

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

MONTH OF OCTOBER 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: 202210
 Last Update: 11/04/2022 6:20 PM
 Approval Requested: 11/04/2022 6:30 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
145	001	407303 - WA REV DEFERRAL AUTH POWER SUPPLY	ED	WA	DL	58,301.62	0.00	WA REV Deferral Auth Power Supply
150	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00	58,301.62	Reg Liab - WA Rev Def of Power Supply
160	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,422.28	0.00	Interest Expense on Pending Balance
170	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00	2,422.28	Interest Expense on Pending Balance
Totals:						955,846.90	955,846.90	

Explanation:

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

Cheryl A Kettner
 Prepared by Cheryl Kettner
Jan McCalland
 Reviewed by

 Approved for Entry
 Corporate Accounting use Only

Nov 04, 2022
 Date
11/7/2022
 Date

 Date

Avista Corporation Journal Entry

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Team: Resource Accounting

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Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	806,582.00	✓	0.00 Current Year ERM (2022)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	✓	806,582.00 Current Year ERM Deferral Expense (2022)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	18,655.00	✓	0.00 Current Year ERM Interest Accrual (2022)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓	18,655.00 Current Year ERM Interest Inc (2022)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00		0.00 Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00		0.00 Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,268.00	✓	0.00 Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓	2,268.00 Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	13,145.00	✓	0.00 Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	✓	13,145.00 Regulatory Asset ERM Approved for Recovery
110	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	48,180.00	✓	0.00 Solar Select Deferral
120	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓	48,180.00 Reg Asset ERM Solar Select
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	6,293.00	✓	0.00 Interest Expense on Pending Balance Solar Select
140	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓	6,293.00 Interest Expense on Pending Balance Solar Select

Avista Corp.
DJ480 and DJ481
Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
Oct-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 October 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 October 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 October 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 October 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 October 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 October 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	5,826,658	0.00	
10/31/2022	5,797,235		806,582		18,655		6,603,817	6,651,895	5,826,658	(825,237.00)	
11/30/2022											
12/31/2022											

Entry:	Debit	Credit	
557280 ED WA	-	806,582.00	Deferred Power Supply Expense
186280 ED WA	806,582.00	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		18,655.00	Interest Inc Energy Deferrals
186280 ED WA	18,655.00	-	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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Jan-June Interest Rate	0.30678%
Jul-Dec Interest Rate	0.30086%

Account 182352

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									(6,456,812)		
1/31/2022	(6,456,812)		1,725,955		(17,161)		(4,730,857)	(4,748,018)	(4,748,018)	0.00	
2/28/2022	(4,730,857)		1,587,901		(12,078)		(3,142,956)	(3,172,195)	(3,172,195)	0.00	
3/31/2022	(3,142,956)	0	1,639,075		(7,128)		(1,503,881)	(1,540,248)	(1,540,248)	0.00	
4/30/2022	(1,503,881)		790,483		(3,401)		(713,398)	(753,166)	(753,166)	0.00	
5/31/2022	(713,398)		3,808		(2,183)		(709,590)	(751,541)	(751,541)	0.00	
6/30/2022	(709,590)				(2,177)		(709,590)	(753,718)	(753,718)	0.00	
7/31/2022	(753,718)	0			(2,268)		(753,718)	(755,986)	(755,986)	0.00	
8/31/2022	(753,718)				(2,268)		(753,718)	(758,254)	(758,254)	0.00	
9/30/2022	(753,718)				(2,268)		(753,718)	(760,522)	(760,522)	0.00	
10/31/2022	(753,718)				(2,268)		(753,718)	(762,790)	(760,522)	2,268.00	
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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Jan-June Interest Rate	0.30678%
Jul-Dec Interest Rate	0.30086%

Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									(13,363,797)		
1/31/2022	(13,363,797)		0		(40,997)		(13,363,797)	(13,404,794)	(13,404,794)	0.00	
2/28/2022	(13,363,797)		0	206,315	(40,681)		(13,157,482)	(13,239,160)	(13,239,160)	0.00	Solar Select to 186295
3/31/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,279,525)	(13,279,525)	0.00	
4/30/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,319,890)	(13,319,890)	0.00	
5/31/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,360,255)	(13,360,255)	0.00	
6/30/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,400,620)	(13,400,620)	0.00	
7/31/2022	(13,400,620)	0	0		(40,317)		(13,400,620)	(13,440,937)	(13,440,937)	0.00	
8/31/2022	(13,400,620)		0		(40,317)		(13,400,620)	(13,481,254)	(13,481,254)	0.00	
9/30/2022	(13,400,620)	9,031,421	0		(13,308)		(4,369,199)	(4,463,141)	(4,463,141)	0.00	
10/31/2022	(4,369,199)		0		(13,145)		(4,369,199)	(4,476,286)	(4,463,141)	13,145.00	
11/30/2022			0								
12/31/2022			0								

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

IM

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

Changes Semiannually on January 1 and July 1

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

Account 186295

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									0		
1/31/2022	0	0			0		0	0	0	0.00	
2/28/2022	0	0	(1,083,766)	(16,106)	(1,687)		(1,099,872)	(1,101,559)	(1,101,559)	0.00	Solar Select Reclass
3/31/2022	(1,099,872)				(3,374)		(1,099,872)	(1,104,933)	(1,104,933)	0.00	
4/30/2022	(1,099,872)				(3,374)		(1,099,872)	(1,108,307)	(1,108,307)	0.00	
5/31/2022	(1,099,872)			(287,325)	(3,815)		(1,387,197)	(1,399,447)	(1,399,447)	0.00	Net Margin for Jan - May 2022
6/30/2022	(1,387,197)		(28,841)		(4,300)		(1,416,038)	(1,432,588)	(1,432,588)	0.00	Net Margin for June 2022
7/31/2022	(1,432,588)		(194,912)		(4,603)		(1,627,500)	(1,632,103)	(1,632,103)	0.00	
8/31/2022	(1,627,500)		(238,564)		(5,255)		(1,866,064)	(1,875,922)	(1,875,922)	0.00	
9/30/2022	(1,866,064)		(201,682)		(5,918)		(2,067,746)	(2,083,522)	(2,083,522)	0.00	
10/31/2022	(2,067,746)		(48,180)		(6,293)		(2,115,926)	(2,137,995)	(2,083,522)	54,473.00	
11/30/2022											
12/31/2022											

Entry:

	Debit	Credit	
557175 ED WA	48,180		Solar Select Deferral
186295 ED WA		48,180	Reg Asset ERM Solar Select
431600 ED WA	6,293.00		Interest Expense on Pending Balance
186295 ED WA		6,293.00	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)	(782,104.98)	0.02	
10/31/2022	(775,967)		(58,301.62)		(2,422.28)		(834,268.62)	(842,830)	(782,104.98)	60,725.02	
11/30/2022											
12/31/2022											

Entry:			
	Debit	Credit	
407303 ED WA	58,301.62		WA REV Deferral Auth Power Supply
254303 ED WA		58,301.62	Reg Liab - WA Rev Def of Power Supply
431600 ED WA	2,422.28		Interest Expense on Pending Balance
254303 ED WA		2,422.28	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	\$123,675,846	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$10,457,939	\$9,884,786	\$18,296,245	\$13,687,430	\$11,784,610	\$0	\$0
2	447 Sale for Resale	(\$143,950,583)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$12,855,920)	(\$14,724,382)	(\$12,684,729)	(\$27,028,854)	(\$18,373,487)	(\$275,745)	\$0
3	501 Thermal Fuel	\$33,650,489	\$3,525,207	\$3,769,567	\$3,923,814	\$2,015,239	\$2,018,637	\$2,470,186	\$3,566,964	\$4,709,375	\$3,815,371	\$3,836,129	\$0	\$0
4	547 CT Fuel	\$118,258,958	\$9,309,676	\$12,116,423	\$10,059,062	\$8,982,052	\$9,506,078	\$4,253,583	\$9,957,452	\$15,638,603	\$19,808,004	\$18,628,025	\$0	\$0
5	456 Transmission Revenue	(\$27,148,806)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	(\$2,415,384)	(\$2,646,120)	(\$3,786,746)	(\$3,655,144)	(\$3,105,740)	(\$3,328,557)	(\$3,099,209)	\$0	\$0
6	565 Transmission Expense	\$16,708,662	\$1,552,554	\$1,820,410	\$1,723,121	\$1,673,272	\$1,604,678	\$1,573,715	\$1,649,495	\$1,689,513	\$1,730,145	\$1,691,759	\$0	\$0
7	557 Broker Fees	\$514,922	\$33,251	\$44,523	\$51,362	\$68,444	\$59,606	\$100,722	\$31,058	\$52,338	\$24,065	\$49,553	\$0	\$0
8	Adjusted Actual Net Expense	\$121,709,488	\$14,403,714	\$20,351,538	\$11,949,506	\$12,964,085	\$5,572,093	\$2,213,479	\$6,710,229	\$24,595,605	\$8,707,604	\$14,517,380	(\$275,745)	\$0
	AUTHORIZED NET EXPENSE-SYSTEM	Total through October	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	\$87,017,468	\$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	(\$93,212,983)	(\$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	\$27,779,287	\$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	\$75,655,805	\$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	(\$21,252,654)	(\$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	\$14,398,970	\$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	\$526,360	\$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	(\$5,060,957)	(\$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	\$85,851,296	\$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	\$36,133,937	(\$3,601,278)	\$1,854,867	\$227,758	\$6,429,117	\$2,536,710	\$1,933,271	\$8,479,146	\$12,553,518	\$3,537,095	\$2,183,733	(\$12,463,663)	
20	Resource Optimization - Subtotal	(\$11,688,297)	\$1,956,634	(\$1,304,291)	(\$724,607)	\$4,330,077	(\$5,791,098)	(\$1,866,833)	(\$1,101,082)	(\$3,965,928)	(\$2,044,586)	(\$1,176,583)		
21	Adjusted Net Expense	\$24,445,640	(\$1,644,644)	\$550,576	(\$496,849)	\$10,759,194	(\$3,254,388)	\$66,438	\$7,378,064	\$8,587,590	\$1,492,509	\$1,007,150	#VALUE!	\$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	\$16,046,118	(\$1,079,544)	\$361,398	(\$326,132)	\$7,062,335	(\$2,136,180)	\$43,610	\$4,842,961	\$5,636,894	\$979,683	\$661,093	#VALUE!	\$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	(\$2,041,877)	(\$256,255)	(\$398,931)	(\$154,916)	(\$614,465)	\$218,108	\$94,530	(\$36,435)	(\$955,945)	(\$172,677)	\$235,109		
26	Net Power Cost (+) Surcharge (-) Rebate	\$14,004,241	(\$1,335,799)	(\$37,533)	(\$481,048)	\$6,447,870	(\$1,918,072)	\$138,140	\$4,806,526	\$4,680,949	\$807,006	\$896,202	#VALUE!	
28	Cumulative Balance		(\$1,335,799)	(\$1,373,332)	(\$1,854,380)	\$4,593,490	\$2,675,418	\$2,813,558	\$7,620,084	\$12,301,033	\$13,108,039	\$14,004,241	#VALUE!	
	Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$296,745	\$0	\$0	\$1,810,042	\$5,070,930	\$5,797,235	\$6,603,817	#VALUE!	
	Deferral Amount, Monthly Entry		\$0	\$0	\$0	\$296,745	(\$296,745)	\$0	\$1,810,042	\$3,260,888	\$726,305	\$806,582	#VALUE!	
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$6,603,817)	\$0	\$0	\$0	(\$296,745)	\$296,745	\$0	(\$1,810,042)	(\$3,260,888)	(\$726,305)	(\$806,582)	#VALUE!	
	Company Band Gross Margin Impact, Cumulative		(\$1,335,799)	(\$1,373,332)	(\$1,854,380)	\$4,296,745	\$2,675,418	\$2,813,558	\$5,810,042	\$7,230,103	\$7,310,804	\$7,400,424	#VALUE!	

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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	
555 PURCHASED POWER														
1	Short-Term Purchases	\$32,372,395	\$2,065,904	\$2,293,065	\$1,313,640	\$3,289,733	\$2,042,974	\$1,522,936	\$1,910,519	\$9,515,113	\$5,136,343	\$3,282,168	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$12,393,330	\$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	\$1,239,333	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$2,937,980	\$275,710	\$234,858	\$178,914	\$234,532	\$226,285	\$178,800	\$422,184	\$492,724	\$482,723	\$211,250	\$0	\$0
4	Douglas County PUD (Wells)	\$1,878,290	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$14,344,864	\$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	\$1,429,538	\$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	\$10,778	\$1,402	\$1,616	\$1,595	\$1,117	\$1,066	\$881	\$730	\$776	\$781	\$814	\$0	\$0
8	Small Power	\$1,013,138	\$101,738	\$113,618	\$122,233	\$112,144	\$129,963	\$120,476	\$157,365	\$70,639	\$43,131	\$41,831	\$0	\$0
9	Stimson Lumber	\$611,355	\$139,684	\$106,343	\$90,583	\$73,895	\$108,776	\$15,869	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,556,553	\$255,051	\$195,545	\$251,978	\$263,706	\$222,311	\$188,787	\$109,462	\$0	\$47	\$69,666	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$4,651,738	\$443,909	\$520,424	\$427,103	\$489,567	\$335,529	\$450,350	\$471,874	\$588,466	\$514,862	\$409,654	\$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)	\$24,109,964	\$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	\$2,546,207	\$0	\$0
14	Palouse Wind	\$17,113,430	\$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	\$1,565,921	\$0	\$0
15	Rattlesnake Flat, LLC	\$9,703,958	\$665,884	\$984,064	\$1,238,157	\$1,376,406	\$1,270,231	\$1,079,344	\$630,495	\$815,615	\$833,973	\$809,789	\$0	\$0
16	WPM Ancillary Services	\$963,087	\$109,528	\$121,472	\$97,399	\$91,278	\$81,024	\$87,207	\$103,806	\$101,875	\$91,153	\$78,345	\$0	\$0
17	Non-Mon. Accruals	\$11,604	\$55,354	\$12,212	(\$8,632)	(\$14,628)	(\$40,230)	\$31,771	(\$8,666)	\$51,256	\$20,902	(\$87,735)	\$0	\$0
18	Total 555 Purchased Power	\$123,675,846	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$10,457,939	\$9,884,786	\$18,296,245	\$13,687,430	\$11,784,610	\$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	\$113,484,077	\$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	\$10,404,875	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$252,740	\$0	\$0	\$0	(\$12)	\$0	\$0	\$252,668	\$0	\$0	\$84	\$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	\$11,604	\$55,354	\$12,212	(\$8,632)	(\$14,628)	(\$40,230)	\$31,771	(\$8,666)	\$51,256	\$20,902	(\$87,735)	\$0	\$0
555700	\$2,731,940	\$84,396	\$55,210	\$339,348	\$240,204	\$289,688	\$289,939	\$191,616	\$288,298	\$625,204	\$328,037	\$0	\$0
555710	\$963,087	\$109,528	\$121,472	\$97,399	\$91,278	\$81,024	\$87,207	\$103,806	\$101,875	\$91,153	\$78,345	\$0	\$0
555740	\$6,298,368	\$0	\$0	\$0	\$481	\$567,779	\$265,320	\$97,411	\$2,851,038	\$1,450,586	\$1,065,753	\$0	\$0
	(\$65,970)	(\$4,233)	(\$6,012)	(\$7,130)	(\$7,115)	(\$7,867)	(\$8,147)	(\$8,514)	(\$6,963)	(\$5,240)	(\$4,749)		
WNP3 Mid Point	\$0												
	\$123,675,846	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$10,457,939	\$9,884,786	\$18,296,245	\$13,687,430	\$11,784,610	\$0	\$0

447 SALES FOR RESALE

19	Short-Term Sales	(\$117,798,739)	(\$8,010,093)	(\$6,147,131)	(\$10,901,200)	(\$8,328,163)	(\$13,060,106)	(\$9,242,866)	(\$12,430,398)	(\$9,951,202)	(\$23,992,841)	(\$15,458,994)	(\$275,745)	\$0
20	Nichols Pumping Index Sale	(\$1,821,181)	(\$91,371)	(\$80,284)	(\$76,918)	(\$161,368)	(\$123,758)	(\$74,389)	(\$180,915)	(\$308,615)	(\$494,786)	(\$228,777)	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$115,136)	(\$12,531)	(\$11,481)	(\$12,637)	(\$11,573)	(\$12,182)	(\$10,913)	(\$10,518)	(\$10,699)	(\$10,748)	(\$11,854)	\$0	\$0
22	Pend Oreille DES	(\$315,652)	(\$36,291)	(\$30,851)	(\$34,960)	(\$31,674)	(\$29,655)	(\$22,579)	(\$34,174)	(\$29,734)	(\$29,097)	(\$36,637)	\$0	\$0
23	Merchant Ancillary Services	(\$23,899,875)	(\$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)	(\$2,637,225)	\$0	\$0
24	Total 447 Sales for Resale	(\$143,950,583)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$12,855,920)	(\$14,724,382)	(\$12,684,729)	(\$27,028,854)	(\$18,373,487)	(\$275,745)	\$0

447 SALES FOR RESALE

447000	(\$92,912,214)	(\$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)	(\$11,479,127)	\$0	\$0
Solar Select Generation Priced at Powerdex	\$1,750,088	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734	\$309,020	\$332,192	\$264,639	\$89,142		
447100	\$10,980,820	\$0	(\$166,176)	\$14,400	\$6,629,820	\$5,347,276	\$771,264	(\$1,614,500)	(\$1,494,288)	\$1,637,984	(\$144,960)	\$0	\$0
447150	(\$26,795,302)	(\$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)	(\$3,111,637)	\$0	\$0
447700	(\$2,727,081)	(\$77,400)	(\$59,189)	(\$327,530)	(\$238,944)	(\$279,600)	(\$292,295)	(\$191,400)	(\$295,800)	(\$620,600)	(\$344,323)	\$0	\$0
447710	(\$963,087)	(\$109,528)	(\$121,472)	(\$97,399)	(\$91,278)	(\$81,024)	(\$87,207)	(\$103,806)	(\$101,875)	(\$91,153)	(\$78,345)	\$0	\$0
447720	(\$23,899,875)	(\$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)	(\$2,637,225)	\$0	\$0
447740	(\$9,281,932)	\$0	\$0	(\$1,676,297)	(\$1,519,257)	(\$906,081)	(\$1,454,402)	(\$1,115,537)	(\$84,192)	(\$1,583,409)	(\$667,012)	(\$275,745)	\$0
EIM Transaction Charges	(\$102,000)	\$0	\$0	(\$24,926.01)	(\$40,105.82)	(\$30,188.47)	(\$6,779.70)	\$0	\$0	\$0	\$0		
	(\$143,950,583)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$12,855,920)	(\$14,724,382)	(\$12,684,729)	(\$27,028,854)	(\$18,373,487)	(\$275,745)	\$0

501 FUEL-DOLLARS

25	Kettle Falls Wood-501110	\$6,779,709	\$631,287	\$799,627	\$782,074	\$545,982	\$160,319	\$335,339	\$790,633	\$1,009,093	\$824,951	\$900,404	\$0	\$0
26	Kettle Falls Gas-501120	\$50,114	\$11,538	\$3,487	\$5,370	\$2,863	\$4,024	\$4,363	(\$1,872)	\$2,357	\$16,595	\$1,389	\$0	\$0
27	Colstrip Coal-501140	\$26,694,963	\$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	\$2,903,003	\$0	\$0
28	Colstrip Oil-501160	\$125,703	\$22,035	\$0	\$16,587	\$0	\$466	\$55,282	\$0	\$0	\$0	\$31,333	\$0	\$0
29	Total 501 Fuel Expense	\$33,650,489	\$3,525,207	\$3,769,567	\$3,923,814	\$2,015,239	\$2,018,637	\$2,470,186	\$3,566,964	\$4,709,375	\$3,815,371	\$3,836,129	\$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	
501 FUEL-TONS														
30	Kettle Falls	405,459	41,132	53,137	51,108	35,405	9,389	20,234	45,624	56,386	45,206	47,838	-	-
31	Colstrip	823,967	103,081	83,755	99,302	45,750	55,630	63,645	85,351	100,926	86,810	99,717	-	-
501 FUEL-COST PER TON														
32	Kettle Falls	wood	\$15.35	\$15.05	\$15.30	\$15.42	\$17.08	\$16.57	\$17.33	\$17.90	\$18.25	\$18.82		
33	Colstrip	coal	\$27.75	\$35.42	\$31.42	\$32.05	\$33.32	\$32.61	\$32.55	\$36.64	\$34.26	\$29.11		
547 FUEL														
34	NE CT Gas/Oil-547213	\$23,922	(\$4,649)	\$5,526	\$19,264	\$3,556	\$2,646	\$1,336	(\$3,446)	(\$174)	\$1,549	(\$1,686)	\$0	\$0
35	Boulder Park-547216	\$3,149,957	\$77,272	\$71,797	\$21,157	\$423,994	\$159,713	\$70,780	\$282,994	\$483,243	\$757,305	\$801,702	\$0	\$0
36	Kettle Falls CT-547211	\$264,287	(\$951)	\$7,921	\$1,966	\$25,228	\$7,275	\$7,732	\$11,966	\$50,922	\$98,709	\$53,519	\$0	\$0
37	Coyote Springs2-547610	\$53,854,791	\$4,751,336	\$6,208,877	\$5,367,061	\$6,651,047	\$2,794,922	\$1,982,425	\$3,900,496	\$6,745,136	\$8,171,497	\$7,281,994	\$0	\$0
38	Lancaster-547312	\$50,604,918	\$4,378,393	\$5,695,889	\$4,602,489	\$891,833	\$6,359,670	\$1,973,838	\$5,283,132	\$6,731,369	\$7,695,793	\$6,992,512	\$0	\$0
39	Rathdrum CT-547310	\$10,361,083	\$108,275	\$126,413	\$47,125	\$986,394	\$181,852	\$217,472	\$482,310	\$1,628,107	\$3,083,151	\$3,499,984	\$0	\$0
40	Total 547 Fuel Expense	\$118,258,958	\$9,309,676	\$12,116,423	\$10,059,062	\$8,982,052	\$9,506,078	\$4,253,583	\$9,957,452	\$15,638,603	\$19,808,004	\$18,628,025	\$0	\$0
41	TOTAL NET EXPENSE	\$131,634,710	\$14,513,570	\$20,166,278	\$11,911,595	\$13,637,753	\$6,553,929	\$4,325,788	\$8,684,820	\$25,959,494	\$10,281,951	\$15,875,277	(\$275,745)	\$0
			202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212
456 TRANSMISSION REVENUE														
42	456100 ED AN	(\$22,348,338)	(\$1,203,651)	(\$1,175,793)	(\$1,256,613)	(\$1,939,952)	(\$2,178,819)	(\$3,314,739)	(\$3,167,663)	(\$2,620,190)	(\$2,853,729)	(\$2,637,189)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$770,000)	(\$77,000)	(\$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	\$0
47	456030 ED AN - Clearwater Trans	(\$1,375,000)	(\$137,500)	(\$137,424)	(\$137,576)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$963,087)	(\$109,526)	(\$121,472)	(\$97,399)	(\$91,280)	(\$81,024)	(\$87,207)	(\$103,806)	(\$101,875)	(\$91,153)	(\$78,345)	\$0	\$0
49	456017 ED AN - Low Voltage	(\$101,670)	(\$10,167)	(\$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	(\$104,521)	(\$9,523)	(\$9,523)	(\$9,523)	(\$11,191)	(\$11,191)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	\$0	\$0
51	456705 ED AN - Low Voltage	(\$1,482,940)	(\$148,294)	(\$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	(\$27,148,806)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	(\$2,415,384)	(\$2,646,120)	(\$3,786,746)	(\$3,655,144)	(\$3,105,740)	(\$3,328,557)	(\$3,099,209)	\$0	\$0
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$16,663,302	\$1,548,018	\$1,815,874	\$1,718,585	\$1,668,736	\$1,600,142	\$1,569,179	\$1,644,959	\$1,684,977	\$1,725,609	\$1,687,223	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$45,360	\$4,536	\$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	\$16,708,662	\$1,552,554	\$1,820,410	\$1,723,121	\$1,673,272	\$1,604,678	\$1,573,715	\$1,649,495	\$1,689,513	\$1,730,145	\$1,691,759	\$0	\$0
557 Broker & Related Fees														
57	557170 ED AN	\$321,569	\$20,893	\$28,383	\$32,655	\$31,197	\$45,593	\$43,753	\$32,872	\$31,257	\$26,249	\$28,717	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$152,591	\$8,671	\$12,827	\$15,016	\$33,599	\$9,887	\$51,922	(\$6,561)	\$16,427	(\$6,256)	\$17,059	\$0	\$0
60	557018 ED AN	\$40,762	\$3,687	\$3,313	\$3,691	\$3,648	\$4,126	\$5,047	\$4,747	\$4,654	\$4,072	\$3,777	\$0	\$0
61	Total 557 ED AN Broker & Related Fees	\$514,922	\$33,251	\$44,523	\$51,362	\$68,444	\$59,606	\$100,722	\$31,058	\$52,338	\$24,065	\$49,553	\$0	\$0
Other Purchases and Sales														
62	Econ Dispatch-557010	\$19,123,148	(\$3,219,304)	\$1,501,227	(\$18,670)	\$678,773	\$2,081,774	\$2,509,463	\$487,731	\$2,861,757	\$6,360,077	\$5,880,320	\$0	\$0
63	Econ Dispatch-557150	\$10,358,601	\$3,077,287	(\$1,109,407)	(\$230,441)	\$2,994,098	\$5,228,665	\$12,282,800	\$2,743,726	(\$436,191)	(\$6,612,904)	(\$7,579,032)	\$0	\$0
64	Gas Bookouts-557700	\$3,845,172	\$104,025	\$192,213	\$97,556	\$252,538	\$71,650	\$961,411	\$0	\$2,014,304	\$23,010	\$128,465	\$0	\$0
65	Gas Bookouts-557711	(\$3,845,172)	(\$104,025)	(\$192,213)	(\$97,556)	(\$252,538)	(\$71,650)	(\$961,411)	\$0	(\$2,014,304)	(\$23,010)	(\$128,465)	\$0	\$0
66	Intraco Thermal Gas-557730	\$46,702,231	\$2,299,563	\$2,459,022	\$4,559,576	\$3,421,251	\$4,813,987	\$3,647,973	\$6,846,144	\$5,446,521	\$5,865,046	\$7,343,148	\$0	\$0
67	Fuel DispatchFin -456010	(\$1,436,517)	\$4,105,989	(\$1,177,715)	(\$345,224)	(\$563,775)	(\$913,260)	(\$138,563)	(\$332,243)	(\$10,773)	(\$553,500)	(\$1,507,453)	\$0	\$0
68	Fuel Dispatch-456015	(\$77,695,072)	(\$4,261,910)	(\$2,694,357)	(\$4,617,011)	(\$1,936,542)	(\$14,733,979)	(\$18,374,851)	(\$9,019,705)	(\$10,668,611)	(\$6,762,223)	(\$4,625,883)	\$0	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$507,477)	(\$45,009)	(\$53,303)	(\$55,378)	(\$71,495)	(\$49,770)	(\$51,583)	(\$42,166)	(\$47,782)	(\$55,170)	(\$35,821)	\$0	\$0
70	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Intraco Thermal Gas-456730	(\$8,795,532)	\$0	(\$229,809)	(\$17,514)	(\$192,379)	(\$2,218,634)	(\$1,742,151)	(\$1,846,708)	(\$1,111,116)	(\$785,235)	(\$651,986)	\$0	\$0
72	Fuel Bookouts-456711	\$2,265,771	\$0	\$39,330	\$21,975	\$205,499	\$128,018	\$1,198,401	\$0	\$525,117	\$22,328	\$125,103	\$0	\$0
73	Fuel Bookouts-456720	(\$2,265,771)	\$0	(\$39,330)	(\$21,975)	(\$205,499)	(\$128,018)	(\$1,198,401)	\$0	(\$525,117)	(\$22,328)	(\$125,103)	\$0	\$0
74	Other Purchases and Sales Subtotal	(\$12,250,618)	\$1,956,616	(\$1,304,342)	(\$724,662)	\$4,329,931	(\$5,791,217)	(\$1,866,912)	(\$1,163,221)	(\$3,966,195)	(\$2,543,909)	(\$1,176,707)	\$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	\$0
76	Misc. Power Exp. Subtotal	\$560,864	\$0	\$0	\$0	\$0	\$0	\$0	\$61,944	\$0	\$498,920	\$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
77 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78 Wind REC Exp Actual 557395	\$1,457	\$18	\$51	\$55	\$146	\$119	\$79	\$195	\$267	\$403	\$124	\$0	\$0
79 Wind REC Subtotal	\$1,457	\$18	\$51	\$55	\$146	\$119	\$79	\$195	\$267	\$403	\$124	\$0	\$0
80 WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	(\$11,688,297)	\$1,956,634	(\$1,304,291)	(\$724,607)	\$4,330,077	(\$5,791,098)	(\$1,866,833)	(\$1,101,082)	(\$3,965,928)	(\$2,044,586)	(\$1,176,583)		
85 Adjusted Actual Net Expense	\$110,296,936	\$16,360,348	\$19,047,247	\$11,224,899	\$17,294,162	(\$219,005)	\$346,646	\$5,609,147	\$20,629,677	\$6,663,018	\$13,340,797		

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

Retail Sales - MWh	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	YTD
Total Billed Sales	570,066	525,153	540,861	447,567	423,386	416,513	447,109	536,405	505,275	413,678	-	-	4,826,013
Deduct Prior Month Unbilled	(312,074)	(307,661)	(275,383)	(231,672)	(245,273)	(240,875)	(236,709)	(286,164)	(295,027)	(222,543)	-	-	(2,653,381)
Add Current Month Unbilled	307,661	275,383	231,672	245,273	240,875	236,709	286,164	295,027	222,543	244,440	-	-	2,585,747
Total Retail Sales	565,653	492,875	497,150	461,168	418,988	412,347	496,564	545,268	432,791	435,575	-	-	4,758,379
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	4,599,725
Difference from Test Year	19,911	30,997	12,037	47,744	(16,947)	(7,345)	2,831	74,277	13,417	(18,268)			158,654
Production Rate - \$/MWh	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	
Total Revenue Credit - \$	\$256,255	\$398,931	\$154,916	\$614,465	(\$218,108)	(\$94,530)	\$36,435	\$955,945	\$172,677	(\$235,109)	\$0	\$0	\$2,041,877

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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>
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	\$ 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	38,899.52		
=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	\$4,749	\$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	72,528.96		
=Value of Power (Powerdex Price)	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734	\$309,020	\$332,192	\$264,639	\$89,142	\$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	\$72,529	-	-
Market Value	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734	\$309,020	\$332,192	\$264,639	\$89,142	-	-
Total	\$3,482,612	\$55,838	\$198,259	\$273,430	\$449,106	\$432,302	\$346,173	\$598,714	\$562,640	\$404,479	\$161,671	-

Expense												
PPA Purchase	\$25,924	\$95,770	\$137,297	\$165,780	\$182,623	\$175,770	\$226,875	\$180,476	\$109,516	\$56,801		
Power Supply Rate Credit	\$17,754	\$65,586	\$94,026	\$113,532	\$125,066	\$120,374	\$155,372	\$123,596	\$75,000	\$38,900	\$0	\$0
Interconnection & Integration	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$0	\$0
Integration	\$4,233	\$6,012	\$7,130	\$7,115	\$7,867	\$8,147	\$8,514	\$6,963	\$5,240	\$4,749	\$0	\$0
Program Administration (Actual Charges) 02806591	\$20	\$16	\$0	\$280	\$374	\$0	\$0	\$0	\$0	\$0		
Total	\$2,483,108	\$60,972	\$180,425	\$251,494	\$299,748	\$328,971	\$317,332	\$403,802	\$324,076	\$202,797	\$113,491	\$0
Net Margin	\$999,504	-\$5,134	\$17,834	\$21,936	\$149,358	\$103,331	\$28,841	\$194,912	\$238,564	\$201,682	\$48,180	\$0

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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)	(212.85)		
GMC EIM Transaction Charge	4564	(24,762.10)	(36,517.99)	(26,552.96)	(29,458.50)	(26,576.09)	(30,069.02)	(26,196.39)	(20,262.05)		
GMC Scheduling Coordinator ID Charge	4575	-	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)		
Forecasting Service Fee	701	-	(325.51)	(403.59)	(444.54)	(427.77)	(552.27)	(439.15)	(266.33)		
		<u>(24,926.01)</u>	<u>(40,105.82)</u>	<u>(30,188.47)</u>	<u>(33,104.84)</u>	<u>(30,169.61)</u>	<u>(33,944.61)</u>	<u>(29,830.69)</u>	<u>(23,741.23)</u>	-	-
Year to date		(24,926.01)	(65,031.83)	(95,220.30)	(128,325.14)	(158,494.75)	(192,439.36)	(222,270.05)	(246,011.28)		
Threshold \$102,000 - Recorded on WA Monthly tab		(24,926.01)	(40,105.82)	(30,188.47)	(6,779.70)						

Current Month Journal Entry

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01 RESIDENTIAL	3800	01	001	36,177,730	\$3,608,091
	01 RESIDENTIAL	3800	01	012	980,949	\$127,088
01	01 RESIDENTIAL	3800	01	022	244,957	\$18,759
	01 RESIDENTIAL	3800	01	032	99,825	\$13,561
	21 FIRM COMMERCIAL	3800	21	011	14,750,369	\$1,474,194
	21 FIRM COMMERCIAL	3800	21	021	18,536,731	\$1,420,144
	21 FIRM COMMERCIAL	3800	21	025	5,198,214	\$319,277
21	21 FIRM COMMERCIAL	3800	21	031	1,848,983	\$187,757
	31 FIRM- INDUSTRIAL	3800	31	011	186,047	\$17,851
	31 FIRM- INDUSTRIAL	3800	31	021	2,127,879	\$156,175
31	31 FIRM-INDUSTRIAL	3800	31	025	24,430,932	\$1,448,758
	31 FIRM- INDUSTRIAL	3800	31	031	549,167	\$55,569
	31 FIRM INDUSTRIAL	3800	31	025P	33,110,274	\$1,752,324
	31 FIRM-INDUSTRIAL	3800	31	025PG	37,671,000	\$992,940
	01 RESIDENTIAL	2800	01	001	73,438,366	\$7,159,750
	01 RESIDENTIAL	2800	01	002	277,745	\$18,366
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	012	1,967,592	\$321,491
	01 RESIDENTIAL	2800	01	021	0	
01	01 RESIDENTIAL	2800	01	022	1,010,170	\$88,044
	01 RESIDENTIAL	2800	01	032	233,575	\$31,025
	21 FIRM COMMERCIAL	2800	21	011	21,495,202	\$2,818,761
21	21 FIRM COMMERCIAL	2800	21	021	46,502,194	\$4,324,973
	21 FIRM COMMERCIAL	2800	21	025	23,574,528	\$1,794,231
	21 FIRM COMMERCIAL	2800	21	031	3,924,548	\$373,802
31	31 FIRM- INDUSTRIAL	2800	31	011	140,247	\$17,823
	31 FIRM- INDUSTRIAL	2800	31	021	3,459,724	\$309,524
	31 FIRM-INDUSTRIAL	2800	31	025	29,566,305	\$2,192,288
	31 FIRM- INDUSTRIAL	2800	31	031	1,143,700	\$108,231
	31 FIRM-INDUSTRIAL	2800	31	025I	37,705,990	\$1,874,890
Overall - Summary					420,352,944	\$33,025,687

175,913,058 ID

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244,439,886 WA ✓



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
202210 ✓	ED	01	01 RESIDENTIAL	239,530	158,603,204	16,112,510	238,264	2,218,041,770	222,459,968
		21	21 FIRM COMMERCIAL	26,188	173,220,255	19,419,694	26,029	1,799,114,312	204,111,209
		31	31 FIRM- INDUSTRIAL	315	75,019,673	4,957,687	311	744,693,780	48,853,092
		39	39 FIRM-PUMPING-IRRIGATION ONLY	514	5,091,796	451,834	514	46,656,655	4,251,713
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	497	838,551	399,434	491	8,124,492	3,879,945
		80	80 INTERDEPARTMENT REVENUE	98	904,609	104,260	94	9,381,807	1,070,133
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,270	0	0	32,746
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,270	0	0	309,208
		OD	OD Other Electric Direct	0	0	13,800	0	0	110,600
		ED - Summary				267,142	413,678,088	41,500,760	265,704
202210 - Summary				267,142	413,678,088	41,500,760	265,704	4,826,012,816	485,078,616
Overall - Summary				267,142	413,678,088	41,500,760	265,704	4,826,012,816	485,078,616

Run Date: Nov 4, 2022

For Internal Use Only

✓

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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	435,575,369		
2 GRC Revenue Correction per KWh	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014
3 Deferred Revenue	(\$60,848.07)	(\$64,750.77)	(\$76,754.39)	(\$79,191.43)	(\$69,002.43)	(\$69,601.08)	(\$64,563.46)	(\$58,658.25)	(\$57,728.66)	(\$69,518.96)	(\$76,337.58)	(\$60,590.62)	(\$60,980.55)	-	-
4 Revenue Related Expenses per \$	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931
5 Deferred Revenue Related Expenses	(\$2,673.12)	(\$2,844.57)	(\$3,371.90)	(\$3,478.96)	(\$3,031.35)	(\$3,057.64)	(\$2,836.34)	(\$2,576.92)	(\$2,536.08)	(\$3,054.04)	(\$3,353.59)	(\$2,661.81)	(\$2,678.94)	\$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)	(\$58,301.62)	\$0.00	\$0.00
YTD 2022 out of period impact			(\$193,463.65)												
ERM Impact			Q2 out of period impact (\$401,690.63)												
7 Corrected Authorized Base (WA Share)	\$8,095,806	\$8,000,149	\$7,903,482	\$11,818,477	\$12,141,215	\$7,694,155	\$4,289,553	\$1,992,425	\$183,928	(\$1,161,118)	\$7,904,425	\$3,393,922	\$8,095,806	\$8,000,149	\$7,903,482
8 Compliance Authorized Base (WA Share)	\$8,095,806	\$8,000,149	\$7,903,482	\$11,818,477	\$12,141,215	\$7,802,274	\$4,397,672	\$2,100,543	\$292,047	(\$1,052,999)	\$8,012,544	\$3,502,040	\$8,095,806	\$8,000,149	\$7,903,482
9 Change in Authorized Base (WA Share)	\$0	\$0	\$0	\$0	\$0	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	\$0	\$0	\$0
10 Corrected Retail Revenue Adjustment - \$12.87/MWh	\$247,284	\$28,674	\$39,266	(\$256,255)	(\$398,931)	(\$154,916)									
11 Booked Retail Revenue Adjustment - \$13.00/MWh	\$249,782	\$28,964	\$39,663	(\$258,843)	(\$402,961)	(\$156,481)									
12 Change in Retail Revenue Adjustment	(\$2,498)	(\$290)	(\$397)	\$2,588	\$4,030	\$1,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Corrected Net Power Cost (+) Surcharge (-) Rebate	\$989,477	\$3,359,678	\$823,785	(\$1,335,799)	(\$37,533)	(\$680,923)	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$0	\$0	\$0
14 Booked Net Power Cost (+) Surcharge (-) Rebate	\$991,975	\$3,359,968	\$824,182	(\$1,338,387)	(\$41,563)	(\$574,370)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Change in Net Power Cost (+) Surcharge (-) Rebate	(\$2,498)	(\$290)	(\$397)	\$2,588	\$4,030	(\$106,553)	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$0	\$0	\$0
16 Corrected Account 557280 Entry; (+) Rebate, (-) Surcharge	(\$890,530)	(\$3,023,710)	(\$741,406)	\$0	\$0	Dependent on Annual Cumulative Balance for sharing bands to determine deferred power cost entries.									
17 Booked Account 557280 Entry; (+) Rebate, (-) Surcharge	(\$892,778)	(\$3,023,971)	(\$741,764)	\$0	\$0										
18 Change in Account 557280 Entry; (+) Rebate, (-) Surcharge	\$2,248	\$261	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Decoupling Deferred Revenue Impact															
19 Corrected Allowed Monthly Decoupled RPC - Residential	\$61.82	\$78.34	\$100.30	\$98.18	\$74.14	\$82.10	\$60.70	\$60.39	\$52.67	\$69.51	\$63.91	\$55.14	\$61.82	\$78.34	\$100.30
20 Compliance Allowed Monthly Decoupled RPC - Residential	\$61.82	\$78.34	\$100.31	\$98.18	\$74.15	\$82.10	\$60.70	\$60.39	\$52.67	\$69.52	\$63.91	\$55.14	\$61.82	\$78.34	\$100.31
21 Change in Allowed Monthly Decoupled RPC - Residential	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)
22 Corrected Allowed Monthly Decoupled RPC - Non-Residential	\$420.51	\$365.85	\$403.51	\$404.61	\$380.45	\$371.99	\$363.72	\$392.96	\$408.58	\$456.79	\$436.77	\$389.49	\$420.51	\$365.85	\$403.51
23 Compliance Allowed Monthly Decoupled RPC - Non-Residential	\$420.52	\$365.86	\$403.51	\$404.62	\$380.46	\$372.00	\$363.72	\$392.96	\$408.58	\$456.79	\$436.78	\$389.50	\$420.52	\$365.86	\$403.51
24 Change in Allowed Monthly Decoupled RPC - Non-Residential	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)
25 Corrected Monthly Decoupled RPC Received - Residential	\$56.81	\$73.59	\$100.97	\$111.72	\$86.64										
26 Booked Monthly Decoupled RPC Received - Residential	\$56.81	\$73.59	\$100.98	\$111.72	\$86.65										
27 Change in Monthly Decoupled RPC Received - Residential	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28 Corrected Monthly Decoupled RPC Received - Non-Residential	\$390.74	\$366.50	\$403.82	\$410.93	\$366.35										
29 Booked Monthly Decoupled RPC Received - Non-Residential	\$390.74	\$366.50	\$403.83	\$410.94	\$366.35										
30 Change in Monthly Decoupled RPC Received - Non-Residential	(\$0.00)	(\$0.00)	(\$0.01)	(\$0.00)	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31 Corrected Monthly Residential Deferred Revenue	\$1,033,685	\$982,181	(\$178,089)	(\$2,842,486)	(\$2,637,204)										
32 Booked Monthly Residential Deferred Revenue	\$1,033,823	\$982,360	(\$177,867)	(\$2,842,534)	(\$2,637,258)										
33 Change in Monthly Residential Deferred Revenue (Rebate) / Surcharge	(\$138)	(\$179)	(\$222)	\$47	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 Corrected Monthly Non-Residential Deferred Revenue	\$1,045,867	(\$16,024)	(\$4,208)	(\$218,334)	\$488,154										
35 Booked Monthly Non-Residential Deferred Revenue	\$1,045,913	(\$15,994)	(\$4,177)	(\$218,295)	\$488,191										
36 Change in Monthly Non-Residential Deferred Revenue (Rebate) / Surcharge	(\$46)	(\$30)	(\$31)	(\$39)	(\$36)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Determination of Base Rate Revenue From Revenue System Reports

	Billed Customers	Net Unbilled Customers	Billed Usage	Unbilled Reversal	Unbilled Usage	Net Unbilled Usage	Calendar Usage
WA001	226,934		151,244,159	(67,752,560)	73,438,366	5,685,806	156,929,965
WA002	811		572,005	(225,428)	277,745	52,317	624,322
WA011	24,031		44,746,193	(17,713,052)	21,635,449	3,922,397	48,668,590
WA012	10,573		4,052,180	(1,520,151)	1,967,592	447,441	4,499,621
WA013	11		34,350	-	-	-	34,350
WA021	1,667		103,541,262	(37,701,256)	49,961,918	12,260,662	115,801,924
WA022	44		2,080,405	(833,343)	1,010,170	176,827	2,257,232
WA023	3		17,129	-	-	-	17,129
WA025/251	22	-	57,455,428	(56,484,765)	55,846,823	(637,942)	56,817,486
WA025/251 3rd block		-	32,529,454	(35,000,000)	35,000,000	-	32,529,454
WA030	54		3,368,431	-	-	-	3,368,431
WA031	1,235		12,039,061	(4,983,410)	5,068,248	84,838	12,123,899
WA032	1,260		658,150	(328,640)	233,575	(95,065)	563,085
Street Lights	497	-	838,551	-	-	-	838,551
Sch 47 Area Lights	-	-	328,507	-	-	-	328,507
Sch 48 Area Lights	-	-	172,824	-	-	-	172,824
	267,142	-	413,678,088	(222,542,605)	244,439,886	21,897,281	435,575,369
Residential	227,745	-	151,816,165	(67,977,988)	73,716,111	5,738,123	157,554,288
Non-Residential	38,878	-	170,520,031	(63,079,852)	79,876,952	16,797,100	187,334,260

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	Base Rate Billed		Unbilled Revenue		Calendar Total Revenue	Deduct Unbilled Adder Schedule		Base Rate Revenue
	Fixed Charges from Billing Determinant Revenue Report	Revenue From Billing Determinant Revenue Report	Unbilled Rev Reversal	Unbilled Revenue		Revenue	Revenue	
WA001	\$ 2,084,229.00	\$ 15,442,504.80	\$ (6,666,782.00)	\$ 7,159,750.00	\$ 15,935,472.80	\$ 167,933.69	\$ 16,103,406.49	
WA002	\$ 7,407.00	\$ 57,931.92	\$ (15,437.00)	\$ 18,366.00	\$ 60,860.92	\$ 2,415.91	\$ 63,276.83	
WA011	\$ 488,676.54	\$ 5,646,048.64	\$ (2,445,383.00)	\$ 2,836,584.00	\$ 6,037,249.64	\$ 80,941.49	\$ 6,118,191.13	
WA012	\$ 213,461.80	\$ 689,855.83	\$ (272,881.00)	\$ 321,491.00	\$ 738,465.83	\$ 8,396.74	\$ 746,862.57	
WA013	\$ 220.00	\$ 4,068.81	\$ -	\$ -	\$ 4,068.81	\$ -	\$ 4,068.81	
WA021	\$ 915,236.67	\$ 10,294,509.80	\$ (3,825,962.00)	\$ 4,634,497.00	\$ 11,103,044.80	\$ 166,341.95	\$ 11,269,386.75	
WA022	\$ 24,200.00	\$ 200,334.26	\$ (79,483.00)	\$ 88,044.00	\$ 208,895.26	\$ 4,708.95	\$ 213,604.21	
WA023	\$ 1,650.00	\$ 3,003.17	\$ -	\$ -	\$ 3,003.17	\$ -	\$ 3,003.17	
WA025/251	\$ 674,300.00	\$ 5,642,430.72	\$ (6,376,044.00)	\$ 5,861,409.00	\$ 5,127,795.72	\$ (2,291.29)	\$ 5,125,504.43	
WA030	\$ 1,080.00	\$ 257,181.90	\$ -	\$ -	\$ 257,181.90	\$ -	\$ 257,181.90	
WA031	\$ 24,840.00	\$ 1,049,271.48	\$ (492,257.00)	\$ 482,033.00	\$ 1,039,047.48	\$ 26,987.80	\$ 1,066,035.28	
WA032	\$ 25,360.00	\$ 88,496.75	\$ (39,653.00)	\$ 31,025.00	\$ 79,868.75	\$ 1,468.90	\$ 81,337.65	
Street & Area Lights		\$ 576,097.54			\$ 576,097.54		\$ 576,097.54	
Adder Schedule Revenues		\$ 16,787.04			\$ 16,787.04		\$ 16,787.04	
Other Revenues		\$ 1,532,237.13			\$ 1,532,237.13		\$ 1,532,237.13	
	\$ 4,460,661.01	\$ 41,500,759.79	\$ (20,213,882.00)	\$ 21,433,199.00	\$ 42,720,076.79	\$ 456,904.16	\$ 43,176,980.95	
Residential	\$ 2,091,636.00	\$ 15,500,436.72	\$ (6,682,219.00)	\$ 7,178,116.00	\$ 15,996,333.72	\$ 170,349.61	\$ 16,166,683.33	
Non-Residential	\$ 1,694,725.01	\$ 18,229,767.47	\$ (7,155,619.00)	\$ 8,393,674.00	\$ 19,467,822.47	\$ 288,845.84	\$ 19,759,671.48	

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

MONTH OF OCTOBER 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: 202210
 Last Update: 11/02/2022 5:29 PM
 Approval Requested: 11/02/2022 5:33 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	6,238.59	0.00	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00	6,238.59	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	226,559.44	WA REC Deferral 202207-202306
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	226,559.44	0.00	WA REC Deferral 202207-202306
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	9,846.06	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	9,846.06	0.00	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	248,335.22	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	248,335.22	WA Rec Deferral Amort
Totals:						490,979.31	490,979.31	

Explanation:

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

	11/02/22
Prepared by Jennifer Hossack	Date
	11/3/2022
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

DJ475 - Washington REC Deferral - Account 186324

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

Account 186324 ED WA									186324 RECON			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201512												
202201										-		
202202												
202203												
202204												
202205												
202206												
202207	-		(78,472.01)	1,423,542.21	0.54845%	7,592.23		1,345,070.20	1,352,662.43	1,352,662.43	0.00	Semi-annual compounding
202208	1,345,070.20		(34,434.57)		0.54845%	7,282.61		1,310,635.63	1,325,510.47	1,325,510.47	0.00	
202209	1,310,635.63		(59,861.59)		0.54845%	7,024.03		1,250,774.04	1,272,672.91	1,272,672.91	0.00	
202210	1,250,774.04		(226,559.44)		0.54845%	6,238.59		1,024,214.60	1,052,352.06	1,272,672.91	220,320.85	
202211												
202212			✓			✓						
202301												Semi-annual compounding
202302												
202303												
202304												
202305												
202306												
current month entry			(226,559.44)			6,238.59	-					

202210 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA	6,238.59	
431016 ED WA		6,238.59
186324 ED WA		226,559.44
557322 ED WA	226,559.44	

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

IM

220,320.85 TTL

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

REC Revenue and Expense	Source	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Total
Voluntary REC Revenue	456016-ED-AN	(1,414,232)	(307,070)	(136,175)	(436,333)	(148,871)	(113,438)	(121,170)	(55,990)	(94,357)	(345,205)	-	-	\$ (3,172,840)
Voluntary REC Broker Fee Expense	557171-ED-AN	13,644	1,905	3,474	6,276	4,070	6,020	1,621	3,530	3,160	50	-	-	\$ 43,750
Total		\$ (1,400,588)	\$ (305,165)	\$ (132,701)	\$ (430,056)	\$ (144,801)	\$ (107,418)	\$ (119,549)	\$ (52,460)	\$ (91,197)	\$ (345,155)	\$ -	\$ -	\$ (3,129,089)

Washington State Share														
Voluntary REC Revenue	65.64%	(929,575)	(201,837)	(89,507)	(286,801)	(97,853)	(74,562)	(79,536)	(36,752)	(61,936)	(226,593)	-	-	\$ (2,084,952)
Voluntary REC Broker Fee Expense	65.64%	8,968	1,252	2,283	4,125	2,675	3,957	1,064	2,317	2,074	33	-	-	\$ 28,750
Total Surcharge (+) or Rebate (-)		\$ (920,607)	\$ (200,585)	\$ (87,224)	\$ (282,676)	\$ (95,178)	\$ (70,606)	\$ (78,472)	\$ (34,435)	\$ (59,862)	\$ (226,559)	\$ -	\$ -	\$ (2,056,203)

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)	(1,958,200.93)	0.00
202210	(1,919,419.43)		248,335.22		0.54845%	(9,846.06)		(1,671,084.21)	(1,719,711.77)	(1,958,200.93)	(238,489.16)
202211											
202212			✓			✓					
202301											
202302											
202303											
202304											

current month entry

248,335.22

(9,846.06)

202210 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		9,846.06
419600 ED WA	9,846.06	
186322 ED WA	248,335.22	
557324 ED WA		248,335.22

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

IM

(238,489.16) TTL

490,979.31



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
202210	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-93,780	0	0	-638,361
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-8
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-351	0	0	-2,360
			0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0	0	0	0	0	0
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-26,553	0	0	-156,020
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-191	0	0	-1,192
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-113	0	0	-641
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-2,435	0	0	-15,257
			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	-16	0	0	-59
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-4	0	0	-15
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-63,211	0	0	-340,080
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-4,683	0	0	-26,265
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-427	0	0	-2,060
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,373	0	0	-8,238
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-11	0	0	-61
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-15,341	0	0	-74,478
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-17,918	0	0	-84,061
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-8
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-2,054	0	0	-12,992
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-4,930	0	0	-25,551
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-1,437	0	0	-5,312
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-944	0	0	-7,151
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-33	0	0	-154
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-293	0	0	-2,348
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-108	0	0	-934
			0041	0041 - CO OWNED 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	-552	0	0	-2,229
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-9	0	0	-48
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-25	0	0	-116
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-47	0	0	-231
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-235	0	0	-1,230
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-6	0	0	-33
			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	-26
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-125	0	0	-614
			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	-22,532	0	0	-111,020
			WA - Total				0	0	-259,746	0	0	-1,519,161
			ED - Total				0	0	-259,746	0	0	-1,519,161
			202210 - Total				0	0	-259,746	0	0	-1,519,161
			Overall - Total				0	0	-259,746	0	0	-1,519,161

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Run Date: Nov 2, 2022

For Internal Use Only

IM

Conversion Factor **0.956069** Approved RCF UE-200900 7.22 through end of year
Amort Expense \$ **(248,335)** (Check with Marcus Dec 2022)