

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

MONTH OF MAY 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: 202205
Last Update: 06/06/2022 3:31 PM
Approval Requested: 06/06/2022 3:35 PM

<u>Cheryl A Kettner</u>	<u>June 06, 2022</u>
Prepared by Cheryl Kettner	Date
<u>Jan M. Sallund</u>	<u>6/6/2022</u>
Reviewed by	Date
_____	_____
Approved for Entry Corporate Accounting use Only	Date

See further discussion on the IPE checklist regarding April costs being recorded in May. In addition, we received approval from the Rates department to begin recording the Solar Select margin deferral on a monthly basis rather than 1 time at year-end.

Avista Corporation Journal Entry

Printed 06/06/2022 at 3:35 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	0.00	296,745.00	Current Year ERM (2022)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	296,745.00	0.00	Current Year ERM Deferral Expense (2022)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	455.00	Current Year ERM Interest Accrual (2022)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	455.00	0.00	Current Year ERM Interest Inc (2022)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	3,808.00	0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	3,808.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,183.00	0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	2,183.00	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	27,060.00	Interest Income on Pending Balance
120	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	27,060.00	0.00	Interest Income on Pending Balance
122	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	2,867.00	0.00	Change in Production Rate for Oct - Dec 2021
123	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	0.00	2,867.00	Change in Production Rate for Oct - Dec 2021

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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
124	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	60.00	0.00	Correction of Interest from Oct 2021 - Current
125	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	0.00	60.00	Correction of Interest from Oct 2021 - Current
126	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	287,325.00	0.00	Solar Select Deferral
127	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	287,325.00	Reg Asset ERM Solar Select
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	3,815.00	0.00	Interest Expense on Pending Balance Solar Select
140	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	3,815.00	Interest Expense on Pending Balance Solar Select
145	001	407303 - WA REV DEFERRAL AUTH POWER SUPPLY	ED	WA	DL	56,081.33	0.00	WA REV Deferral Auth Power Supply
150	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00	56,081.33	Reg Liab - WA Rev Def of Power Supply
160	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,218.54	0.00	Interest Expense on Pending Balance
170	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00	2,218.54	Interest Expense on Pending Balance
Totals:						722,982.87	722,982.87	

Explanation:

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

Avista Corp.
 DJ480 and DJ481
 Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
May-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. [source data accuracy and completeness]	Primary information is from GL Wand. Other data inputs come from: Cognos - Billed Revenue Usage and Rates Department amortization calculations.
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. [parameters accuracy and completeness]	Cognos - Billed Revenue Usage reports attached, parameters reviewed and noted to be correct for May 2022.
Agree total amount(s) to relevant journal entries in the GL. [source data accuracy and completeness]	Total deferral amounts calculated from workbook agree to journal entry line items for May 2022.
Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness]	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 May 2022.

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

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up
Noted 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.		
During the April 2022 close, we noted that the ERM deferral (and total resource costs) were quite a bit different than our forecast. We investigated this further by doing variance analysis on a variety of accounts and reviewing our journals and reconciliations in greater detail to identify if there were any issues. During this extra work, it was determined that a few line items of our April thermal fuel journal did not get posted to the GL due to a system error on the general ledger side. As a result, electric resource costs were overstated by approximately \$3.7M. By the time this issue was identified, the April general ledger was closed and rolled forward to May and management made the decision to not reopen the books and record the additional line items in April as this was not the end of a quarter. The correction was made in May and we also made a correction to interest expense (for both the ERM and PCA) to account for the erroneous increased costs in April.		
Aside from the \$3.7M correction to resource costs in May, we noted that thermal fuel sales (GL 456015) and sales for resale (GL447000) were higher than normal and higher than forecast. Cheryl scrubbed the Nucleus data and reviewed the transactions in detail and noted they were appropriate. The increase in sales (both thermal and power) was due to higher than expected hydroelectric generation, which allowed us to sell additional energy and fuel into the market as it was not needed to serve our load.		

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	297,200	0.00	
5/31/2022	296,745		(296,745)		0	(455)	0	0	297,200	297,200.00	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											
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

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)	(753,166)	0.00	
5/31/2022	(713,398)		3,808		(2,183)		(709,590)	(751,541)	(753,166)	(1,625.00)	
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	3,808		WA ERM Deferral-Approved for Rebate
557290 ED WA		3,808	WA ERM Amortization
431600 ED WA	2,183		Interest Expense Energy Deferrals
182352 ED WA		2,183	WA ERM Deferral-Approved for Rebate

IM

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									(13,363,797)		
1/31/2022	(13,363,797)		0		(40,997)		(13,363,797)	(13,404,794)	(13,404,794)	0.00	
2/28/2022	(13,363,797)		0	206,315	(40,681)		(13,157,482)	(13,239,160)	(13,239,160)	0.00	Solar Select to 186295
3/31/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,279,525)	(13,279,525)	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)	(13,319,890)	40,365.00	
6/30/2022			0								
7/31/2022		0	0								
8/31/2022			0								
9/30/2022			0								
10/31/2022			0								
11/30/2022			0								
12/31/2022			0								

Entry:

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

IM

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 186290

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									0		
1/31/2022	(1,412)	7,929,924			24,323		7,928,512	7,952,835	7,952,835	0.00	Solar Select Entry for Dec 2021 was not included in Dec Calculation of interest. The difference was a reduction in interest income of \$1,412.
2/28/2022	7,928,512	0	893,557		25,694		8,822,069	8,872,086	8,872,086	0.00	Solar Select Amounts to 186295
3/31/2022	8,822,069				27,064		8,822,069	8,899,150	8,899,150	0.00	
4/30/2022	8,822,069				27,064		8,822,069	8,926,214	8,926,214	0.00	
5/31/2022	8,822,069			(2,867)	27,060	(60)	8,819,202	8,950,347	8,926,214	(24,133.00)	Capture Production Rate Change for Oct - Dec of 2021
6/30/2022											
7/31/2022											
8/31/2022											
9/30/2022					0						
10/31/2022											
11/30/2022											
12/31/2022											

Amt of Interest if Production Rate Change from \$13.00 to \$12.87 had been picked up in 2021 for Oct - Dec	Variance in Interest
24,314	9
25,685	9
27,055	9
27,055	9
27,055	5

Entry:	
	Debit Credit
419600 ED WA	- 27,060.00 Interest Income on Pending Balance
186290 ED WA	27,060.00 Interest Income on Pending Balance

557280 ED WA	2,867	Change in Production Rate for Oct - Dec 2021
186290 ED WA	2,867	Change in Production Rate for Oct - Dec 2021
419600 ED WA	60	Correction of Interest from Oct 2021 - Current
186290 ED WA	60	Correction of Interest from Oct 2021 - Current

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	\$59,564,836	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 447 Sale for Resale	(\$58,068,497)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$61,031)	\$0	\$0	\$0	\$0	\$0	\$0
3 501 Thermal Fuel	\$15,252,464	\$3,525,207	\$3,769,567	\$3,923,814	\$2,015,239	\$2,018,637	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 547 CT Fuel	\$49,973,291	\$9,309,676	\$12,116,423	\$10,059,062	\$8,982,052	\$9,506,078	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 456 Transmission Revenue	(\$10,173,410)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	(\$2,415,384)	(\$2,646,120)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 565 Transmission Expense	\$8,374,035	\$1,552,554	\$1,820,410	\$1,723,121	\$1,673,272	\$1,604,678	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 557 Broker Fees	\$257,186	\$33,251	\$44,523	\$51,362	\$68,444	\$59,606	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Adjusted Actual Net Expense	\$65,179,904	\$14,403,714	\$20,351,538	\$11,949,506	\$12,964,085	\$5,572,093	(\$61,031)	\$0	\$0	\$0	\$0	\$0	\$0
	Total through												
AUTHORIZED NET EXPENSE-SYSTEM	May	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	\$45,498,158	\$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	(\$32,566,699)	(\$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	\$12,920,877	\$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	\$36,624,441	\$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	(\$9,645,969)	(\$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	\$7,199,485	\$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	\$263,180	\$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	(\$2,499,711)	(\$187,743)	(\$408,011)	(\$649,388)	(\$519,824)	(\$734,745)	(\$643,118)	(\$509,939)	(\$509,641)	(\$478,278)	(\$420,270)	(\$363,660)	\$127,075
17 Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Authorized Net Expense	\$57,793,762	\$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	\$12,040,650
19 Actual - Authorized Net Expense	\$7,447,173	(\$3,601,278)	\$1,854,867	\$227,758	\$6,429,117	\$2,536,710	(\$341,239)						
20 Resource Optimization - Subtotal	(\$1,533,285)	\$1,956,634	(\$1,304,291)	(\$724,607)	\$4,330,077	(\$5,791,098)							
21 Adjusted Net Expense	\$5,913,888	(\$1,644,644)	\$550,576	(\$496,849)	\$10,759,194	(\$3,254,388)	(\$341,239)	\$0	\$0	\$0	\$0	\$0	\$0
22 Washington Allocation		65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%
23 Washington Share	\$3,881,876	(\$1,079,544)	\$361,398	(\$326,132)	\$7,062,335	(\$2,136,180)	(\$223,989)	\$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	(\$1,206,459)	(\$256,254)	(\$398,931)	(\$154,916)	(\$614,465)	\$218,108							
26 Net Power Cost (+) Surcharge (-) Rebate	\$2,675,417	(\$1,335,798)	(\$37,534)	(\$481,048)	\$6,447,870	(\$1,918,072)	#VALUE!						
28 Cumulative Balance		(\$1,335,798)	(\$1,373,332)	(\$1,854,380)	\$4,593,490	\$2,675,417	#VALUE!						
Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$296,745	\$0	#VALUE!						
Deferral Amount, Monthly Entry		\$0	\$0	\$0	\$296,745	(\$296,745)	#VALUE!						
Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$0	(\$296,745)	\$296,745	#VALUE!						
Company Band Gross Margin Impact, Cumulative		(\$1,335,798)	(\$1,373,332)	(\$1,854,380)	\$4,296,745	\$2,675,417	#VALUE!						

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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
555 PURCHASED POWER													
1	Short-Term Purchases	\$11,005,315	\$2,065,905	\$2,293,065	\$1,313,639	\$3,289,732	\$2,042,974	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$6,196,667	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$1,150,299	\$275,710	\$234,858	\$178,914	\$234,532	\$226,285	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$939,145	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$7,197,174	\$1,429,538	\$1,429,538	\$1,429,538	\$1,479,022	\$1,429,538	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$6,797	\$1,402	\$1,616	\$1,595	\$1,117	\$1,066	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$579,696	\$101,738	\$113,618	\$122,233	\$112,144	\$129,963	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$486,710	\$139,684	\$106,343	\$90,583	\$76,205	\$73,895	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,188,591	\$255,051	\$195,545	\$251,978	\$263,706	\$222,311	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$2,216,531	\$443,909	\$520,424	\$427,103	\$489,567	\$335,529	\$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)	\$11,910,619	\$2,536,805	\$2,459,575	\$2,423,684	\$2,182,183	\$2,308,372	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$10,644,391	\$1,970,704	\$2,210,056	\$2,061,560	\$2,362,591	\$2,039,481	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$5,534,742	\$665,884	\$984,064	\$1,238,157	\$1,376,406	\$1,270,231	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$500,701	\$109,528	\$121,472	\$97,399	\$91,278	\$81,024	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	\$4,076	\$55,354	\$12,212	(\$8,632)	(\$14,628)	(\$40,230)	\$0	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$59,564,836	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$0	\$0	\$0	\$0	\$0	\$0

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

555 PURCHASED POWER

555000	\$57,515,322	\$11,234,745	\$11,928,631	\$10,633,929	\$13,060,810	\$10,657,207	\$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	\$4,076	\$55,354	\$12,212	(\$8,632)	(\$14,628)	(\$40,230)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$1,008,846	\$84,396	\$55,210	\$339,348	\$240,204	\$289,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$500,701	\$109,528	\$121,472	\$97,399	\$91,278	\$81,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555740	\$568,260	\$0	\$0	\$0	\$481	\$567,779	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$32,357)	(\$4,233)	(\$6,012)	(\$7,130)	(\$7,115)	(\$7,867)							
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$59,564,836	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$0	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

19	Short-Term Sales	(\$46,507,726)	(\$8,010,094)	(\$6,147,132)	(\$10,901,200)	(\$8,328,162)	(\$13,060,107)	(\$61,031)	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$533,699)	(\$91,371)	(\$80,284)	(\$76,918)	(\$161,368)	(\$123,758)	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$60,403)	(\$12,531)	(\$11,481)	(\$12,637)	(\$11,573)	(\$12,182)	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$163,430)	(\$36,291)	(\$30,851)	(\$34,960)	(\$31,674)	(\$29,655)	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$10,803,239)	(\$1,650,817)	(\$1,561,478)	(\$2,100,480)	(\$2,197,778)	(\$3,292,686)	\$0	\$0	\$0	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$58,068,497)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$61,031)	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

447000	(\$42,317,158)	(\$5,173,718)	(\$3,861,452)	(\$7,428,467)	(\$10,718,639)	(\$15,134,882)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$633,361	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100	\$11,825,320	\$0	(\$166,176)	\$14,400	\$6,629,820	\$5,347,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$11,665,531)	(\$2,812,376)	(\$2,137,430)	(\$1,583,613)	(\$2,791,797)	(\$2,340,315)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$982,663)	(\$77,400)	(\$59,189)	(\$327,530)	(\$238,944)	(\$279,600)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$500,701)	(\$109,528)	(\$121,472)	(\$97,399)	(\$91,278)	(\$81,024)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$10,803,239)	(\$1,650,817)	(\$1,561,478)	(\$2,100,480)	(\$2,197,778)	(\$3,292,686)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447740	(\$4,162,666)	\$0	\$0	(\$1,676,297)	(\$1,519,257)	(\$906,081)	(\$61,031)	\$0	\$0	\$0	\$0	\$0	\$0
EIM Transaction Charges	(\$95,220)	\$0	\$0	(\$24,926.01)	(\$40,105.82)	(\$30,188.47)							
	(\$58,068,497)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$61,031)	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS

25	Kettle Falls Wood-501110	\$2,919,289	\$631,287	\$799,627	\$782,074	\$545,982	\$160,319	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$27,282	\$11,538	\$3,487	\$5,370	\$2,863	\$4,024	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$12,266,805	\$2,860,347	\$2,966,453	\$3,119,783	\$1,466,394	\$1,853,828	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$39,088	\$22,035	\$0	\$16,587	\$0	\$466	\$0	\$0	\$0	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$15,252,464	\$3,525,207	\$3,769,567	\$3,923,814	\$2,015,239	\$2,018,637	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-TONS

30	Kettle Falls	190,171	41,132	53,137	51,108	35,405	9,389	-	-	-	-	-	-
31	Colstrip	387,518	103,081	83,755	99,302	45,750	55,630	-	-	-	-	-	-
UE-011595-UE-140188-AVA-MAY2022-ERM-Def-Calc-6-15-22 - 6/14/2022													

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	
501 FUEL-COST PER TON														
32	Kettle Falls	wood	\$15.35	\$15.05	\$15.30	\$15.42	\$17.08							
33	Colstrip	coal	\$27.75	\$35.42	\$31.42	\$32.05	\$33.32							
547 FUEL														
34	NE CT Gas/Oil-547213	\$26,343	(\$4,649)	\$5,526	\$19,264	\$3,556	\$2,646	\$0	\$0	\$0	\$0	\$0	\$0	
35	Boulder Park-547216	\$753,933	\$77,272	\$71,797	\$21,157	\$423,994	\$159,713	\$0	\$0	\$0	\$0	\$0	\$0	
36	Kettle Falls CT-547211	\$41,439	(\$951)	\$7,921	\$1,966	\$25,228	\$7,275	\$0	\$0	\$0	\$0	\$0	\$0	
37	Coyote Springs2-547610	\$25,773,243	\$4,751,336	\$6,208,877	\$5,367,061	\$6,651,047	\$2,794,922	\$0	\$0	\$0	\$0	\$0	\$0	
38	Lancaster-547312	\$21,928,274	\$4,378,393	\$5,695,889	\$4,602,489	\$891,833	\$6,359,670	\$0	\$0	\$0	\$0	\$0	\$0	
39	Rathdrum CT-547310	\$1,450,059	\$108,275	\$126,413	\$47,125	\$986,394	\$181,852	\$0	\$0	\$0	\$0	\$0	\$0	
40	Total 547 Fuel Expense	\$49,973,291	\$9,309,676	\$12,116,423	\$10,059,062	\$8,982,052	\$9,506,078	\$0	\$0	\$0	\$0	\$0	\$0	
41	TOTAL NET EXPENSE	\$66,722,093	\$14,513,570	\$20,166,278	\$11,911,595	\$13,637,753	\$6,553,929	(\$61,031)	\$0	\$0	\$0	\$0	\$0	
			202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212
456 TRANSMISSION REVENUE														
42	456100 ED AN	(\$7,754,828)	(\$1,203,651)	(\$1,175,793)	(\$1,256,613)	(\$1,939,952)	(\$2,178,819)	\$0	\$0	\$0	\$0	\$0	\$0	
45	456120 ED AN - BPA Settlement	(\$385,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	
46	456020 ED AN - Sale of excess BPA Trans	(\$2,125)	\$0	\$0	\$0	\$0	(\$2,125)	\$0	\$0	\$0	\$0	\$0	\$0	
47	456030 ED AN - Clearwater Trans	(\$687,500)	(\$137,500)	(\$137,424)	(\$137,576)	(\$137,500)	(\$137,500)	\$0	\$0	\$0	\$0	\$0	\$0	
48	456130 ED AN - Ancillary Services Revenue	(\$500,701)	(\$109,526)	(\$121,472)	(\$97,399)	(\$91,280)	(\$81,024)	\$0	\$0	\$0	\$0	\$0	\$0	
49	456017 ED AN - Low Voltage	(\$50,835)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	\$0	\$0	\$0	\$0	\$0	\$0	
50	456700 ED WA - Low Voltage	(\$50,951)	(\$9,523)	(\$9,523)	(\$9,523)	(\$11,191)	(\$11,191)	\$0	\$0	\$0	\$0	\$0	\$0	
51	456705 ED AN - Low Voltage	(\$741,470)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	
52	Total 456 Transmission Revenue	(\$10,173,410)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	(\$2,415,384)	(\$2,646,120)	\$0	\$0	\$0	\$0	\$0	\$0	
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$8,351,355	\$1,548,018	\$1,815,874	\$1,718,585	\$1,668,736	\$1,600,142	\$0	\$0	\$0	\$0	\$0	\$0	
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55	565710 ED AN	\$22,680	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	
56	Total 565 Transmission Expense	\$8,374,035	\$1,552,554	\$1,820,410	\$1,723,121	\$1,673,272	\$1,604,678	\$0	\$0	\$0	\$0	\$0	\$0	
557 Broker & Related Fees														
57	557170 ED AN	\$158,721	\$20,893	\$28,383	\$32,655	\$31,197	\$45,593	\$0	\$0	\$0	\$0	\$0	\$0	
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
59	557165 ED AN	\$80,000	\$8,671	\$12,827	\$15,016	\$33,599	\$9,887	\$0	\$0	\$0	\$0	\$0	\$0	
60	557018 ED AN	\$18,465	\$3,687	\$3,313	\$3,691	\$3,648	\$4,126	\$0	\$0	\$0	\$0	\$0	\$0	
61	Total 557 ED AN Broker & Related Fees	\$257,186	\$33,251	\$44,523	\$51,362	\$68,444	\$59,606	\$0	\$0	\$0	\$0	\$0	\$0	
Other Purchases and Sales														
62	Econ Dispatch-557010	\$1,023,800	(\$3,219,304)	\$1,501,227	(\$18,670)	\$678,773	\$2,081,774	\$0	\$0	\$0	\$0	\$0	\$0	
63	Econ Dispatch-557150	\$9,960,202	\$3,077,287	(\$1,109,407)	(\$230,441)	\$2,994,098	\$5,228,665	\$0	\$0	\$0	\$0	\$0	\$0	
64	Gas Bookouts-557700	\$717,982	\$104,025	\$192,213	\$97,556	\$252,538	\$71,650	\$0	\$0	\$0	\$0	\$0	\$0	
65	Gas Bookouts-557711	(\$717,982)	(\$104,025)	(\$192,213)	(\$97,556)	(\$252,538)	(\$71,650)	\$0	\$0	\$0	\$0	\$0	\$0	
66	Intraco Thermal Gas-557730	\$17,553,399	\$2,299,563	\$2,459,022	\$4,559,576	\$3,421,251	\$4,813,987	\$0	\$0	\$0	\$0	\$0	\$0	
67	Fuel DispatchFin-456010	\$1,106,015	\$4,105,989	(\$1,177,715)	(\$345,224)	(\$563,775)	(\$913,260)	\$0	\$0	\$0	\$0	\$0	\$0	
68	Fuel Dispatch-456015	(\$28,243,799)	(\$4,261,910)	(\$2,694,357)	(\$4,617,011)	(\$1,936,542)	(\$14,733,979)	\$0	\$0	\$0	\$0	\$0	\$0	
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$274,955)	(\$45,009)	(\$53,303)	(\$55,378)	(\$71,495)	(\$49,770)	\$0	\$0	\$0	\$0	\$0	\$0	
70	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
71	Intraco Thermal Gas-456730	(\$2,658,336)	\$0	(\$229,809)	(\$17,514)	(\$192,379)	(\$2,218,634)	\$0	\$0	\$0	\$0	\$0	\$0	
72	Fuel Bookouts-456711	\$394,822	\$0	\$39,330	\$21,975	\$205,499	\$128,018	\$0	\$0	\$0	\$0	\$0	\$0	
73	Fuel Bookouts-456720	(\$394,822)	\$0	(\$39,330)	(\$21,975)	(\$205,499)	(\$128,018)	\$0	\$0	\$0	\$0	\$0	\$0	
74	Other Purchases and Sales Subtotal	(\$1,533,674)	\$1,956,616	(\$1,304,342)	(\$724,662)	\$4,329,931	(\$5,791,217)	\$0	\$0	\$0	\$0	\$0	\$0	
75	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
76	Misc. Power Exp. Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
77	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
78	Wind REC Exp Actual 557395	\$389	\$18	\$51	\$55	\$146	\$119	\$0	\$0	\$0	\$0	\$0	\$0	
79	Wind REC Subtotal	\$389	\$18	\$51	\$55	\$146	\$119	\$0	\$0	\$0	\$0	\$0	\$0	
80	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
UE-011595-UE-140188-AVA-MAY2022-ERM-Def-Calc-6-15-22 - 6/14/2022														

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
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	(\$1,533,285)	\$1,956,634	(\$1,304,291)	(\$724,607)	\$4,330,077	(\$5,791,098)							
85 Adjusted Actual Net Expense	\$63,707,650	\$16,360,348	\$19,047,247	\$11,224,899	\$17,294,162	(\$219,005)							

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	-	-	-	-	-	-	-	2,507,033
Deduct Prior Month Unbilled	(312,074)	(307,661)	(275,383)	(231,672)	(245,273)	-	-	-	-	-	-	-	(1,372,063)
Add Current Month Unbilled	307,661	275,383	231,672	245,273	240,875	-	-	-	-	-	-	-	1,300,864
Total Retail Sales	565,653	492,875	497,150	461,168	418,988	-	-	-	-	-	-	-	2,435,834
Test Year Retail Sales	545,742	461,878	485,113	413,424	435,935	419,692	493,733	470,991	419,374	453,843	464,733	551,297	2,342,092
Difference from Test Year	19,911	30,997	12,037	47,744	(16,947)								93,742
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	\$12.87	\$12.87
Total Revenue Credit - \$	\$256,254	\$398,931	\$154,916	\$614,465	(\$218,108)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,206,459

THERMAL Dth & DOLLARS ACTUALS										
JAN-DEC 2022										
		YTD	202201	202202	202203	202204	202204	202205	202205	Difference
						ties to oracle **	ties to NUC **	ties to oracle **	ties to NUC **	
ACCT 456 OTHER ELECTRIC REVENUE										
Other Electric Rev Financial	456010	\$ 1,106,015.00	4,105,988.75	(1,177,715.00)	(345,223.75)	(563,775.00)	(563,775.00)	(913,260.00)	(913,260.00)	-
Econ Dispatch Rev Physical	456015	\$ (23,628,271.25)	(4,261,909.75)	(2,694,357.44)	(4,617,011.06)	(1,936,542.04)	(6,552,070.48)	(14,733,979.40)	(10,118,450.96)	4,615,528.44
Other Electric Rev- Extraction Credits	456018	\$ (274,955.02)	(45,008.99)	(53,302.70)	(55,378.36)	(71,495.13)	(71,495.13)	(49,769.84)	(49,769.84)	-
Econ Dispatch Bookout	456711	\$ 394,821.50	-	39,330.00	21,975.00	205,499.00	205,499.00	128,017.50	128,017.50	-
Econ Dispatch Bookout	456720	\$ (394,821.50)	-	(39,330.00)	(21,975.00)	(205,499.00)	(205,499.00)	(128,017.50)	(128,017.50)	-
Econ Dispatch	456730	\$ (2,658,336.03)	-	(229,809.40)	(17,513.72)	(192,379.21)	(192,379.21)	(2,218,633.70)	(2,218,633.70)	-
TOTAL REVENUE		\$ (25,455,547.30)	\$ (200,929.99)	\$ (4,155,184.54)	\$ (5,035,126.89)	\$ (2,764,191.38)	\$ (7,379,719.82)	\$ (17,915,642.94)	\$ (13,300,114.50)	\$ 4,615,528.44
THERMAL GAS SOLD Dth										
Physical	456015	\$ 5,593,820.00	705,500	627,429	1,064,209	1,362,695	1,362,695	1,833,987	1,833,987	0
ACCT 557 OTHER EXPENSES										
Fuel Dispatch Financial	557010	\$ 1,023,800.25	(3,219,303.50)	1,501,227.00	(18,669.75)	678,772.50	678,772.50	2,081,774.00	2,081,774.00	-
Physical Economic Dispatch Exp	557150	\$ 9,960,202.02	3,077,286.75	(1,109,406.90)	(230,440.85)	2,994,097.71	2,994,097.71	5,228,665.31	5,228,665.31	-
Econ Dispatch Bookout exp	557700	\$ 717,981.25	104,025.00	192,212.50	97,556.00	252,537.75	252,537.75	71,650.00	71,650.00	-
Econ Dispatch Bookout exp	557711	\$ (717,981.25)	(104,025.00)	(192,212.50)	(97,556.00)	(252,537.75)	(252,537.75)	(71,650.00)	(71,650.00)	-
Intraco Thermal Gas	557730	\$ 17,553,399.11	2,299,563.30	2,459,021.81	4,559,575.96	3,421,251.31	3,421,251.31	4,813,986.73	4,813,986.73	-
TOTAL ECON DISPATCH EXPENSE		\$ 28,537,401.38	2,157,546.55	2,850,841.91	4,310,465.36	7,094,121.52	7,094,121.52	12,124,426.04	12,124,426.04	-
ACCT 547/501 FUEL CONSUMED (Including Tax & Imbalance)										
CS2	547610	\$ 22,974,956.17	4,280,475.74	5,760,441.08	4,890,589.93	6,188,759.59	6,661,075.87	2,327,006.11	1,854,689.83	(472,316.28)
Lancaster	547312	\$ 19,566,372.36	3,981,104.71	5,319,387.30	4,200,589.25	501,869.03	900,276.32	5,961,829.36	5,563,422.07	(398,407.29)
Boulder Park	547216	\$ 725,204.20	73,509.97	68,501.25	20,291.24	408,098.70	408,098.70	154,803.04	154,803.04	-
Kettle Falls CT	547211	\$ 39,946.12	(950.73)	7,638.22	1,910.10	24,176.78	24,176.78	7,171.75	7,171.75	-
Kettle Falls GS	501120	\$ 26,201.90	10,967.76	3,394.58	5,128.05	2,773.29	2,773.29	3,938.22	3,938.22	-
Rathdrum	547310	\$ 1,450,058.91	108,274.53	126,413.35	47,124.51	986,394.18	986,394.18	181,852.34	181,852.34	-
Northeast	547213	\$ 26,342.44	(4,649.16)	5,526.06	19,263.63	3,556.15	3,556.15	2,645.76	2,645.76	-
TOTAL FUEL CONSUMED (W/O transport)		\$ 44,809,082.10	8,448,732.82	11,291,301.84	9,184,896.71	8,115,627.72	8,986,351.29	8,639,246.58	7,768,523.01	(870,723.57)
	WACOG		3.0742	4.5419	4.0616	4.6592	5.1591	7.3166	6.5792	#DIV/0!
<p>** In April 2022, the thermal fuel allocation ACTUALS file that exports directly from Nucleus to Oracle GL did not get posted into Oracle due to an error on the Oracle side. The error was discovered after April had been closed for the month, so the decision was made by management to bring those missing entries into May.</p> <p>The missing entry included \$\$'s for accounts 456015, 547610 and 547312 (\$3,744,804.87 total)</p> <p>The actual SAUP for April was \$5.12, but because of the missing GL entries this spreadsheet for April (column H) shows a SAUP of \$4.84.</p> <p>Column I was added to this spreadsheet to represent what April would have been had those entries been posted in the correct month of April.</p> <p>For May 2022, column K was added to this spreadsheet to represent what actual May entries would have been had they not included the extra dollars from April</p> <p>Column H ties to 202204 Oracle; Column I ties to 202204 Nucleus</p> <p>Column J ties to 202205 Oracle; Column K ties to 202205 Nucleus</p> <p>Column D, YTD totals were adjusted to EXCLUDE columns I and K. That way, this spreadsheet ties IN TOTAL to Oracle GL.</p>										

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	-	-	-	-	-	-	-	2,507,033
Deduct Prior Month Unbilled	(312,074)	(307,661)	(275,383)	(231,672)	(245,273)	-	-	-	-	-	-	-	(1,372,063)
Add Current Month Unbilled	307,661	275,383	231,672	245,273	240,875	-	-	-	-	-	-	-	1,300,864
Total Retail Sales	565,653	492,875	497,150	461,168	418,988	-	-	-	-	-	-	-	2,435,834
Test Year Retail Sales	545,742	461,878	485,113	413,424	435,935	419,692	493,733	470,991	419,374	453,843	464,733	551,297	2,342,092
Difference from Test Year	19,911	30,997	12,037	47,744	(16,947)								93,742
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	\$12.87	
Total Revenue Credit - \$	\$256,255	\$398,931	\$154,916	\$614,465	(\$218,108)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,206,459

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	0.29493%
Jul-Dec Interest Rate	0.31666%

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2020									(11,383,248)		
1/31/2021	(11,383,248)	11,383,248	0		0		0	0	0	0.00	
2/28/2021			(439,502)		(648)		(439,502)	(440,150)	(440,150)	0.00	
3/31/2021	(439,502)		(416,634)		(1,911)		(856,136)	(858,695)	(858,695)	0.00	
4/30/2021	(856,136)		856,136		(1,263)		0	(3,822)	(3,822)	0.00	
5/31/2021	0		0		0		0	(3,822)	(3,822)	0.00	
6/30/2021	0		0		0		0	(3,822)	(3,822)	0.00	
7/31/2021	(3,822)		4,515,115		7,137		4,511,293	4,518,430	4,518,430	0.00	
8/31/2021	4,511,293		1,574,412		16,778		6,085,705	6,109,620	6,109,620	0.00	
9/30/2021	6,085,705		(2,023,328)		16,067		4,062,377	4,102,359	4,102,359	0.00	
10/31/2021	4,062,377		892,778	(2,248)	14,274		4,952,907	5,007,163	5,009,414	2,251.00	
11/30/2021	4,952,907		3,023,971	(261)	20,471		7,976,617	8,051,344	8,053,864	2,520.00	
12/31/2021	7,976,617		741,764	(358)	26,433		8,718,023	8,819,183	7,929,924	(889,259.00)	

Original Amounts

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2020									(11,383,248)		
1/31/2021	(11,383,248)	11,383,248	-		-		-	-	-	-	
2/28/2021			(439,502)		(648)		(439,502)	(440,150)	(440,150)	-	
3/31/2021	(439,502)		(416,634)		(1,911)		(856,136)	(858,695)	(858,695)	-	
4/30/2021	(856,136)		856,136		(1,263)		-	(3,822)	(3,822)	-	
5/31/2021								(3,822)	(3,822)	-	
6/30/2021								(3,822)	(3,822)	-	
7/31/2021	(3,822)		4,515,115		7,137		4,511,293	4,518,430	4,518,430	-	
8/31/2021	4,511,293		1,574,412		16,778		6,085,705	6,109,620	6,109,620	-	
9/30/2021	6,085,705		(2,023,328)		16,067		4,062,377	4,102,359	4,102,359	-	
10/31/2021	4,062,377		892,778		14,277		4,955,155	5,009,414	5,009,414	-	
11/30/2021	4,955,155		3,023,971		20,479		7,979,126	8,053,864	8,053,864	-	
12/31/2021	7,979,126		741,764		26,441		8,720,890	8,822,069	7,929,924	(892,145)	

IM

	Change in Interest	Change in Deferral
Oct	(3)	(2,248)
Nov	(8)	(261)
Dec	(8)	(358)
	(19)	(2,867)

Per Staff-DR-066 Attachment A

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	0.31666%

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	
5/31/2022	(463,418)		(56,081.33)		(1,507.70)		(519,499.33)	(521,717.87)	(463,417.75)	58,300.12	
6/30/2022											
7/31/2022											
8/31/2022											
9/30/2022					-						
10/31/2022											
11/30/2022											
12/31/2022											

Entry:

	Debit	Credit	
407303 ED WA	56,081.33		WA REV Deferral Auth Power Supply
254303 ED WA		56,081.33	Reg Liab - WA Rev Def of Power Supply
431600 ED WA	2,218.54		Interest Expense on Pending Balance
254303 ED WA		2,218.54	Interest Expense on Pending Balance

IM

Avista Utilities
Washington Jurisdiction
October 2021 - December 2022

Recorded in May
2022 and recorded
a true-up of interest.

IM

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							
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)							
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)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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

Determination of Base Rate Revenue From Revenue System Reports

	Billed Customers	Net Unbilled Customers	Billed Usage	Unbilled Reversal	Unbilled Usage	Net Unbilled Usage	Calendar Usage	Unbilled Cust Reversal	Unbilled Customers
WA001	223,860	1,493	176,536,739	(88,148,193)	80,918,224	(7,229,969)	169,306,770	-	1,493
WA002	740	-	791,887	(400,949)	362,991	(37,958)	753,929	-	-
WA011	23,665	-	42,841,683	(20,990,053)	19,539,104	(1,450,949)	41,390,734	-	-
WA012	10,344	-	4,748,259	(2,437,416)	2,176,535	(260,881)	4,487,378	-	-
WA013	8	-	15,362	-	-	-	15,362	-	-
WA021	1,672	-	97,519,968	(44,302,624)	44,413,184	110,560	97,630,528	-	-
WA022	44	-	2,283,851	(1,113,386)	1,046,888	(66,498)	2,217,353	-	-
WA023	4	-	41,080	-	-	-	41,080	-	-
WA025/25I	22	-	54,768,844	(50,801,129)	54,943,472	4,142,343	58,911,187	-	-
WA025/25I 3rd block	-	-	33,127,167	(35,000,000)	35,000,000	-	33,127,167	-	-
WA030	54	-	2,469,135	-	-	-	2,469,135	-	-
WA031	1,220	-	6,340,754	(1,931,751)	2,313,177	381,426	6,722,180	-	-
WA032	1,248	-	531,216	(147,728)	161,021	13,293	544,509	-	-
Street Lights	493	-	847,625	-	-	-	847,625	-	-
Sch 47 Area Lights	-	-	342,324	-	-	-	342,324	-	-
Sch 48 Area Lights	-	-	180,235	-	-	-	180,235	-	-
	263,374	1,493	423,386,127	(245,273,229)	240,874,596	(4,398,633)	418,987,494	-	1,493
	√	√	√	√	√		ties to prior month		√
Residential	224,600	1,493	177,328,626	(88,549,142)	81,281,215	(7,267,927)	170,060,699	-	1,493
Non-Residential	38,259	-	156,750,229	(70,922,958)	69,649,909	(1,273,049)	155,518,259	-	-

	Base Rate Billed		Revenue From Billing		Calendar Total Revenue	Deduct Unbilled Adder Schedule		Base Rate Revenue
	Fixed Charges from Billing Determinant Revenue Report	Revenue From Billing Determinant Revenue Report	Unbilled Rev Reversal	Unbilled Revenue		Revenue	Revenue	
WA001	\$ 2,064,375.00	\$ 17,920,548.52	\$ (8,824,889.00)	\$ 8,032,532.00	\$ 17,128,191.52	\$ (38,318.84)	\$ 17,089,872.68	
WA002	\$ 6,678.00	\$ 79,728.56	\$ (26,641.00)	\$ 23,805.00	\$ 76,892.56	\$ (1,364.21)	\$ 75,528.35	
WA011	\$ 480,503.13	\$ 5,456,231.26	\$ (3,034,621.00)	\$ 2,845,910.00	\$ 5,267,520.26	\$ 13,929.11	\$ 5,281,449.37	
WA012	\$ 209,091.80	\$ 769,993.24	\$ (400,124.00)	\$ 370,668.00	\$ 740,537.24	\$ 1,416.58	\$ 741,953.82	
WA013	\$ 167.35	\$ 1,980.10	\$ -	\$ -	\$ 1,980.10	\$ -	\$ 1,980.10	
WA021	\$ 920,626.69	\$ 9,707,776.73	\$ (4,762,672.00)	\$ 4,786,473.00	\$ 9,731,577.73	\$ (1,001.67)	\$ 9,730,576.06	
WA022	\$ 24,200.00	\$ 224,646.88	\$ (110,925.00)	\$ 105,347.00	\$ 219,068.88	\$ 325.18	\$ 219,394.06	
WA023	\$ 2,200.00	\$ 5,420.12	\$ -	\$ -	\$ 5,420.12	\$ -	\$ 5,420.12	
WA025/25I	\$ 711,519.57	\$ 5,494,115.26	\$ (5,689,582.00)	\$ 5,933,824.00	\$ 5,738,357.26	\$ (1,532.67)	\$ 5,736,824.59	
WA030	\$ 1,100.00	\$ 188,828.35	\$ -	\$ -	\$ 188,828.35	\$ -	\$ 188,828.35	
WA031	\$ 24,560.00	\$ 611,065.66	\$ (221,648.00)	\$ 259,830.00	\$ 649,247.66	\$ (2,567.00)	\$ 646,680.66	
WA032	\$ 25,080.00	\$ 75,775.50	\$ (25,486.00)	\$ 26,976.00	\$ 77,265.50	\$ (34.03)	\$ 77,231.47	
Street & Area Lights		\$ 577,223.39			\$ 577,223.39		\$ 577,223.39	
Adder Schedule Revenues		\$ 522,793.27			\$ 522,793.27		\$ 522,793.27	
Other Revenues		\$ 1,591,126.88			\$ 1,591,126.88		\$ 1,591,126.88	
	\$ 4,470,101.54	\$ 43,227,253.72	\$ (23,096,588.00)	\$ 22,385,365.00	\$ 42,516,030.72	\$ (29,147.54)	\$ 42,486,883.18	
	√	√	√	√	√			
Residential	\$ 2,071,053.00	\$ 18,000,277.08	\$ (8,851,530.00)	\$ 8,056,337.00	\$ 17,205,084.08	\$ (39,683.05)	\$ 17,165,401.03	
Non-Residential	\$ 1,687,528.97	\$ 17,036,297.72	\$ (8,555,476.00)	\$ 8,395,204.00	\$ 16,876,025.72	\$ 12,068.17	\$ 16,893,514.01	

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
202205	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(6,264.33)	0	0	(1,141,154.44)
202205	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(11.97)	0	0	(2,696.92)
202205	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-	0	0	(16,430.46)
202205	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(0.57)	0	0	(13,068.71)
202205	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-	0	0	(161.94)
202205	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(5.17)	0	0	(4,211.34)
202205	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(244.91)	0	0	(8,759.80)
202205	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(196.06)	0	0	(36,368.99)
202205	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-	0	0	(799.78)
202205	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-	0	0	(22.97)
202205	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-	0	0	(255.79)
202205	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-	0	0	(404.19)
202205	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-	0	0	(7.81)
202205	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(0.80)	0	0	(5,874.51)
202205	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(11.26)	0	0	(116.39)
202205	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-	0	0	(0.84)
202205	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(0.73)	0	0	(3,785.75)
202205	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-	0	0	(8,646.84)
202205	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-	0	0	(0.04)
202205	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(34.91)	0	0	(88,242.71)
202205	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-	0	0	(355.37)
202205	RIDER 93	ED	WA	0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	-	0	0	(429,105.68)
202205	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-	0	0	(61.06)
202205	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	294.17	0	0	(335,787.81)
202205	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(222.84)	0	0	(2,906,659.49)
202205	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	2,938.68	0	0	(599,797.10)
202205	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-	0	0	(110.12)
202205	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(1.72)	0	0	(3,102.12)
202205	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.02)	0	0	(745.23)
202205	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-	0	0	(277,027.23)
202205	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	-	0	0	(1.90)
202205	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(194.26)	0	0	(38,311.95)
202205	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-	0	0	(190.81)
202205	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(24.51)	0	0	(80,403.74)
202205	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(0.60)	0	0	(6,977.29)
202205	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-	0	0	(1,414.02)
202205	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-	0	0	(28.41)
202205	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(1.45)	0	0	(215.32)
Overall - Total								0	0	(3,983.26)	0	0	(6,011,304.87)

Run Date: Jun 5, 2022

For Internal Use Only

Conversion Factor 0.956069 Effective Oct 01, 2021
(3,808.27)

IM



Current Month Journal Entry

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	001	42,222,705	\$4,145,810
	01 RESIDENTIAL	3800	01	012	1,125,654	\$142,995
	01 RESIDENTIAL	3800	01	022	247,126	\$20,246
	01 RESIDENTIAL	3800	01	032	81,225	\$11,605
01 - Summary					43,676,710	\$4,320,656
21	21 FIRM COMMERCIAL	3800	21	025	4,829,776	\$305,220
	21 FIRM COMMERCIAL	3800	21	011	14,048,671	\$1,509,282
	21 FIRM COMMERCIAL	3800	21	031	1,497,472	\$162,382
	21 FIRM COMMERCIAL	3800	21	021	17,598,815	\$1,464,278
21 - Summary					37,974,733	\$3,441,162
31	31 FIRM- INDUSTRIAL	3800	31	021	2,166,416	\$171,406
	31 FIRM INDUSTRIAL	3800	31	025P	32,464,445	\$1,841,881
	31 FIRM-INDUSTRIAL	3800	31	025PG	37,325,000	\$914,463
	31 FIRM- INDUSTRIAL	3800	31	031	420,880	\$45,540
	31 FIRM-INDUSTRIAL	3800	31	025	24,007,076	\$1,506,742
	31 FIRM- INDUSTRIAL	3800	31	011	201,410	\$20,841
31 - Summary					96,585,227	\$4,500,873
ID - Summary					178,236,670	\$12,262,691

IM

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	012	2,176,535	\$370,668
	01 RESIDENTIAL	2800	01	022	1,046,888	\$105,347
	01 RESIDENTIAL	2800	01	021	0	
	01 RESIDENTIAL	2800	01	032	161,021	\$26,976
	01 RESIDENTIAL	2800	01	002	362,991	\$23,805
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	001	80,918,224	\$8,032,532
	01 - Summary					84,665,659
21	21 FIRM COMMERCIAL	2800	21	011	19,366,127	\$2,821,767
	21 FIRM COMMERCIAL	2800	21	031	1,961,637	\$220,299
	21 FIRM COMMERCIAL	2800	21	021	40,829,388	\$4,417,358
	21 FIRM COMMERCIAL	2800	21	025	21,980,194	\$1,605,649
21 - Summary					84,137,345	\$9,065,074
31	31 FIRM- INDUSTRIAL	2800	31	031	351,540	\$39,531
	31 FIRM- INDUSTRIAL	2800	31	011	172,977	\$24,143
	31 FIRM- INDUSTRIAL	2800	31	021	3,583,796	\$369,115
	31 FIRM-INDUSTRIAL	2800	31	025	29,164,506	\$2,247,135
	31 FIRM-INDUSTRIAL	2800	31	025I	38,798,772	\$2,081,040
31 - Summary					72,071,591	\$4,760,964
WA - Summary					240,874,596	\$22,385,365
Overall - Summary					419,111,266	\$34,648,056





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
202205	ED	01	01 RESIDENTIAL	236,142	184,885,915	18,875,912	237,369	1,249,856,953	124,307,106
		21	21 FIRM COMMERCIAL	25,825	158,260,727	18,479,169	25,953	875,667,756	98,892,983
		31	31 FIRM- INDUSTRIAL	308	74,585,049	4,963,364	311	365,808,287	23,643,210
		39	39 FIRM-PUMPING-IRRIGATION ONLY	510	3,935,165	369,874	514	6,530,454	656,671
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	493	847,625	399,412	486	4,241,183	1,972,347
		80	80 INTERDEPARTMENT REVENUE	96	871,646	101,609	92	4,927,955	550,750
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,105	0	0	16,681
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	126,043
		OD	OD Other Electric Direct	0	0	9,600	0	0	36,500
ED - Summary				263,374	423,386,127	43,227,254	264,725	2,507,032,588	250,202,290
202205 - Summary				263,374	423,386,127	43,227,254	264,725	2,507,032,588	250,202,290
Overall - Summary				263,374	423,386,127	43,227,254	264,725	2,507,032,588	250,202,290

Run Date: Jun 5, 2022

For Internal Use Only



IM

Billing Period CAISO Billing Date		YTD		Reverse Accrual						ACCRUAL				5/31 Total		
		4/30 Total		4/15 - 4/21		4/15 - 4/21		4/22 - 4/28		4/29 - 5/05		5/06 - 5/12		5/13 - 5/18		
Charge Code Description	Charge Code			PRSC	EESC	PRSC	EESC	PRSC	EESC	PRSC	EESC	PRSC	EESC	PRSC	EESC	
GMC Bid Transaction Charge	4515	658.15	262.32	(62.54)		62.53		63.73		64.42		49.95		53.83		231.92
GMC EIM Transaction Charge	4564	87,833.05	36,517.99	(6,397.94)	(836.86)	6,397.94	836.86	6,375.64	362.06	6,792.53	340.92	6,749.98	279.61	5,271.34	380.88	26,552.96
GMC Scheduling coordinator ID charge	4575	6,000.00	3,000.00							1,500.00	1,500.00					3,000.00
Forecasting Service Fee	701	729.10	325.51							403.59						403.59
Totals		95,220.30	40,105.82	(6,460.48)	(836.86)	6,460.47	836.86	6,439.37	362.06	8,760.54	1,840.92	6,799.93	279.61	5,325.17	380.88	30,188.47



IM

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

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

IM

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 186295

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									0		
1/31/2022	0	0			0		0	0	0	0.00	
2/28/2022	0	0	(1,083,766)	(16,106)	(1,687)		(1,099,872)	(1,101,559)	(1,101,559)	0.00	Solar Select Reclass
3/31/2022	(1,099,872)				(3,374)		(1,099,872)	(1,104,933)	(1,104,933)	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)	(1,108,307)	291,140.00	Net Margin for Jan - May 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	
557175 ED WA	287,325		Solar Select Deferral
186295 ED WA		287,325	Reg Asset ERM Solar Select
431600 ED WA	3,815.00		Interest Expense on Pending Balance
186295 ED WA		3,815.00	Interest Expense on Pending Balance

IM

	<u>Jan-22</u>	<u>Feb-22</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>
Expenses												
=Capital X11.33%/12 (Updated for 2022)	\$ 13,040.61	\$ 13,040.61	\$ 13,040.61	\$ 13,040.61	\$ 13,040.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
=Power Supply Credit X Mwh (28.27 for 2022)	17,753.56	65,586.40	94,026.02	113,532.32	125,066.48							
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$4,233	\$6,012	\$7,130	\$7,115	\$7,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00

Revenue												
=Mwh X Customer Sales Amt (\$52.71)	33,101.88	122,287.20	175,313.46	211,683.36	233,189.04							
=Value of Power (Powerdex Price)	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0
=REC Sales (\$0) for 2022	-	-	-	-	-	-	-	-	-	-	-	-

Project Costs:												
02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10							
02806529 - Lind Interconnect Solar Distribution	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82							
02806530 - Lind Interconnect Solar Communication	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37							
	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	-	-	-	-	-	-	-

Revenue												
Customer Sales	\$33,102	\$122,287	\$175,313	\$211,683	\$233,189	\$0	\$0	\$0	\$0	\$0	-	-
Market Value	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$0	\$0	\$0	\$0	\$0	-	-
Total	\$1,408,935	\$55,838	\$198,259	\$273,430	\$449,106	\$432,302	\$0	\$0	\$0	\$0	-	-

Expense												
PPA Purchase	\$25,924	\$95,770	\$137,297	\$165,780	\$182,623							
Power Supply Rate Credit	\$17,754	\$65,586	\$94,026	\$113,532	\$125,066	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interconnection & Integration	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Integration	\$4,233	\$6,012	\$7,130	\$7,115	\$7,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Administration (Actual Charges) 02806591	\$20	\$16	\$0	\$280	\$374							
Total	\$1,121,610	\$60,972	\$180,425	\$251,494	\$299,748	\$328,971	\$0	\$0	\$0	\$0	\$0	\$0

Net Margin	\$287,325	-\$5,134	\$17,834	\$21,936	\$149,358	\$103,331	\$0	\$0	\$0	\$0	\$0	\$0
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\$287,325



Solar Select margin calculation

IM

Avista

Hourly Data

06/04/2022 20:54 PM

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
5/30/2022	H20	2		0
5/30/2022	H21	0		0
5/30/2022	H22	0		0
5/30/2022	H23	0		0
5/30/2022	H24	0		0
5/31/2022	H01	0		0
5/31/2022	H02	0		0
5/31/2022	H03	0		0
5/31/2022	H04	0		0
5/31/2022	H05	0		0
5/31/2022	H06	0		0
5/31/2022	H07	7		0
5/31/2022	H08	16		0
5/31/2022	H09	17		0
5/31/2022	H10	18		0
5/31/2022	H11	18		0
5/31/2022	H12	18		0
5/31/2022	H13	17		0
5/31/2022	H14	14		0
5/31/2022	H15	12		0
5/31/2022	H16	15		0
5/31/2022	H17	16		0
5/31/2022	H18	7		0
5/31/2022	H19	12		0
5/31/2022	H20	2		0
5/31/2022	H21	0		0
5/31/2022	H22	0		0
5/31/2022	H23	0		0
5/31/2022	H24	0		0
		<u>4424</u>		<u>127,820.02</u>
				71,293.00 Powerdex Estimate
				\$ 199,113.02

✓

IM



Power Transaction Register

Page: 1
 Date: 06/01/2022 09:46:51 AM
 Database: NUCUT
 arptr

Profit Center: POWER
 Contract Month: 202205
 Direction: PURCHASE
 Counterparty: Adams Nielson Solar, LLC
 Term Type: ALL
 Deal Type: ALL
 Company Deal Type Exclusions Maintenance Form?: Y
 EQR Variance Only?: N

AU

PURCHASES

Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
NON-INTERCOMPANY											
Adams Nielson Solar, LLC											
POWER											
01	31	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	5,952.000	4,424.000	\$41.280	182,622.72
POWER Total:								5,952.000	4,424.000		182,622.72
STRA Total:								5,952.000	4,424.000		182,622.72
NON-INTERCOMPANY TOTAL:								5,952.000	4,424.000		182,622.72
TOTAL PURCHASES:								5,952.000	4,424.000		182,622.72

IM

McLelland, Ian

From: Kettner, Cheryl
Sent: Monday, June 6, 2022 12:38 PM
To: McLelland, Ian
Subject: RE: DJ480 ID PCA for May 2022

I had scrubbed the Power Transaction Register really well before I recorded REVESALES this month because I had noticed that it was higher than normal, and nothing looked odd. I know we had high hydro, which would mean we probably had more to sell. That was my thought.

Cheryl A Kettner
Resource Accounting Analyst



1411 E Mission Ave. MSC-07
Spokane, WA 99202
P 509.495.2902
cheryl.kettner@avistacorp.com

From: McLelland, Ian <ian.McLelland@avistacorp.com>
Sent: Monday, June 6, 2022 12:14 PM
To: Kettner, Cheryl <cheryl.kettner@avistacorp.com>
Subject: RE: DJ480 ID PCA for May 2022

Hi Cheryl,

Did you notice anything unusual about the PCA this month? Sales for resale account 447000 seems kind of high this month. In fact, it has never been this high going clear back to 2017. This account wouldn't have been impacted by our thermal fuel entry from April. Thanks.

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

MONTH OF MAY 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


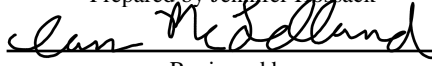
Last Saved by: Jennifer Hossack
 Submitted by: Jennifer Hossack
 Approved by:

Effective Date: 202205
 Last Update: 06/03/2022 8:59 AM
 Approval Requested: 06/03/2022 9:00 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	16,517.31	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	16,517.31	0.00	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	95,177.74	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	95,177.74	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	2,160.42	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	2,160.42	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	62,461.24	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	62,461.24	WA Rec Deferral Amort
Totals:						176,316.71	176,316.71	

Explanation:

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

	06/03/22
Prepared by Jennifer Hossack	Date
	6/3/2022
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

DJ475 - Washington REC Deferral - Account 186323

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186323 ED WA									186323 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
202107	-		(396,171.00)	712,187.45	0.55450%	2,850.70		316,016.45	318,867.15	318,867.15	0.00
202108	316,016.45		(548,594.00)		0.55450%	231.33		(232,577.55)	(229,495.52)	(231,247.83)	(1,752.31)
202109	(232,577.55)		(233,557.41)		0.55450%	(1,937.18)		(466,134.96)	(464,990.11)	(464,990.11)	0.00
202110	(466,134.96)		(297,902.45)		0.55450%	(3,410.65)		(764,037.41)	(766,303.21)	(766,303.21)	0.00
202111	(764,037.41)		(234,675.33)		0.55450%	(4,887.22)		(998,712.74)	(1,005,865.76)	(1,005,865.76)	0.00
202112	(998,712.74)		(427,506.28)		0.55450%	(6,723.12)		(1,426,219.02)	(1,440,095.16)	(1,440,095.16)	0.00
202201	(1,440,095.16)		(920,606.72)		0.55450%	(10,537.71)		(2,360,701.88)	(2,371,239.59)	(2,371,162.65)	76.94
202202	(2,360,701.88)		(200,584.63)		0.55450%	(13,646.21)		(2,561,286.51)	(2,585,470.43)	(2,585,316.55)	153.88
202203	(2,561,286.51)		(87,224.20)		0.55450%	(14,444.16)		(2,648,510.71)	(2,687,138.79)	(2,687,215.73)	(76.94)
202204	(2,648,510.71)		(282,676.01)		0.55450%	(15,469.71)		(2,931,186.72)	(2,985,284.51)	(2,985,284.51)	0.00
202205	(2,931,186.72)		(95,177.74)		0.55450%	(16,517.31)		(3,026,364.46)	(3,096,979.56)	(2,985,284.51)	111,695.05
202206											
202207			✓			✓					
202208											
202209											
202210											
202211											
202212											

current month entry

(95,177.74)

(16,517.31)

202205 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		16,517.31
431016 ED WA	16,517.31	
186323 ED WA		95,177.74
557322 ED WA	95,177.74	

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

IM

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

REC Revenue and Expense	Source	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Total
Voluntary REC Revenue	456016-ED-AN	(1,414,232)	(307,070)	(136,175)	(436,333)	(148,871)	-	-	-	-	-	-	-	\$ (2,442,680)
Voluntary REC Broker Fee Expense	557171-ED-AN	13,644	1,905	3,474	6,276	4,070	-	-	-	-	-	-	-	\$ 29,369
Total		\$ (1,400,588)	\$ (305,165)	\$ (132,701)	\$ (430,056)	\$ (144,801)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,413,311)

Washington State Share														
Voluntary REC Revenue	65.73%	(929,575)	(201,837)	(89,507)	(286,801)	(97,853)	-	-	-	-	-	-	-	\$ (1,605,574)
Voluntary REC Broker Fee Expense	65.73%	8,968	1,252	2,283	4,125	2,675	-	-	-	-	-	-	-	\$ 19,304
Total Surcharge (+) or Rebate (-)		\$ (920,607)	\$ (200,585)	\$ (87,224)	\$ (282,676)	\$ (95,178)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,586,269)

Accounting Entries														
186324.ED.WA (202007 thru 202106)		Credit	Credit	Credit	Credit	Credit								
557322.ED.WA		Debit	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	363,076.46	0.00
202205	358,385.37		62,461.24		0.55450%	2,160.42		420,846.61	427,698.12	363,076.46	(64,621.66)
202206											
202207											
current month entry			62,461.24			2,160.42					

202205 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	2,160.42	
419600 ED WA		2,160.42
186322 ED WA	62,461.24	
557324 ED WA		62,461.24

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

IM

(64,621.66) 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
202205	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-26,475	0	0	-179,017
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-6
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-119	0	0	-804
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-6,305	0	0	-38,740
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-57	0	0	-371
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-32	0	0	-191
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-710	0	0	-4,971
			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	-2	0	0	-7
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-2
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-14,279	0	0	-77,462
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-1,166	0	0	-6,246
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-101	0	0	-544
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-365	0	0	-2,390
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-7	0	0	-19
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-3,565	0	0	-18,291
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-4,469	0	0	-22,347
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	0	0	0	-4
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-395	0	0	-565
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-685	0	0	-2,882
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-123	0	0	-610
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-206	0	0	-415
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-27
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-56	0	0	-304
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-29	0	0	-64
			0041	0041 - CO OWND 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	-84	0	0	-424
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-3	0	0	-14
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-27
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-12	0	0	-55
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-62	0	0	-304
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-2	0	0	-8
			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	-7
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-26	0	0	-131
			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	-6,018	0	0	-28,828
			WA - Total				0	0	-65,361	0	0	-386,076
			ED - Total				0	0	-65,361	0	0	-386,076
			202205 - Total				0	0	-65,361	0	0	-386,076
			Overall - Total				0	0	-65,361	0	0	-386,076

Page 1 of 4

Run Date: Jun 3, 2022

For Internal Use Only

IM

Conversion Factor **0.955631** UE-190334 7-2021 thru end of 2021
 Amort Expense \$ **(62,461)** (Check with Annette in Oct 2022)