

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	\$179,543,437	\$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	\$15,308,517	\$40,559,076
2 447 Sale for Resale	(\$182,716,947)	(\$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)	(\$14,854,743)	(\$24,187,366)
3 501 Thermal Fuel	\$40,256,714	\$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	\$3,256,745	\$3,349,480
4 547 CT Fuel	\$171,864,357	\$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	\$21,850,304	\$31,755,095
5 456 Transmission Revenue	(\$34,019,662)	(\$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)	(\$3,272,264)	(\$3,598,592)
6 565 Transmission Expense	\$20,220,631	\$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	\$1,571,320	\$1,940,649
7 557 Broker Fees	\$626,027	\$33,251	\$44,523	\$51,362	\$68,444	\$59,606	\$100,722	\$31,058	\$52,338	\$24,065	\$49,553	\$46,628	\$64,477
<b>8 Adjusted Actual Net Expense</b>	<b>\$195,774,557</b>	<b>\$14,403,714</b>	<b>\$20,351,538</b>	<b>\$11,949,506</b>	<b>\$12,964,085</b>	<b>\$5,572,093</b>	<b>\$2,213,480</b>	<b>\$6,710,229</b>	<b>\$24,595,605</b>	<b>\$8,707,604</b>	<b>\$14,517,380</b>	<b>\$23,906,507</b>	<b>\$49,882,819</b>
<b>Total through December</b>													
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	\$106,210,320	\$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	\$9,790,090
10 447 Sale for Resale	(\$113,934,766)	(\$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)	(\$12,024,651)
11 501 Thermal Fuel	\$33,177,208	\$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	\$2,757,592
12 547 CT Fuel	\$97,771,101	\$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	\$12,447,650
13 456 Transmission Revenue	(\$25,509,933)	(\$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)	(\$2,302,719)
14 565 Transmission Expense	\$17,295,859	\$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	\$1,456,992
15 557 Broker Fees - Other Expenses	\$630,765	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$51,769
16 456 Other Revenue	(\$5,526,438)	(\$187,743)	(\$408,011)	(\$649,388)	(\$519,824)	(\$734,745)	(\$643,118)	(\$509,939)	(\$509,641)	(\$478,278)	(\$420,270)	(\$363,660)	(\$101,821)
17 Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>18 Authorized Net Expense</b>	<b>\$110,114,116</b>	<b>\$18,004,992</b>	<b>\$18,496,671</b>	<b>\$11,721,748</b>	<b>\$6,534,968</b>	<b>\$3,035,383</b>	<b>\$280,208</b>	<b>(\$1,768,917)</b>	<b>\$12,042,087</b>	<b>\$5,170,509</b>	<b>\$12,333,647</b>	<b>\$12,187,918</b>	<b>\$12,074,902</b>
<b>19 Actual - Authorized Net Expense</b>	<b>\$85,660,441</b>	<b>(\$3,601,278)</b>	<b>\$1,854,867</b>	<b>\$227,758</b>	<b>\$6,429,117</b>	<b>\$2,536,710</b>	<b>\$1,933,272</b>	<b>\$8,479,146</b>	<b>\$12,553,518</b>	<b>\$3,537,095</b>	<b>\$2,183,733</b>	<b>\$11,718,589</b>	<b>\$37,807,917</b>
20 Resource Optimization - Subtotal	(\$5,724,925)	\$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)	\$719,247	\$5,244,125
<b>21 Adjusted Net Expense</b>	<b>\$79,935,516</b>	<b>(\$1,644,644)</b>	<b>\$550,576</b>	<b>(\$496,849)</b>	<b>\$10,759,194</b>	<b>(\$3,254,388)</b>	<b>\$66,439</b>	<b>\$7,378,064</b>	<b>\$8,587,590</b>	<b>\$1,492,509</b>	<b>\$1,007,150</b>	<b>\$12,437,836</b>	<b>\$43,052,042</b>
22 Washington Allocation		65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.60%
23 Washington Share	\$52,452,452	(\$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	\$8,164,195	\$28,242,139
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	(\$3,617,871)	(\$256,254)	(\$398,931)	(\$154,916)	(\$614,465)	\$218,108	\$94,530	(\$36,435)	(\$955,945)	(\$172,677)	\$235,109	(\$873,024)	(\$702,971)
<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$48,834,581</b>	<b>(\$1,335,798)</b>	<b>(\$37,534)</b>	<b>(\$481,048)</b>	<b>\$6,447,870</b>	<b>(\$1,918,072)</b>	<b>\$138,141</b>	<b>\$4,806,526</b>	<b>\$4,680,949</b>	<b>\$807,006</b>	<b>\$896,202</b>	<b>\$7,291,172</b>	<b>\$27,539,168</b>
<b>28 Cumulative Balance</b>		<b>(\$1,335,798)</b>	<b>(\$1,373,332)</b>	<b>(\$1,854,380)</b>	<b>\$4,593,490</b>	<b>\$2,675,417</b>	<b>\$2,813,558</b>	<b>\$7,620,084</b>	<b>\$12,301,033</b>	<b>\$13,108,039</b>	<b>\$14,004,241</b>	<b>\$21,295,413</b>	<b>\$48,834,581</b>
Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$296,745	\$0	\$0	\$1,810,042	\$5,070,929	\$5,797,235	\$6,603,817	\$13,165,871	\$37,951,123
Deferral Amount, Monthly Entry		\$0	\$0	\$0	\$296,745	(\$296,745)	\$0	\$1,810,042	\$3,260,888	\$726,305	\$806,582	\$6,562,055	\$24,785,251
<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>(\$37,951,123)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$296,745)</b>	<b>\$296,745</b>	<b>\$0</b>	<b>(\$1,810,042)</b>	<b>(\$3,260,888)</b>	<b>(\$726,305)</b>	<b>(\$806,582)</b>	<b>(\$6,562,055)</b>	<b>(\$24,785,251)</b>
<b>Company Band Gross Margin Impact, Cumulative</b>		<b>(\$1,335,798)</b>	<b>(\$1,373,332)</b>	<b>(\$1,854,380)</b>	<b>\$4,296,745</b>	<b>\$2,675,417</b>	<b>\$2,813,558</b>	<b>\$5,810,042</b>	<b>\$7,230,103</b>	<b>\$7,310,804</b>	<b>\$7,400,424</b>	<b>\$8,129,541</b>	<b>\$10,883,458</b>