

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

MONTH OF JULY 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: 202207  
 Last Update: 08/04/2022 5:55 PM  
 Approval Requested: 08/04/2022 5:56 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	4,603.00 ✓	0.00	Interest Expense on Pending Balance Solar Select
140	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00 ✓	4,603.00	Interest Expense on Pending Balance Solar Select
145	001	407303 - WA REV DEFERRAL AUTH POWER SUPPLY	ED	WA	DL	66,464.93 ✓	0.00	WA REV Deferral Auth Power Supply
150	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00 ✓	66,464.93	Reg Liab - WA Rev Def of Power Supply
160	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	1,840.73 ✓	0.00	Interest Expense on Pending Balance
170	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00 ✓	1,840.73	Interest Expense on Pending Balance
<b>Totals:</b>						<b>2,150,179.66</b>	<b>2,150,179.66</b>	

Explanation:

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

*Cheryl A Kettner*

Prepared by Cheryl Kettner

*Jan W. Holland*

Reviewed by

Approved for Entry  
 Corporate Accounting use Only

August 4, 2022

Date

8/4/2022

Date

Date

Avista Corporation Journal Entry

Printed 08/04/2022 at 5:56 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	1,810,042.00	✓	0.00 Current Year ERM (2022)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	✓	1,810,042.00 Current Year ERM Deferral Expense (2022)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	2,723.00	✓	0.00 Current Year ERM Interest Accrual (2022)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓	2,723.00 Current Year ERM Interest Inc (2022)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00		0.00 Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00		0.00 Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,268.00	✓	0.00 Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓	2,268.00 Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	40,317.00	✓	0.00 Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	✓	40,317.00 Regulatory Asset ERM Approved for Recovery
110	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓	27,009.00 Interest Income on Pending Balance
120	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	27,009.00	✓	0.00 Interest Income on Pending Balance
126	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	194,912.00	✓	0.00 Solar Select Deferral
127	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓	194,912.00 Reg Asset ERM Solar Select

Avista Corp.  
 DJ480 and DJ481  
 Manager Review

**Power Deferral Calculation Workbook for ID PCA & WA ERM**  
Jul-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 July 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 July 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 July 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 <b>July</b> 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 <b>July</b> 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.	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
In July, we included the monthly incremental EIM O&M costs in the Idaho PCA calculation.		

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

watch interest (-) Balance Int Exp 431600 ED WA

watch interest (+) Balance Int Exp 419600 ED WA

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

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									7,929,924		
1/31/2022	7,929,924	(7,929,924)	0		0		0	0	0	0.00	
2/28/2022	0		0		0		0	0	0	0.00	
3/31/2022	0		0		0		0	0	0	0.00	
4/30/2022	0		296,745		455		296,745	297,200	297,200	0.00	
5/31/2022	296,745		(296,745)		0	(455)	0	0	0	0.00	Due to thermal correction for April, Surcharge amount should have been \$0 instead of \$296,745. This adjustment corrects the amount of the interest calculation.
6/30/2022	0		0		0		0	0	0	0.00	
7/31/2022	0		1,810,042		2,723		1,810,042	1,812,765	0	(1,812,765.00)	
8/31/2022											
9/30/2022											
10/31/2022											
11/30/2022											
12/31/2022											

Entry:			
	Debit	Credit	
557280 ED WA	-	1,810,042.00	Deferred Power Supply Expense
186280 ED WA	1,810,042.00	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		2,723.00	Interest Inc Energy Deferrals
186280 ED WA	2,723.00	-	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	0.30086%

**Account 182352**

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									(6,456,812)		
1/31/2022	(6,456,812)		1,725,955		(17,161)		(4,730,857)	(4,748,018)	(4,748,018)	0.00	
2/28/2022	(4,730,857)		1,587,901		(12,078)		(3,142,956)	(3,172,195)	(3,172,195)	0.00	
3/31/2022	(3,142,956)	0	1,639,075		(7,128)		(1,503,881)	(1,540,248)	(1,540,248)	0.00	
4/30/2022	(1,503,881)		790,483		(3,401)		(713,398)	(753,166)	(753,166)	0.00	
5/31/2022	(713,398)		3,808		(2,183)		(709,590)	(751,541)	(751,541)	0.00	
6/30/2022	(709,590)				(2,177)		(709,590)	(753,718)	(753,718)	0.00	
7/31/2022	(753,718)	0			(2,268)		(753,718)	(755,986)	(753,718)	2,268.00	
8/31/2022											
9/30/2022											
10/31/2022											
11/30/2022											
12/31/2022											

Entry:

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

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	0.30086%

### Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									(13,363,797)		
1/31/2022	(13,363,797)		0		(40,997)		(13,363,797)	(13,404,794)	(13,404,794)	0.00	
2/28/2022	(13,363,797)		0	206,315	(40,681)		(13,157,482)	(13,239,160)	(13,239,160)	0.00	Solar Select to 186295
3/31/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,279,525)	(13,279,525)	0.00	
4/30/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,319,890)	(13,319,890)	0.00	
5/31/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,360,255)	(13,360,255)	0.00	
6/30/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,400,620)	(13,400,620)	0.00	
7/31/2022	(13,400,620)	0	0		(40,317)		(13,400,620)	(13,440,937)	(13,400,620)	40,317.00	
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	40,317.00		Interest Expense Energy Deferrals
182350 ED WA		40,317.00	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	0.30086%

**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	8,950,347	0.00	Capture Production Rate Change for Oct - Dec of 2021
6/30/2022	8,819,202				27,056		8,819,202	8,977,403	8,977,403	0.00	
7/31/2022	8,977,403				27,009		8,977,403	9,004,412	8,977,403	(27,009.00)	
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	-	27,009.00	Interest Income on Pending Balance
186290 ED WA	27,009.00		Interest Income on Pending Balance

IM



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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

**Account 186295**

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									0		
1/31/2022	0	0			0		0	0	0	0.00	
2/28/2022	0	0	(1,083,766)	(16,106)	(1,687)		(1,099,872)	(1,101,559)	(1,101,559)	0.00	Solar Select Reclass
3/31/2022	(1,099,872)				(3,374)		(1,099,872)	(1,104,933)	(1,104,933)	0.00	
4/30/2022	(1,099,872)				(3,374)		(1,099,872)	(1,108,307)	(1,108,307)	0.00	
5/31/2022	(1,099,872)			(287,325)	(3,815)		(1,387,197)	(1,399,447)	(1,399,447)	0.00	Net Margin for Jan - May 2022
6/30/2022	(1,387,197)		(28,841)		(4,300)		(1,416,038)	(1,432,588)	(1,432,588)	0.00	Net Margin for June 2022
7/31/2022	(1,432,588)		(194,912)		(4,603)		(1,627,500)	(1,632,103)	(1,432,588)	199,515.00	
8/31/2022											
9/30/2022					0						
10/31/2022											
11/30/2022											
12/31/2022											

Entry:

	Debit	Credit	
557175 ED WA	194,912		Solar Select Deferral
186295 ED WA		194,912	Reg Asset ERM Solar Select
431600 ED WA	4,603.00		Interest Expense on Pending Balance
186295 ED WA		4,603.00	Interest Expense on Pending Balance

IM

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

Changes Semiannually on January 1 and July 1

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

**Account 254303**

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									0		
1/31/2022	0	0			-		0	0	0	0.00	
2/28/2022	0	0			-		0	0	0	0.00	
3/31/2022	0				-		0	0	0	0.00	
4/30/2022	0		(463,417.75)		(710.84)		(463,417.75)	(464,128.59)	(463,417.75)	710.84	NSJ04
5/31/2022	(463,418)		(56,081.33)		(1,507.70)		(519,499.33)	(521,717.87)	(521,717.62)	0.25	
6/30/2022	(519,499)		(55,192.58)		(1,678.38)		(574,691.58)	(578,589)	(578,588.58)	0.42	
7/31/2022	(578,589)		(66,464.93)		(1,840.73)		(645,053.93)	(646,895)	(578,588.58)	68,306.42	
8/31/2022											
9/30/2022					-						
10/31/2022											
11/30/2022											
12/31/2022											

Entry:

	Debit	Credit	
407303 ED WA	66,464.93		WA REV Deferral Auth Power Supply
254303 ED WA		66,464.93	Reg Liab - WA Rev Def of Power Supply
431600 ED WA	1,840.73		Interest Expense on Pending Balance
254303 ED WA		1,840.73	Interest Expense on Pending Balance

IM

Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS

Line No.

WASHINGTON ACTUALS												
TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
1 555 Purchased Power	\$79,967,060	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$10,457,939	\$9,884,786	\$59,499	\$0	\$0	\$0
2 447 Sale for Resale	(\$85,587,768)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$12,855,920)	(\$14,724,382)	\$0	\$0	\$0	\$0
3 501 Thermal Fuel	\$21,289,614	\$3,525,207	\$3,769,567	\$3,923,814	\$2,015,239	\$2,018,637	\$2,470,186	\$3,566,964	\$0	\$0	\$0	\$0
4 547 CT Fuel	\$64,184,326	\$9,309,676	\$12,116,423	\$10,059,062	\$8,982,052	\$9,506,078	\$4,253,583	\$9,957,452	\$0	\$0	\$0	\$0
5 456 Transmission Revenue	(\$17,615,300)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	(\$2,415,384)	(\$2,646,120)	(\$3,786,746)	(\$3,655,144)	\$0	\$0	\$0	\$0
6 565 Transmission Expense	\$11,597,245	\$1,552,554	\$1,820,410	\$1,723,121	\$1,673,272	\$1,604,678	\$1,573,715	\$1,649,495	\$0	\$0	\$0	\$0
7 557 Broker Fees	\$388,966	\$33,251	\$44,523	\$51,362	\$68,444	\$59,606	\$100,722	\$31,058	\$0	\$0	\$0	\$0
8 <b>Adjusted Actual Net Expense</b>	<b>\$74,224,143</b>	<b>\$14,403,714</b>	<b>\$20,351,538</b>	<b>\$11,949,506</b>	<b>\$12,964,085</b>	<b>\$5,572,093</b>	<b>\$2,213,480</b>	<b>\$6,710,229</b>	<b>\$59,499</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total through July</b>												
AUTHORIZED NET EXPENSE-SYSTEM												
TOTAL	Jan/22	Feb/22	Mar/22	Apr/22	May/22	Jun/22	Jul/22	Aug/22	Sep/22	Oct/22	Nov/22	Dec/22
9 555 Purchased Power	\$61,908,409	\$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
10 447 Sale for Resale	(\$64,722,140)	(\$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)
11 501 Thermal Fuel	\$18,094,876	\$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
12 547 CT Fuel	\$49,137,137	\$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
13 456 Transmission Revenue	(\$14,908,192)	(\$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)
14 565 Transmission Expense	\$10,079,279	\$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	\$368,452	\$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	(\$3,652,768)	(\$187,743)	(\$408,011)	(\$649,388)	(\$519,824)	(\$734,745)	(\$643,118)	(\$509,939)	(\$509,641)	(\$478,278)	(\$420,270)	(\$363,660)
17 Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 <b>Authorized Net Expense</b>	<b>\$56,305,053</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>
19 <b>Actual - Authorized Net Expense</b>	<b>\$17,859,591</b>	<b>(\$3,601,278)</b>	<b>\$1,854,867</b>	<b>\$227,758</b>	<b>\$6,429,117</b>	<b>\$2,536,710</b>	<b>\$1,933,272</b>	<b>\$8,479,146</b>	<b>(\$11,982,588)</b>			
20 Resource Optimization - Subtotal	(\$4,501,200)	\$1,956,634	(\$1,304,291)	(\$724,607)	\$4,330,077	(\$5,791,098)	(\$1,866,833)	(\$1,101,082)	\$0			
21 <b>Adjusted Net Expense</b>	<b>\$13,358,391</b>	<b>(\$1,644,644)</b>	<b>\$550,576</b>	<b>(\$496,849)</b>	<b>\$10,759,194</b>	<b>(\$3,254,388)</b>	<b>\$66,439</b>	<b>\$7,378,064</b>	<b>(\$11,982,588)</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%
23 Washington Share	\$8,768,448	(\$1,079,544)	\$361,398	(\$326,132)	\$7,062,335	(\$2,136,180)	\$43,610	\$4,842,961	(\$7,865,371)	\$0	\$0	\$0
24 Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$1,148,364)	(\$256,254)	(\$398,931)	(\$154,916)	(\$614,465)	\$218,108	\$94,530	(\$36,435)				
26 <b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$7,620,084</b>	<b>(\$1,335,798)</b>	<b>(\$37,534)</b>	<b>(\$481,048)</b>	<b>\$6,447,870</b>	<b>(\$1,918,072)</b>	<b>\$138,141</b>	<b>\$4,806,526</b>	<b>#VALUE!</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>	<b>\$2,675,417</b>	<b>\$2,813,558</b>	<b>\$7,620,084</b>	<b>#VALUE!</b>			
Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$296,745	\$0	\$0	\$1,810,042	#VALUE!			
Deferral Amount, Monthly Entry		\$0	\$0	\$0	\$296,745	(\$296,745)	\$0	\$1,810,042	#VALUE!			
<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>(\$1,810,042)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$296,745)</b>	<b>\$296,745</b>	<b>\$0</b>	<b>(\$1,810,042)</b>	<b>#VALUE!</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>	<b>\$2,675,417</b>	<b>\$2,813,558</b>	<b>\$5,810,042</b>	<b>#VALUE!</b>			

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

Table with columns: 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. Rows include 555 PURCHASED POWER items like Short-Term Purchases, Chelan County PUD, Douglas County PUD, etc.

(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

Table showing adjusted values for 555 PURCHASED POWER items with a WNP3 Mid Point adjustment row at the bottom.

447 SALES FOR RESALE

Table for 447 SALES FOR RESALE items including Short-Term Sales, Nichols Pumping Index Sale, Sovereign Power/Kaiser Load Following, etc.

447 SALES FOR RESALE

Detailed table for 447 SALES FOR RESALE items including Solar Select Generation Priced at Powerdex and EIM Transaction Charges.

501 FUEL-DOLLARS

Table for 501 FUEL-DOLLARS items including Kettle Falls Wood-501110, Kettle Falls Gas-501120, Colstrip Coal-501140, etc.

501 FUEL-TONS

Table for 501 FUEL-TONS items including Kettle Falls, Colstrip, and UE-011595-UE-140188-AVA-JUL2022-ERM-Def-Calc-8-15-22 - 8/11/2022.

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	\$17.08	\$16.57	\$17.33				
33	Colstrip	coal	\$27.75	\$35.42	\$31.42	\$32.05	\$33.32	\$32.61	\$32.55				
<b>547 FUEL</b>													
34	NE CT Gas/Oil-547213		\$24,233	(\$4,649)	\$5,526	\$19,264	\$3,556	\$2,646	\$1,336	(\$3,446)	\$0	\$0	\$0
35	Boulder Park-547216		\$1,107,707	\$77,272	\$71,797	\$21,157	\$423,994	\$159,713	\$70,780	\$282,994	\$0	\$0	\$0
36	Kettle Falls CT-547211		\$61,137	(\$951)	\$7,921	\$1,966	\$25,228	\$7,275	\$7,732	\$11,966	\$0	\$0	\$0
37	Coyote Springs2-547610		\$31,656,164	\$4,751,336	\$6,208,877	\$5,367,061	\$6,651,047	\$2,794,922	\$1,982,425	\$3,900,496	\$0	\$0	\$0
38	Lancaster-547312		\$29,185,244	\$4,378,393	\$5,695,889	\$4,602,489	\$891,833	\$6,359,670	\$1,973,838	\$5,283,132	\$0	\$0	\$0
39	Rathdrum CT-547310		\$2,149,841	\$108,275	\$126,413	\$47,125	\$986,394	\$181,852	\$217,472	\$482,310	\$0	\$0	\$0
40	<b>Total 547 Fuel Expense</b>		<b>\$64,184,326</b>	<b>\$9,309,676</b>	<b>\$12,116,423</b>	<b>\$10,059,062</b>	<b>\$8,982,052</b>	<b>\$9,506,078</b>	<b>\$4,253,583</b>	<b>\$9,957,452</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
41	<b>TOTAL NET EXPENSE</b>		<b>\$79,853,232</b>	<b>\$14,513,570</b>	<b>\$20,166,278</b>	<b>\$11,911,595</b>	<b>\$13,637,753</b>	<b>\$6,553,929</b>	<b>\$4,325,789</b>	<b>\$8,684,820</b>	<b>\$59,499</b>	<b>\$0</b>	<b>\$0</b>
<b>202201      202202      202203      202204      202205      202206      202207      202208      202209      202210      202211      202212</b>													
42	456100 ED AN		(\$14,237,230)	(\$1,203,651)	(\$1,175,793)	(\$1,256,613)	(\$1,939,952)	(\$2,178,819)	(\$3,314,739)	(\$3,167,663)	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement		(\$539,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans		(\$3,250)	\$0	\$0	\$0	\$0	(\$2,125)	(\$1,125)	\$0	\$0	\$0	
47	456030 ED AN - Clearwater Trans		(\$962,500)	(\$137,500)	(\$137,424)	(\$137,576)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue		(\$691,714)	(\$109,526)	(\$121,472)	(\$97,399)	(\$91,280)	(\$81,024)	(\$87,207)	(\$103,806)	\$0	\$0	\$0
49	456017 ED AN - Low Voltage		(\$71,169)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	\$0	\$0	\$0
50	456700 ED WA - Low Voltage		(\$72,379)	(\$9,523)	(\$9,523)	(\$9,523)	(\$11,191)	(\$11,191)	(\$10,714)	(\$10,714)	\$0	\$0	\$0
51	456705 ED AN - Low Voltage		(\$1,038,058)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0
52	<b>Total 456 Transmission Revenue</b>		<b>(\$17,615,300)</b>	<b>(\$1,695,661)</b>	<b>(\$1,679,673)</b>	<b>(\$1,736,572)</b>	<b>(\$2,415,384)</b>	<b>(\$2,646,120)</b>	<b>(\$3,786,746)</b>	<b>(\$3,655,144)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>													
53	565000 ED AN		\$11,565,493	\$1,548,018	\$1,815,874	\$1,718,585	\$1,668,736	\$1,600,142	\$1,569,179	\$1,644,959	\$0	\$0	\$0
54	565312 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
55	565710 ED AN		\$31,752	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0
56	<b>Total 565 Transmission Expense</b>		<b>\$11,597,245</b>	<b>\$1,552,554</b>	<b>\$1,820,410</b>	<b>\$1,723,121</b>	<b>\$1,673,272</b>	<b>\$1,604,678</b>	<b>\$1,573,715</b>	<b>\$1,649,495</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>													
57	557170 ED AN		\$235,346	\$20,893	\$28,383	\$32,655	\$31,197	\$45,593	\$43,753	\$32,872	\$0	\$0	\$0
58	557172 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
59	557165 ED AN		\$125,361	\$8,671	\$12,827	\$15,016	\$33,599	\$9,887	\$51,922	(\$6,561)	\$0	\$0	\$0
60	557018 ED AN		\$28,259	\$3,687	\$3,313	\$3,691	\$3,648	\$4,126	\$5,047	\$4,747	\$0	\$0	\$0
61	<b>Total 557 ED AN Broker &amp; Related Fees</b>		<b>\$388,966</b>	<b>\$33,251</b>	<b>\$44,523</b>	<b>\$51,362</b>	<b>\$68,444</b>	<b>\$59,606</b>	<b>\$100,722</b>	<b>\$31,058</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>													
62	Econ Dispatch-557010		\$4,020,994	(\$3,219,304)	\$1,501,227	(\$18,670)	\$678,773	\$2,081,774	\$2,509,463	\$487,731	\$0	\$0	\$0
63	Econ Dispatch-557150		\$24,986,728	\$3,077,287	(\$1,109,407)	(\$230,441)	\$2,994,098	\$5,228,665	\$12,282,800	\$2,743,726	\$0	\$0	\$0
64	Gas Bookouts-557700		\$1,679,393	\$104,025	\$192,213	\$97,556	\$252,538	\$71,650	\$961,411	\$0	\$0	\$0	\$0
65	Gas Bookouts-557711		(\$1,679,393)	(\$104,025)	(\$192,213)	(\$97,556)	(\$252,538)	(\$71,650)	(\$961,411)	\$0	\$0	\$0	\$0
66	Intraco Thermal Gas-557730		\$28,047,516	\$2,299,563	\$2,459,022	\$4,559,576	\$3,421,251	\$4,813,987	\$3,647,973	\$6,846,144	\$0	\$0	\$0
67	Fuel DispatchFin -456010		\$635,209	\$4,105,989	(\$1,177,715)	(\$345,224)	(\$563,775)	(\$913,260)	(\$138,563)	(\$332,243)	\$0	\$0	\$0
68	Fuel Dispatch-456015		(\$55,638,355)	(\$4,261,910)	(\$2,694,357)	(\$4,617,011)	(\$1,936,542)	(\$14,733,979)	(\$18,374,851)	(\$9,019,705)	\$0	\$0	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018		(\$368,704)	(\$45,009)	(\$53,303)	(\$55,378)	(\$71,495)	(\$49,770)	(\$51,583)	(\$42,166)	\$0	\$0	\$0
70	Other Elec Rev - Specified Source - 456019		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
71	Intraco Thermal Gas-456730		(\$6,247,195)	\$0	(\$229,809)	(\$17,514)	(\$192,379)	(\$2,218,634)	(\$1,742,151)	(\$1,846,708)	\$0	\$0	\$0
72	Fuel Bookouts-456711		\$1,593,223	\$0	\$39,330	\$21,975	\$205,499	\$128,018	\$1,198,401	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456720		(\$1,593,223)	\$0	(\$39,330)	(\$21,975)	(\$205,499)	(\$128,018)	(\$1,198,401)	\$0	\$0	\$0	\$0
74	<b>Other Purchases and Sales Subtotal</b>		<b>(\$4,563,807)</b>	<b>\$1,956,616</b>	<b>(\$1,304,342)</b>	<b>(\$724,662)</b>	<b>\$4,329,931</b>	<b>(\$5,791,217)</b>	<b>(\$1,866,912)</b>	<b>(\$1,163,221)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
75	Misc. Power Exp. Actual-557160 ED AN		\$61,944	\$0	\$0	\$0	\$0	\$0	\$61,944	\$0	\$0	\$0	\$0
76	<b>Misc. Power Exp. Subtotal</b>		<b>\$61,944</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,944</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		\$663	\$18	\$51	\$55	\$146	\$119	\$79	\$195	\$0	\$0	\$0
79	<b>Wind REC Subtotal</b>		<b>\$663</b>	<b>\$18</b>	<b>\$51</b>	<b>\$55</b>	<b>\$146</b>	<b>\$119</b>	<b>\$79</b>	<b>\$195</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
80	WA EIA937 Requirement (EWEB) - Expense UE-011595-UE-140188-AVA-JUL2022-ERM-Def-Calc-8-15-22 - 8/11/2022		\$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>(\$4,501,200)</b>	<b>\$1,956,634</b>	<b>(\$1,304,291)</b>	<b>(\$724,607)</b>	<b>\$4,330,077</b>	<b>(\$5,791,098)</b>	<b>(\$1,866,833)</b>	<b>(\$1,101,082)</b>	<b>\$0</b>				
<b>85 Adjusted Actual Net Expense</b>	<b>\$69,722,943</b>	<b>\$16,360,348</b>	<b>\$19,047,247</b>	<b>\$11,224,899</b>	<b>\$17,294,162</b>	<b>(\$219,005)</b>	<b>\$346,647</b>	<b>\$5,609,147</b>	<b>\$59,499</b>				

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

Retail Sales - MWh	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	YTD
Total Billed Sales	570,066	525,153	540,861	447,567	423,386	416,513	447,109	-	-	-	-	-	3,370,655
Deduct Prior Month Unbilled	(312,074)	(307,661)	(275,383)	(231,672)	(245,273)	(240,875)	(236,709)	-	-	-	-	-	(1,849,647)
Add Current Month Unbilled	307,661	275,383	231,672	245,273	240,875	236,709	286,164	-	-	-	-	-	1,823,737
<b>Total Retail Sales</b>	<b>565,653</b>	<b>492,875</b>	<b>497,150</b>	<b>461,168</b>	<b>418,988</b>	<b>412,347</b>	<b>496,564</b>	-	-	-	-	-	<b>3,344,745</b>
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	3,255,517
Difference from Test Year	19,911	30,997	12,037	47,744	(16,947)	(7,345)	2,831						89,228
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	
<b>Total Revenue Credit - \$</b>	<b>\$256,254</b>	<b>\$398,931</b>	<b>\$154,916</b>	<b>\$614,465</b>	<b>(\$218,108)</b>	<b>(\$94,530)</b>	<b>\$36,435</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,148,364</b>



# Power Transaction Register

Page: 1  
 Date: 08/01/2022 03:40:31 PM  
 Database: NUCUT  
 arptr

Profit Center: POWER  
 Contract Month: 202207  
 Direction: ALL  
 Counterparty: Adams Nielson Solar, LLC *IM*  
 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
<b>NON-INTERCOMPANY</b>											
<b>Adams Nielson Solar, LLC</b>											
<b>POWER</b>											
01	31	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	6,944.000	5,496.000	\$41.280	226,874.88
<b>POWER Total:</b>								<b>6,944.000</b>	<b>5,496.000</b>		<b>226,874.88</b>
<b>STRA Total:</b>								<b>6,944.000</b>	<b>5,496.000</b>		<b>226,874.88</b>
<b>NON-INTERCOMPANY TOTAL:</b>								<b>6,944.000</b>	<b>5,496.000</b>	✓	<b>226,874.88</b>
<b>TOTAL PURCHASES:</b>								<b>6,944.000</b>	<b>5,496.000</b>		<b>226,874.88</b>



2022	CAISO Invoice Date	GMC Bid Transaction Charge		GMC EIM Transaction Charge		GMC Scheduling coordinator ID charge		Forecasting Service Fee	
		4515		4564		4575		701	
		PRSC	EESC	PRSC	EESC	PRSC	EESC	PRSC	EESC
<b>Billing Periods</b>									
3/2 - 3/3	3/16/2022	20.31		2,380.43	159.48				
3/4 - 3/10	3/23/2022	58.58		8,207.16	413.00				
3/11 - 3/17	3/30/2022	56.43		7,716.48	831.48				
3/18 - 3/21 (Accrual)		28.59		4,744.63	309.43				
<b>3/31 Total</b>		<b>24,926.01</b>	<b>163.91</b>	<b>-</b>	<b>23,048.70</b>	<b>1,713.40</b>	<b>-</b>	<b>-</b>	<b>-</b>
3/18 - 3/21 (Reverse Accrual)		(28.59)		(4,744.63)	(309.43)				
3/18 - 3/24	4/6/2022	55.79		8,541.54	569.13				
3/25 - 3/31	4/13/2022	56.81		8,037.35	583.42	1,500.00	1,500.00	325.51	
4/1 - 4/7	4/20/2022	52.61		8,264.89	625.05				
4/8 - 4/14	4/27/2022	63.16		6,965.43	750.44				
4/15 - 4/21 (Accrual)		62.54		6,397.94	836.86				
<b>4/30 Total</b>		<b>40,105.82</b>	<b>262.32</b>	<b>-</b>	<b>33,462.52</b>	<b>3,055.47</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>325.51</b>
4/15 - 4/21 (Reverse Accrual)		(62.54)		(6,397.94)	(836.86)				
4/15 - 4/21	5/4/2022	62.53		6,397.94	836.86				
4/22 - 4/28	5/11/2022	63.73		6,375.64	362.06				
4/29 - 5/05	5/18/2022	64.42		6,792.53	340.92	1,500.00	1,500.00	403.59	
5/06 - 5/12	5/25/2022	49.95		6,749.98	279.61				
5/13 - 5/18 (Accrual)		53.83		5,271.34	380.88				
<b>5/31 Total</b>		<b>30,188.47</b>	<b>231.92</b>	<b>-</b>	<b>25,189.49</b>	<b>1,363.47</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>403.59</b>
5/13 - 5/18 (Reverse Accrual)		(53.83)		(5,271.34)	(380.88)				
5/13 - 5/18	6/1/2022	53.83		5,271.34	380.88				
5/19 - 5/25	6/8/2022	51.35		5,695.21	357.01				
5/26 - 6/2	6/15/2022	52.05		6,403.76	449.93	1,500.00	1,500.00	444.54	
6/3 - 6/9	6/22/2022	46.79		5,700.50	391.80				
6/10 - 6/16	6/29/2022	34.73		6,918.56	568.20				
6/17 - 6/19 (Accrual)		16.88		2,804.31	169.22				
<b>6/30 Total</b>		<b>33,104.84</b>	<b>201.80</b>	<b>-</b>	<b>27,522.34</b>	<b>1,936.16</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>444.54</b>
6/17 - 6/19 (Reverse Accrual)		(16.88)		(2,804.31)	(169.22)				
6/17 - 6/22	7/6/2022	34.30		5,170.63	368.67				
6/23 - 6/29	7/13/2022	38.53		6,199.30	480.79				
6/30 - 7/7	7/20/2022	42.25		6,544.47	967.02	1,500.00	1,500.00	427.77	
7/8 - 7/14	7/27/2022	38.29		5,191.68	436.93				
7/15 - 7/18 (Accrual)		29.26		3,833.79	356.34				
<b>7/31 Total</b>		<b>30,169.61</b>	<b>165.75</b>	<b>-</b>	<b>24,135.56</b>	<b>2,440.53</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>427.77</b>
<b>Year to Date by Entity</b>		<b>158,494.74</b>	<b>1,025.70</b>	<b>-</b>	<b>133,358.61</b>	<b>10,509.03</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>1,601.41</b>
<b>Year to Date by CC</b>			<b>1,025.70</b>		<b>143,867.63</b>		<b>12,000.00</b>		<b>1,601.41</b>

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EIM Transaction Charges

<u>Charge Code Description</u>	<u>Charge Code</u>	<u>Mar-22</u>	<u>Apr-22</u>	<u>May-22</u>	<u>Jun-22</u>	<u>Jul-22</u>	<u>Aug-22</u>	<u>Sep-22</u>	<u>Oct-22</u>	<u>Nov-22</u>	<u>Dec-22</u>
GMC Bid Transaction Charge	4515	(163.91)	(262.32)	(231.92)	(201.80)	(165.75)					
GMC EIM Transaction Charge	4564	(24,762.10)	(36,517.99)	(26,552.96)	(29,458.50)	(26,576.09)					
GMC Scheduling Coordinator ID Charge	4575	-	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)					
Forecasting Service Fee	701	-	(325.51)	(403.59)	(444.54)	(427.77)					
		<u>(24,926.01)</u>	<u>(40,105.82)</u>	<u>(30,188.47)</u>	<u>(33,104.84)</u>	<u>(30,169.61)</u>	-	-	-	-	-
Year to date		(24,926.01)	(65,031.83)	(95,220.30)	(128,325.14)	(158,494.75)					
Threshold \$102,000		77,073.99	36,968.17	6,779.70	✓						



### 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
202207 ✓	ED	01	01 RESIDENTIAL	237,931	185,522,904	18,853,605	237,853	1,601,296,933	160,215,949
		21	21 FIRM COMMERCIAL	25,971	178,031,422	20,585,754	26,016	1,220,349,001	138,852,759
		31	31 FIRM- INDUSTRIAL	311	73,095,288	4,902,777	312	515,185,521	33,597,182
		39	39 FIRM-PUMPING-IRRIGATION ONLY	511	9,169,294	823,229	514	21,630,250	2,025,752
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	496	471,109	310,005	489	5,565,320	2,682,101
		80	80 INTERDEPARTMENT REVENUE	93	819,314	96,542	94	6,628,103	753,134
		83	83 MISC-SERVICE REVENUE SNP	0	0	2,535	0	0	22,306
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,569	0	0	193,829
		OD	OD Other Electric Direct	0	0	14,200	0	0	61,700
<b>ED - Summary</b>				<b>265,313</b>	<b>447,109,331</b>	<b>45,627,215</b>	<b>265,278</b>	<b>3,370,655,129</b>	<b>338,404,711</b>
<b>202207 - Summary</b>				<b>265,313</b>	<b>447,109,331</b>	<b>45,627,215</b>	<b>265,278</b>	<b>3,370,655,129</b>	<b>338,404,711</b>
<b>Overall - Summary</b>				<b>265,313</b>	<b>447,109,331</b>	<b>45,627,215</b>	<b>265,278</b>	<b>3,370,655,129</b>	<b>338,404,711</b>

Run Date: Aug 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	01 RESIDENTIAL	3800	01	001	51,506,066	\$4,982,493
	01 RESIDENTIAL	3800	01	012	1,185,165	\$145,814
	01 RESIDENTIAL	3800	01	022	283,537	\$22,574
	01 RESIDENTIAL	3800	01	032	162,148	\$19,183
<b>01 - Summary</b>					<b>53,136,917</b>	<b>\$5,170,063</b>
	21 FIRM COMMERCIAL	3800	21	011	18,695,283	\$1,948,635
	21 FIRM COMMERCIAL	3800	21	021	23,046,487	\$1,860,734
	21 FIRM COMMERCIAL	3800	21	025	5,656,974	\$359,540
21	21 FIRM COMMERCIAL	3800	21	031	2,439,391	\$257,664
<b>21 - Summary</b>					<b>49,838,135</b>	<b>\$4,426,574</b>
	31 FIRM- INDUSTRIAL	3800	31	011	227,422	\$23,164
	31 FIRM- INDUSTRIAL	3800	31	021	2,446,118	\$191,940
31	31 FIRM-INDUSTRIAL	3800	31	025	24,026,256	\$1,501,099
	31 FIRM- INDUSTRIAL	3800	31	031	750,975	\$79,129
	31 FIRM INDUSTRIAL	3800	31	025P	35,881,209	\$2,091,980
	31 FIRM-INDUSTRIAL	3800	31	025PG	36,072,000	\$883,764
<b>31 - Summary</b>					<b>99,403,980</b>	<b>\$4,771,077</b>
<b>ID - Summary</b>					<b>202,379,032</b>	<b>\$14,367,714</b>

## 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	100,104,564	\$9,685,641
	01 RESIDENTIAL	2800	01	002	336,275	\$22,304
01	01 RESIDENTIAL	2800	01	012	2,320,301	\$383,215
	01 RESIDENTIAL	2800	01	022	1,201,841	\$118,157
	01 RESIDENTIAL	2800	01	032	376,854	\$46,526
<b>01 - Summary</b>					<b>104,339,835</b>	<b>\$10,255,842</b>
	21 FIRM COMMERCIAL	2800	21	011	26,707,418	\$3,762,982
	21 FIRM COMMERCIAL	2800	21	021	55,658,437	\$5,821,606
	21 FIRM COMMERCIAL	2800	21	025	26,453,267	\$2,070,512
21	21 FIRM COMMERCIAL	2800	21	031	4,679,709	\$494,980
<b>21 - Summary</b>					<b>113,498,832</b>	<b>\$12,150,081</b>
	31 FIRM- INDUSTRIAL	2800	31	011	188,308	\$25,921
	31 FIRM- INDUSTRIAL	2800	31	021	4,064,286	\$413,220
	31 FIRM-INDUSTRIAL	2800	31	025	25,919,441	\$2,079,533
	31 FIRM- INDUSTRIAL	2800	31	031	584,112	\$62,179
31	31 FIRM-INDUSTRIAL	2800	31	025I	37,568,812	\$1,884,976
<b>31 - Summary</b>					<b>68,324,959</b>	<b>\$4,465,828</b>
<b>WA - Summary</b>					<b>286,163,625</b>	<b>\$26,871,751</b>
<b>Overall - Summary</b>					<b>488,542,657</b>	<b>\$41,239,465</b>

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DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
7/30/2022	H09	15		0
7/30/2022	H10	16		0
7/30/2022	H11	16		0
7/30/2022	H12	17		0
7/30/2022	H13	15		0
7/30/2022	H14	16		0
7/30/2022	H15	15		0
7/30/2022	H16	15		0
7/30/2022	H17	15		0
7/30/2022	H18	14		0
7/30/2022	H19	10		0
7/30/2022	H20	2		0
7/30/2022	H21	0		0
7/30/2022	H22	0		0
7/30/2022	H23	0		0
7/30/2022	H24	0		0
7/31/2022	H01	0		0
7/31/2022	H02	0		0
7/31/2022	H03	0		0
7/31/2022	H04	0		0
7/31/2022	H05	0		0
7/31/2022	H06	0		0
7/31/2022	H07	5		0
7/31/2022	H08	14		0
7/31/2022	H09	15		0
7/31/2022	H10	16		0
7/31/2022	H11	17		0
7/31/2022	H12	16		0
7/31/2022	H13	15		0
7/31/2022	H14	15		0
7/31/2022	H15	13		0
7/31/2022	H16	14		0
7/31/2022	H17	14		0
7/31/2022	H18	14		0
7/31/2022	H19	9		0
7/31/2022	H20	2		0
7/31/2022	H21	0		0
7/31/2022	H22	0		0
7/31/2022	H23	0		0
7/31/2022	H24	0		0
		<u>5496</u>		<u>100,339.65</u>
			Powerdex Estimate	208,680.00
			Total	<b>\$ 309,019.65</b>

✓

IM

**From:** [Kennedy, Megan](#)  
**To:** [Kettner, Cheryl](#)  
**Cc:** [Hossack, Jennifer](#)  
**Subject:** RE: Tax Rate 2022  
**Date:** Friday, July 15, 2022 5:32:26 PM  
**Attachments:** [image002.png](#)

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Hi Cheryl,

Yes, 21% is still the correct rate. ✓

IM

Have a good weekend

**Megan Kennedy**, Utility Tax Manager

1411 E Mission Ave MSC-29, Spokane, WA, 99202  
P 509.495.8144 | F 509.777.5419  
[www.myavista.com](http://www.myavista.com)



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**From:** Kettner, Cheryl <[cheryl.kettner@avistacorp.com](mailto:cheryl.kettner@avistacorp.com)>  
**Sent:** Friday, July 15, 2022 4:29 PM  
**To:** Kennedy, Megan <[Megan.Kennedy@avistacorp.com](mailto:Megan.Kennedy@avistacorp.com)>  
**Cc:** Hossack, Jennifer <[Jennifer.Hossack@avistacorp.com](mailto:Jennifer.Hossack@avistacorp.com)>  
**Subject:** Tax Rate 2022

Hi Megan!

I'm getting prepared for July month-end and wanted to verify the tax rate that I am using on the WA ERM journal is up to date. The one that I verified with you in January 2022 was 21%. Can you please tell me if that is still correct?

Thank you for your help!

**Cheryl A Kettner**

Resource Accounting Analyst



1411 E Mission Ave. MSC-17  
Spokane, WA 99202  
P 509.495.2902  
[cheryl.kettner@avistacorp.com](mailto:cheryl.kettner@avistacorp.com)

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**From:** Kennedy, Megan <[Megan.Kennedy@avistacorp.com](mailto:Megan.Kennedy@avistacorp.com)>  
**Sent:** Wednesday, January 19, 2022 9:03 AM  
**To:** Kettner, Cheryl <[cheryl.kettner@avistacorp.com](mailto:cheryl.kettner@avistacorp.com)>  
**Cc:** Hossack, Jennifer <[Jennifer.Hossack@avistacorp.com](mailto:Jennifer.Hossack@avistacorp.com)>

**Subject:** RE: Tax Rate 2022

Hi Cheryl,

Please continue to use 21%.

Thanks

**Megan Kennedy**, Utility Tax Manager

1411 E Mission Ave MSC-29, Spokane, WA, 99202

P 509.495.8144 | F 509.777.5419

[www.myavista.com](http://www.myavista.com)



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**From:** Kettner, Cheryl <[cheryl.kettner@avistacorp.com](mailto:cheryl.kettner@avistacorp.com)>

**Sent:** Wednesday, January 19, 2022 8:29 AM

**To:** Kennedy, Megan <[Megan.Kennedy@avistacorp.com](mailto:Megan.Kennedy@avistacorp.com)>

**Cc:** Hossack, Jennifer <[Jennifer.Hossack@avistacorp.com](mailto:Jennifer.Hossack@avistacorp.com)>

**Subject:** Tax Rate 2022

Hi Megan!

I was checking in on the federal tax rate for 2022 for use in the calculation of the ERM. Has it changed from last year at 21%?

Thank you!

**Cheryl A Kettner**

Resource Accounting Analyst



1411 E Mission Ave. MSC-07

Spokane, WA 99202

P 509.495.2902

[cheryl.kettner@avistacorp.com](mailto:cheryl.kettner@avistacorp.com)

---

**From:** Kennedy, Megan <[Megan.Kennedy@avistacorp.com](mailto:Megan.Kennedy@avistacorp.com)>

**Sent:** Tuesday, January 26, 2021 3:20 PM

**To:** Kettner, Cheryl <[cheryl.kettner@avistacorp.com](mailto:cheryl.kettner@avistacorp.com)>

**Subject:** RE: Tax Rate 2021

Hi Cheryl,

Yes the federal rate is 21%.

Thanks

**Megan Kennedy**, Utility Tax Manager

1411 E Mission Ave MSC-29, Spokane, WA, 99202

P 509.495.8144 | F 509.777.5419

[www.myavista.com](http://www.myavista.com)



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**From:** Kettner, Cheryl <[cheryl.kettner@avistacorp.com](mailto:cheryl.kettner@avistacorp.com)>

**Sent:** Tuesday, January 26, 2021 2:40 PM

**To:** Kennedy, Megan <[Megan.Kennedy@avistacorp.com](mailto:Megan.Kennedy@avistacorp.com)>

**Subject:** Tax Rate 2021

Hi Megan!

Hope you are doing great! I always check in every year to make sure I am using the correct Tax Rate for The Washington ERM Calculation. For 2020 it was 21%. Is that still the correct one to use?

Thank you for your help!

**Cheryl A Kettner**

Resource Accounting Analyst



1411 E Mission Ave. MSC-07

Spokane, WA 99202

P 509.495.2902

[cheryl.kettner@avistacorp.com](mailto:cheryl.kettner@avistacorp.com)

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	<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>
<b>Expenses</b>												
=Capital X11.33%/12 (Updated for 2022)	\$ 13,040.61	\$ 13,040.61	\$ 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	120,373.66	155,371.92					
=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	\$8,147	\$8,514	\$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

<b>Revenue</b>												
=Mwh X Customer Sales Amt (\$52.71)	33,101.88	122,287.20	175,313.46	211,683.36	233,189.04	224,439.18	289,694.16					
=Value of Power (Powerdex Price)	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734	\$309,020	\$0	\$0	\$0	\$0	\$0
=REC Sales (\$0) for 2022	-	-	-	-	-	-	-	-	-	-	-	-

<b>Project Costs:</b>												
02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	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	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	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	1,380,942.29	1,380,942.29	-	-	-	-	-

<b>Revenue</b>												
Customer Sales	\$33,102	\$122,287	\$175,313	\$211,683	\$233,189	\$224,439	\$289,694	\$0	\$0	\$0	-	-
Market Value	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734	\$309,020	\$0	\$0	\$0	-	-
Total	\$2,353,822	\$55,838	\$198,259	\$273,430	\$449,106	\$432,302	\$346,173	\$598,714	\$0	\$0	\$0	-

<b>Expense</b>												
PPA Purchase	\$25,924	\$95,770	\$137,297	\$165,780	\$182,623	\$175,770	\$226,875					
Power Supply Rate Credit	\$17,754	\$65,586	\$94,026	\$113,532	\$125,066	\$120,374	\$155,372	\$0	\$0	\$0	\$0	\$0
Interconnection & Integration	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$0	\$0	\$0	\$0	\$0
Integration	\$4,233	\$6,012	\$7,130	\$7,115	\$7,867	\$8,147	\$8,514	\$0	\$0	\$0	\$0	\$0
Program Administration (Actual Charges) 02806591	\$20	\$16	\$0	\$280	\$374	\$0	\$0					
Total	\$1,842,744	\$60,972	\$180,425	\$251,494	\$299,748	\$328,971	\$317,332	\$403,802	\$0	\$0	\$0	\$0

Net Margin	\$511,078	-\$5,134	\$17,834	\$21,936	\$149,358	\$103,331	\$28,841	\$194,912	\$0	\$0	\$0	\$0
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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	418,987,494	412,347,544	496,564,025	✓				
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>	<b>(\$58,658.25)</b>	<b>(\$57,728.66)</b>	<b>(\$69,518.96)</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>(\$2,576.92)</b>	<b>(\$2,536.08)</b>	<b>(\$3,054.04)</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>(\$56,081.33)</b>	<b>(\$55,192.58)</b>	<b>(\$66,464.93)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>YTD 2022 out of period impact</b>			<b>(\$193,463.65)</b>												
<b>ERM Impact</b>			<b>Q2 out of period 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	\$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 <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>

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
WA001	225,506	-	177,813,842	(74,383,893)	100,104,564	25,720,671	203,534,513
WA002	775	-	597,317	(304,104)	336,275	32,171	629,488
WA011	23,830	-	47,956,323	(20,678,793)	26,895,726	6,216,933	54,173,256
WA012	10,460	-	4,121,491	(2,000,845)	2,320,301	319,456	4,440,947
WA013	8	-	24,591	-	-	-	24,591
WA021	1,655	-	106,661,917	(48,256,894)	59,722,723	11,465,829	118,127,746
WA022	44	-	2,134,799	(974,322)	1,201,841	227,519	2,362,318
WA023	3	-	23,865	-	-	-	23,865
WA025/25I	22	-	56,726,635	(51,898,694)	54,941,520	3,042,826	59,769,461
WA025/25I 3rd block	-	-	30,807,840	(35,000,000)	35,000,000	-	30,807,840
WA030	56	-	5,751,807	-	-	-	5,751,807
WA031	1,223	-	12,451,114	(2,991,300)	5,263,821	2,272,521	14,723,635
WA032	1,235	-	1,033,537	(220,086)	376,854	156,768	1,190,305
Street Lights	496	-	471,109	-	-	-	471,109
Sch 47 Area Lights	-	-	348,295	-	-	-	348,295
Sch 48 Area Lights	-	-	184,849	-	-	-	184,849
	265,313	-	447,109,331	(236,708,931)	286,163,625	49,454,694	496,564,025
Residential	226,281	-	178,411,159	(74,687,997)	100,440,839	25,752,842	204,164,001
Non-Residential	38,514	-	180,135,580	(75,122,240)	95,781,266	20,659,026	200,818,471

	Base Rate Billed		Revenue From Billing		Calendar Total	Deduct Unbilled		Base Rate Revenue
	Fixed Charges from Billing Determinant Revenue Report	Revenue From Billing Determinant Revenue Report	Unbilled Rev Reversal	Unbilled Revenue		Revenue	Adder Schedule Revenue	
WA001	\$ 2,075,643.00	\$ 18,032,897.24	\$ (7,427,141.00)	\$ 9,685,641.00	\$ 20,291,397.24	\$ 183,368.70	\$ 20,474,765.94	
WA002	\$ 7,029.00	\$ 60,172.91	\$ (20,384.00)	\$ 22,304.00	\$ 62,092.91	\$ 1,314.27	\$ 63,407.18	
WA011	\$ 483,593.25	\$ 6,004,211.80	\$ (2,989,301.00)	\$ 3,788,903.00	\$ 6,803,813.80	\$ (47,579.48)	\$ 6,756,234.32	
WA012	\$ 210,949.24	\$ 694,436.47	\$ (347,436.00)	\$ 383,215.00	\$ 730,215.47	\$ (690.51)	\$ 729,524.96	
WA013	\$ 167.35	\$ 2,975.80	\$ -	\$ -	\$ 2,975.80	\$ -	\$ 2,975.80	
WA021	\$ 910,744.98	\$ 10,611,254.09	\$ (5,155,421.00)	\$ 6,234,826.00	\$ 11,690,659.09	\$ (74,019.05)	\$ 11,616,640.04	
WA022	\$ 24,200.00	\$ 213,129.75	\$ (98,510.00)	\$ 118,157.00	\$ 232,776.75	\$ (511.65)	\$ 232,265.10	
WA023	\$ 1,650.00	\$ 3,549.70	\$ -	\$ -	\$ 3,549.70	\$ -	\$ 3,549.70	
WA025/25I	\$ 674,300.00	\$ 5,528,224.75	\$ (5,863,320.00)	\$ 6,035,021.00	\$ 5,699,925.75	\$ 40,247.25	\$ 5,740,173.00	
WA030	\$ 1,120.00	\$ 438,429.87	\$ -	\$ -	\$ 438,429.87	\$ -	\$ 438,429.87	
WA031	\$ 24,520.00	\$ 1,129,443.14	\$ (324,227.00)	\$ 557,159.00	\$ 1,362,375.14	\$ (12,925.35)	\$ 1,349,449.79	
WA032	\$ 25,040.00	\$ 121,253.83	\$ (32,161.00)	\$ 46,526.00	\$ 135,618.83	\$ (231.74)	\$ 135,387.09	
Street & Area Lights		\$ 496,160.25			\$ 496,160.25		\$ 496,160.25	
Adder Schedule Revenues		\$ 641,095.80			\$ 641,095.80		\$ 641,095.80	
Other Revenues		\$ 1,649,980.00			\$ 1,649,980.00		\$ 1,649,980.00	
	\$ 4,438,956.82	\$ 45,627,215.40	\$ (22,257,901.00)	\$ 26,871,752.00	\$ 50,241,066.40	\$ 88,972.45	\$ 50,330,038.85	
Residential	\$ 2,082,672.00	\$ 18,093,070.15	\$ (7,447,525.00)	\$ 9,707,945.00	\$ 20,353,490.15	\$ 184,682.98	\$ 20,538,173.13	
Non-Residential	\$ 1,681,984.82	\$ 19,215,134.75	\$ (8,947,056.00)	\$ 11,128,786.00	\$ 21,396,864.75	\$ (135,957.78)	\$ 21,264,456.67	

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

MONTH OF JULY 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

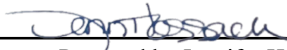
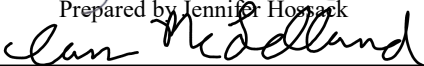
Last Saved by: Jennifer Hossack  
 Submitted by: Jennifer Hossack  
 Approved by:

Effective Date: 202207  
 Last Update: 08/03/2022 1:07 PM  
 Approval Requested: 08/03/2022 1:08 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	7,592.23	0.00	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00	7,592.23	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	78,472.01	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	78,472.01	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	18,214.82	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	18,214.82	0.00	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	149,859.07	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	149,859.07	0.00	WA Rec Deferral Amort
90	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	3,184,562.34	0.00	Annual transfer of deferral balance to amortization
100	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	3,184,562.34	Annual transfer of deferral balance to amortization
<b>Totals:</b>						<b>3,438,700.47</b>	<b>3,438,700.47</b>	

Explanation:

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

 Prepared by Jennifer Hossack	<u>08/03/22</u> Date
 Reviewed by	<u>8/3/2022</u> Date
Approved for Entry Corporate Accounting use Only	Date

**DJ475 - Washington REC Deferral - Account 186324**

The rate is based on WA Rate Order for REC deferral  
 Interest will be accrued monthly and compounded semi-annually.  
 Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

Account 186324 ED WA									186324 RECON			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201512												
202201												
202202												
202203												
202204												
202205												
202206												
202207	-		(78,472.01)	1,423,542.21	0.54845%	7,592.23		1,345,070.20	1,352,662.43	-	(1,352,662.43)	Semi-annual compounding
202208												
202209												
202210												
202211												
202212												
202301												Semi-annual compounding
202302												
202303												
202304												
202305												
202306												
current month entry			(78,472.01)			7,592.23						

**202207** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA	7,592.23	
431016 ED WA		7,592.23
186324 ED WA		78,472.01
557322 ED WA	78,472.01	

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

Recorded on NSJ007 July 2022

86,064.24 TTL

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

REC Revenue and Expense	Source	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Total
Voluntary REC Revenue	456016-ED-AN	(1,414,232)	(307,070)	(136,175)	(436,333)	(148,871)	(113,438)	(121,170)	-	-	-	-	-	\$ (2,677,288)
Voluntary REC Broker Fee Expense	557171-ED-AN	13,644	1,905	3,474	6,276	4,070	6,020	1,621	-	-	-	-	-	\$ 37,009
<b>Total</b>		<b>\$ (1,400,588)</b>	<b>\$ (305,165)</b>	<b>\$ (132,701)</b>	<b>\$ (430,056)</b>	<b>\$ (144,801)</b>	<b>\$ (107,418)</b>	<b>\$ (119,549)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,640,278)</b>
<b>Washington State Share</b>														
Voluntary REC Revenue	65.64%	(929,575)	(201,837)	(89,507)	(286,801)	(97,853)	(74,562)	(79,536)	-	-	-	-	-	\$ (1,759,672)
Voluntary REC Broker Fee Expense	65.64%	8,968	1,252	2,283	4,125	2,675	3,957	1,064	-	-	-	-	-	\$ 24,325
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (920,607)</b>	<b>\$ (200,585)</b>	<b>\$ (87,224)</b>	<b>\$ (282,676)</b>	<b>\$ (95,178)</b>	<b>\$ (70,606)</b>	<b>\$ (78,472)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,735,347)</b>
<b>Accounting Entries</b>														
186324.ED.WA (202207 thru 202306)		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit					
557322.ED.WA		Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit					

2020 Compliance Year for WA I-937

we used 2019 & 2020 vintage RECs to meet our 2020 compliance

		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Total
<b>Quantity</b>																										
W797	Kettle Falls Woodwaste Plant - Kettle Falls 2	0	0	0	0	0	272	0	0	0	3,468	2,057	1,854	1,747	3,457	3,123	2,983	0	0	0	2,740	3,825	3,091	0	0	28,617
W130	Kettle Falls Woodwaste Plant - Kettle Falls V	30,475	28,218	24,468	0	0	14,083	24,722	18,604	22,977	27,239	29,131	21,670	0	13,331	22,062	22,597	0	0	0	12,142	18,365	17,810	11,240	20,326	379,460
W2906	Palouse Wind, LLC - Palouse Wind	0	0	0	0	0	0	15,227	14,373	23,141	29,029	21,259	25,075	23	34,444	4	0	25,633	22,667	0	1,603	18,773	21,021	0	2	252,274
W1560	Cabinet Gorge HED - Cabinet Gorge Unit 2	0	0	0	0	0	0	0	0	0	0	0	0	0	587	4,960	21,158	6,527	0	0	0	0	300	0	10	33,542
W1561	Cabinet Gorge HED - Cabinet Gorge Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	7,364	0	0	13,212	0	0	0	0	0	0	0	0	20,576
W1562	Cabinet Gorge HED - Cabinet Gorge Unit 4	0	0	0	0	0	0	0	0	0	0	0	0	301	0	0	0	0	0	0	0	1	0	0	0	302
W2103	Long Lake HED - Long Lake Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	10,648	3,549	0	0	0	0	0	0	0	0	0	0	14,197
W2102	Little Falls HED - Little Falls Unit 4	0	0	0	0	0	0	0	0	0	0	0	2,214	0	0	0	0	0	0	0	0	0	0	0	0	2,214
W216	Nine Mile HED - Nine Mile HED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,395	0	0	0	0	0	0	0	0	0	3,395
W283	Nine Mile HED 2 - Nine Mile HED 2	0	0	0	0	0	0	0	0	0	0	0	0	0	5,136	0	6	0	0	0	201	0	0	0	0	5,343
W1530	Noxon Rapids HED - Noxon Rapids Unit 1	0	0	0	0	0	0	0	0	0	0	0	21,435	0	0	0	0	0	0	0	0	0	0	0	0	21,435
W1552	NOXON RAPIDS HED - NOXON RAPIDS UNIT	0	0	0	0	0	0	0	0	0	0	0	0	0	7,709	0	0	0	0	0	0	0	0	0	0	7,709
W1554	Noxon Rapids HED - Noxon Rapids Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	14,529	0	0	0	0	0	0	0	0	0	0	0	14,529
W1555	Noxon Rapids HED - Noxon Rapids Unit 4	0	0	0	0	0	0	0	0	0	0	0	0	12,024	0	0	0	0	0	0	0	0	0	0	0	12,024
																										795,617
<b>Price</b>																										
W797	Kettle Falls Woodwaste Plant - Kettle Falls 2	\$5.86	\$5.86	\$5.86	\$5.86	\$5.86	\$5.86	\$5.86	\$5.86	\$5.86	\$5.86	\$5.86	\$5.86	\$6.01	\$6.01	\$6.01	\$6.01	\$6.01	\$6.01	\$6.01	\$6.01	\$6.01	\$6.01	\$6.01	\$6.01	based on actual
W130	Kettle Falls Woodwaste Plant - Kettle Falls V	\$5.86	\$5.86	\$5.86	\$5.86	\$5.86	\$5.86	\$5.86	\$5.86	\$5.86	\$5.86	\$5.86	\$5.86	\$6.01	\$6.01	\$6.01	\$6.01	\$6.01	\$6.01	\$6.01	\$6.01	\$6.01	\$6.01	\$6.01	\$6.01	based on actual
W2906	Palouse Wind, LLC - Palouse Wind	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	based on actual
W1560	Cabinet Gorge HED - Cabinet Gorge Unit 2	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	based on actual
W1561	Cabinet Gorge HED - Cabinet Gorge Unit 3	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	based on actual
W1562	Cabinet Gorge HED - Cabinet Gorge Unit 4	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	based on actual
W2103	Long Lake HED - Long Lake Unit 3	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$1.07	\$1.07	\$1.07	\$1.07	\$1.07	\$1.07	\$1.07	\$1.07	\$1.07	\$1.07	\$1.07	\$1.07	based on actual
W2102	Little Falls HED - Little Falls Unit 4	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$1.07	\$1.07	\$1.07	\$1.07	\$1.07	\$1.07	\$1.07	\$1.07	\$1.07	\$1.07	\$1.07	\$1.07	based on actual
W216	Nine Mile HED - Nine Mile HED	\$2.59	\$2.59	\$2.59	\$2.59	\$2.59	\$2.59	\$2.59	\$2.59	\$2.59	\$2.59	\$2.59	\$2.59	\$7.81	\$7.81	\$7.81	\$7.81	\$7.81	\$7.81	\$7.81	\$7.81	\$7.81	\$7.81	\$7.81	\$7.81	based on actual
W283	Nine Mile HED 2 - Nine Mile HED 2	\$2.59	\$2.59	\$2.59	\$2.59	\$2.59	\$2.59	\$2.59	\$2.59	\$2.59	\$2.59	\$2.59	\$2.59	\$7.81	\$7.81	\$7.81	\$7.81	\$7.81	\$7.81	\$7.81	\$7.81	\$7.81	\$7.81	\$7.81	\$7.81	based on actual
W1530	Noxon Rapids HED - Noxon Rapids Unit 1	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	based on actual
W1552	NOXON RAPIDS HED - NOXON RAPIDS UNIT	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	based on actual
W1554	Noxon Rapids HED - Noxon Rapids Unit 3	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	based on actual
W1555	Noxon Rapids HED - Noxon Rapids Unit 4	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	based on actual
<b>System \$</b>																										
W797	Kettle Falls Woodwaste Plant - Kettle Falls 2	0	0	0	0	0	1,594	0	0	0	20,322	12,054	10,864	10,499	20,777	18,769	17,928	0	0	0	16,467	22,988	18,577	0	0	170,841
W130	Kettle Falls Woodwaste Plant - Kettle Falls V	178,584	165,357	143,382	0	0	82,526	144,871	109,019	134,645	159,621	170,708	126,986	0	80,119	132,593	135,808	0	0	0	72,973	110,374	107,038	67,552	122,159	2,244,317
W2906	Palouse Wind, LLC - Palouse Wind	0	0	0	0	0	119,532	112,828	181,657	227,878	166,883	196,839	115	172,220	20	0	128,165	113,335	0	8,015	93,865	105,105	0	10	1,626,466	
W1560	Cabinet Gorge HED - Cabinet Gorge Unit 2	0	0	0	0	0	0	0	0	0	0	0	0	0	35	298	1,269	392	0	0	0	18	0	1	2,013	
W1561	Cabinet Gorge HED - Cabinet Gorge Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	442	0	0	793	0	0	0	0	0	0	0	1,235	
W1562	Cabinet Gorge HED - Cabinet Gorge Unit 4	0	0	0	0	0	0	0	0	0	0	0	18	0	0	0	0	0	0	0	0	0	0	0	0	18
W2103	Long Lake HED - Long Lake Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	11,393	3,797	0	0	0	0	0	0	0	0	0	0	15,191
W2102	Little Falls HED - Little Falls Unit 4	0	0	0	0	0	0	0	0	0	0	0	2,369	0	0	0	0	0	0	0	0	0	0	0	0	2,369
W216	Nine Mile HED - Nine Mile HED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,515	0	0	0	0	0	0	0	0	0	26,515
W283	Nine Mile HED 2 - Nine Mile HED 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40,112	0	47	0	0	1,570	0	0	0	0	41,729
W1530	Noxon Rapids HED - Noxon Rapids Unit 1	0	0	0	0	0	0	0	0	0	0	0	1,286	0	0	0	0	0	0	0	0	0	0	0	0	1,286
W1552	NOXON RAPIDS HED - NOXON RAPIDS UNIT	0	0	0	0	0	0	0	0	0	0	0	0	0	463	0	0	0	0	0	0	0	0	0	0	463
W1554	Noxon Rapids HED - Noxon Rapids Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	872	0	0	0	0	0	0	0	0	0	0	0	872
W1555	Noxon Rapids HED - Noxon Rapids Unit 4	0	0	0	0	0	0	0	0	0	0	0	0	721	0	0	0	0	0	0	0	0	0	0	0	721
																										4,134,034
<b>PT Ratio</b>		34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	\$ 5.20
<b>Idaho \$</b>		\$61,201	\$56,668	\$49,137	\$0	\$0	\$28,828	\$90,611	\$76,027	\$108,397	\$139,760	\$119,823	\$115,836	\$9,593	\$96,012	\$66,379	\$63,099	\$44,510	\$39,225	\$0	\$34,273	\$78,643	\$79,858	\$23,380	\$42,283	<b>\$1,423,542.21</b>



**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
201512										(2,022,351.13)	
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)	(3,096,979.56)	0.00
202206	(3,026,364.46)		(70,605.83)		0.55450%	(16,976.95)		(3,096,970.29)	(3,184,562.34)	(3,184,562.34)	0.00
202207	(3,184,562.34)	3,184,562.34	-			-		-			0.00
202208	-										
202209	-										
202210	-										
202211	-										
202212	-										
202301	-										
202302	-										
202303	-										
202304	-										
202305	-										
202306	-										
202307	-		-			-		-			0.00

current month entry

-	-
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**202207** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		
431016 ED WA		
186323 ED WA		
557322 ED WA		

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

**DJ475 - Washington REC Deferral (Current Amortization)**

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186322 ED WA									186322 RECON		
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201512											
202201	51,899.95		83,763.21		0.55450%	520.02		135,663.16	136,183.18	136,210.59	27.41
202202	135,663.16		77,185.22		0.55450%	966.25		212,848.38	214,334.65	214,389.47	54.82
202203	212,848.38		79,502.03		0.55450%	1,400.66		292,350.41	295,237.34	300,318.40	5,081.06
202204	292,350.41		66,034.96		0.55450%	1,804.16		358,385.37	363,076.46	363,076.46	0.00
202205	358,385.37		62,461.24		0.55450%	2,160.42		420,846.61	427,698.12	427,698.12	0.00
202206	420,846.61		61,668.82		0.55450%	2,504.57		482,515.43	491,871.51	491,871.51	0.00
202207	491,871.51	(3,184,562.34)	(149,859.07)		0.65814%	(18,214.82)		(2,842,549.90)	(2,860,764.72)	491,871.51	3,352,636.23
202208											
202209											
202210											
202211											
202212											
202301											
202302											
202303											
202304											
current month entry			(149,859.07)			(18,214.82)					

**202207** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		18,214.82
419600 ED WA	18,214.82	
186322 ED WA		149,859.07
557324 ED WA	149,859.07	

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

#VALUE! 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
202207	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-69,406	0	0	-272,163
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-7
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-225	0	0	-1,125
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-17,994	0	0	-63,279
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-123	0	0	-549
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-56	0	0	-283
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,551	0	0	-7,159
			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	-5	0	0	-14
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	0	-4
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-40,820	0	0	-133,502
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-3,396	0	0	-10,852
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-136	0	0	-775
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-786	0	0	-3,508
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-8	0	0	-29
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-3,686	0	0	-25,492
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-4,562	0	0	-31,507
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-5
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-2,482	0	0	-3,643
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-3,341	0	0	-7,113
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-347	0	0	-1,086
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,234	0	0	-1,960
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-21	0	0	-52
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-262	0	0	-640
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-162	0	0	-269
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-1	0	0	-2
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-64	0	0	-571
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-6	0	0	-22
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-9	0	0	-41
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-23	0	0	-90
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-151	0	0	-517
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-4	0	0	-14
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-1
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	0	-11
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-75	0	0	-232
			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	-5,803	0	0	-40,838
			<b>WA - Total</b>				<b>0</b>	<b>0</b>	<b>-156,745</b>	<b>0</b>	<b>0</b>	<b>-607,354</b>
			<b>ED - Total</b>				<b>0</b>	<b>0</b>	<b>-156,745</b>	<b>0</b>	<b>0</b>	<b>-607,354</b>
			<b>202207 - Total</b>				<b>0</b>	<b>0</b>	<b>-156,745</b>	<b>0</b>	<b>0</b>	<b>-607,354</b>
			<b>Overall - Total</b>				<b>0</b>	<b>0</b>	<b>-156,745</b>	<b>0</b>	<b>0</b>	<b>-607,354</b>

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Run Date: Aug 1, 2022

**For Internal Use Only**

Conversion Factor **0.956069** UE-200900 7.22 through end of year  
 Amort Expense \$ **(149,859)** [Check with Marcus Dec 2022]