

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

MONTH OF SEPTEMBER 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: 202209
Last Update: 10/06/2022 5:02 PM
Approval Requested: 10/06/2022 5:02 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	5,918.00 ✓	0.00	Interest Expense on Pending Balance Solar Select
140	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00 ✓	5,918.00	Interest Expense on Pending Balance Solar Select
145	001	407303 - WA REV DEFERRAL AUTH POWER SUPPLY	ED	WA	DL	57,928.81 ✓	0.00	WA REV Deferral Auth Power Supply
150	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00 ✓	57,928.81	Reg Liab - WA Rev Def of Power Supply
160	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,247.43 ✓	0.00	Interest Expense on Pending Balance
170	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00 ✓	2,247.43	Interest Expense on Pending Balance

Totals: 10,057,427.24 10,057,427.24

Explanation:

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

Cheryl A Kettner

Prepared by Cheryl Kettner

Jan McSalland

Reviewed by

Approved for Entry
Corporate Accounting use Only

Oct 06, 2022

Date

10/7/2022

Date

Date

Avista Corporation Journal Entry

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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	726,305.00	✓	0.00 Current Year ERM (2022)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	✓	726,305.00 Current Year ERM Deferral Expense (2022)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	16,349.00	✓	0.00 Current Year ERM Interest Accrual (2022)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓	16,349.00 Current Year ERM Interest Inc (2022)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00		0.00 Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00		0.00 Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,268.00	✓	0.00 Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓	2,268.00 Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	13,308.00	✓	0.00 Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	✓	13,308.00 Regulatory Asset ERM Approved for Recovery
110	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	9,031,421.00	✓	0.00 Balance Transfer from 186290 to 182350
120	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	0.00	✓	9,031,421.00 Balance Transfer from 186290 to 182350
126	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	201,682.00	✓	0.00 Solar Select Deferral
127	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓	201,682.00 Reg Asset ERM Solar Select

Avista Corp.
DJ480 and DJ481
Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
Sep-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 September 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 September 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 September 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 September 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 September 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.	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
We noted that September actual net power supply costs were lower than forecast primarily due to EIM benefits, which are not built into the forecast model.		

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

watch interest (-) Balance Int Exp 431600 ED WA

watch interest (+) Balance Int Exp 419600 ED WA

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

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									7,929,924		
1/31/2022	7,929,924	(7,929,924)	0		0		0	0	0	0.00	
2/28/2022	0		0		0		0	0	0	0.00	
3/31/2022	0		0		0		0	0	0	0.00	
4/30/2022	0		296,745		455		296,745	297,200	297,200	0.00	
5/31/2022	296,745		(296,745)		0	(455)	0	0	0	0.00	Due to thermal correction for April, Surcharge amount should have been \$0 instead of \$296,745. This adjustment corrects the amount of the interest calculation.
6/30/2022	0		0		0		0	0	0	0.00	
7/31/2022	0		1,810,042		2,723		1,810,042	1,812,765	1,812,765	0.00	
8/31/2022	1,810,042		3,260,888		10,351		5,070,930	5,084,004	5,084,004	0.00	
9/30/2022	5,070,930		726,305		16,349		5,797,235	5,826,658	5,084,004	(742,654.00)	
10/31/2022											
11/30/2022											
12/31/2022											

Entry:	Debit	Credit	
557280 ED WA	-	726,305.00	Deferred Power Supply Expense
186280 ED WA	726,305.00	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		16,349.00	Interest Inc Energy Deferrals
186280 ED WA	16,349.00	-	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.

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

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

Account 182352

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									(6,456,812)		
1/31/2022	(6,456,812)		1,725,955		(17,161)		(4,730,857)	(4,748,018)	(4,748,018)	0.00	
2/28/2022	(4,730,857)		1,587,901		(12,078)		(3,142,956)	(3,172,195)	(3,172,195)	0.00	
3/31/2022	(3,142,956)	0	1,639,075		(7,128)		(1,503,881)	(1,540,248)	(1,540,248)	0.00	
4/30/2022	(1,503,881)		790,483		(3,401)		(713,398)	(753,166)	(753,166)	0.00	
5/31/2022	(713,398)		3,808		(2,183)		(709,590)	(751,541)	(751,541)	0.00	
6/30/2022	(709,590)				(2,177)		(709,590)	(753,718)	(753,718)	0.00	
7/31/2022	(753,718)	0			(2,268)		(753,718)	(755,986)	(755,986)	0.00	
8/31/2022	(753,718)				(2,268)		(753,718)	(758,254)	(758,254)	0.00	
9/30/2022	(753,718)				(2,268)		(753,718)	(760,522)	(758,254)	2,268.00	
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

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Interest will be accrued monthly and compounded semi-annually.

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

Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									(13,363,797)		
1/31/2022	(13,363,797)		0		(40,997)		(13,363,797)	(13,404,794)	(13,404,794)	0.00	
2/28/2022	(13,363,797)		0	206,315	(40,681)		(13,157,482)	(13,239,160)	(13,239,160)	0.00	Solar Select to 186295
3/31/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,279,525)	(13,279,525)	0.00	
4/30/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,319,890)	(13,319,890)	0.00	
5/31/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,360,255)	(13,360,255)	0.00	
6/30/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,400,620)	(13,400,620)	0.00	
7/31/2022	(13,400,620)	0	0		(40,317)		(13,400,620)	(13,440,937)	(13,440,937)	0.00	
8/31/2022	(13,400,620)		0		(40,317)		(13,400,620)	(13,481,254)	(13,481,254)	0.00	
9/30/2022	(13,400,620)	9,031,421	0		(13,308)		(4,369,199)	(4,463,141)	(13,481,254)	(9,018,113.00)	
10/31/2022			0								
11/30/2022			0								
12/31/2022			0								

Entry:			
	Debit	Credit	
431600 ED WA	13,308.00		Interest Expense Energy Deferrals
182350 ED WA		13,308.00	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.
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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	9,004,412	0.00	
8/31/2022	8,977,403				27,009		8,977,403	9,031,421	9,031,421	0.00	
9/30/2022	8,977,403	(9,031,421)			0		0	0	9,031,421	9,031,421.00	Docket UE-220232 Order 01
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	
182350 ED WA	9,031,421	-	Balance Transfer from 186290 to 182350
186290 ED WA	-	9,031,421	Balance Transfer from 186290 to 182350

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.

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

Interest will be accrued monthly and compounded semi-annually.

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

Account 186295

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									0		
1/31/2022	0	0			0		0	0	0	0.00	
2/28/2022	0	0	(1,083,766)	(16,106)	(1,687)		(1,099,872)	(1,101,559)	(1,101,559)	0.00	Solar Select Reclass
3/31/2022	(1,099,872)				(3,374)		(1,099,872)	(1,104,933)	(1,104,933)	0.00	
4/30/2022	(1,099,872)				(3,374)		(1,099,872)	(1,108,307)	(1,108,307)	0.00	
5/31/2022	(1,099,872)			(287,325)	(3,815)		(1,387,197)	(1,399,447)	(1,399,447)	0.00	Net Margin for Jan - May 2022
6/30/2022	(1,387,197)		(28,841)		(4,300)		(1,416,038)	(1,432,588)	(1,432,588)	0.00	Net Margin for June 2022
7/31/2022	(1,432,588)		(194,912)		(4,603)		(1,627,500)	(1,632,103)	(1,632,103)	0.00	
8/31/2022	(1,627,500)		(238,564)		(5,255)		(1,866,064)	(1,875,922)	(1,875,922)	0.00	
9/30/2022	(1,866,064)		(201,682)		(5,918)		(2,067,746)	(2,083,522)	(1,875,922)	207,600.00	
10/31/2022											
11/30/2022											
12/31/2022											

Entry:

	Debit	Credit	
557175 ED WA	201,682		Solar Select Deferral
186295 ED WA		201,682	Reg Asset ERM Solar Select
431600 ED WA	5,918.00		Interest Expense on Pending Balance
186295 ED WA		5,918.00	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)	(646,894.24)	0.76	
8/31/2022	(645,054)		(72,984.00)		(2,050.50)		(718,038.00)	(721,929)	(721,928.74)	0.26	
9/30/2022	(718,038)		(57,928.81)		(2,247.43)		(775,966.81)	(782,105)	(721,928.74)	60,176.26	
10/31/2022											
11/30/2022											
12/31/2022											

Entry:	Debit	Credit	
407303 ED WA	57,928.81		WA REV Deferral Auth Power Supply
254303 ED WA		57,928.81	Reg Liab - WA Rev Def of Power Supply
431600 ED WA	2,247.43		Interest Expense on Pending Balance
254303 ED WA		2,247.43	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	\$111,891,236	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$10,457,939	\$9,884,786	\$18,296,245	\$13,687,430	\$0	\$0	\$0
2 447 Sale for Resale	(\$125,439,438)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$12,855,920)	(\$14,724,382)	(\$12,684,729)	(\$27,028,854)	(\$138,087)	\$0	\$0
3 501 Thermal Fuel	\$29,814,360	\$3,525,207	\$3,769,567	\$3,923,814	\$2,015,239	\$2,018,637	\$2,470,186	\$3,566,964	\$4,709,375	\$3,815,371	\$0	\$0	\$0
4 547 CT Fuel	\$99,630,933	\$9,309,676	\$12,116,423	\$10,059,062	\$8,982,052	\$9,506,078	\$4,253,583	\$9,957,452	\$15,638,603	\$19,808,004	\$0	\$0	\$0
5 456 Transmission Revenue	(\$24,049,597)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	(\$2,415,384)	(\$2,646,120)	(\$3,786,746)	(\$3,655,144)	(\$3,105,740)	(\$3,328,557)	\$0	\$0	\$0
6 565 Transmission Expense	\$15,016,903	\$1,552,554	\$1,820,410	\$1,723,121	\$1,673,272	\$1,604,678	\$1,573,715	\$1,649,495	\$1,689,513	\$1,730,145	\$0	\$0	\$0
7 557 Broker Fees	\$465,369	\$33,251	\$44,523	\$51,362	\$68,444	\$59,606	\$100,722	\$31,058	\$52,338	\$24,065	\$0	\$0	\$0
8 Adjusted Actual Net Expense	\$107,329,766	\$14,403,714	\$20,351,538	\$11,949,506	\$12,964,085	\$5,572,093	\$2,213,480	\$6,710,229	\$24,595,605	\$8,707,604	(\$138,087)	\$0	\$0
	Total through September												
AUTHORIZED NET EXPENSE-SYSTEM	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	\$78,174,196	\$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	(\$84,549,279)	(\$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	\$24,585,917	\$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	\$66,124,020	\$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	(\$19,609,315)	(\$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	\$12,959,073	\$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	\$473,724	\$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	(\$4,640,687)	(\$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	\$73,517,649	\$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	\$33,950,204	(\$3,601,278)	\$1,854,867	\$227,758	\$6,429,117	\$2,536,710	\$1,933,272	\$8,479,146	\$12,553,518	\$3,537,095	(\$12,471,734)		
20 Resource Optimization - Subtotal	(\$10,511,714)	\$1,956,634	(\$1,304,291)	(\$724,607)	\$4,330,077	(\$5,791,098)	(\$1,866,833)	(\$1,101,082)	(\$3,965,928)	(\$2,044,586)			
21 Adjusted Net Expense	\$23,438,490	(\$1,644,644)	\$550,576	(\$496,849)	\$10,759,194	(\$3,254,388)	\$66,439	\$7,378,064	\$8,587,590	\$1,492,509	#VALUE!	\$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	\$15,385,025	(\$1,079,544)	\$361,398	(\$326,132)	\$7,062,335	(\$2,136,180)	\$43,610	\$4,842,961	\$5,636,894	\$979,683	#VALUE!	\$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	(\$2,276,986)	(\$256,254)	(\$398,931)	(\$154,916)	(\$614,465)	\$218,108	\$94,530	(\$36,435)	(\$955,945)	(\$172,677)			
26 Net Power Cost (+) Surcharge (-) Rebate	\$13,108,039	(\$1,335,798)	(\$37,534)	(\$481,048)	\$6,447,870	(\$1,918,072)	\$138,141	\$4,806,526	\$4,680,949	\$807,006	#VALUE!		
28 Cumulative Balance		(\$1,335,798)	(\$1,373,332)	(\$1,854,380)	\$4,593,490	\$2,675,417	\$2,813,558	\$7,620,084	\$12,301,033	\$13,108,039	#VALUE!		
Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$296,745	\$0	\$0	\$1,810,042	\$5,070,929	\$5,797,235	#VALUE!		
Deferral Amount, Monthly Entry		\$0	\$0	\$0	\$296,745	(\$296,745)	\$0	\$1,810,042	\$3,260,888	\$726,305	#VALUE!		
Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$5,797,235)	\$0	\$0	\$0	(\$296,745)	\$296,745	\$0	(\$1,810,042)	(\$3,260,888)	(\$726,305)	#VALUE!		
Company Band Gross Margin Impact, Cumulative		(\$1,335,798)	(\$1,373,332)	(\$1,854,380)	\$4,296,745	\$2,675,417	\$2,813,558	\$5,810,042	\$7,230,103	\$7,310,804	#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	\$29,090,222	\$2,065,905	\$2,293,065	\$1,313,639	\$3,289,732	\$2,042,974	\$1,522,935	\$1,910,517	\$9,515,113	\$5,136,342	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$11,154,000	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$2,726,730	\$275,710	\$234,858	\$178,914	\$234,532	\$226,285	\$178,800	\$492,724	\$482,724	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,690,461	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$12,915,327	\$1,429,538	\$1,429,538	\$1,429,538	\$1,479,022	\$1,429,538	\$1,429,538	\$1,429,538	\$1,429,538	\$1,429,538	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$9,965	\$1,402	\$1,616	\$1,595	\$1,117	\$1,066	\$881	\$730	\$776	\$781	\$0	\$0	\$0
8	Small Power	\$971,308	\$101,738	\$113,618	\$122,233	\$112,144	\$129,963	\$120,476	\$157,365	\$70,639	\$43,131	\$0	\$0	\$0
9	Stimson Lumber	\$611,356	\$139,684	\$106,343	\$90,583	\$76,205	\$73,895	\$108,776	\$15,869	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,486,887	\$255,051	\$195,545	\$251,978	\$263,706	\$222,311	\$188,787	\$109,462	\$0	\$47	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$4,242,083	\$443,909	\$520,424	\$427,103	\$489,567	\$335,529	\$450,350	\$471,874	\$588,466	\$514,862	\$0	\$0	\$0
12	Clearwater Power Company	\$3,382	\$1,417	\$1,965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$21,563,758	\$2,536,805	\$2,459,575	\$2,423,684	\$2,182,183	\$2,308,372	\$2,241,306	\$2,372,317	\$2,536,107	\$2,503,408	\$0	\$0	\$0
14	Palouse Wind	\$15,547,508	\$1,970,704	\$2,210,056	\$2,061,560	\$2,362,591	\$2,039,481	\$1,590,605	\$842,131	\$1,266,974	\$1,203,407	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$8,894,169	\$665,884	\$984,064	\$1,238,157	\$1,376,406	\$1,270,231	\$1,079,344	\$630,495	\$815,615	\$833,973	\$0	\$0	\$0
16	WPM Ancillary Services	\$884,742	\$109,528	\$121,472	\$97,399	\$91,278	\$81,024	\$87,207	\$103,806	\$101,875	\$91,153	\$0	\$0	\$0
17	Non-Mon. Accruals	\$99,339	\$55,354	\$12,212	(\$8,632)	(\$14,628)	(\$40,230)	\$31,771	(\$8,666)	\$51,256	\$20,902	\$0	\$0	\$0
18	Total 555 Purchased Power	\$111,891,236	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$10,457,939	\$9,884,786	\$18,296,245	\$13,687,430	\$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	\$103,079,202	\$11,234,745	\$11,928,631	\$10,633,929	\$13,060,810	\$10,657,207	\$9,791,849	\$9,256,465	\$15,010,741	\$11,504,825	\$0	\$0	\$0	
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
555100	\$252,656	\$0	\$0	\$0	(\$12)	\$0	\$0	\$252,668	\$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	\$99,339	\$55,354	\$12,212	(\$8,632)	(\$14,628)	(\$40,230)	\$31,771	(\$8,666)	\$51,256	\$20,902	\$0	\$0	\$0	
555700	\$2,403,903	\$84,396	\$55,210	\$339,348	\$240,204	\$289,688	\$289,939	\$191,616	\$288,298	\$625,204	\$0	\$0	\$0	
555710	\$884,742	\$109,528	\$121,472	\$97,399	\$91,278	\$81,024	\$87,207	\$103,806	\$101,875	\$91,153	\$0	\$0	\$0	
555740	\$5,232,615	\$0	\$0	\$0	\$481	\$567,779	\$265,320	\$97,411	\$2,851,038	\$1,450,586	\$0	\$0	\$0	
	WNP3 Mid Point	(\$61,221)	(\$4,233)	(\$6,012)	(\$7,130)	(\$7,115)	(\$7,867)	(\$8,147)	(\$6,963)	(\$5,240)	-	-	-	
		\$111,891,236	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$10,457,939	\$9,884,786	\$18,296,245	\$13,687,430	\$0	\$0	\$0

447 SALES FOR RESALE

19	Short-Term Sales	(\$102,202,090)	(\$8,010,094)	(\$6,147,132)	(\$10,901,200)	(\$8,328,162)	(\$13,060,107)	(\$9,242,867)	(\$12,430,398)	(\$9,951,202)	(\$23,992,842)	(\$138,087)	\$0	\$0
20	Nichols Pumping Index Sale	(\$1,592,403)	(\$91,371)	(\$80,284)	(\$76,918)	(\$161,368)	(\$123,758)	(\$74,389)	(\$180,915)	(\$308,615)	(\$494,786)	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$103,281)	(\$12,531)	(\$11,481)	(\$12,637)	(\$11,573)	(\$12,182)	(\$10,913)	(\$10,518)	(\$10,699)	(\$10,748)	\$0	\$0	\$0
22	Pend Oreille DES	(\$279,014)	(\$36,291)	(\$30,851)	(\$34,960)	(\$31,674)	(\$29,655)	(\$22,579)	(\$34,174)	(\$29,797)	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$21,262,650)	(\$1,650,817)	(\$1,561,478)	(\$2,100,480)	(\$2,197,778)	(\$3,292,686)	(\$3,505,173)	(\$2,068,377)	(\$2,384,479)	(\$2,501,382)	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$125,439,438)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$12,855,920)	(\$14,724,382)	(\$12,684,729)	(\$27,028,854)	(\$138,087)	\$0	\$0

447 SALES FOR RESALE

447000	(\$81,433,087)	(\$5,173,718)	(\$3,861,452)	(\$7,428,467)	(\$10,718,639)	(\$15,134,882)	(\$7,199,518)	(\$7,814,936)	(\$5,007,820)	(\$19,093,655)	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$1,660,946	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734	\$309,020	\$332,192	\$264,639	\$0	\$0	\$0
447100	\$11,125,780	\$0	(\$166,176)	\$14,400	\$6,629,820	\$5,347,276	\$771,264	(\$1,614,500)	(\$1,494,288)	\$1,637,984	\$0	\$0	\$0
447150	(\$23,683,665)	(\$2,812,376)	(\$2,137,430)	(\$1,583,613)	(\$2,791,797)	(\$2,340,315)	(\$1,203,543)	(\$2,124,846)	(\$3,648,467)	(\$5,041,278)	\$0	\$0	\$0
447700	(\$2,382,758)	(\$77,400)	(\$59,189)	(\$327,530)	(\$238,944)	(\$279,600)	(\$292,295)	(\$191,400)	(\$295,800)	(\$620,600)	\$0	\$0	\$0
447710	(\$884,742)	(\$109,528)	(\$121,472)	(\$97,399)	(\$91,278)	(\$81,024)	(\$87,207)	(\$103,806)	(\$101,875)	(\$91,153)	\$0	\$0	\$0
447720	(\$21,262,650)	(\$1,650,817)	(\$1,561,478)	(\$2,100,480)	(\$2,197,778)	(\$3,292,686)	(\$3,505,173)	(\$2,068,377)	(\$2,384,479)	(\$2,501,382)	\$0	\$0	\$0
447740	(\$8,477,262)	\$0	\$0	(\$1,676,297)	(\$1,519,257)	(\$906,081)	(\$1,454,402)	(\$1,115,537)	(\$84,192)	(\$1,583,409)	(\$138,087)	\$0	\$0
EIM Transaction Charges	(\$102,000)	\$0	\$0	(\$24,926.01)	(\$40,105.82)	(\$30,188.47)	(\$6,779.70)	\$0	\$0	\$0	\$0	\$0	\$0
	(\$125,439,438)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$12,855,920)	(\$14,724,382)	(\$12,684,729)	(\$27,028,854)	(\$138,087)	\$0	\$0

501 FUEL-DOLLARS

25	Kettle Falls Wood-501110	\$5,879,305	\$631,287	\$799,627	\$782,074	\$545,982	\$160,319	\$335,339	\$790,633	\$1,009,093	\$824,951	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$48,725	\$11,538	\$3,487	\$5,370	\$2,863	\$4,024	\$4,363	(\$1,872)	\$2,357	\$16,595	\$0	\$0	\$0
27	Colstrip Coal-501140	\$23,791,960	\$2,860,347	\$2,966,453	\$3,119,783	\$1,466,394	\$1,853,828	\$2,075,202	\$2,778,203	\$3,697,925	\$2,973,825	\$0	\$0	\$0
28	Colstrip Oil-501160	\$94,370	\$22,035	\$0	\$16,587	\$0	\$466	\$55,282	\$0	\$0	\$0	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$29,814,360	\$3,525,207	\$3,769,567	\$3,923,814	\$2,015,239	\$2,018,637	\$2,470,186	\$3,566,964	\$4,709,375	\$3,815,371	\$0	\$0	\$0

501 FUEL-TONS

30	Kettle Falls	357,621	41,132	53,137	51,108	35,405	9,389	20,234	45,624	56,386	45,206	-	-	-
31	Colstrip	724,250	103,081	83,755	99,302	45,750	55,630	63,645	85,351	100,926	86,810	-	-	-

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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
501 FUEL-COST PER TON													
32	Kettle Falls wood	\$15.35	\$15.05	\$15.30	\$15.42	\$17.08	\$16.57	\$17.33	\$17.90	\$18.25			
33	Colstrip coal	\$27.75	\$35.42	\$31.42	\$32.05	\$33.32	\$32.61	\$32.55	\$36.64	\$34.26			
547 FUEL													
34	NE CT Gas/Oil-547213	\$25,608	(\$4,649)	\$5,526	\$19,264	\$3,556	\$2,646	\$1,336	(\$3,446)	(\$174)	\$1,549	\$0	\$0
35	Boulder Park-547216	\$2,348,255	\$77,272	\$71,797	\$21,157	\$423,994	\$159,713	\$70,780	\$282,994	\$483,243	\$757,305	\$0	\$0
36	Kettle Falls CT-547211	\$210,768	(\$951)	\$7,921	\$1,966	\$25,228	\$7,275	\$7,732	\$11,966	\$50,922	\$98,709	\$0	\$0
37	Coyote Springs2-547610	\$46,572,797	\$4,751,336	\$6,208,877	\$5,367,061	\$6,651,047	\$2,794,922	\$1,982,425	\$3,900,496	\$6,745,136	\$8,171,497	\$0	\$0
38	Lancaster-547312	\$43,612,406	\$4,378,393	\$5,695,889	\$4,602,489	\$891,833	\$6,359,670	\$1,973,838	\$5,283,132	\$6,731,369	\$7,695,793	\$0	\$0
39	Rathdrum CT-547310	\$6,861,099	\$108,275	\$126,413	\$47,125	\$986,394	\$181,852	\$217,472	\$482,310	\$1,628,107	\$3,083,151	\$0	\$0
40	Total 547 Fuel Expense	\$99,630,933	\$9,309,676	\$12,116,423	\$10,059,062	\$8,982,052	\$9,506,078	\$4,253,583	\$9,957,452	\$15,638,603	\$19,808,004	\$0	\$0
41	TOTAL NET EXPENSE	\$115,897,091	\$14,513,570	\$20,166,278	\$11,911,595	\$13,637,753	\$6,553,929	\$4,325,789	\$8,684,820	\$25,959,494	\$10,281,951	(\$138,087)	\$0
202201 202202 202203 202204 202205 202206 202207 202208 202209 202210 202211 202212													
456 TRANSMISSION REVENUE													
42	456100 ED AN	(\$19,711,149)	(\$1,203,651)	(\$1,175,793)	(\$1,256,613)	(\$1,939,952)	(\$2,178,819)	(\$3,314,739)	(\$3,167,663)	(\$2,620,190)	(\$2,853,729)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$693,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$3,250)	\$0	\$0	\$0	\$0	(\$2,125)	(\$1,125)	\$0	\$0	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$1,237,500)	(\$137,500)	(\$137,424)	(\$137,576)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$884,742)	(\$109,526)	(\$121,472)	(\$97,399)	(\$91,280)	(\$81,024)	(\$87,207)	(\$103,806)	(\$101,875)	(\$91,153)	\$0	\$0
49	456017 ED AN - Low Voltage	(\$91,503)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	\$0	\$0
50	456700 ED WA - Low Voltage	(\$93,807)	(\$9,523)	(\$9,523)	(\$9,523)	(\$11,191)	(\$11,191)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	\$0	\$0
51	456705 ED AN - Low Voltage	(\$1,334,646)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0
52	Total 456 Transmission Revenue	(\$24,049,597)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	(\$2,415,384)	(\$2,646,120)	(\$3,786,746)	(\$3,655,144)	(\$3,105,740)	(\$3,328,557)	\$0	\$0
565 TRANSMISSION EXPENSE													
53	565000 ED AN	\$14,976,079	\$1,548,018	\$1,815,874	\$1,718,585	\$1,668,736	\$1,600,142	\$1,569,179	\$1,644,959	\$1,684,977	\$1,725,609	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$40,824	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0
56	Total 565 Transmission Expense	\$15,016,903	\$1,552,554	\$1,820,410	\$1,723,121	\$1,673,272	\$1,604,678	\$1,573,715	\$1,649,495	\$1,689,513	\$1,730,145	\$0	\$0
557 Broker & Related Fees													
57	557170 ED AN	\$292,852	\$20,893	\$28,383	\$32,655	\$31,197	\$45,593	\$43,753	\$32,872	\$31,257	\$26,249	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$135,532	\$8,671	\$12,827	\$15,016	\$33,599	\$9,887	\$51,922	(\$6,561)	\$16,427	(\$6,256)	\$0	\$0
60	557018 ED AN	\$36,985	\$3,687	\$3,313	\$3,691	\$3,648	\$4,126	\$5,047	\$4,747	\$4,654	\$4,072	\$0	\$0
61	Total 557 ED AN Broker & Related Fees	\$465,369	\$33,251	\$44,523	\$51,362	\$68,444	\$59,606	\$100,722	\$31,058	\$52,338	\$24,065	\$0	\$0
Other Purchases and Sales													
62	Econ Dispatch-557010	\$13,242,828	(\$3,219,304)	\$1,501,227	(\$18,670)	\$678,773	\$2,081,774	\$2,509,463	\$487,731	\$2,861,757	\$6,360,077	\$0	\$0
63	Econ Dispatch-557150	\$17,937,633	\$3,077,287	(\$1,109,407)	(\$230,441)	\$2,994,098	\$5,228,665	\$12,282,800	\$2,743,726	(\$436,191)	(\$6,612,904)	\$0	\$0
64	Gas Bookouts-557700	\$3,716,707	\$104,025	\$192,213	\$97,556	\$252,538	\$71,650	\$961,411	\$0	\$2,014,304	\$23,010	\$0	\$0
65	Gas Bookouts-557711	(\$3,716,707)	(\$104,025)	(\$192,213)	(\$97,556)	(\$252,538)	(\$71,650)	(\$961,411)	\$0	(\$2,014,304)	(\$23,010)	\$0	\$0
66	Intraco Thermal Gas-557730	\$39,359,083	\$2,299,563	\$2,459,022	\$4,559,576	\$3,421,251	\$4,813,987	\$3,647,973	\$6,846,144	\$5,446,521	\$5,865,046	\$0	\$0
67	Fuel DispatchFin-456010	\$70,936	\$4,105,989	(\$1,177,715)	(\$345,224)	(\$563,775)	(\$913,260)	(\$138,563)	(\$332,243)	(\$10,773)	(\$553,500)	\$0	\$0
68	Fuel Dispatch-456015	(\$73,069,189)	(\$4,261,910)	(\$2,694,357)	(\$4,617,011)	(\$1,936,542)	(\$14,733,979)	(\$18,374,851)	(\$9,019,705)	(\$10,668,611)	(\$6,762,223)	\$0	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$471,656)	(\$45,009)	(\$53,303)	(\$55,378)	(\$71,495)	(\$49,770)	(\$51,583)	(\$42,166)	(\$47,782)	(\$55,170)	\$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	(\$8,143,546)	\$0	(\$229,809)	(\$17,514)	(\$192,379)	(\$2,218,634)	(\$1,742,151)	(\$1,846,708)	(\$1,111,116)	(\$785,235)	\$0	\$0
72	Fuel Bookouts-456711	\$2,140,668	\$0	\$39,330	\$21,975	\$205,499	\$128,018	\$1,198,401	\$0	\$525,117	\$22,328	\$0	\$0
73	Fuel Bookouts-456720	(\$2,140,668)	\$0	(\$39,330)	(\$21,975)	(\$205,499)	(\$128,018)	(\$1,198,401)	\$0	(\$525,117)	(\$22,328)	\$0	\$0
74	Other Purchases and Sales Subtotal	(\$11,073,911)	\$1,956,616	(\$1,304,342)	(\$724,662)	\$4,329,931	(\$5,791,217)	(\$1,866,912)	(\$1,163,221)	(\$3,966,195)	(\$2,543,909)	\$0	\$0
75	Misc. Power Exp. Actual-557160 ED AN	\$560,864	\$0	\$0	\$0	\$0	\$0	\$0	\$61,944	\$0	\$498,920	\$0	\$0
76	Misc. Power Exp. Subtotal	\$560,864	\$0	\$0	\$0	\$0	\$0	\$0	\$61,944	\$0	\$498,920	\$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	\$1,333	\$18	\$51	\$55	\$146	\$119	\$79	\$195	\$267	\$403	\$0	\$0
79	Wind REC Subtotal	\$1,333	\$18	\$51	\$55	\$146	\$119	\$79	\$195	\$267	\$403	\$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-SEP2022-ERM-Def-Calc-10-14-22 - 10/13/2022													

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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
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	(\$10,511,714)	\$1,956,634	(\$1,304,291)	(\$724,607)	\$4,330,077	(\$5,791,098)	(\$1,866,833)	(\$1,101,082)	(\$3,965,928)	(\$2,044,586)			
85 Adjusted Actual Net Expense	\$96,956,139	\$16,360,348	\$19,047,247	\$11,224,899	\$17,294,162	(\$219,005)	\$346,647	\$5,609,147	\$20,629,677	\$6,663,018			

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

Retail Sales - MWh	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	YTD
Total Billed Sales	570,066	525,153	540,861	447,567	423,386	416,513	447,109	536,405	505,275	-	-	-	4,412,335
Deduct Prior Month Unbilled	(312,074)	(307,661)	(275,383)	(231,672)	(245,273)	(240,875)	(236,709)	(286,164)	(295,027)	-	-	-	(2,430,838)
Add Current Month Unbilled	307,661	275,383	231,672	245,273	240,875	236,709	286,164	295,027	222,543	-	-	-	2,341,307
Total Retail Sales	565,653	492,875	497,150	461,168	418,988	412,347	496,564	545,268	432,791	-	-	-	4,322,804
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	4,145,882
Difference from Test Year	19,911	30,997	12,037	47,744	(16,947)	(7,345)	2,831	74,277	13,417				176,922
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)	(\$94,530)	\$36,435	\$955,945	\$172,677	\$0	\$0	\$0	\$2,276,986

	<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	\$ 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	123,596.44	75,000.31			
=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	\$6,963	\$5,240	\$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	224,439.18	289,694.16	230,448.12	139,839.63			
=Value of Power (Powerdex Price)	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734	\$309,020	\$332,192	\$264,639	\$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	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	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	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	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	\$224,439	\$289,694	\$230,448	\$139,840	\$0	-	-
Market Value	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734	\$309,020	\$332,192	\$264,639	\$0	-	-
Total	\$3,320,941	\$55,838	\$198,259	\$273,430	\$449,106	\$432,302	\$346,173	\$598,714	\$562,640	\$404,479	\$0	-

Expense												
PPA Purchase	\$25,924	\$95,770	\$137,297	\$165,780	\$182,623	\$175,770	\$226,875	\$180,476	\$109,516			
Power Supply Rate Credit	\$17,754	\$65,586	\$94,026	\$113,532	\$125,066	\$120,374	\$155,372	\$123,596	\$75,000	\$0	\$0	\$0
Interconnection & Integration	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$0	\$0	\$0
Integration	\$4,233	\$6,012	\$7,130	\$7,115	\$7,867	\$8,147	\$8,514	\$6,963	\$5,240	\$0	\$0	\$0
Program Administration (Actual Charges) 02806591	\$20	\$16	\$0	\$280	\$374	\$0	\$0	\$0	\$0			
Total	\$2,369,617	\$60,972	\$180,425	\$251,494	\$299,748	\$328,971	\$317,332	\$403,802	\$324,076	\$202,797	\$0	\$0
Net Margin	\$951,324	-\$5,134	\$17,834	\$21,936	\$149,358	\$103,331	\$28,841	\$194,912	\$238,564	\$201,682	\$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	
Revenue Correction																
1 Actual Calendar Usage kWhs	434,629,074	462,505,516	548,245,614	565,653,067	492,874,466	497,150,562	461,167,566	418,987,494	412,347,544	496,564,025	545,268,458	432,790,120				
2 GRC Revenue Correction per KWh	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	
3 Deferred Revenue	(\$60,848.07)	(\$64,750.77)	(\$76,754.39)	(\$79,191.43)	(\$69,002.43)	(\$69,601.08)	(\$64,563.46)	(\$58,658.25)	(\$57,728.66)	(\$69,518.96)	(\$76,337.58)	(\$60,590.62)				
4 Revenue Related Expenses per \$	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	
5 Deferred Revenue Related Expenses	(\$2,673.12)	(\$2,844.57)	(\$3,371.90)	(\$3,478.96)	(\$3,031.35)	(\$3,057.64)	(\$2,836.34)	(\$2,576.92)	(\$2,536.08)	(\$3,054.04)	(\$3,353.59)	(\$2,661.81)	\$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)	(\$55,192.58)	(\$66,464.93)	(\$72,984.00)	(\$57,928.81)	\$0.00	\$0.00	\$0.00	
YTD 2022 out of period impact			(\$193,463.65)	Q2 out of period impact			(\$401,690.63)									
ERM Impact																
7 Corrected Authorized Base (WA Share)	\$8,095,806	\$8,000,149	\$7,903,482	\$11,818,477	\$12,141,215	\$7,694,155	\$4,289,553	\$1,992,425	\$183,928	(\$1,161,118)	\$7,904,425	\$3,393,922	\$8,095,806	\$8,000,149	\$7,903,482	
8 Compliance Authorized Base (WA Share)	\$8,095,806	\$8,000,149	\$7,903,482	\$11,818,477	\$12,141,215	\$7,802,274	\$4,397,672	\$2,100,543	\$292,047	(\$1,052,999)	\$8,012,544	\$3,502,040	\$8,095,806	\$8,000,149	\$7,903,482	
9 Change in Authorized Base (WA Share)	\$0	\$0	\$0	\$0	\$0	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	\$0	\$0	\$0	
10 Corrected Retail Revenue Adjustment - \$12.87/MWh	\$247,284	\$28,674	\$39,266	(\$256,255)	(\$398,931)	(\$154,916)										
11 Booked Retail Revenue Adjustment - \$13.00/MWh	\$249,782	\$28,964	\$39,663	(\$258,843)	(\$402,961)	(\$156,481)										
12 Change in Retail Revenue Adjustment	(\$2,498)	(\$290)	(\$397)	\$2,588	\$4,030	\$1,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13 Corrected Net Power Cost (+) Surcharge (-) Rebate	\$989,477	\$3,359,678	\$823,785	(\$1,335,799)	(\$37,533)	(\$680,923)	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$0	\$0	\$0	
14 Booked Net Power Cost (+) Surcharge (-) Rebate	\$991,975	\$3,359,968	\$824,182	(\$1,338,387)	(\$41,563)	(\$574,370)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15 Change in Net Power Cost (+) Surcharge (-) Rebate	(\$2,498)	(\$290)	(\$397)	\$2,588	\$4,030	(\$106,553)	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$0	\$0	\$0	
16 Corrected Account 557280 Entry; (+) Rebate, (-) Surcharge	(\$890,530)	(\$3,023,710)	(\$741,406)	\$0	\$0	Dependent on Annual Cumulative Balance for sharing bands to determine deferred power cost entries.										
17 Booked Account 557280 Entry; (+) Rebate, (-) Surcharge	(\$892,778)	(\$3,023,971)	(\$741,764)	\$0	\$0											
18 Change in Account 557280 Entry; (+) Rebate, (-) Surcharge	\$2,248	\$261	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Decoupling Deferred Revenue Impact																
19 Corrected Allowed Monthly Decoupled RPC - Residential	\$61.82	\$78.34	\$100.30	\$98.18	\$74.14	\$82.10	\$60.70	\$60.39	\$52.67	\$69.51	\$63.91	\$55.14	\$61.82	\$78.34	\$100.30	
20 Compliance Allowed Monthly Decoupled RPC - Residential	\$61.82	\$78.34	\$100.31	\$98.18	\$74.15	\$82.10	\$60.70	\$60.39	\$52.67	\$69.52	\$63.91	\$55.14	\$61.82	\$78.34	\$100.31	
21 Change in Allowed Monthly Decoupled RPC - Residential	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	
22 Corrected Allowed Monthly Decoupled RPC - Non-Residential	\$420.51	\$365.85	\$403.51	\$404.61	\$380.45	\$371.99	\$363.72	\$392.96	\$408.58	\$456.79	\$436.77	\$389.49	\$420.51	\$365.85	\$403.51	
23 Compliance Allowed Monthly Decoupled RPC - Non-Residential	\$420.52	\$365.86	\$403.51	\$404.62	\$380.46	\$372.00	\$363.72	\$392.96	\$408.58	\$456.79	\$436.78	\$389.50	\$420.52	\$365.86	\$403.51	
24 Change in Allowed Monthly Decoupled RPC - Non-Residential	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	
25 Corrected Monthly Decoupled RPC Received - Residential	\$56.81	\$73.59	\$100.97	\$111.72	\$86.64											
26 Booked Monthly Decoupled RPC Received - Residential	\$56.81	\$73.59	\$100.98	\$111.72	\$86.65											
27 Change in Monthly Decoupled RPC Received - Residential	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
28 Corrected Monthly Decoupled RPC Received - Non-Residential	\$390.74	\$366.50	\$403.82	\$410.93	\$366.35											
29 Booked Monthly Decoupled RPC Received - Non-Residential	\$390.74	\$366.50	\$403.83	\$410.94	\$366.35											
30 Change in Monthly Decoupled RPC Received - Non-Residential	(\$0.00)	(\$0.00)	(\$0.01)	(\$0.00)	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
31 Corrected Monthly Residential Deferred Revenue	\$1,033,685	\$982,181	(\$178,089)	(\$2,842,486)	(\$2,637,204)											
32 Booked Monthly Residential Deferred Revenue	\$1,033,823	\$982,360	(\$177,867)	(\$2,842,534)	(\$2,637,258)											
33 Change in Monthly Residential Deferred Revenue (Rebate) / Surcharge	(\$138)	(\$179)	(\$222)	\$47	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34 Corrected Monthly Non-Residential Deferred Revenue	\$1,045,867	(\$16,024)	(\$4,208)	(\$218,334)	\$488,154											
35 Booked Monthly Non-Residential Deferred Revenue	\$1,045,913	(\$15,994)	(\$4,177)	(\$218,295)	\$488,191											
36 Change in Monthly Non-Residential Deferred Revenue (Rebate) / Surcharge	(\$46)	(\$30)	(\$31)	(\$39)	(\$36)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

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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	226,537		204,652,186	(107,955,234)	67,752,560	(40,202,674)	164,449,512
WA002	794		680,923	(344,027)	225,428	(118,599)	562,324
WA011	23,900		53,700,023	(26,596,318)	17,713,052	(8,883,266)	44,816,757
WA012	10,502		4,591,726	(2,229,581)	1,520,151	(709,430)	3,882,296
WA013	11		31,715	-	-	-	31,715
WA021	1,661		114,532,666	(55,225,014)	37,701,256	(17,523,758)	97,008,908
WA022	44		2,517,173	(1,203,100)	833,343	(369,757)	2,147,416
WA023	3		12,888	-	-	-	12,888
WA025/25I	22	-	61,831,527	(60,395,095)	56,484,765	(3,910,330)	57,921,197
WA025/25I 3rd block		-	35,547,144	(35,000,000)	35,000,000	-	35,547,144
WA030	58		6,199,855	-	-	-	6,199,855
WA031	1,221		18,184,725	(5,467,909)	4,983,410	(484,499)	17,700,226
WA032	1,253		1,407,030	(610,737)	328,640	(282,097)	1,124,933
Street Lights	497	-	845,030	-	-	-	845,030
Sch 47 Area Lights	-		354,557	-	-	-	354,557
Sch 48 Area Lights	-		185,363	-	-	-	185,363
	266,503	-	505,274,530	(295,027,015)	222,542,605	(72,484,410)	432,790,120
Residential	227,331	-	205,333,109	(108,299,261)	67,977,988	(40,321,273)	165,011,836
Non-Residential	38,653	-	201,164,913	(91,332,659)	63,079,852	(28,252,807)	172,924,994

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	Base Rate Billed				Calendar Total Revenue	Deduct Unbilled Adder Schedule Revenue	Base Rate Revenue
	Fixed Charges from Billing Determinant Revenue Report	Revenue From Billing Determinant Revenue Report	Unbilled Rev Reversal	Unbilled Revenue			
WA001	\$ 2,083,221.00	\$ 20,691,208.65	\$ (10,315,713.00)	\$ 6,666,782.00	\$ 17,042,277.65	\$ (231,969.43)	\$ 16,810,308.22
WA002	\$ 7,200.00	\$ 68,731.92	\$ (22,632.00)	\$ 15,437.00	\$ 61,536.92	\$ (4,318.19)	\$ 57,218.73
WA011	\$ 485,281.19	\$ 6,625,450.29	\$ (3,544,034.00)	\$ 2,445,383.00	\$ 5,526,799.29	\$ 81,281.88	\$ 5,608,081.17
WA012	\$ 212,296.99	\$ 747,793.04	\$ (357,055.00)	\$ 272,881.00	\$ 663,619.04	\$ 3,532.96	\$ 667,152.00
WA013	\$ 223.86	\$ 3,748.43	\$ -	\$ -	\$ 3,748.43	\$ -	\$ 3,748.43
WA021	\$ 916,868.33	\$ 11,315,256.44	\$ (5,419,708.00)	\$ 3,825,962.00	\$ 9,721,510.44	\$ 150,003.37	\$ 9,871,513.81
WA022	\$ 24,200.00	\$ 243,342.03	\$ (110,157.00)	\$ 79,483.00	\$ 212,668.03	\$ 1,623.23	\$ 214,291.26
WA023	\$ 1,650.00	\$ 2,632.00	\$ -	\$ -	\$ 2,632.00	\$ -	\$ 2,632.00
WA025/25I	\$ 674,300.00	\$ 6,004,286.36	\$ (6,317,376.00)	\$ 6,376,044.00	\$ 6,062,954.36	\$ (351.93)	\$ 6,062,602.43
WA030	\$ 1,160.00	\$ 472,534.96	\$ -	\$ -	\$ 472,534.96	\$ -	\$ 472,534.96
WA031	\$ 24,520.00	\$ 1,580,119.52	\$ (536,477.00)	\$ 492,257.00	\$ 1,535,899.52	\$ 3,042.65	\$ 1,538,942.17
WA032	\$ 25,320.00	\$ 154,497.50	\$ (64,782.00)	\$ 39,653.00	\$ 129,368.50	\$ 595.22	\$ 129,963.72
Street & Area Lights		\$ 577,589.04			\$ 577,589.04		\$ 577,589.04
Adder Schedule Revenues		\$ 531,459.73			\$ 531,459.73		\$ 531,459.73
Other Revenues		\$ 1,871,167.77			\$ 1,871,167.77		\$ 1,871,167.77
	\$ 4,456,241.37	\$ 50,889,817.68	\$ (26,687,934.00)	\$ 20,213,882.00	\$ 44,415,765.68	\$ 3,439.78	\$ 44,419,205.46
Residential	\$ 2,090,421.00	\$ 20,759,940.57	\$ (10,338,345.00)	\$ 6,682,219.00	\$ 17,103,814.57	\$ (236,287.62)	\$ 16,867,526.95
Non-Residential	\$ 1,691,520.37	\$ 21,142,742.21	\$ (10,032,213.00)	\$ 7,155,619.00	\$ 18,266,148.21	\$ 240,079.33	\$ 18,508,859.54

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	31,788,812	\$3,163,701
	01 RESIDENTIAL	3800	01	022	206,332	\$16,949
	01 RESIDENTIAL	3800	01	012	779,453	\$104,634
	01 RESIDENTIAL	3800	01	032	111,512	\$14,014
01 - Summary					32,886,109	\$3,299,299
21	21 FIRM COMMERCIAL	3800	21	025	5,287,210	\$333,859
	21 FIRM COMMERCIAL	3800	21	031	1,986,822	\$205,728
	21 FIRM COMMERCIAL	3800	21	021	14,306,489	\$1,173,776
	21 FIRM COMMERCIAL	3800	21	011	12,197,200	\$1,259,985
21 - Summary					33,777,722	\$2,973,348
31	31 FIRM-INDUSTRIAL	3800	31	025PG	35,549,000	\$870,951
	31 FIRM- INDUSTRIAL	3800	31	021	1,485,207	\$116,906
	31 FIRM INDUSTRIAL	3800	31	025P	34,381,779	\$1,886,935
	31 FIRM- INDUSTRIAL	3800	31	031	605,883	\$62,557
	31 FIRM- INDUSTRIAL	3800	31	011	136,679	\$13,675
	31 FIRM-INDUSTRIAL	3800	31	025	23,541,452	\$1,482,958
31 - Summary					95,700,000	\$4,433,982
ID - Summary					162,363,831	\$10,706,629

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	002	225,428	\$15,437
	01 RESIDENTIAL	2800	01	032	328,640	\$39,653
	01 RESIDENTIAL	2800	01	021	0	
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	001	67,752,560	\$6,666,782
	01 RESIDENTIAL	2800	01	012	1,520,151	\$272,881
	01 RESIDENTIAL	2800	01	022	833,343	\$79,483
	01 - Summary					70,660,122
21	21 FIRM COMMERCIAL	2800	21	031	3,978,067	\$393,328
	21 FIRM COMMERCIAL	2800	21	025	25,981,745	\$1,912,998
	21 FIRM COMMERCIAL	2800	21	011	17,593,053	\$2,429,376
	21 FIRM COMMERCIAL	2800	21	021	35,178,546	\$3,580,854
21 - Summary					82,731,411	\$8,316,557
31	31 FIRM-INDUSTRIAL	2800	31	025I	36,341,294	\$2,224,157
	31 FIRM-INDUSTRIAL	2800	31	025	29,161,726	\$2,238,889
	31 FIRM- INDUSTRIAL	2800	31	021	2,522,710	\$245,108
	31 FIRM- INDUSTRIAL	2800	31	011	119,999	\$16,007
	31 FIRM- INDUSTRIAL	2800	31	031	1,005,343	\$98,929
31 - Summary					69,151,071	\$4,823,090
WA - Summary					222,542,605 ✓	\$20,213,883
Overall - Summary					384,906,436	\$30,920,512

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Revenue By Revenue Class

Data Source: Financial Reporting

Electric

Data Updated Daily

State Code: WA

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202209	ED	01	01 RESIDENTIAL	239,040	213,621,468	21,549,126	238,124	2,059,438,566	206,347,458
		21	21 FIRM COMMERCIAL	26,040	199,607,036	22,588,461	26,012	1,625,894,057	184,691,515
		31	31 FIRM- INDUSTRIAL	302	80,593,422	5,324,436	311	669,674,106	43,895,405
		39	39 FIRM-PUMPING-IRRIGATION ONLY	529	9,686,847	864,980	514	41,564,860	3,799,879
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	497	845,030	399,614	491	7,285,941	3,480,511
		80	80 INTERDEPARTMENT REVENUE	95	920,727	106,216	94	8,477,198	965,874
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,345	0	0	29,476
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,540	0	0	270,938
		OD	OD Other Electric Direct	0	0	15,100	0	0	96,800
		ED - Summary				266,503	505,274,530	50,889,818	265,544
202209 - Summary				266,503	505,274,530	50,889,818	265,544	4,412,334,728	443,577,856
Overall - Summary				266,503	505,274,530	50,889,818	265,544	4,412,334,728	443,577,856

Run Date: Oct 6, 2022

For Internal Use Only



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Power Transaction Register

Page: 1
Date: 10/03/2022 04:33:58 PM
Database: NUCUT
arpptr

Profit Center: POWER
Contract Month: 202209
Direction: ALL
Counterparty: Adams Nielson Solar, LLC
Term Type: ALL
Deal Type: ALL
Company Deal Type Exclusions Maintenance Form?: Y
EQR Variance Only?: N

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PURCHASES

Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
NON-INTERCOMPANY											
Adams Nielson Solar, LLC											
POWER											
01	30	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	4,620.000	2,653.000	\$41.280	109,515.84
POWER Total:								4,620.000	2,653.000		109,515.84
STRA Total:								4,620.000	2,653.000		109,515.84
NON-INTERCOMPANY TOTAL:								4,620.000	2,653.000		109,515.84
TOTAL PURCHASES:								4,620.000	2,653.000		109,515.84

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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)	(323.32)	(195.15)			
GMC EIM Transaction Charge	4564	(24,762.10)	(36,517.99)	(26,552.96)	(29,458.50)	(26,576.09)	(30,069.02)	(26,196.39)			
GMC Scheduling Coordinator ID Charge	4575	-	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)			
Forecasting Service Fee	701	-	(325.51)	(403.59)	(444.54)	(427.77)	(552.27)	(439.15)			
		<u>(24,926.01)</u>	<u>(40,105.82)</u>	<u>(30,188.47)</u>	<u>(33,104.84)</u>	<u>(30,169.61)</u>	<u>(33,944.61)</u>	<u>(29,830.69)</u>	-	-	-
Year to date		(24,926.01)	(65,031.83)	(95,220.30)	(128,325.14)	(158,494.75)	(192,439.36)	(222,270.05)			
Threshold \$102,000 - Recorded on WA Monthly tab		(24,926.01)	(40,105.82)	(30,188.47)	(6,779.70)						

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of	DOCKET UE-220232	IM
AVISTA CORPORATION'S d/b/a AVISTA UTILITIES	ORDER 01	
Energy Recovery Mechanism Annual Filing to Review Deferrals for Calendar Year 2021	AUTHORIZING ENERGY RECOVERY MECHANISM DEFERRALS FOR CALENDAR YEAR 2021	

BACKGROUND

- 1 On June 18, 2002, the Washington Utilities and Transportation Commission (Commission) entered its Fifth Supplemental Order in Docket UE-011595, which authorized Avista Corporation d/b/a Avista Utilities (Avista or Company) to implement an Energy Recovery Mechanism (ERM) allowing for positive or negative adjustments to its rates to account for fluctuations in power costs outside of an authorized band for power-cost recovery in base rates. Under the Settlement Stipulation approved by the Commission in the same order, Avista is required to make a filing by April 1 of each year regarding the power costs it deferred the prior calendar year under the ERM.¹
- 2 The Company's April 1 filings are intended to be sufficient to provide the Commission and interested parties an opportunity to audit and review the prudence of the ERM deferrals for the year in question. A 90-day review period is contemplated, though that period can be extended by agreement of the parties.²
- 3 The first ERM annual review covered the period July 1, 2002, through December 31, 2002, and resulted in a Commission Order approving a settlement of the issues presented.³ Among other things, the Settlement Stipulation in Docket UE-030751

¹ Settlement Stipulation in Docket UE-011595 at 6-7, 4.b.

² *Id.*

³ *WUTC v. Avista Corp., d/b/a Avista Utilities*, Docket UE-030751, Order 05, Order Approving and Adopting Settlement Stipulation (Feb. 3, 2004).

identified specific documentation the Company would file in future ERM annual review proceedings.⁴

4 Pursuant to the terms of the ERM, the first \$4 million of amounts of net power supply costs below the authorized level is absorbed by the Company; for the next \$6 million, 25 percent is absorbed by the Company and 75 percent is deferred for rebate to customers; and 90 percent of any remaining amount over \$10 million is deferred as a potential rebate to ratepayers.

5 On October 1, 2021, the Commission authorized Avista's newly developed methodology for setting power supply base in the Company's 2020 general rate case.⁵ As such, the first nine months in this ERM review period were based on an authorized level of power supply expenses with a test period ending in December 2016.⁶ The last three months of the ERM review period are based on authorized power supply expenses from October through December of 2021.⁷

6 On March 31, 2022, Avista filed testimony, exhibits, and supporting documentation relating to power costs deferred under the ERM for calendar year 2021. The 90-day review period was April 1, 2022, to June 24, 2022. Avista agreed to extend the review period to September 30, 2022.

7 Included as part of the ERM Annual Review are the revenues and expenses associated with the Company's Voluntary Solar Select Program (Solar Select), which is subject to the same prudence review as all power supply revenues and expenses.⁸ At the end of the ERM deferral year, any difference between Solar Select revenues and expenses (margin)

⁴ See Settlement Stipulation in Docket UE-030751 at 6-7, ¶ III.C.

⁵ See Final Order 8 in Docket UE-200900 at 13, ¶ B.I.i.

⁶ See Final Order 7 in Docket UE-170485 at 54, ¶ III.C.

⁷ See Final Order 8 in Docket UE-200900 at 14, ¶ B.I.i.

⁸ On February 2, 2018, Avista filed Schedule 87 with the Commission to establish its Solar Select Program for large, non-residential retail customers in Docket UE-180102. Schedule 87 offers a long-term, qualified renewable energy product to certain commercial and industrial customers. In order to meet the needs associated with the Solar Select program, Avista entered into a Power Purchase Agreement (PPA) with Strata Solar for 28 MW from the Lind Solar Facility located in Lind, Washington. Lind Solar qualifies as a shared commercial solar facility under Engrossed Substitute Senate Bill (ESSB) 5939, enacted in RCW 82.16, Renewable Energy System Cost Recovery. Solar Select expenses and revenues flow through the annual Energy Recovery Mechanism (ERM) outside of the dead band and sharing bands (similar to renewable energy credits).

will be deferred until program end, at which time a decision on the disposition of the program's final margin balance will be made.

8 In 2021, Avista's actual net power expense allocated to Washington was higher than the authorized baseline expense by \$16,360,791. Because actual costs are higher than authorized costs the deferral calculation is as follows:

- a. Dead Band – The first \$4 million is absorbed by the Company;
- b. First Sharing Band – 50 percent of the next \$6 million is absorbed by the Company, and 50 percent is deferred to customers; and
- c. Second Sharing Band – 10 percent of the remaining deferral balance of \$6,360,791 is absorbed by the Company, and 90 percent, or \$5,724,712 is deferred as a surcharge to customers.

9 In 2021, Avista recorded an annual surcharge deferral balance for its customers of \$8,822,069. This amount includes \$97,357 in interest earned on the annual ERM balance and does not include the \$892,145 benefit to Solar Select customers.

10 Avista's end of 2021 annual ERM surcharge balance of \$8,822,069, when added to the end of 2020 annual ERM credit balance of \$13,157,482, results in a total ERM credit deferral balance of -\$4,335,413.

11 The end of 2021 balance of the pre-2019 ERM credit deferral refund of \$38.6 million authorized by the Commission in Order 09, in consolidated Dockets UE-190334, UG-190335, and UE-190222 is \$6,456,812 million.

12 The baseline for this ERM calculation results from the power supply revenues and expenses approved by the Commission in consolidated Dockets UE-170485 and UG-170486 for the first nine months of 2021, and Dockets UE-200900 and UG-200901 for the last three months of 2021.

13 Staff has conducted a review of the Company's ERM annual review filing in this Docket, including results from its Solar Select Program, and is satisfied the Company provided adequate documentation of its ERM power cost revenue and expenses.

14 Staff has not identified any related issues nor has any other person or party filed comments with the Commission within the review period.

DISCUSSION

15 Avista's March 31, 2022, filing provides sufficient information to allow the Commission and interested parties to audit and review the prudence of its ERM deferrals for 2021. We agree with Staff that the Company's documentation of its ERM power cost deferrals for calendar year 2021 adequately supports the ratepayer deferral of \$8,822,069 reflected in the filing.

FINDINGS AND CONCLUSIONS

- 16 (1) The Commission is an agency of the State of Washington vested by statute with the authority to regulate rates, rules, regulations, practices, and accounts of public service companies, including electric companies.
- 17 (2) Avista is a public service company subject to Commission jurisdiction. Avista is engaged in the business of providing electric and natural gas service within the state of Washington.
- 18 (3) This matter was brought before the Commission at its regularly scheduled meeting on September 29, 2021. The Commission received no written or oral comments from any person or party other than Commission Staff.
- 19 (4) The Company has provided adequate documentation of its ERM power cost deferrals for calendar year 2021 to support the ratepayer deferral \$8,822,069.
- 20 (5) For 2021, Avista recorded a benefit margin of \$892,145 for its Voluntary Solar Select Program. This amount, along with the 2020 negative margin of \$57,571, results in an overall positive margin in third year of the program of \$834,873.
- 21 (6) The Commission finds nothing to indicate that the Avista's 2021 ERM power expense and revenues, including its Solar Select Program, were imprudently incurred.

ORDER

THE COMMISSION ORDERS:

- 22 (1) Avista Corporation's d/b/a Avista Utilities filing meets the requirements in
Dockets UE-011595 and UE-030751, and Avista Corporation d/b/a Avista
Utilities has properly calculated the 2021 Energy Recovery Mechanism
amount.
- 23 (2) Pursuant to the terms of the Energy Recovery Mechanism, Avista Corporation
d/b/a Avista Utilities is authorized to record a 2021 ratepayer deferral of
\$8,822,069.
- 24 (3) This Order shall in no way affect the Commission's authority over rates,
services, accounts, valuations, estimations, or determination of costs, or any
matters whatsoever that may come before it. Nor shall this Order be construed
as an agreement to any estimate or determination of costs, or any valuation of
property claimed or asserted.
- 25 (4) The Commission retains jurisdiction to effectuate the terms of this Order.

DATED at Lacey, Washington, and effective September 29, 2022.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DAVID W. DANNER, Chair

ANN E. RENDAHL, Commissioner

MILTON H. DOUMIT, Commissioner

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

MONTH OF SEPTEMBER 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


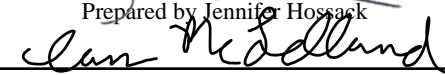
Last Saved by: Jennifer Hossack
Submitted by: Jennifer Hossack
Approved by:

Effective Date: 202209
Last Update: 10/05/2022 5:27 PM
Approval Requested: 10/05/2022 5:27 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	7,024.03	0.00	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00	7,024.03	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	59,861.59	WA REC Deferral 202207-202306
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	59,861.59	0.00	WA REC Deferral 202207-202306
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	11,357.42	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	11,357.42	0.00	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	302,803.33	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	302,803.33	WA Rec Deferral Amort
90	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	3,857.71	0.00	July Correction
100	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	3,857.71	July Correction
110	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	28,539.13	Aug Correction
120	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	28,539.13	0.00	Aug Correction
Totals:						413,443.21	413,443.21	

Explanation:

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

	<u>10/05/22</u>
Prepared by Jennifer Hossack	Date
	<u>10/5/2022</u>
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

DJ475 - Washington REC Deferral - Account 186324

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186324 ED WA									186324 RECON			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201512												
202201										-		
202202												
202203												
202204												
202205												
202206												
202207	-		(78,472.01)	1,423,542.21	0.54845%	7,592.23		1,345,070.20	1,352,662.43	1,352,662.43	0.00	Semi-annual compounding
202208	1,345,070.20		(34,434.57)		0.54845%	7,282.61		1,310,635.63	1,325,510.47	1,325,510.47	0.00	
202209	1,310,635.63		(59,861.59)		0.54845%	7,024.03		1,250,774.04	1,272,672.91	1,325,510.47	52,837.56	
202210												
202211												
202212												
202301												Semi-annual compounding
202302												
202303												
202304												
202305												
202306												
current month entry			(59,861.59)			7,024.03	-					

202209 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA	7,024.03	
431016 ED WA		7,024.03
186324 ED WA		59,861.59
557322 ED WA	59,861.59	

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

IM

66,885.62 TTL

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

REC Revenue and Expense	Source	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Total
Voluntary REC Revenue	456016-ED-AN	(1,414,232)	(307,070)	(136,175)	(436,333)	(148,871)	(113,438)	(121,170)	(55,990)	(94,357)	-	-	-	\$ (2,827,635)
Voluntary REC Broker Fee Expense	557171-ED-AN	13,644	1,905	3,474	6,276	4,070	6,020	1,621	3,530	3,160	-	-	-	\$ 43,700
Total		\$ (1,400,588)	\$ (305,165)	\$ (132,701)	\$ (430,056)	\$ (144,801)	\$ (107,418)	\$ (119,549)	\$ (52,460)	\$ (91,197)	\$ -	\$ -	\$ -	\$ (2,783,935)

Washington State Share														
Voluntary REC Revenue	65.64%	(929,575)	(201,837)	(89,507)	(286,801)	(97,853)	(74,562)	(79,536)	(36,752)	(61,936)	-	-	-	\$ (1,858,360)
Voluntary REC Broker Fee Expense	65.64%	8,968	1,252	2,283	4,125	2,675	3,957	1,064	2,317	2,074	-	-	-	\$ 28,716
Total Surcharge (+) or Rebate (-)		\$ (920,607)	\$ (200,585)	\$ (87,224)	\$ (282,676)	\$ (95,178)	\$ (70,606)	\$ (78,472)	\$ (34,435)	\$ (59,862)	\$ -	\$ -	\$ -	\$ (1,829,643)

Accounting Entries														
186324.ED.WA (202207 thru 202306)		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	
557322.ED.WA		Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	

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
201512										2038919.11	
202201	51,899.95		83,763.21		0.55450%	520.02		135,663.16	136,183.18	136,210.59	27.41
202202	135,663.16		77,185.22		0.55450%	966.25		212,848.38	214,334.65	214,389.47	54.82
202203	212,848.38		79,502.03		0.55450%	1,400.66		292,350.41	295,237.34	300,318.40	5,081.06
202204	292,350.41		66,034.96		0.55450%	1,804.16		358,385.37	363,076.46	363,076.46	0.00
202205	358,385.37		62,461.24		0.55450%	2,160.42		420,846.61	427,698.12	427,698.12	0.00
202206	420,846.61		61,668.82		0.55450%	2,504.57		482,515.43	491,871.51	491,871.51	0.00
202207	491,871.51	(3,184,562.34)	149,859.07		0.54845%	(14,357.11)		(2,542,831.76)	(2,557,188.87)	(2,860,764.72)	(303,575.85)
202208	(2,542,831.76)		320,609.00		0.54845%	(13,066.97)		(2,222,222.76)	(2,249,646.84)	(2,224,965.42)	24,681.42
202209	(2,222,222.76)		302,803.33		0.54845%	(11,357.42)		(1,919,419.43)	(1,958,200.93)	(2,224,965.42)	(266,764.49)
202210											
202211											
202212											
202301											
202302											
202303											
202304											

current month entry

302,803.33

(11,357.42)

202209 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		11,357.42
419600 ED WA	11,357.42	
186322 ED WA	302,803.33	
557324 ED WA		302,803.33

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

	Should be	Original
July	(14,357.11)	(18,214.82)
Aug	(13,066.97)	15,472.16
Sep	(11,357.42)	(11,357.42)

#VALUE! TTL

IM



Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

State Code: ALL

Revenue Class: ALL

Billing Determinant: RIDER 98

Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202209	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-126,881	0	0	-544,581
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-8
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-422	0	0	-2,009
			0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0	0	0	0	0	0
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-31,881	0	0	-129,466
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-218	0	0	-1,001
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-118	0	0	-528
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-2,758	0	0	-12,822
			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	-15	0	0	-43
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-3	0	0	-11
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-70,174	0	0	-276,869
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-5,029	0	0	-21,581
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-431	0	0	-1,633
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,661	0	0	-6,865
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-9	0	0	-50
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-17,245	0	0	-59,137
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-18,773	0	0	-66,143
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-7
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-3,781	0	0	-10,938
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-7,330	0	0	-20,621
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-1,852	0	0	-3,875
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,870	0	0	-6,207
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-35	0	0	-121
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-605	0	0	-2,055
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-253	0	0	-826
			0041	0041 - CO OWND ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-1	0	0	-4
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-553	0	0	-1,677
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-9	0	0	-40
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-25	0	0	-91
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-47	0	0	-184
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-239	0	0	-995
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-6	0	0	-27
			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	-5	0	0	-21
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-128	0	0	-489
			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
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	-24,357	0	0	-88,488
		WA - Total					0	0	-316,717	0	0	-1,259,415
		ED - Total					0	0	-316,717	0	0	-1,259,415
		202209 - Total					0	0	-316,717	0	0	-1,259,415
		Overall - Total					0	0	-316,717	0	0	-1,259,415

For Internal Use Only

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Conversion Factor **0.956069** UE-200900 7.22 through end of year
Amort Expense \$ **(302,803)** (Check with Marcus Dec 2022)

DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186322 ED WA									186322 RECON		
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201512										2038919.11	
202201	51,899.95		83,763.21		0.55450%	520.02		135,663.16	136,183.18	136,210.59	27.41
202202	135,663.16		77,185.22		0.55450%	966.25		212,848.38	214,334.65	214,389.47	54.82
202203	212,848.38		79,502.03		0.55450%	1,400.66		292,350.41	295,237.34	300,318.40	5,081.06
202204	292,350.41		66,034.96		0.55450%	1,804.16		358,385.37	363,076.46	363,076.46	0.00
202205	358,385.37		62,461.24		0.55450%	2,160.42		420,846.61	427,698.12	427,698.12	0.00
202206	420,846.61		61,668.82		0.55450%	2,504.57		482,515.43	491,871.51	491,871.51	0.00
202207	491,871.51	(3,184,562.34)	149,859.07		0.54845%	(14,357.11)		(2,542,831.76)	(2,557,188.87)	(2,860,764.72)	(303,575.85)
202208	(2,542,831.76)		320,609.00		0.54845%	(13,066.97)		(2,222,222.76)	(2,249,646.84)	(2,224,965.42)	24,681.42
202209	(2,222,222.76)		302,803.33		0.54845%	(11,357.42)		(1,919,419.43)	(1,958,200.93)	(2,224,965.42)	(266,764.49)
202210											
202211											
202212											
202301											
202302											
202303											
202304											

current month entry

302,803.33

(11,357.42)

202209 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		11,357.42
419600 ED WA	11,357.42	
186322 ED WA	302,803.33	
557324 ED WA		302,803.33

#VALUE! TTL

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

IM

	Should be	Original	
July	(14,357.11)	(18,214.82)	3,857.71
Aug	(13,066.97)	15,472.16	(28,539.13)
Sep	(11,357.42)	(11,357.42)	11,357.42

Making an adjustment to correct the interest rate for July and August. Above is what the rate should have been. Providing interest balances as they should have been. The difference between what was recorded in July and August is the adjusting entry I am making on the Sep'22 Rec Deferral journal.

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.

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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

IM

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: 202208
Last Update: 09/07/2022 1:03 PM
Approval Requested: 09/07/2022 1:03 PM

COPY OF AUGUST JOURNAL W/AUG ADJUSTMENT

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	7,282.61	0.00	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00	7,282.61	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	34,434.57	WA REC Deferral 202207-202306
40	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	34,434.57	0.00	WA REC Deferral 202207-202306
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	1,306.82	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	1,306.82	0.00	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	320,609.00	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	320,609.00	WA Rec Deferral Amort
90	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	16,778.98	0.00	Adj interest from Jul
100	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	16,778.98	Adj interest from Jul
110	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	299,718.14	0.00	Adj from Jul journal
120	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	299,718.14	Adj from Jul journal
Totals:						680,130.12	680,130.12	

IM

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

-16,778.98
+ 1,306.82
=15,472.16

Jennifer Hossack
Prepared by Jennifer Hossack
Jan McSalland
Reviewed by

Approved for Entry
Corporate Accounting use Only

09/07/2022
Date
9/7/2022
Date

Date

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

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	Notes
201512										2038919.11		
202201	51,899.95		83,763.21		0.55450%	520.02		135,663.16	136,183.18	136,210.59	27.41	Semi-Annual Compounding
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)	(2,860,764.72)	0.00	Semi-Annual Compounding
202208	(2,842,549.90)		320,609.00	299,718.14	0.05485%	(1,306.82)	16,778.98	(2,222,222.76)	(2,224,965.42)	(2,224,965.42)	0.00	
202209	(2,222,222.76)		302,803.33		0.54845%	(11,357.42)	(24,681.42)	(1,919,419.43)	(1,958,200.93)	(2,224,965.42)	(266,764.49)	
202210												
202211												
202212												
202301												Semi-Annual Compounding
202302												
202303												
202304												

current month entry 302,803.33 (11,357.42)

202209 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		11,357.42
419600 ED WA	11,357.42	
186322 ED WA	302,803.33	
557324 ED WA		302,803.33

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

Should be	Original	
(14,357.11)	(18,214.82)	3,857.71
(13,066.97)	15,472.16	(28,539.13)
(11,357.42)	(11,357.42)	11,357.42
		302,803.33

#VALUE! TTL = D90+G90+H90 266,764.49

JET ENTRY:	DR	CR	
186322 ED WA		18,214.82	Original July'22 entry
419600 ED WA	18,214.82		Original July'22 entry
186322 ED WA			Original July'22 entry
557324 ED WA			Original July'22 entry
186322 ED WA		14,357.11	July entry should have been
419600 ED WA	14,357.11		July entry should have been
186322 ED WA			July entry should have been
557324 ED WA			July entry should have been
186322 ED WA	3,857.71		Sep Adj Entry
419600 ED WA		3,857.71	Sep Adj Entry
186322 ED WA			Sep Adj Entry
557324 ED WA			Sep Adj Entry
Adj interest rate error in July			

IM

JET ENTRY:	DR	CR	
186322 ED WA	15,472.16		Original Aug'22 entry
419600 ED WA		15,472.16	Original Aug'22 entry
186322 ED WA			Original Aug'22 entry
557324 ED WA			Original Aug'22 entry
186322 ED WA		13,066.97	Aug entry should have been
419600 ED WA	13,066.97		Aug entry should have been
186322 ED WA			Aug entry should have been
557324 ED WA			Aug entry should have been
186322 ED WA		28,539.13	Sep Adj Entry
419600 ED WA	28,539.13		Sep Adj Entry
186322 ED WA			Sep Adj Entry
557324 ED WA			Sep Adj Entry
Adj interest rate error in Aug			