

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

MONTH OF DECEMBER 2021

ATTACHMENT A
ERM DEFERRAL AND AMORTIZATION JOURNAL

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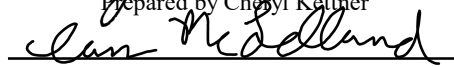
Avista Corporation Journal Entry

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: 202112
Last Update: 01/07/2022 5:43 PM
Approval Requested: 01/07/2022 5:43 PM

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

 Prepared by Cheryl Kettner	<u>Jan 07, 2021</u> Date
 Reviewed by	<u>1/7/2022</u> Date
<hr/> Approved for Entry Corporate Accounting use Only	<hr/> Date

Avista Corporation Journal Entry

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Submitted by: Cheryl Kettner

Approval Requested: 01/07/2022 5:43 PM

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	1,247,197.00	✓ 0.00	Current Year ERM (2021)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	✓ 1,247,197.00	Current Year ERM Deferral Expense (2021)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	27,241.00	✓ 0.00	Current Year ERM Interest Accrual (2021)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓ 27,241.00	Current Year ERM Interest Inc (2021)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	1,570,664.00	✓ 0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	✓ 1,570,664.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	22,300.00	✓ 0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓ 22,300.00	Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	41,759.00	✓ 0.00	Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	✓ 41,759.00	Regulatory Asset ERM Approved for Recovery
110	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	892,145.00	✓ 0.00	Solar Select Deferral
120	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	✓ 892,145.00	Solar Select Deferral
Totals:						3,801,306.00	3,801,306.00	

Avista Corp.
DJ480 and DJ481
Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
Dec-21

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 December 2021.
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 December 2021.
Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness]	Updated workbooks for 2021 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 December 2021.

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 December 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 December data was used and spreadsheet appeared rolled forward. IM
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. [accuracy]	IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	In December we are in the 90/10 sharing band. Verified sharing calculation is correct.
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

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

watch interest (-) Balance Int Exp 431600 ED WA

watch interest (+) Balance Int Exp 419600 ED WA

Jan-June Interest Rate	0.29493%
Jul-Dec Interest Rate	0.31666%

NOTE: This calculation was on original journal, which was then modified for a late notification from the Bonneville Power Administration.

Account 186280

Please see page 18 for final year end balances.

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2020									(11,383,248)		
1/31/2021	(11,383,248)	11,383,248	0		0		0	0	0	0.00	
2/28/2021	0		(439,502)		(648)		(439,502)	(440,150)	(440,150)	0.00	
3/31/2021	(439,502)		(416,634)		(1,911)		(856,136)	(858,695)	(858,695)	0.00	
4/30/2021	(856,136)		856,136		(1,263)		0	(3,822)	(3,822)	0.00	
5/31/2021	0		0		0		0	(3,822)	(3,822)	0.00	
6/30/2021	0		0		0		0	(3,822)	(3,822)	0.00	
7/31/2021	(3,822)		4,515,115		7,137		4,511,293	4,518,430	4,518,430	0.00	
8/31/2021	4,511,293		1,574,412		16,778		6,085,705	6,109,620	6,109,620	0.00	
9/30/2021	6,085,705		(2,023,328)		16,067		4,062,377	4,102,359	4,102,359	0.00	
10/31/2021	4,062,377		892,778		14,277		4,955,155	5,009,414	5,009,414	0.00	
11/30/2021	4,955,155		3,023,971		20,479		7,979,126	8,053,864	8,053,864	0.00	
12/31/2021	7,979,126		1,247,197		27,241		9,226,323	9,328,302	8,053,864	(1,274,438.00)	

Entry:			
	Debit	Credit	
557280 ED WA	-	1,247,197.00	Deferred Power Supply Expense
186280 ED WA	1,247,197.00	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		27,241.00	Interest Inc Energy Deferrals
186280 ED WA	27,241.00	-	Regulatory Asset ERM Deferred Current Year

Entry:			
	Debit	Credit	
557175 ED WA	892,145.00		Solar Select Deferral
186280 ED WA	-	892,145.00	Regulatory Asset ERM Deferred Current Year

IM

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral - Approved for Rebate Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.29493%
Jul-Dec Interest Rate	0.31666%

Account 182352

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2020									(24,983,469)		
1/31/2021	(24,983,469)		2,086,613		(70,607)		(22,896,856)	(22,967,463)	(22,967,463)	0.00	
2/28/2021	(22,896,856)		1,995,077		(64,588)		(20,901,779)	(21,036,974)	(21,036,974)	0.00	
3/31/2021	(20,901,779)	0	2,140,417		(58,489)		(18,761,362)	(18,955,046)	(18,955,046)	0.00	
4/30/2021	(18,761,362)		1,587,195		(52,992)		(17,174,167)	(17,420,843)	(17,420,843)	0.00	
5/31/2021	(17,174,167)		1,211,876		(48,865)		(15,962,291)	(16,257,832)	(16,257,832)	0.00	
6/30/2021	(15,962,291)		1,306,754		(45,151)		(14,655,537)	(14,996,229)	(14,996,229)	0.00	
7/31/2021	(14,996,229)	0	1,611,574		(44,935)		(13,384,655)	(13,429,590)	(13,429,590)	0.00	
8/31/2021	(13,384,655)		1,611,606		(39,832)		(11,773,049)	(11,857,816)	(11,857,816)	0.00	
9/30/2021	(11,773,049)		1,381,157		(35,094)		(10,391,892)	(10,511,753)	(10,511,753)	0.00	
10/31/2021	(10,391,892)		1,238,105		(30,947)		(9,153,787)	(9,304,595)	(9,304,595)	0.00	
11/30/2021	(9,153,787)		1,326,305		(26,886)		(7,827,482)	(8,005,176)	(8,005,176)	0.00	
12/31/2021	(7,827,482)		1,570,664		(22,300)		(6,256,818)	(6,456,812)	(8,005,176)	(1,548,364.00)	

Entry:

	Debit	Credit	
182352 ED WA	1,570,664		WA ERM Deferral-Approved for Rebate
557290 ED WA		1,570,664	WA ERM Amortization
431600 ED WA	22,300		Interest Expense Energy Deferrals
182352 ED WA		22,300	WA ERM Deferral-Approved for Rebate

IM

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.29493%
Jul-Dec Interest Rate	0.31666%

Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2020									(1,502,661)		
1/31/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,507,093)	(1,507,093)	0.00	
2/28/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,511,525)	(1,511,525)	0.00	
3/31/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,515,957)	(1,515,957)	0.00	
4/30/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,520,389)	(1,520,389)	0.00	
5/31/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,524,821)	(1,524,821)	0.00	
6/30/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,529,253)	(1,529,253)	0.00	
7/31/2021	(1,529,253)	0	0		(4,843)		(1,529,253)	(1,534,096)	(1,534,096)	0.00	
8/31/2021	(1,529,253)		0		(4,843)		(1,529,253)	(1,538,939)	(1,538,939)	0.00	
9/30/2021	(1,529,253)	(11,658,054)	0		(41,527)		(13,187,307)	(13,238,520)	(13,238,520)	0.00	
10/31/2021	(13,187,307)		0		(41,759)		(13,187,307)	(13,280,279)	(13,280,279)	0.00	
11/30/2021	(13,187,307)		0		(41,759)		(13,187,307)	(13,322,038)	(13,322,038)	0.00	
12/31/2021	(13,187,307)		0		(41,759)		(13,187,307)	(13,363,797)	(13,322,038)	41,759.00	

Entry:

	Debit	Credit	
431600 ED WA	41,759		Interest Expense Energy Deferrals
182350 ED WA		41,759	Regulatory Asset ERM Approved for Recovery

IM

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>
Expenses												
=Capital X11.62%/12 (Updated for 2021)	\$ 13,373.35	\$ 13,373.35	\$ 13,373.35	\$ 13,373.35	\$ 13,373.35	\$ 13,373.35	\$ 13,373.35	\$ 13,373.35	\$ 13,373.35	\$ 13,373.35	\$ 13,373.35	\$ 13,373.35
=Power Supply Credit X Mwh (28.27 for 2021)	29,626.96	52,045.07	110,479.16	141,745.78	159,047.02	172,447.00	171,796.79	136,883.34	112,740.76	80,230.26	32,199.53	25,640.89
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$4,642	\$5,427	\$7,625	\$8,476	\$9,244	\$9,194	\$8,817	\$7,664	\$6,811	\$5,871	\$4,567	\$4,378
=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)	55,240.08	97,039.11	205,990.68	264,287.94	296,546.46	321,531.00	320,318.67	255,221.82	210,207.48	149,590.98	60,036.69	47,807.97
=Value of Power (Powerdex Price)	\$21,742	\$48,190	\$93,037	\$168,687	\$163,351	\$261,536	\$317,010	\$264,823	\$237,503	\$167,599	\$51,037	\$36,788
=REC Sales (\$0) for 2021	-	-	-	-	-	-	-	-	-	-	-	-

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	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	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	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	1,380,942.29	1,380,942.29

Revenue													
Customer Sales	\$55,240	\$97,039	\$205,991	\$264,288	\$296,546	\$321,531	\$320,319	\$255,222	\$210,207	\$149,591	60,036.69	47,807.97	
Market Value	\$21,742	\$48,190	\$93,037	\$168,687	\$163,351	\$261,536	\$317,010	\$264,823	\$237,503	\$167,599	51,037.00	36,788.00	
Total	\$4,115,122	\$76,982	\$145,229	\$299,028	\$432,975	\$459,897	\$583,067	\$637,329	\$520,045	\$447,710	\$317,190	111,073.69	84,595.97

Expense													
PPA Purchase	\$42,413	\$74,505	\$158,157	\$202,917	\$227,684	\$246,867	\$245,936	\$195,956	\$161,394	\$114,854	\$46,095	\$36,706	
Power Supply Rate Credit	\$29,627	\$52,045	\$110,479	\$141,746	\$159,047	\$172,447	\$171,797	\$136,883	\$112,741	\$80,230	\$32,200	\$25,641	
Interconnection & Integration	\$13,373	\$13,373	\$13,373	\$13,373	\$13,373	\$13,373	\$13,373	\$13,373	\$13,373	\$13,373	\$13,373	\$13,373	
Integration	\$4,642	\$5,427	\$7,625	\$8,476	\$9,244	\$9,194	\$8,817	\$7,664	\$6,811	\$5,871	\$4,567	\$4,378	
Program Administration (Actual Charges) 02806591	\$17	\$0	\$142	\$106	\$147	\$17	\$35	\$155	\$0	\$552	\$153	\$94	
Total	\$3,222,977	\$90,072	\$145,350	\$289,776	\$366,618	\$409,495	\$441,898	\$439,958	\$354,031	\$294,319	\$214,880	\$96,388	\$80,192

Net Margin	\$892,145	-\$13,090	-\$121	\$9,252	\$66,357	\$50,402	\$141,169	\$197,371	\$166,014	\$153,391	\$102,310	\$14,686	\$4,404
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We need to defer margin because the Solar Select program was set up for the benefit of those customers that buy into the program, not for the benefit of all our customers. When generation from solar select comes into the system, it is either sold on the market or used to serve load (thus allowing us to not enter the market to purchase power). At year-end we do a theoretical calculation to determine the amount of margin we likely recognized through our sales for resale account by selling the power on the market (or avoiding purchases on the market). We are in a large positive margin position in 2021 due to high power prices during the summer months. As a result there is a larger amount of margin to defer as of December 2021.

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

Line No.	TOTAL	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
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	(\$6,752,007)	\$432,811	(\$525,048)	(\$523,916)	(\$475,697)	(\$550,303)	(\$649,665)	\$281,611	(\$1,216,054)	(\$1,357,735)	(\$1,013,083)	(\$723,389)	(\$431,539)
85 Adjusted Actual Net Expense	\$173,630,036	\$14,703,768	\$12,190,696	\$14,547,518	\$12,665,751	\$4,858,825	\$18,838,261	\$23,997,852	\$18,329,692	\$8,679,351	\$13,464,350	\$17,262,574	\$14,091,398

Avista Corp. - Resource Accounting
Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2021

Retail Sales - MWh	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	YTD
Total Billed Sales	523,729	501,047	536,506	441,255	400,880	432,739	533,586	533,857	457,882	409,808	438,575	519,183	5,729,047
Deduct Prior Month Unbilled	(310,534)	(291,212)	(272,741)	(225,056)	(200,672)	(224,333)	(285,426)	(298,640)	(270,063)	(234,260)	(259,081)	(283,011)	(3,155,029)
Add Current Month Unbilled	291,212	272,741	225,056	200,672	224,333	285,426	298,640	270,063	234,260	259,081	283,011	312,074	3,156,569
Total Retail Sales	504,407	482,576	488,821	416,871	424,541	493,832	546,800	505,280	422,079	434,629	462,505	548,246	5,730,587
Test Year Retail Sales	556,117	486,363	477,535	431,246	432,473	424,693	490,670	464,617	435,934	453,843	464,733	551,297	5,669,521
Difference from Test Year	(51,710)	(3,787)	11,286	(14,375)	(7,932)	69,139	56,130	40,663	(13,855)	(19,214)	(2,228)	(3,051)	61,066
Production Rate - \$/MWh	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$13.00	\$13.00	\$13.00	
Total Revenue Credit - \$	(\$936,468)	(\$68,583)	\$204,389	(\$260,331)	(\$143,649)	\$1,252,107	\$1,016,514	\$736,407	(\$250,914)	(\$249,782)	(\$28,964)	(\$39,663)	\$1,231,063

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Accounting Period	Billing Determinant	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202112	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(26,090.32)	0	0	(322,027.42)
202112	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(798,305.76)	0	0	(8,931,465.80)
202112	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(1,497.58)	0	0	(18,456.94)
202112	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(75.42)	0	0	(1,016.31)
202112	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(4,478.96)	0	0	(59,087.32)
202112	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(9,594.78)	0	0	(249,208.04)
202112	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(14.50)	0	0	(122.19)
202112	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(2,085.63)	0	0	(50,456.34)
202112	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,092.18)	0	0	(14,428.75)
202112	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(74,690.85)	0	0	(2,275,325.59)
202112	RIDER 93	ED	ID	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-	0	0	(0.53)
202112	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.48)	0	0	(6.40)
202112	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(9.67)	0	0	(145.77)
202112	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(5.52)	0	0	(119.82)
202112	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(55.18)	0	0	(8,881.90)
202112	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(761.55)	0	0	(8,151.08)
202112	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(333,933.87)	0	0	(4,231,165.52)
202112	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.31)	0	0	(30.03)
202112	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.24)	0	0	(3.13)
202112	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(3,172.43)	0	0	(26,711.77)
202112	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(157.44)	0	0	(285.31)
202112	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(164.96)	0	0	(1,801.60)
202112	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.01)	0	0	(0.16)
202112	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-	0	0	-
202112	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(21,225.83)	0	0	(220,914.61)
202112	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(437.85)	0	0	(6,027.05)
202112	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(9,811.54)	0	0	(114,246.11)
202112	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(211.54)	0	0	(2,774.77)
202112	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(970.05)	0	0	(25,086.31)
202112	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(2,364.62)	0	0	(27,928.89)
202112	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(26.71)	0	0	(108,781.38)
202112	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(42.75)	0	0	(550.96)
202112	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(12.35)	0	0	(144.56)
202112	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(7.15)	0	0	(92.62)
202112	RIDER 93	ED	WA	0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	(116,971.50)	0	0	(234,965.19)
202112	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(165,131.50)	0	0	(2,002,888.69)
202112	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(55.47)	0	0	(714.34)
202112	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(498.07)	0	0	(59,010.64)
202112	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(2,030.55)	0	0	(27,155.14)
202112	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(66,847.77)	0	0	(920,458.98)
Overall - Total								0	0	(1,642,834.89)	0	0	(19,950,637.96)

Run Date: Jan 6, 2022

For Internal Use Only

Conversion Factor 0.956069 Effective Oct 01, 2021

(1,570,663.51)

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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
202112	ED	01	01 RESIDENTIAL	237,083	263,114,886	25,816,542	235,527	2,649,962,934	265,447,834
		21	21 FIRM COMMERCIAL	25,949	181,076,467	20,187,439	25,820	2,131,732,831	234,411,059
		31	31 FIRM- INDUSTRIAL	313	72,857,884	4,628,366	312	868,068,066	57,360,951
		39	39 FIRM-PUMPING-IRRIGATION ONLY	513	193,105	29,625	522	58,076,154	5,023,486
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	491	904,609	392,754	488	10,429,150	4,699,898
		80	80 INTERDEPARTMENT REVENUE	90	1,036,056	113,541	90	10,778,434	1,188,664
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,795	0	0	33,404
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	302,502
		OD	OD Other Electric Direct	0	0	5,300	0	0	35,700
ED - Summary				264,439	519,183,007	51,202,571	262,758	5,729,047,568	568,503,499
202112 - Summary				264,439	519,183,007	51,202,571	262,758	5,729,047,568	568,503,499
Overall - Summary				264,439	519,183,007	51,202,571	262,758	5,729,047,568	568,503,499

Run Date: Jan 6, 2022

For Internal Use Only



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Current Month Journal Entry

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	001	68,502,399	\$6,576,864
	01 RESIDENTIAL	3800	01	022	359,585	\$26,387
	01 RESIDENTIAL	3800	01	012	1,845,157	\$207,082
	01 RESIDENTIAL	3800	01	032	113,663	\$14,665
01 - Summary					70,820,804	\$6,824,998
21	21 FIRM COMMERCIAL	3800	21	011	19,534,680	\$1,855,719
	21 FIRM COMMERCIAL	3800	21	021	23,456,706	\$1,724,784
	21 FIRM COMMERCIAL	3800	21	025	5,196,975	\$327,934
	21 FIRM COMMERCIAL	3800	21	031	1,220,660	\$122,764
21 - Summary					49,409,021	\$4,031,201
31	31 FIRM- INDUSTRIAL	3800	31	031	556,807	\$55,327
	31 FIRM- INDUSTRIAL	3800	31	021	2,812,930	\$198,013
	31 FIRM INDUSTRIAL	3800	31	025P	29,939,319	\$1,741,077
	31 FIRM- INDUSTRIAL	3800	31	011	274,887	\$25,365
	31 FIRM-INDUSTRIAL	3800	31	025PG	41,316,000	\$1,012,242
	31 FIRM-INDUSTRIAL	3800	31	025	24,723,639	\$1,565,149
31 - Summary					99,623,582	\$4,597,171
ID - Summary					219,853,407	\$15,453,370

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	022	1,601,412	\$137,509
	01 RESIDENTIAL	2800	01	021	0	
	01 RESIDENTIAL	2800	01	001	133,991,605	\$12,343,972
	01 RESIDENTIAL	2800	01	012	3,596,851	\$518,916
	01 RESIDENTIAL	2800	01	002	532,500	\$31,747
	01 RESIDENTIAL	2800	01	032	171,479	\$26,585
	01 RESIDENTIAL	2800	01	011	0	
	01 - Summary					139,893,848
21	21 FIRM COMMERCIAL	2800	21	011	28,115,835	\$3,466,277
	21 FIRM COMMERCIAL	2800	21	025	23,354,088	\$1,759,072
	21 FIRM COMMERCIAL	2800	21	031	1,696,128	\$164,405
	21 FIRM COMMERCIAL	2800	21	021	54,505,555	\$4,887,523
21 - Summary					107,671,606	\$10,277,277
31	31 FIRM-INDUSTRIAL	2800	31	025I	34,719,989	\$1,950,742
	31 FIRM- INDUSTRIAL	2800	31	021	4,258,390	\$367,842
	31 FIRM- INDUSTRIAL	2800	31	011	253,771	\$30,231
	31 FIRM-INDUSTRIAL	2800	31	025	24,907,741	\$2,066,945
	31 FIRM- INDUSTRIAL	2800	31	031	368,684	\$35,516
31 - Summary					64,508,575	\$4,451,276
WA - Summary					312,074,029	\$27,787,283
Overall - Summary					531,927,436	\$43,240,653

IM





Power Transaction Register

Profit Center: POWER
Contract Month: 202112
Direction: ALL
Counterparty: Adams Nielson Solar, LLC
Term Type: ALL
Deal Type: ALL
Company Deal Type Exclusions Maintenance Form?: Y
EQR Variance Only?: N

AU

PURCHASES

Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
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NON-INTERCOMPANY

Adams Nielson Solar, LLC

POWER											
01	31	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	1,240.000	907.000	\$40.470	36,706.29
POWER Total:								1,240.000	907.000		36,706.29
STRA Total:								1,240.000	907.000		36,706.29
NON-INTERCOMPANY TOTAL:								1,240.000	907.000		36,706.29
TOTAL PURCHASES:								1,240.000	907.000		36,706.29

IM

From: [Kettner, Cheryl](#)
To: [Brandon, Annette](#); [Schultz, Kaylene](#)
Cc: [Hossack, Jennifer](#); [McLelland, Ian](#)
Subject: RE: Solar Select Deferral - WA ERM
Date: Monday, January 3, 2022 10:48:00 AM

Powerdex prices are not in yet for December 2021, so, the value of power is not available yet. Also, waiting to see what the program admin costs for December come in at. (That is generally a small amount) As of right now, the net margin without those two amounts is sitting at a positive \$855,076.

Cheryl A Kettner
Resource Accounting Analyst



IM

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

From: Brandon, Annette <Annette.Brandon@avistacorp.com>
Sent: Monday, January 3, 2022 10:20 AM
To: Kettner, Cheryl <cheryl.kettner@avistacorp.com>; Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>
Cc: Hossack, Jennifer <Jennifer.Hossack@avistacorp.com>; McLelland, Ian <Ian.McLelland@avistacorp.com>
Subject: RE: Solar Select Deferral - WA ERM

Yes.

How much is it this year?

From: Kettner, Cheryl <cheryl.kettner@avistacorp.com>
Sent: Monday, January 3, 2022 10:16 AM
To: Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>
Cc: Brandon, Annette <Annette.Brandon@avistacorp.com>; Hossack, Jennifer <Jennifer.Hossack@avistacorp.com>; McLelland, Ian <Ian.McLelland@avistacorp.com>
Subject: Solar Select Deferral - WA ERM

Hi!

Last December month-end, I completed an entry on DJ481 WA ERM in the amount of \$57,572 crediting the 557175 ED WA Solar Select Deferral account and debiting the 186280 ED WA Regulatory Asset ERM Deferred Current Year accounts. Is it appropriate to do one this December as well for the amount that is being calculated on the deferral calculation workbook for 2021? Thank you for your help!

Cheryl A Kettner
Resource Accounting Analyst



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Spokane, WA 99202
P 509.495.2902
cheryl.kettner@avistacorp.com

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Avista Corporation Journal Entry

Journal: NSJ019 - WA ERM Addl Entry Dec 2021

Effective Date: 202112

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Update: 01/10/2022 6:10 PM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 01/10/2022 6:10 PM

Category: NSJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	505,433.00	0.00	BPA Meter Change
20	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	505,433.00	BPA Meter Change
30	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	800.00	0.00	BPA Meter Change
40	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	800.00	BPA Meter Change
Totals:						506,233.00	506,233.00	

Explanation:

Change in Bonneville Meter numbers Changed ERM calculation.

<p><u>Cheryl A Kettner</u> Prepared by Cheryl Kettner</p>	<p><u>Jan 10, 2022</u> Date</p>
<p><u>Jan McJannet</u> Reviewed by</p>	<p><u>1/10/2022</u> Date</p>
<p>_____ Approved for Entry Corporate Accounting use Only</p>	<p>_____ Date</p>

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

watch interest (-) Balance Int Exp 431600 ED WA
watch interest (+) Balance Int Exp 419600 ED WA

Jan-June Interest Rate	0.29493%
Jul-Dec Interest Rate	0.31666%

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2020									(11,383,248)		
1/31/2021	(11,383,248)	11,383,248	0		0		0	0		0.00	
2/28/2021	0		(439,502)		(648)		(439,502)	(440,150)	(440,150)	0.00	
3/31/2021	(439,502)		(416,634)		(1,911)		(856,136)	(858,695)	(858,695)	0.00	
4/30/2021	(856,136)		856,136		(1,263)		0	(3,822)	(3,822)	0.00	
5/31/2021	0		0		0		0	(3,822)	(3,822)	0.00	
6/30/2021	0		0		0		0	(3,822)	(3,822)	0.00	
7/31/2021	(3,822)		4,515,115		7,137		4,511,293	4,518,430	4,518,430	0.00	
8/31/2021	4,511,293		1,574,412		16,778		6,085,705	6,109,620	6,109,620	0.00	
9/30/2021	6,085,705		(2,023,328)		16,067		4,062,377	4,102,359	4,102,359	0.00	
10/31/2021	4,062,377		892,778		14,277		4,955,155	5,009,414	5,009,414	0.00	
11/30/2021	4,955,155		3,023,971		20,479		7,979,126	8,053,864	8,053,864	0.00	
12/31/2021	7,979,126		741,764		26,441		8,720,890	8,822,069	8,436,157	(385,912.00)	

Revised Entry:

	Debit	Credit	
557280 ED WA	-	741,764.00	Deferred Power Supply Expense
186280 ED WA	741,764.00	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		26,441.00	Interest Inc Energy Deferrals
186280 ED WA	26,441.00	-	Regulatory Asset ERM Deferred Current Year

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Entry:

	Debit	Credit	
557175 ED WA	892,145.00		Solar Select Deferral
186280 ED WA	-	892,145.00	Regulatory Asset ERM Deferred Current Year

Original Entry:

	Debit	Credit	
557280 ED WA	-	1,247,197.00	Deferred Power Supply Expense
186280 ED WA	1,247,197.00	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		27,241.00	Interest Inc Energy Deferrals
186280 ED WA	27,241.00	-	Regulatory Asset ERM Deferred Current Year

Difference to record:

	Debit	Credit	
557280 ED WA	505,433.00		Deferred Power Supply Expense
186280 ED WA		505,433.00	Regulatory Asset ERM Deferred Current Year
419600 ED WA	800.00		Interest Inc Energy Deferrals
186280 ED WA		800.00	Regulatory Asset ERM Deferred Current Year

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line
No.

WASHINGTON ACTUALS	TOTAL	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1 555 Purchased Power	\$144,155,428	\$10,842,390	\$11,196,254	\$12,433,514	\$11,603,998	\$10,047,314	\$15,128,565	\$14,183,396	\$14,703,950	\$9,678,910	\$11,065,243	\$12,038,210	\$11,233,684
2 447 Sale for Resale	(\$91,754,502)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	(\$4,528,743)	(\$9,283,538)	\$782,514	(\$2,250,746)	(\$7,333,188)	(\$13,172,401)	(\$12,997,455)	(\$9,613,167)	(\$12,102,648)
3 501 Thermal Fuel	\$33,265,291	\$3,076,898	\$2,528,161	\$3,256,809	\$1,685,015	\$1,349,895	\$1,969,382	\$3,030,827	\$2,887,838	\$3,778,845	\$3,530,795	\$3,755,121	\$2,415,705
4 547 CT Fuel	\$97,277,771	\$6,183,441	\$9,662,506	\$3,546,107	\$4,135,657	\$3,691,972	\$2,361,505	\$9,615,616	\$10,102,506	\$10,315,651	\$13,289,210	\$11,893,484	\$12,480,116
5 456 Transmission Revenue	(\$22,378,031)	(\$1,152,745)	(\$1,459,637)	(\$1,197,340)	(\$1,166,811)	(\$1,770,478)	(\$2,216,150)	(\$2,759,025)	(\$2,687,385)	(\$2,240,835)	(\$2,096,664)	(\$1,749,209)	(\$1,881,752)
6 565 Transmission Expense	\$18,301,415	\$1,427,937	\$1,395,907	\$1,456,732	\$1,373,241	\$1,340,017	\$1,413,349	\$1,752,555	\$1,792,737	\$1,620,392	\$1,652,788	\$1,593,771	\$1,481,989
7 557 Broker Fees	\$659,107	\$34,336	\$44,852	\$37,143	\$39,091	\$33,946	\$48,761	\$143,618	\$79,288	\$56,524	\$33,516	\$67,753	\$40,279
8 Adjusted Actual Net Expense	\$179,526,479	\$14,270,957	\$12,715,744	\$15,071,434	\$13,141,448	\$5,409,128	\$19,487,926	\$23,716,241	\$19,545,746	\$10,037,086	\$14,477,433	\$17,985,963	\$13,667,373
	Total through Dec												
AUTHORIZED NET EXPENSE-SYSTEM	TOTAL	Jan/21	Feb/21	Mar/21	Apr/21	May/21	Jun/21	Jul/21	Aug/21	Sep/21	Oct/21	Nov/21	Dec/21
9 555 Purchased Power	\$107,479,261	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$8,843,272	\$9,402,762	\$9,592,788
10 447 Sale for Resale	(\$69,140,595)	(\$5,410,854)	(\$3,688,134)	(\$4,363,041)	(\$6,216,672)	(\$3,992,970)	(\$3,782,256)	(\$5,325,599)	(\$3,215,251)	(\$4,016,772)	(\$8,663,704)	(\$8,697,132)	(\$11,768,210)
11 501 Thermal Fuel	\$29,615,657	\$2,892,906	\$2,671,552	\$2,768,328	\$2,491,505	\$1,551,263	\$1,358,751	\$2,219,592	\$2,478,125	\$2,578,207	\$3,193,370	\$2,640,329	\$2,771,729
12 547 CT Fuel	\$80,286,953	\$8,800,467	\$7,046,200	\$6,405,717	\$4,139,185	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$9,531,785	\$9,667,646	\$12,083,216
13 456 Transmission Revenue	(\$17,237,402)	(\$1,062,694)	(\$1,178,481)	(\$1,177,115)	(\$1,141,305)	(\$1,253,488)	(\$1,398,529)	(\$1,450,378)	(\$1,346,819)	(\$1,372,213)	(\$1,643,339)	(\$1,954,560)	(\$2,258,481)
14 565 Transmission Expense	\$17,454,575	\$1,386,858	\$1,618,473	\$1,456,728	\$1,423,781	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,439,897	\$1,439,897	\$1,439,897
15 557 Broker Fees - Other Expenses	\$466,158	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$52,636	\$52,636	\$52,636
16 456 Other Revenue	(\$656,855)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$420,270)	(\$363,660)	\$127,075
17 Settlement Adjustment	(\$2,267,226)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	\$0	\$0	\$0
18 Authorized Net Expense	\$146,000,526	\$18,199,665	\$17,200,889	\$15,081,709	\$10,233,296	\$6,111,472	\$5,882,705	\$9,699,295	\$14,547,927	\$12,481,353	\$12,333,647	\$12,187,918	\$12,040,650
19 Actual - Authorized Net Expense	\$33,525,953	(\$3,928,708)	(\$4,485,145)	(\$10,275)	\$2,908,152	(\$702,344)	\$13,605,221	\$14,016,946	\$4,997,819	(\$2,444,267)	\$2,143,786	\$5,798,045	\$1,626,723
20 Resource Optimization - Subtotal	(\$6,752,007)	\$432,811	(\$525,048)	(\$523,916)	(\$475,697)	(\$550,303)	(\$649,665)	\$281,611	(\$1,216,054)	(\$1,357,735)	(\$1,013,083)	(\$723,389)	(\$431,539)
21 Adjusted Net Expense	\$26,773,946	(\$3,495,897)	(\$5,010,193)	(\$534,191)	\$2,432,455	(\$1,252,647)	\$12,955,556	\$14,298,557	\$3,781,765	(\$3,802,002)	\$1,130,703	\$5,074,656	\$1,195,184
22 Washington Allocation		65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.64%	65.64%	65.64%
23 Washington Share	\$17,591,854	(\$2,297,853)	(\$3,293,200)	(\$351,124)	\$1,598,853	(\$823,365)	\$8,515,687	\$9,398,442	\$2,485,754	(\$2,499,056)	\$742,193	\$3,331,004	\$784,519
24 Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$1,231,063)	\$936,468	\$68,583	(\$204,389)	\$260,331	\$143,649	(\$1,252,107)	(\$1,016,514)	(\$736,407)	\$250,914	\$249,782	\$28,964	\$39,663
26 Net Power Cost (+) Surcharge (-) Rebate	\$16,360,791	(\$1,361,385)	(\$3,224,617)	(\$555,513)	\$1,859,184	(\$679,716)	\$7,263,580	\$8,381,928	\$1,749,347	(\$2,248,142)	\$991,975	\$3,359,968	\$824,182
28 Cumulative Balance		(\$1,361,385)	(\$4,586,002)	(\$5,141,515)	(\$3,282,331)	(\$3,962,047)	\$3,301,533	\$11,683,461	\$13,432,808	\$11,184,666	\$12,176,641	\$15,536,609	\$16,360,791
input 10,000,000 and up	90% 90%	\$0	\$0	\$0	\$0	\$0	\$0	\$1,683,461	\$3,432,808	\$1,184,666	\$2,176,641	\$5,536,609	\$6,360,791
input 4,000,000 to \$10M	50% 75%	\$0	(\$586,002)	(\$1,141,515)	\$0	\$0	\$0	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
input 0 to \$4M	0% 0%	(\$1,361,385)	(\$4,000,000)	(\$4,000,000)	(\$3,282,331)	(\$3,962,047)	\$3,301,533	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000
check #-should be zero		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferral Amount, Cumulative (Customer)		\$0	(\$439,502)	(\$856,136)	\$0	\$0	\$0	\$4,515,115	\$6,089,527	\$4,066,199	\$4,958,977	\$7,982,948	\$8,724,712
Deferral Amount, Monthly Entry		\$0	(\$439,502)	(\$416,634)	\$856,136	\$0	\$0	\$4,515,115	\$1,574,412	(\$2,023,328)	\$892,778	\$3,023,971	\$741,764
Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$8,724,712)	\$0	\$439,502	\$416,634	(\$856,136)	\$0	\$0	(\$4,515,115)	(\$1,574,412)	\$2,023,328	(\$892,778)	(\$3,023,971)	(\$741,764)
Company Band Gross Margin Impact, Cumulative		(\$1,361,385)	(\$4,146,500)	(\$4,285,379)	(\$3,282,331)	(\$3,962,047)	\$3,301,533	\$7,168,346	\$7,343,281	\$7,118,467	\$7,217,664	\$7,553,661	\$7,636,079

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

Line No.	TOTAL	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
83 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84 Net Resource Optimization	(\$6,752,007)	\$432,811	(\$525,048)	(\$523,916)	(\$475,697)	(\$550,303)	(\$649,665)	\$281,611	(\$1,216,054)	(\$1,357,735)	(\$1,013,083)	(\$723,389)	(\$431,539)
85 Adjusted Actual Net Expense	\$172,774,472	\$14,703,768	\$12,190,696	\$14,547,518	\$12,665,751	\$4,858,825	\$18,838,261	\$23,997,852	\$18,329,692	\$8,679,351	\$13,464,350	\$17,262,574	\$13,235,834

Avista Corp. - Resource Accounting
Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2021

Retail Sales - MWh	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	YTD
Total Billed Sales	523,729	501,047	536,506	441,255	400,880	432,739	533,586	533,857	457,882	409,808	438,575	519,183	5,729,047
Deduct Prior Month Unbilled	(310,534)	(291,212)	(272,741)	(225,056)	(200,672)	(224,333)	(285,426)	(298,640)	(270,063)	(234,260)	(259,081)	(283,011)	(3,155,029)
Add Current Month Unbilled	291,212	272,741	225,056	200,672	224,333	285,426	298,640	270,063	234,260	259,081	283,011	312,074	3,156,569
Total Retail Sales	504,407	482,576	488,821	416,871	424,541	493,832	546,800	505,280	422,079	434,629	462,505	548,246	5,730,587
Test Year Retail Sales	556,117	486,363	477,535	431,246	432,473	424,693	490,670	464,617	435,934	453,843	464,733	551,297	5,669,521
Difference from Test Year	(51,710)	(3,787)	11,286	(14,375)	(7,932)	69,139	56,130	40,663	(13,855)	(19,214)	(2,228)	(3,051)	61,066
Production Rate - \$/MWh	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$13.00	\$13.00	\$13.00	
Total Revenue Credit - \$	(\$936,468)	(\$68,583)	\$204,389	(\$260,331)	(\$143,649)	\$1,252,107	\$1,016,514	\$736,407	(\$250,914)	(\$249,782)	(\$28,964)	(\$39,663)	\$1,231,063

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

MONTH OF DECEMBER 2021

ATTACHMENT B
REC DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 475-WASHINGTON REC DEFERRAL

Effective Date: 202112

Team: Resource Accounting

Last Saved by: Jennifer Hossack

Last Update: 01/05/2022 10:38 AM

Type: C

Submitted by: Jennifer Hossack

Approval Requested: 01/05/2022 10:43 AM

Category: DJ


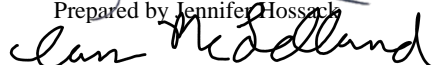
Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	6,723.12	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	6,723.12	0.00	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	427,506.28	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	427,506.28	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	103.93	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	103.93	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	76,203.20	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	76,203.20	WA Rec Deferral Amort
Totals:						510,536.53	510,536.53	

Explanation:

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

	01/05/22
Prepared by Jennifer Hossack	Date
	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

DJ475 - Washington REC Deferral - Account 186323

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186323 ED WA									186323 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
202101	-					-		-			
202102	-					-		-			
202103	-					-		-			
202104	-					-		-			
202105	-					-		-			
202106	-					-		-			
202107	-		(396,171.00)	712,187.45	0.55450%	2,850.70		316,016.45	318,867.15	318,867.15	0.00
202108	316,016.45		(548,594.00)		0.55450%	231.33		(232,577.55)	(229,495.52)	(231,247.83)	(1,752.31)
202109	(232,577.55)		(233,557.41)		0.55450%	(1,937.18)		(466,134.96)	(464,990.11)	(464,990.11)	0.00
202110	(466,134.96)		(297,902.45)		0.55450%	(3,410.65)		(764,037.41)	(766,303.21)	(766,303.21)	0.00
202111	(764,037.41)		(234,675.33)		0.55450%	(4,887.22)		(998,712.74)	(1,005,865.76)	(1,005,865.76)	0.00
202112	(998,712.74)		(427,506.28)		0.55450%	(6,723.12)		(1,426,219.02)	(1,440,095.16)	(1,005,865.76)	434,229.40



current month entry

(427,506.28)

(6,723.12)

202112 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		6,723.12
431016 ED WA	6,723.12	
186323 ED WA		427,506.28
557322 ED WA	427,506.28	

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

IM

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2021 REC Revenue and Expense Deferral Calculation

REC Revenue and Expense	Source	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	Total
Voluntary REC Revenue	456016-ED-AN	(478,216)	(266,329)	(386,437)	(455,504)	(470,697)	(535,013)	(604,207)	(850,626)	(367,708)	(460,690)	(360,567)	(657,810)	\$ (5,893,804)
Voluntary REC Broker Fee Expense	557171-ED-AN	734	5,791	7,897	6,929	5,210	10,794	1,482	16,008	12,380	7,469	3,538	7,412	\$ 85,642
Total		\$ (477,482)	\$ (260,538)	\$ (378,541)	\$ (448,575)	\$ (465,487)	\$ (524,219)	\$ (602,724)	\$ (834,618)	\$ (355,328)	\$ (453,221)	\$ (357,029)	\$ (650,398)	\$ (5,808,162)

Washington State Share														
Voluntary REC Revenue	65.73%	(314,332)	(175,058)	(254,005)	(299,403)	(309,389)	(351,664)	(397,145)	(559,116)	(241,695)	(302,812)	(237,001)	(432,378)	\$ (3,873,997)
Voluntary REC Broker Fee Expense	65.73%	482	3,807	5,191	4,554	3,424	7,095	974	10,522	8,137	4,909	2,325	4,872	\$ 56,293
Total Surcharge (+) or Rebate (-)		\$ (313,849)	\$ (171,252)	\$ (248,815)	\$ (294,849)	\$ (305,965)	\$ (344,569)	\$ (396,171)	\$ (548,594)	\$ (233,557)	\$ (297,902)	\$ (234,675)	\$ (427,506)	\$ (3,817,705)

Accounting Entries														
186324.ED.WA (202007 thru 202106)		Credit	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	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
202101	873,976.19		159,385.00		0.55450%	5,288.09		1,033,361.19	1,038,649.28	1,038,649.28	0.00
202102	1,033,361.19		152,444.00		0.55450%	6,152.64		1,185,805.19	1,197,245.92	1,197,245.92	0.00
202103	1,185,805.19		163,385.00		0.55450%	7,028.27		1,349,190.19	1,367,659.19	1,367,659.19	0.00
202104	1,349,190.19		134,185.00		0.55450%	7,853.29		1,483,375.19	1,509,697.48	1,509,697.48	0.00
202105	1,483,375.19		121,957.00		0.55450%	8,563.44		1,605,332.19	1,640,217.92	1,640,217.92	0.00
202106	1,605,332.19		131,757.00		0.55450%	9,266.86		1,737,089.19	1,781,241.78	1,781,241.78	0.00
202107	1,781,241.78	(2,158,444.01)	127,688.00		0.55450%	(1,737.57)		(249,514.23)	(251,251.80)	(251,251.80)	0.00
202108	(249,514.23)	(42,202.71)	79,152.00		0.55450%	(1,398.12)		(212,564.94)	(215,700.63)	(215,700.63)	0.00
202109	(212,564.94)		67,774.32		0.55450%	(990.77)		(144,790.62)	(148,917.08)	(148,917.08)	0.00
202110	(144,790.62)		60,682.43		0.55450%	(634.62)		(84,108.19)	(88,869.27)	(88,869.27)	0.00
202111	(84,108.19)		64,748.95		0.55450%	(286.86)		(19,359.24)	(24,407.18)	(24,407.18)	0.00
202112	(19,359.24)		76,203.20		0.55450%	103.93		56,843.96	51,899.95	(24,407.18)	(76,307.13)
202201											
202202			✓				✓				
202203											
202204											
202205											
202206											
202207											
current month entry			76,203.20			103.93					

202112 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	103.93	
419600 ED WA		103.93
186322 ED WA	76,203.20	
557324 ED WA		76,203.20

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

IM

(76,307.13) TTL



Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

State Code: ALL

Revenue Class: ALL

Billing Determinant: RIDER 98

Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202112	ED	ID	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	0	0	0	0
		ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	0	0	0	0
		ID - Total					0	0	0	0	0	0
		WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-37,778	0	0	-621,529
		WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-11
		WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-150	0	0	-1,841
		WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-7,770	0	0	-139,853
		WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-72	0	0	-1,312
		WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-36	0	0	-575
		WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,012	0	0	-15,471
		WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
		WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-1	0	0	-6
		WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-8
		WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-16,387	0	0	-292,532
		WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-1,281	0	0	-22,239
		WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-116	0	0	-1,953
		WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-482	0	0	-7,949
		WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-8	0	0	-16
		WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-3,553	0	0	-67,867
		WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-3,970	0	0	-173,394
		WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-11
		WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1	0	0	-8,548
		WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-510	0	0	-18,738
		WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-111	0	0	-3,634
		WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-26	0	0	-4,655
		WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-9	0	0	-131
		WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-51	0	0	-1,904
		WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-3	0	0	-701
		WA	0041	0041 - CO OWND ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	-4
		WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-86	0	0	-2,096
		WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-3	0	0	-44
		WA	0045	0045 - CLST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-107
		WA	0046	0046 - CLST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-13	0	0	-257
		WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-59	0	0	-1,073
		WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-2	0	0	-29
		WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-1
		WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-23
		WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-27	0	0	-547
		WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
		WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
		WA	0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	-6,218	0	0	-12,490
		WA - Total					0	0	-79,741	0	0	-1,401,550
		ED - Total					0	0	-79,741	0	0	-1,401,550
		202112 - Total					0	0	-79,741	0	0	-1,401,550
		Overall - Total					0	0	-79,741	0	0	-1,401,550

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Run Date: Jan 3, 2022

For Internal Use Only

IM

Conversion Factor 0.955631 UE-190334 7-2021 thru end of 2021
 Amort Expense \$ (76,203) (Check with Annette in Oct 2022)

