(\$3,031.35)</b>	<b>(\$3,057.64)</b>	<b>(\$2,836.34)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
6 <b>Net Deferral (Rebate)</b>	<b>(\$58,174.95)</b>	<b>(\$61,906.21)</b>	<b>(\$73,382.49)</b>	<b>(\$75,712.47)</b>	<b>(\$65,971.08)</b>	<b>(\$66,543.43)</b>	<b>(\$61,727.12)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>ERM Impact</b>															
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	(\$164,714.29)	\$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 <b>Change in Account 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>\$2,248</b>	<b>\$261</b>	<b>\$358</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Decoupling Deferred Revenue Impact</b>															
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 <b>Change in Monthly Residential Deferred Revenue (Rebate) / Surcharge</b>	<b>(\$138)</b>	<b>(\$179)</b>	<b>(\$222)</b>	<b>\$47</b>	<b>\$53</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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 <b>Change in Monthly Non-Residential Deferred Revenue (Rebate) / Surcharge</b>	<b>(\$46)</b>	<b>(\$30)</b>	<b>(\$31)</b>	<b>(\$39)</b>	<b>(\$36)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**From:** [Brandon, Annette](#)  
**To:** [McLelland, Ian](#); [Groome, Carolyn](#); [Kettner, Cheryl](#); [Hossack, Jennifer](#)  
**Subject:** FW: CAISO Grid Management Fee  
**Date:** Monday, April 25, 2022 1:04:32 PM  
**Attachments:** [image003.png](#)

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-----Original Appointment-----

**From:** Brandon, Annette  
**Sent:** Wednesday, April 20, 2022 10:33 AM  
**To:** Dengel, Kelly  
**Subject:** Tentative: CAISO Grid Management Fee  
**When:** Friday, April 22, 2022 10:00 AM-10:30 AM (UTC-08:00) Pacific Time (US & Canada).  
**Where:** Microsoft Teams Meeting

IM

Scott, Liz and I met on this very thing on Monday morning.

We are planning on tracking the variable portion of these fees. – according to the table below this means the \$247.92 and \$34,882.96 line items. I think the total was \$102K if we remove approximately \$18K (1500 x 12). Assuming the \$325.51 is variable?

So once we reach the \$102,000 threshold, then Cheryl will start running through the ERM. This should have been set up this way to start with and we will correct this current case to reflect that.

1. fees

CC	CC Description	Amount (\$)
4575	Client Relation Fee – Set monthly fee	\$ 1,500.00
701	VER Forecast Service Fee - Set monthly fee	\$ 325.51
4515	Bid Seg Fee Charge – Variable fee	\$ 247.92
4564	EIM Transaction Charge (\$/MW)	\$ 34,882.96

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Billing Period CAISO Billing Date	Charge Code	YTD	ACCRUAL				Reverse Accrual				ACCRUAL				4/30 Total									
			3/2 - 3/3		3/4 - 3/10		3/11 - 3/17		3/18 - 3/21		3/18 - 3/24		3/25 - 3/31			4/1 - 4/7		4/8 - 4/14		4/15 - 4/21				
			PRSC	EESC	PRSC	EESC	PRSC	EESC	PRSC	EESC	PRSC	EESC	PRSC	EESC		PRSC	EESC	PRSC	EESC	PRSC	EESC			
			3/16/2022		3/23/2022		3/30/2022		3/18 - 3/21		4/6/2022		4/13/2022		4/20/2022		4/27/2022		4/15 - 4/21					
GMCBid Transaction Charge	4515	426.23	20.31		58.58		56.43		28.59			55.79		56.81		52.61		63.16		62.54	262.32			
GMC EIM Transaction Charge	4564	61,280.09	2,380.43	159.48	8,207.16	413.00	7,716.48	831.48	4,744.63	309.43	24,762.10	(4,744.63)	(309.43)	8,541.54	569.13	8,037.35	583.42	8,264.89	625.05	6,965.43	750.44	6,397.94	836.86	36,517.99
GMC Scheduling coordinator ID charge	4575	3,000.00	-	-	-	-	-	-	-	-	-	-	-	1,500.00	1,500.00	-	-	-	-	-	-	-	-	3,000.00
Forecasting Service Fee	701	325.51	-	-	-	-	-	-	-	-	-	-	-	325.51	-	-	-	-	-	-	-	-	-	325.51
<b>Totals</b>		<b>65,031.83</b>	2,400.74	159.48	8,265.75	413.00	7,772.91	831.48	4,773.22	309.43	<b>24,926.01</b>	(4,773.22)	(309.43)	8,597.33	569.13	9,919.67	2,083.42	8,317.50	625.05	7,028.59	750.44	6,460.48	836.86	<b>40,105.82</b>

IM

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)								
GMC EIM Transaction Charge	4564	(24,762.10)	(36,517.99)								
GMC Scheduling Coordinator ID Charge	4575	-	(3,000.00)								
Forecasting Service Fee	701	-	(325.51)								
		<u>(24,926.01)</u>	<u>(40,105.82)</u>	-	-	-	-	-	-	-	-
Year to date		(24,926.01)	(65,031.83)								
Threshold \$102,000		77,073.99	36,968.17								

IM

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

MONTH OF APRIL 2022

ATTACHMENT A  
ERM DEFERRAL AND AMORTIZATION JOURNAL



**Avista Corporation Journal Entry**

Printed 05/04/2022 at 1:17 PM

Journal: 475-WASHINGTON REC DEFERRAL

Effective Date: 202204

Team: Resource Accounting

Last Saved by: Jennifer Hossack

Last Update: 05/04/2022 1:16 PM

Type: C

Submitted by: Jennifer Hossack

Approval Requested: 05/04/2022 1:16 PM

Category: DJ

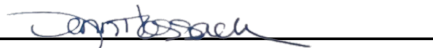
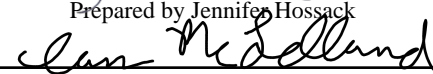
Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	15,469.71	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	15,469.71	0.00	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	282,676.01	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	282,676.01	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	1,804.16	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	1,804.16	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	66,034.96	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	66,034.96	WA Rec Deferral Amort
90	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	5,081.06	Semi-annual compounding true up
100	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	5,081.06	0.00	Semi-annual compounding true up
110	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	76.94	0.00	Semi-annual compounding true up
120	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00	76.94	Semi-annual compounding true up
<b>Totals:</b>						<b>371,142.84</b>	<b>371,142.84</b>	

Explanation:

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

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

IM

**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)	(2,687,215.73)	(76.94)
202204	(2,648,510.71)		(282,676.01)		0.55450%	(15,469.71)		(2,931,186.72)	(2,985,284.51)	(2,687,215.73)	298,068.78
202205											
202206			✓			✓		✓			
202207											
202208											
202209											
202210											
202211											
202212											

current month entry

(282,676.01)

(15,469.71)

(2,687,215.73)

(282,676.01)

(15,469.71)

(2,985,361.45)

(2,985,284.51)

**202204** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		15,469.71
431016 ED WA	15,469.71	
186323 ED WA		282,676.01
557322 ED WA	282,676.01	

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

Debit 186323 76.94  
 Credit 431016 (76.94)

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)	-	-	-	-	-	-	-	-	\$ (2,293,809)
Voluntary REC Broker Fee Expense	557171-ED-AN	13,644	1,905	3,474	6,276	-	-	-	-	-	-	-	-	\$ 25,299
<b>Total</b>		<b>\$ (1,400,588)</b>	<b>\$ (305,165)</b>	<b>\$ (132,701)</b>	<b>\$ (430,056)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,268,510)</b>

Washington State Share														
Voluntary REC Revenue	65.73%	(929,575)	(201,837)	(89,507)	(286,801)	-	-	-	-	-	-	-	-	\$ (1,507,721)
Voluntary REC Broker Fee Expense	65.73%	8,968	1,252	2,283	4,125	-	-	-	-	-	-	-	-	\$ 16,629
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (920,607)</b>	<b>\$ (200,585)</b>	<b>\$ (87,224)</b>	<b>\$ (282,676)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,491,092)</b>

Accounting Entries														
186324.ED.WA (202007 thru 202106)		Credit	Credit	Credit	Credit									
557322.ED.WA		Debit	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	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	300,318.40	(62,758.06)
202205											
202206			✓			✓					
202207											
current month entry			66,034.96			1,804.16					

**202204** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	1,804.16	
419600 ED WA		1,804.16
186322 ED WA	66,034.96	
557324 ED WA		66,034.96

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

IM

Credit 186322 (5,081.06)  
 Debit 419600 5,081.06

(67,839.12) TTL



**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
202204	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-29,247	0	0	-152,542
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-5
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-133	0	0	-685
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-6,901	0	0	-32,435
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-63	0	0	-315
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-32	0	0	-158
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-807	0	0	-4,261
			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	-6
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-2
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-14,477	0	0	-63,182
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-1,205	0	0	-5,080
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-99	0	0	-443
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-394	0	0	-2,025
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-5	0	0	-13
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-3,680	0	0	-14,726
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-4,826	0	0	-17,877
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	0	0	0	-3
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-167	0	0	-171
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-572	0	0	-2,197
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-112	0	0	-487
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-119	0	0	-209
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-26
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-52	0	0	-248
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-21	0	0	-35
			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	-85	0	0	-340
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-3	0	0	-11
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-22
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-12	0	0	-43
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-61	0	0	-243
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-2	0	0	-7
			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	-6
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-26	0	0	-105
			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	-5,985	0	0	-22,810
		<b>WA - Total</b>					<b>0</b>	<b>0</b>	<b>-69,101</b>	<b>0</b>	<b>0</b>	<b>-320,715</b>
	<b>ED - Total</b>						<b>0</b>	<b>0</b>	<b>-69,101</b>	<b>0</b>	<b>0</b>	<b>-320,715</b>
<b>202204 - Total</b>							<b>0</b>	<b>0</b>	<b>-69,101</b>	<b>0</b>	<b>0</b>	<b>-320,715</b>
<b>Overall - Total</b>							<b>0</b>	<b>0</b>	<b>-69,101</b>	<b>0</b>	<b>0</b>	<b>-320,715</b>

**For Internal Use Only**

Conversion Factor **0.955631** UE-190334 7-2021 thru end of 2021  
 Amort Expense \$ **(66,035)** (Check with Annette in Oct 2022)

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