

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

MONTH OF JANUARY 2022

ATTACHMENT A  
ERM DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Printed 02/04/2022 at 1:47 PM

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: 202201  
 Last Update: 02/04/2022 1:45 PM  
 Approval Requested: 02/04/2022 1:46 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
140	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	24,323.00	✓	0.00 Interest Income on Pending Balance
150	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	1,412.00	✓	0.00 Difference of interest from Dec 2021 Solar Select Entry
160	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	0.00	✓	1,412.00 Difference of interest from Dec 2021 Solar Select Entry
<b>Totals:</b>						<b>9,739,772.00</b>	<b>9,739,772.00</b>	

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

<u>Cheryl A Kettner</u>	<u>Feb 04, 2022</u>
Prepared by Cheryl Kettner	Date
<u>Jan McCalland</u>	<u>2/4/2022</u>
Reviewed by	Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	0.00	Current Year ERM (2022)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	0.00	Current Year ERM Deferral Expense (2022)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	0.00	Current Year ERM Interest Accrual (2022)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	0.00	Current Year ERM Interest Inc (2022)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	1,725,955.00	✓	0.00 Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	✓	1,725,955.00 Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	17,161.00	✓	0.00 Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓	17,161.00 Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	40,997.00	✓	0.00 Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	✓	40,997.00 Regulatory Asset ERM Approved for Recovery
110	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	✓	7,929,924.00 Balance Transfer from 186280 to 186290
120	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	7,929,924.00	✓	0.00 Balance Transfer from 186280 to 186290
130	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓	24,323.00 Interest Income on Pending Balance

Preparer Checklist	
Data Input Validation	Sign-off/Date
Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. <b>[source data accuracy and completeness]</b>	Primary information is from GL Wand. Other data inputs come from: Cognos - Billed Revenue Usage and Rates Department amortization calculations.
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. <b>[parameters accuracy and completeness]</b>	Cognos - Billed Revenue Usage reports attached, parameters reviewed and noted to be correct for January 2022.
Agree total amount(s) to relevant journal entries in the GL. <b>[source data accuracy and completeness]</b>	Total deferral amounts calculated from workbook agree to journal entry line items for January 2022.
Validate that check totals equal \$0 or variances are immaterial (note all variances). <b>[report logic accuracy and completeness]</b>	Updated workbooks for 2022 authorized, updated PT ratio, validated formulas, added line items fo new applicable accounts.
When rolling forward the document, ensure that all formulas are updated appropriately.	Validated for January 2022.

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. <b>[parameters accuracy and completeness]</b>	Reviewed to make sure that <b>January</b> data was used in all spreadsheets and reports. IM
Agree the system report screen shots to the system export data in the report. <b>[source data accuracy and completeness]</b>	Some data is from GL with use of GL wand. Agreed volumes from Cognos report to Load Adjustment and RRC. IM
Verify that total amounts agree to the underlying detail on attached reports. <b>[source data accuracy and completeness]</b>	Agreed totals to respective reports and journal entry. IM
Validate that check totals equal \$0 or are immaterial, as noted above. <b>[source data accuracy and completeness]</b>	Data checks equal \$0. IM
Spreadsheet Logic Validation	Sign-off/Date
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. <b>[completeness]</b>	Noted that <b>January</b> data was used and spreadsheet appeared rolled forward. IM
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. <b>[accuracy]</b>	IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented	In <b>January</b> we are in the deadband. 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
Agreed full year of new authorized costs for WA and ID to the applicable regulatory workpapers.		

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	0.31666%

**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
12/31/2021									7,929,924		
1/31/2022	7,929,924	(7,929,924)	0		0		0	0	7,929,924	7,929,924.00	
2/28/2022											
3/31/2022		✓									
4/30/2022											
5/31/2022											
6/30/2022											
7/31/2022											
8/31/2022											
9/30/2022											
10/31/2022											
11/30/2022											
12/31/2022											

Entry:	Debit	Credit	
557280 ED WA	-	-	Deferred Power Supply Expense
186280 ED WA	-	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA	-	-	Interest Inc Energy Deferrals
186280 ED WA	-	-	Regulatory Asset ERM Deferred Current Year

IM

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.30678%
Jul-Dec Interest Rate	0.31666%

## 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
12/31/2021									(6,456,812)		
1/31/2022	(6,456,812)		1,725,955		(17,161)		(4,730,857)	(4,748,018)	(6,456,812)	(1,708,794.00)	
2/28/2022			✓								
3/31/2022		0									
4/30/2022											
5/31/2022											
6/30/2022											
7/31/2022		0									
8/31/2022											
9/30/2022											
10/31/2022											
11/30/2022											
12/31/2022											

Entry:

	Debit	Credit	
182352 ED WA	1,725,955		WA ERM Deferral-Approved for Rebate
557290 ED WA		1,725,955	WA ERM Amortization
431600 ED WA	17,161		Interest Expense Energy Deferrals
182352 ED WA		17,161	WA ERM Deferral-Approved for Rebate

IM

**Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance**

Changes Semiannually on January 1 and July 1  
 The rate is based on Avista's actual cost of debt, updated semiannually.  
 The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.  
 The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.  
 Interest will be accrued monthly and compounded semi-annually.  
 Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Jan-June Interest Rate	0.30678%
Jul-Dec Interest Rate	0.31666%

**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
12/31/2021									(13,363,797)		
1/31/2022	(13,363,797)		0		(40,997)		(13,363,797)	(13,404,794)	(13,363,797)	40,997.00	
2/28/2022			0								
3/31/2022			0			✓					
4/30/2022			0								
5/31/2022			0								
6/30/2022			0								
7/31/2022		0	0								
8/31/2022			0								
9/30/2022			0								
10/31/2022			0								
11/30/2022			0								
12/31/2022			0								

Entry:			
	Debit	Credit	
431600 ED WA	40,997		Interest Expense Energy Deferrals
182350 ED WA		40,997	Regulatory Asset ERM Approved for Recovery

IM

Avista Corp. - Resource Accounting  
 Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2019

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.30678%
Jul-Dec Interest Rate	0.31666%

Account 186290

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									0		
1/31/2022	(1,412)	7,929,924			24,323		7,928,512	7,952,835	0	(7,952,835.00)	Solar Select Entry for Dec 2021 was not included in Dec Calculation of interest. The difference was a reduction in interest income of \$1,412.
2/28/2022		0									
3/31/2022											
4/30/2022											
5/31/2022											
6/30/2022											
7/31/2022											
8/31/2022											
9/30/2022					0						
10/31/2022											
11/30/2022											
12/31/2022											

Entry:			
	Debit	Credit	
186280 ED WA	-	7,929,924	Balance Transfer from 186280 to 186290
186290 ED WA	7,929,924	-	Balance Transfer from 186280 to 186290
419600 ED WA	-	24,323	Interest Income on Pending Balance
186290 ED WA	24,323.00	-	Interest Income on Pending Balance

IM

419600 ED WA	1,412.00	-	Difference of interest from Dec 2021 Solar Select Entry
186290 ED WA	-	1,412.00	Difference of interest from Dec 2021 Solar Select Entry



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	\$11,479,790	\$11,479,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	447 Sale for Resale	(\$9,801,103)	(\$9,801,103)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	501 Thermal Fuel	\$3,525,207	\$3,525,207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	547 CT Fuel	\$9,309,676	\$9,309,676	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	456 Transmission Revenue	(\$1,695,661)	(\$1,695,661)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	565 Transmission Expense	\$1,552,554	\$1,552,554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	557 Broker Fees	\$33,251	\$33,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	<b>Adjusted Actual Net Expense</b>	<b>\$14,403,714</b>	<b>\$14,403,714</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
		<b>Total through</b>													
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>		<b>Jan</b>	<b>Jan/22</b>	<b>Feb/22</b>	<b>Mar/22</b>	<b>Apr/22</b>	<b>May/22</b>	<b>Jun/22</b>	<b>Jul/22</b>	<b>Aug/22</b>	<b>Sep/22</b>	<b>Oct/22</b>	<b>Nov/22</b>	<b>Dec/22</b>	
9	555 Purchased Power	\$9,697,042	\$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	(\$6,647,885)	(\$6,647,885)	(\$2,273,919)	(\$5,958,093)	(\$8,844,783)	(\$8,347,877)	(\$11,960,906)	(\$19,865,107)	(\$6,919,471)	(\$12,578,240)	(\$8,663,704)	(\$8,697,132)	(\$11,768,210)	
11	501 Thermal Fuel	\$3,390,501	\$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	\$11,943,274	\$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	(\$1,682,730)	(\$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	\$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	\$1,439,897	
15	557 Broker Fees - Other Expenses	\$52,636	\$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	(\$187,743)	(\$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	<b>Authorized Net Expense</b>	<b>\$18,004,992</b>	<b>\$18,004,992</b>	<b>\$18,496,671</b>	<b>\$11,886,462</b>	<b>\$6,699,682</b>	<b>\$3,200,097</b>	<b>\$444,922</b>	<b>(\$1,604,203)</b>	<b>\$12,206,801</b>	<b>\$5,335,223</b>	<b>\$12,333,647</b>	<b>\$12,187,918</b>	<b>\$12,040,650</b>	
19	<b>Actual - Authorized Net Expense</b>	<b>(\$3,601,278)</b>	<b>(\$3,601,278)</b>												
20	Resource Optimization - Subtotal	\$1,956,634	\$1,956,634												
21	<b>Adjusted Net Expense</b>	<b>(\$1,644,644)</b>	<b>(\$1,644,644)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
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	(\$1,079,544)	(\$1,079,544)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$258,843)	(\$258,843)												
26	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$1,338,387)</b>	<b>(\$1,338,387)</b>												
28	<b>Cumulative Balance</b>		<b>(\$1,338,387)</b>												
Deferral Amount, Cumulative (Customer)			\$0												
Deferral Amount, Monthly Entry			\$0												
<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>		<b>\$0</b>	<b>\$0</b>												
<b>Company Band Gross Margin Impact, Cumulative</b>			<b>(\$1,338,387)</b>												

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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
<b>555 PURCHASED POWER</b>													
1	Short-Term Purchases	\$2,065,904	\$2,065,904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$1,239,333	\$1,239,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$275,710	\$275,710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$187,829	\$187,829	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$1,429,538	\$1,429,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$1,402	\$1,402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$101,738	\$101,738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$139,684	\$139,684	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$255,051	\$255,051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$443,909	\$443,909	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$1,417	\$1,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA )	\$2,536,805	\$2,536,805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$1,970,704	\$1,970,704	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$665,884	\$665,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$109,528	\$109,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	\$55,354	\$55,354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Total 555 Purchased Power</b>	<b>\$11,479,790</b>	<b>\$11,479,790</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

(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	\$11,234,745	\$11,234,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	\$55,354	\$55,354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$84,396	\$84,396	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$109,528	\$109,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$4,233)	(\$4,233)											
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$11,479,790</b>	<b>\$11,479,790</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**447 SALES FOR RESALE**

19	Short-Term Sales	(\$8,010,093)	(\$8,010,093)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$91,371)	(\$91,371)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$12,531)	(\$12,531)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$36,291)	(\$36,291)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$1,650,817)	(\$1,650,817)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	<b>Total 447 Sales for Resale</b>	<b>(\$9,801,103)</b>	<b>(\$9,801,103)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**447 SALES FOR RESALE**

447000	(\$5,173,718)	(\$5,173,718)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$22,736	\$22,736											
447100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$2,812,376)	(\$2,812,376)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$77,400)	(\$77,400)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$109,528)	(\$109,528)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$1,650,817)	(\$1,650,817)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>(\$9,801,103)</b>	<b>(\$9,801,103)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**501 FUEL-DOLLARS**

25	Kettle Falls Wood-501110	\$631,287	\$631,287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$11,538	\$11,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$2,860,347	\$2,860,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$22,035	\$22,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	<b>Total 501 Fuel Expense</b>	<b>\$3,525,207</b>	<b>\$3,525,207</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**501 FUEL-TONS**

30	Kettle Falls	41,132	41,132	-	-	-	-	-	-	-	-	-	-
31	Colstrip	103,081	103,081	-	-	-	-	-	-	-	-	-	-

**501 FUEL-COST PER TON**

Jan 2022 Revised WA ID Actual Deferrals - Snapshot - 2/14/2022

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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
32	wood	\$15.35											
33	coal	\$27.75											
<b>547 FUEL</b>													
34	NE CT Gas/Oil-547213	(\$4,649)	(\$4,649)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Boulder Park-547216	\$77,272	\$77,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Kettle Falls CT-547211	(\$951)	(\$951)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Coyote Springs2-547610	\$4,751,336	\$4,751,336	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Lancaster-547312	\$4,378,393	\$4,378,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Rathdrum CT-547310	\$108,275	\$108,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	<b>Total 547 Fuel Expense</b>	<b>\$9,309,676</b>	<b>\$9,309,676</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>41 TOTAL NET EXPENSE</b>													
		<b>\$14,513,570</b>	<b>\$14,513,570</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>202201      202202      202203      202204      202205      202206      202207      202208      202209      202210      202211      202212</b>													
<b>456 TRANSMISSION REVENUE</b>													
42	456100 ED AN	(\$1,203,651)	(\$1,203,651)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$137,500)	(\$137,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$109,526)	(\$109,526)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456017 ED AN - Low Voltage	(\$10,167)	(\$10,167)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	456700 ED WA - Low Voltage	(\$9,523)	(\$9,523)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	456705 ED AN - Low Voltage	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	<b>Total 456 Transmission Revenue</b>	<b>(\$1,695,661)</b>	<b>(\$1,695,661)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>													
53	565000 ED AN	\$1,548,018	\$1,548,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	<b>Total 565 Transmission Expense</b>	<b>\$1,552,554</b>	<b>\$1,552,554</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>													
57	557170 ED AN	\$20,893	\$20,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$8,671	\$8,671	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	557018 ED AN	\$3,687	\$3,687	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$33,251</b>	<b>\$33,251</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>													
62	Econ Dispatch-557010	(\$3,219,304)	(\$3,219,304)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Econ Dispatch-557150	\$3,077,287	\$3,077,287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557700	\$104,025	\$104,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Gas Bookouts-557711	(\$104,025)	(\$104,025)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Intraco Thermal Gas-557730	\$2,299,563	\$2,299,563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel DispatchFin -456010	\$4,105,989	\$4,105,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Fuel Dispatch-456015	(\$4,261,910)	(\$4,261,910)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$45,009)	(\$45,009)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Intraco Thermal Gas-456730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Fuel Bookouts-456711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	<b>Other Purchases and Sales Subtotal</b>	<b>\$1,956,616</b>	<b>\$1,956,616</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
75	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	<b>Misc. Power Exp. Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
77	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Exp Actual 557395	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	<b>Wind REC Subtotal</b>	<b>\$18</b>	<b>\$18</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
80	WA EIA937 Requirement (EWEB) - Expense	\$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
82	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
83 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84 Net Resource Optimization	\$1,956,634	\$1,956,634											
85 Adjusted Actual Net Expense	\$16,360,348	\$16,360,348											

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

<b>Retail Sales - MWh</b>	<b>Jan-22</b>	<b>Feb-22</b>	<b>Mar-22</b>	<b>Apr-22</b>	<b>May-22</b>	<b>Jun-22</b>	<b>Jul-22</b>	<b>Aug-22</b>	<b>Sep-22</b>	<b>Oct-22</b>	<b>Nov-22</b>	<b>Dec-22</b>	<b>YTD</b>
Total Billed Sales	570,066	-	-	-	-	-	-	-	-	-	-	-	570,066
Deduct Prior Month Unbilled	(312,074)	-	-	-	-	-	-	-	-	-	-	-	(312,074)
Add Current Month Unbilled	307,661	-	-	-	-	-	-	-	-	-	-	-	307,661
<b>Total Retail Sales</b>	<b>565,653</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>565,653</b>
<b>Test Year Retail Sales</b>	<b>545,742</b>	<b>461,878</b>	<b>485,113</b>	<b>413,424</b>	<b>435,935</b>	<b>419,692</b>	<b>493,733</b>	<b>470,991</b>	<b>419,374</b>	<b>453,843</b>	<b>464,733</b>	<b>551,297</b>	<b>545,742</b>
<b>Difference from Test Year</b>	<b>19,911</b>												<b>19,911</b>
<b>Production Rate - \$/MWh</b>	<b>\$13.00</b>	<b>\$13.00</b>	<b>\$13.00</b>	<b>\$13.00</b>	<b>\$13.00</b>	<b>\$13.00</b>	<b>\$13.00</b>	<b>\$13.00</b>	<b>\$13.00</b>	<b>\$13.00</b>	<b>\$13.00</b>	<b>\$13.00</b>	
<b>Total Revenue Credit - \$</b>	<b>\$258,843</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$258,843</b>



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
202201	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(10,859.06)	0	0	(10,859.06)
202201	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(24,952.19)	0	0	(24,952.19)
202201	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(4,057.34)	0	0	(4,057.34)
202201	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(1,895.02)	0	0	(1,895.02)
202201	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(2,507.84)	0	0	(2,507.84)
202201	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(4,187.53)	0	0	(4,187.53)
202201	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(187,044.51)	0	0	(187,044.51)
202201	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,031.68)	0	0	(1,031.68)
202201	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(1,957.89)	0	0	(1,957.89)
202201	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(22.41)	0	0	(22.41)
202201	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(211.54)	0	0	(211.54)
202201	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(544.71)	0	0	(544.71)
202201	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(70.74)	0	0	(70.74)
202201	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(17.68)	0	0	(17.68)
202201	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(78,550.34)	0	0	(78,550.34)
202201	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.24)	0	0	(0.24)
202201	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(30.37)	0	0	(30.37)
202201	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(7.15)	0	0	(7.15)
202201	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.31)	0	0	(2.31)
202201	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(70,365.08)	0	0	(70,365.08)
202201	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(332,892.23)	0	0	(332,892.23)
202201	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(50.81)	0	0	(50.81)
202201	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(1,538.10)	0	0	(1,538.10)
202201	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.48)	0	0	(0.48)
202201	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(4.76)	0	0	(4.76)
202201	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(64.49)	0	0	(64.49)
202201	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(939,930.95)	0	0	(939,930.95)
202201	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(71.45)	0	0	(71.45)
202201	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(135.82)	0	0	(135.82)
202201	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(8,646.46)	0	0	(8,646.46)
202201	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(1,219.48)	0	0	(1,219.48)
202201	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.01)	0	0	(0.01)
202201	RIDER 93	ED	WA	0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	(105,100.77)	0	0	(105,100.77)
202201	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(26,031.95)	0	0	(26,031.95)
202201	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(888.20)	0	0	(888.20)
202201	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(42.84)	0	0	(42.84)
202201	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(307.76)	0	0	(307.76)
202201	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(19.34)	0	0	(19.34)
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>(1,805,261.53)</b>	<b>0</b>	<b>0</b>	<b>(1,805,261.53)</b>

Run Date: Feb 4, 2022

**For Internal Use Only**

Conversion Factor 0.956069 Effective Oct 01, 2021

**(1,725,954.59)**



IM



**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
202201 ✓	ED	01	01 RESIDENTIAL	222,405	310,068,256	30,700,552	222,405	310,068,256	30,700,552
		21	21 FIRM COMMERCIAL	24,474	188,024,043	20,741,688	24,474	188,024,043	20,741,688
		31	31 FIRM- INDUSTRIAL	285	69,816,945	4,515,533	285	69,816,945	4,515,533
		39	39 FIRM-PUMPING-IRRIGATION ONLY	502	212,608	30,988	502	212,608	30,988
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	416	827,846	356,874	416	827,846	356,874
		80	80 INTERDEPARTMENT REVENUE	90	1,116,187	121,356	90	1,116,187	121,356
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,120	0	0	3,120
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	25,209
		OD	OD Other Electric Direct	0	0	5,200	0	0	5,200
<b>ED - Summary</b>				<b>248,172</b>	<b>570,065,884</b>	<b>56,500,519</b>	<b>248,172</b>	<b>570,065,884</b>	<b>56,500,519</b>
<b>202201 - Summary</b>				<b>248,172</b>	<b>570,065,884</b>	<b>56,500,519</b>	<b>248,172</b>	<b>570,065,884</b>	<b>56,500,519</b>
<b>Overall - Summary</b>				<b>248,172</b>	<b>570,065,884</b>	<b>56,500,519</b>	<b>248,172</b>	<b>570,065,884</b>	<b>56,500,519</b>

Run Date: Feb 4, 2022

**For Internal Use Only**

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# Current Month Journal Entry

## Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	012	1,909,807	\$209,662
	01 RESIDENTIAL	3800	01	032	119,648	\$15,051
	01 RESIDENTIAL	3800	01	022	388,923	\$29,778
	01 RESIDENTIAL	3800	01	001	69,311,828	\$6,743,524
<b>01 - Summary</b>					<b>71,730,206</b>	<b>\$6,998,016</b>
21	21 FIRM COMMERCIAL	3800	21	011	17,864,079	\$1,854,574
	21 FIRM COMMERCIAL	3800	21	031	1,169,419	\$126,874
	21 FIRM COMMERCIAL	3800	21	021	20,318,310	\$1,659,800
	21 FIRM COMMERCIAL	3800	21	025	5,246,965	\$326,001
<b>21 - Summary</b>					<b>44,598,773</b>	<b>\$3,967,249</b>
31	31 FIRM-INDUSTRIAL	3800	31	025	25,059,614	\$1,566,360
	31 FIRM- INDUSTRIAL	3800	31	021	2,365,219	\$185,808
	31 FIRM- INDUSTRIAL	3800	31	011	236,330	\$23,939
	31 FIRM INDUSTRIAL	3800	31	025P	25,995,909	\$1,552,426
	31 FIRM- INDUSTRIAL	3800	31	031	487,255	\$52,346
	31 FIRM-INDUSTRIAL	3800	31	025PG	37,967,000	\$930,192
<b>31 - Summary</b>					<b>92,111,326</b>	<b>\$4,311,072</b>
<b>ID - Summary</b>					<b>208,440,305</b>	<b>\$15,276,337</b>

## 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	001	134,204,956	\$12,685,205
	01 RESIDENTIAL	2800	01	021	0	
	01 RESIDENTIAL	2800	01	002	597,920	\$36,985
	01 RESIDENTIAL	2800	01	012	3,758,183	\$532,728
	01 RESIDENTIAL	2800	01	022	1,507,663	\$135,097
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	032	183,369	\$27,019
	<b>01 - Summary</b>					<b>140,252,092</b>
21	21 FIRM COMMERCIAL	2800	21	011	26,842,569	\$3,594,563
	21 FIRM COMMERCIAL	2800	21	025	23,716,452	\$1,746,379
	21 FIRM COMMERCIAL	2800	21	021	46,218,387	\$4,614,135
	21 FIRM COMMERCIAL	2800	21	031	1,300,184	\$138,915
<b>21 - Summary</b>					<b>98,077,592</b>	<b>\$10,093,992</b>
31	31 FIRM- INDUSTRIAL	2800	31	031	294,406	\$31,237
	31 FIRM-INDUSTRIAL	2800	31	025	27,102,052	\$2,150,131
	31 FIRM- INDUSTRIAL	2800	31	011	221,711	\$28,828
	31 FIRM-INDUSTRIAL	2800	31	025I	38,249,026	\$2,016,553
	31 FIRM- INDUSTRIAL	2800	31	021	3,464,333	\$333,016
<b>31 - Summary</b>					<b>69,331,529</b>	<b>\$4,559,766</b>
<b>WA - Summary</b>					<b>307,661,213</b>	<b>\$28,070,792</b>
<b>Overall - Summary</b>					<b>516,101,518</b>	<b>\$43,347,129</b>
						<b>\$2,153,324</b>
						<b>\$41,193,805</b>

IM



BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION  
COMMISSION

DOCKET NO. UE-200900

DOCKET NO. UG-200901

DOCKET NO. UE-200894

(consolidated)

AVISTA CORPORATION

COMPLIANCE FILING

**Attachment 5 - ERM Authorized Expense and Retail Sales**

IM

**Avista Corp**  
**ERM Authorized Expense and Retail Sales (Annual)**  
**Based on Pro forma October 2021 - September 2022**  
**January 2019 - December 2019 Historic Normalized Loads**

**ERM Authorized Power Supply Expense - System Numbers (1)**

	Total	October	November	December	January	February	March	April	May	June	June	August	September
Account 555 - Purchased Power	\$106,013,017	\$8,843,272	\$9,402,762	\$9,592,788	\$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
Account 501 - Thermal Fuel	\$33,191,344	\$3,193,370	\$2,640,329	\$2,771,729	\$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
Account 547 - Natural Gas Fuel	\$97,406,669	\$9,531,785	\$9,667,646	\$12,083,216	\$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
Account 557 - Other Expenses	\$631,627	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636	\$52,636
Account 565 - Transmission Expense	\$17,278,767	\$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
Account 456 - Other Revenue	-\$5,297,542	-\$420,270	-\$363,660	\$127,075	-\$187,743	-\$408,011	-\$649,388	-\$519,824	-\$734,745	-\$643,118	-\$509,939	-\$509,641	-\$478,278
Account 447 - Sale for Resale	-\$112,525,327	-\$8,663,704	-\$8,697,132	-\$11,768,210	-\$6,647,885	-\$2,273,919	-\$5,958,093	-\$8,844,783	-\$8,347,877	-\$11,960,906	-\$19,865,107	-\$6,919,471	-\$12,578,240
<b>Power Supply Expense</b>	<b>\$136,698,555</b>	<b>\$13,976,986</b>	<b>\$14,142,478</b>	<b>\$14,299,130</b>	<b>\$19,687,722</b>	<b>\$20,357,759</b>	<b>\$13,779,667</b>	<b>\$8,468,306</b>	<b>\$5,640,420</b>	<b>\$3,076,906</b>	<b>\$1,026,035</b>	<b>\$14,715,680</b>	<b>\$7,527,466</b>
Account 456 - Transmission Revenue	-\$25,465,695	-\$1,643,339	-\$1,954,560	-\$2,258,481	-\$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
<b>Total Authorized Expense</b>	<b>\$111,232,860</b>	<b>\$12,333,647</b>	<b>\$12,187,918</b>	<b>\$12,040,649</b>	<b>\$18,004,992</b>	<b>\$18,496,671</b>	<b>\$11,886,462</b>	<b>\$6,699,683</b>	<b>\$3,200,097</b>	<b>\$444,922</b>	<b>-\$1,604,204</b>	<b>\$12,206,801</b>	<b>\$5,335,222</b>
<b>WA Share (Ignoring Direct Assignment)</b>	<b>\$73,013,249</b>	<b>\$8,095,806</b>	<b>\$8,000,149</b>	<b>\$7,903,482</b>	<b>\$11,818,477</b>	<b>\$12,141,215</b>	<b>\$7,802,274</b>	<b>\$4,397,672</b>	<b>\$2,100,543</b>	<b>\$292,047</b>	<b>-\$1,052,999</b>	<b>\$8,012,544</b>	<b>\$3,502,040</b>

**ERM Authorized Washington Retail Sales (2)**

**WASHINGTON CALCULATION**

	Total	October	November	December	January	February	March	April	May	June	June	August	September
Power Supply Expense	\$ 136,698,555	\$13,976,986	\$14,142,478	\$14,299,130	\$19,687,722	\$20,357,759	\$13,779,667	\$8,468,306	\$5,640,420	\$3,076,906	\$1,026,035	\$14,715,680	\$7,527,466
Transmission Revenue - Allocated (3)	\$ (25,289,187)	-\$1,628,630	-\$1,939,851	-\$2,243,772	-\$1,668,021	-\$1,846,379	-\$1,878,496	-\$1,753,914	-\$2,425,614	-\$2,617,275	-\$2,615,530	-\$2,494,170	-\$2,177,535
Allocated to Washington at 65.64%	\$ 111,409,368	\$ 12,348,356	\$ 12,202,627	\$ 12,055,358	\$ 18,019,701	\$ 18,511,380	\$ 11,901,171	\$ 6,714,392	\$ 3,214,806	\$ 459,631	\$ (1,589,495)	\$ 12,221,510	\$ 5,349,931
PT Ratio		65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%
Transmission - Washington Only	\$ 73,129,109	\$ 8,105,461	\$ 8,009,804	\$ 7,913,137	\$ 11,828,132	\$ 12,150,870	\$ 7,811,929	\$ 4,407,327	\$ 2,110,198	\$ 301,702	\$ (1,043,344)	\$ 8,022,199	\$ 3,511,695
	\$ (113,508)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)	\$ (9,459)
<b>TOTAL WASHINGTON AUTHORIZED</b>	<b>\$ 73,015,601</b>	<b>\$ 8,096,002</b>	<b>\$ 8,000,345</b>	<b>\$ 7,903,678</b>	<b>\$ 11,818,673</b>	<b>\$ 12,141,411</b>	<b>\$ 7,802,470</b>	<b>\$ 4,397,868</b>	<b>\$ 2,100,739</b>	<b>\$ 292,243</b>	<b>\$ (1,052,803)</b>	<b>\$ 8,012,740</b>	<b>\$ 3,502,236</b>
<b>Total Retail Sales, MWh (4)</b>	5,615,756	453,843	464,733	551,297	545,742	461,878	485,113	413,424	435,935	419,692	493,733	470,991	419,374
<b>2022 Retail Revenue Credit Rate</b>	<b>\$13.00/MWh</b>												

(1) Multiply number by ROO current production/transmission allocation ratio of 65.64%  
(2) Transmission Revenue as discussed by Company Witness Schlect  
(3) Note totals may vary slightly from adjustment due to rounding.  
(4) Twelve months ended December 2019 normalized monthly retail sales, revised to reflect closure of industrial customer.

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
1/30/2022	H09	1		0
1/30/2022	H10	1		0
1/30/2022	H11	3		0
1/30/2022	H12	5		0
1/30/2022	H13	6		0
1/30/2022	H14	8		0
1/30/2022	H15	2		0
1/30/2022	H16	0		0
1/30/2022	H17	1		0
1/30/2022	H18	0		0
1/30/2022	H19	0		0
1/30/2022	H20	0		0
1/30/2022	H21	0		0
1/30/2022	H22	0		0
1/30/2022	H23	0		0
1/30/2022	H24	0		0
1/31/2022	H01	0		0
1/31/2022	H02	0		0
1/31/2022	H03	0		0
1/31/2022	H04	0		0
1/31/2022	H05	0		0
1/31/2022	H06	0		0
1/31/2022	H07	0		0
1/31/2022	H08	0		0
1/31/2022	H09	10		0
1/31/2022	H10	14		0
1/31/2022	H11	14		0
1/31/2022	H12	12		0
1/31/2022	H13	10		0
1/31/2022	H14	12		0
1/31/2022	H15	6		0
1/31/2022	H16	7		0
1/31/2022	H17	1		0
1/31/2022	H18	0		0
1/31/2022	H19	0		0
1/31/2022	H20	0		0
1/31/2022	H21	0		0
1/31/2022	H22	0		0
1/31/2022	H23	0		0
1/31/2022	H24	0		0
		628		13,312.50
				9,423.00 Powerdex Estimate
				<b>\$ 22,735.50</b>
				✓

**RUN**

1/18/2022 Enter first day of the month that is missing powerdex values  
 1/31/2022 Click RUN to get data out of Nucleus

	Total with est	Est less actual	
Purchase	24,791.05	24,791.05	100.0%
Sale	924,109.35	602,282.31	65.2%
Solar Select		9,423.00	

Power Key	Day	Hour	Actual Price	Amount	Formula	Direction	Date and time	Est Price	Adjusted Price with Formula	Total (Amount * Price)	Adj for entered	Actual Price * Volume
223066	1/24/2022	2100	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	24-01-20222100	40	40.00	80.00	80.00	-
223066	1/18/2022	2000	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	18-01-20222000	35	35.00	35.00	35.00	-
223067	1/31/2022	2100	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	31-01-20222100	30	30.00	90.00	90.00	-
223067	1/31/2022	1200	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	31-01-20221200	28	28.00	56.00	56.00	-
223067	1/30/2022	0800	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	30-01-20220800	40	40.00	120.00	120.00	-
223067	1/30/2022	0200	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	30-01-20220200	40	40.00	80.00	80.00	-
223067	1/29/2022	1700	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	29-01-20221700	45	45.00	135.00	135.00	-
223067	1/28/2022	1700	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	28-01-20221700	45	45.00	135.00	135.00	-
223067	1/28/2022	1600	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	28-01-20221600	45	45.00	135.00	135.00	-
223067	1/27/2022	1300	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	27-01-20221300	35	35.00	105.00	105.00	-
223067	1/27/2022	0400	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	27-01-20220400	38	38.00	114.00	114.00	-
223067	1/25/2022	1700	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	25-01-20221700	45	45.00	90.00	90.00	-
223067	1/25/2022	1600	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	25-01-20221600	35	35.00	105.00	105.00	-
223067	1/25/2022	0200	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	25-01-20220200	35	35.00	70.00	70.00	-
223067	1/24/2022	1900	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	24-01-20221900	52	52.00	52.00	52.00	-
223067	1/24/2022	0600	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	24-01-20220600	41	41.00	82.00	82.00	-
223067	1/24/2022	0300	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	24-01-20220300	30	30.00	90.00	90.00	-
223067	1/23/2022	2200	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	23-01-20222200	30	30.00	90.00	90.00	-
223067	1/23/2022	2100	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	23-01-20222100	35	35.00	70.00	70.00	-
223067	1/23/2022	0700	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	23-01-20220700	28	28.00	84.00	84.00	-
223067	1/22/2022	2000	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	22-01-20222000	30	30.00	30.00	30.00	-
223067	1/21/2022	2100	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	21-01-20222100	30	30.00	30.00	30.00	-
223067	1/21/2022	0600	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	21-01-20220600	40	40.00	120.00	120.00	-
223067	1/21/2022	0400	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	21-01-20220400	30	30.00	90.00	90.00	-
223067	1/20/2022	2300	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	20-01-20222300	20	20.00	40.00	40.00	-
223067	1/20/2022	2100	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	20-01-20222100	30	30.00	30.00	30.00	-
223067	1/20/2022	1900	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	20-01-20221900	30	30.00	60.00	60.00	-
223067	1/19/2022	0600	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	19-01-20220600	45	45.00	90.00	90.00	-
223067	1/19/2022	0200	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	19-01-20220200	40	40.00	120.00	120.00	-
223067	1/18/2022	2400	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	18-01-20222400	35	35.00	105.00	105.00	-
223067	1/18/2022	2300	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	18-01-20222300	35	35.00	105.00	105.00	-
223067	1/18/2022	1600	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	18-01-20221600	25	25.00	75.00	75.00	-
223068	1/29/2022	0800	0	1	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	29-01-20220800	50	46.25	46.25	46.25	-
223069	1/31/2022	1500	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	31-01-20221500	28	30.10	30.10	30.10	-
223069	1/31/2022	1300	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	31-01-20221300	28	30.10	30.10	30.10	-
223069	1/30/2022	1100	0	4	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	30-01-20221100	35	37.63	150.50	150.50	-
223069	1/29/2022	1200	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	29-01-20221200	45	48.38	48.38	48.38	-
223069	1/28/2022	2200	0	2	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	28-01-20222200	35	37.63	75.25	75.25	-
223069	1/28/2022	1900	0	2	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	28-01-20221900	45	48.38	96.75	96.75	-
223069	1/28/2022	1200	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	28-01-20221200	45	48.38	48.38	48.38	-
223069	1/26/2022	2400	0	4	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	26-01-20222400	50	53.75	215.00	215.00	-

**From:** [Kennedy, Megan](#)  
**To:** [Kettner, Cheryl](#)  
**Cc:** [Hossack, Jennifer](#)  
**Subject:** RE: Tax Rate 2022  
**Date:** Wednesday, January 19, 2022 9:02:54 AM  
**Attachments:** [image002.png](#)

---

Hi Cheryl,

Please continue to use 21%.

Thanks

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

IM



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**From:** Kettner, Cheryl <[cheryl.kettner@avistacorp.com](mailto:cheryl.kettner@avistacorp.com)>  
**Sent:** Wednesday, January 19, 2022 8:29 AM  
**To:** Kennedy, Megan <[Megan.Kennedy@avistacorp.com](mailto:Megan.Kennedy@avistacorp.com)>  
**Cc:** Hossack, Jennifer <[Jennifer.Hossack@avistacorp.com](mailto:Jennifer.Hossack@avistacorp.com)>  
**Subject:** Tax Rate 2022

Hi Megan!

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

Thank you!

**Cheryl A Kettner**  
Resource Accounting Analyst



1411 E Mission Ave. MSC-07  
Spokane, WA 99202  
P 509.495.2902  
[cheryl.kettner@avistacorp.com](mailto:cheryl.kettner@avistacorp.com)

---

**From:** Kennedy, Megan <[Megan.Kennedy@avistacorp.com](mailto:Megan.Kennedy@avistacorp.com)>  
**Sent:** Tuesday, January 26, 2021 3:20 PM  
**To:** Kettner, Cheryl <[cheryl.kettner@avistacorp.com](mailto:cheryl.kettner@avistacorp.com)>  
**Subject:** RE: Tax Rate 2021

Hi Cheryl,

Yes the federal rate is 21%.

Thanks

**Megan Kennedy**, Utility Tax Manager

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

P 509.495.8144 | F 509.777.5419

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



---

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

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

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

**Subject:** Tax Rate 2021

Hi Megan!

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

Thank you for your help!

**Cheryl A Kettner**

Resource Accounting Analyst



1411 E Mission Ave. MSC-07

Spokane, WA 99202

P 509.495.2902

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

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**AVISTA CORPORATION**  
 Cost of Long-Term Debt Detail - Washington  
 December 31, 2021

Line No.	Description	Coupon Rate	Maturity Date	Settlement Date	Principal Amount	Issuance Costs	SWAP Loss/(Gain)	Discount (Premium)	Loss/Reacq Expenses	Net Proceeds	Yield to Maturity	Principal Outstanding 12/31/2021	Effective Cost	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(g)	(h)	(i)	(j)	(k)	(l)	
1	FMBS - SERIES A	7.530%	5/5/2023	5/6/1993	5,500,000	42,712	-	-	963,011	4,494,277	9.359%	5,500,000	514,744	1
2	FMBS - SERIES A	7.540%	5/5/2023	5/7/1993	1,000,000	7,766	-	-	175,412	816,822	9.375%	1,000,000	93,747	2
3	FMBS - SERIES A	7.180%	8/11/2023	8/12/1993	7,000,000	54,364	-	-	-	6,945,636	7.244%	7,000,000	507,064	3
4	ADVANCE ASSOCIAT	1.147%	6/1/2037	6/3/1997	40,000,000	1,296,086	-	-	(1,769,125)	40,473,039	1.110%	40,000,000	444,101	4
5	FMBS - SERIES C	6.370%	6/19/2028	6/19/1998	25,000,000	158,304	-	-	188,649	24,653,047	6.475%	25,000,000	1,618,863	5
6	FMBS - 6.25%	6.250%	12/1/2035	11/17/2005	150,000,000	1,812,935	(4,445,000)	367,500	1,700,376	150,564,188	6.222%	150,000,000	9,332,891	6
7	FMBS - 5.70%	5.700%	7/1/2037	12/15/2006	150,000,000	4,702,304	3,738,000	222,000	-	141,337,696	6.120%	150,000,000	9,179,674	7
8	5.125% SERIES	5.125%	4/1/2022	9/22/2009	250,000,000	2,284,788	(10,776,222)	575,000	2,875,817	255,040,618	4.907%	250,000,000	12,268,615	8
9	5.55% SERIES	5.550%	12/20/2040	12/20/2010	35,000,000	258,834	-	-	5,263,822	29,477,345	6.788%	35,000,000	2,375,887	9
10	4.45% SERIES	4.450%	12/14/2041	12/14/2011	85,000,000	692,833	10,557,000	-	-	73,750,167	5.340%	85,000,000	4,538,871	10
11	4.23% SERIES	4.230%	11/29/2047	11/30/2012	80,000,000	730,833	18,546,870	-	105,020	60,617,277	5.868%	80,000,000	4,694,533	11
12	4.11% SERIES	4.110%	12/1/2044	12/18/2014	60,000,000	428,205	(5,429,000)	-	-	65,000,795	3.650%	60,000,000	2,190,040	12
13	4.37% SERIES	4.370%	12/1/2045	12/16/2015	100,000,000	590,761	9,383,299	-	-	90,025,940	5.017%	100,000,000	5,016,889	13
14	3.54% SERIES	3.540%	12/1/2051	12/15/2016	175,000,000	1,042,569	53,966,197	-	-	119,991,233	5.598%	175,000,000	9,797,043	14
15	3.91% SERIES	3.910%	12/1/2047	12/14/2017	90,000,000	552,539	8,823,322	-	-	80,624,139	4.550%	90,000,000	4,095,220	15
16	4.35% SERIES	4.350%	6/1/2048	5/22/2018	375,000,000	4,246,448	26,580,102	378,750	-	343,794,700	4.881%	375,000,000	18,303,348	16
17	3.43% SERIES	3.430%	12/1/2049	11/26/2019	180,000,000	1,108,340	13,330,106	-	-	165,561,554	3.885%	180,000,000	6,992,955	17
18	3.07% SERIES	3.070%	9/30/2050	9/30/2020	165,000,000	1,074,990	33,503,119	-	-	130,421,891	4.323%	165,000,000	7,133,634	18
19	2.90% SERIES	2.900%	10/1/2051	9/28/2021	140,000,000	1,051,805	17,244,100	-	-	121,704,095	3.617%	140,000,000	5,064,309	19
20												2,113,500,000	104,162,429	20
21														21
22	Repurchase	2	8.85%	6/5/2028	5/24/2002	10,000,000			(2,228,153)	12,228,153	6.981%		3 -188,084	22
23	Repurchase	2	8.83%	6/5/2028	4/3/2003	10,000,000			(450,769)	10,450,769	8.395%		3 -43,661	23
24	Repurchase	2	8.83%	12/29/2022	3/11/2003	5,000,000			92,363	4,907,637	9.029%		3 10,341	24
25	Repurchase	2	5.72%	3/1/2034	12/30/2009	17,000,000			1,916,297	15,083,703	6.661%		3 159,446	25
26	Repurchase	2	6.55%	10/1/2032	12/31/2008	66,700,000			3,709,174	62,990,826	7.034%		3 324,360	26
27												2,113,500,000	104,424,831	27
28		3	Short Term-Debt		229,766,078						2.061%	229,766,078	4,734,954	28
29												2,343,266,078	109,159,784	29
30														30
31											4.66%			31
32														32
33														33
34														34
35														35

**WASHINGTON'S TOTAL DEBT OUTSTANDING AND COST OF DEBT AT December 31, 2021**

- <sup>1</sup> Average Monthly Average Rate over a twelve month period
- <sup>2</sup> Coupon Rate at the time of repurchase
- <sup>3</sup> Calculated using the Internal Rate of Return method

IM





# Power Transaction Register

Page: 1  
Date: 02/03/2022 03:35:08 PM  
Database: NUCUT  
arpptr

Profit Center: POWER  
Contract Month: 202201  
Direction: PURCHASE  
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
---------	---------	--------	-----------	--------	------------	--------------	----------	-------------------	---------------	-------	------------

### NON-INTERCOMPANY

Adams Nielson Solar, LLC

POWER											
Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
01	31	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	1,364.000	628.000	\$41.280	25,923.84
<b>POWER Total:</b>								<b>1,364.000</b>	<b>628.000</b>		<b>25,923.84</b>
<b>STRA Total:</b>								<b>1,364.000</b>	<b>628.000</b>		<b>25,923.84</b>
<b>NON-INTERCOMPANY TOTAL:</b>								<b>1,364.000</b>	<b>628.000</b>		<b>25,923.84</b>
<b>TOTAL PURCHASES:</b>								<b>1,364.000</b>	<b>628.000</b>		<b>25,923.84</b>





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

MONTH OF JANUARY 2022

ATTACHMENT B  
REC DEFERRAL AND AMORTIZATION JOURNAL

**Avista Corporation Journal Entry**

Printed 02/03/2022 at 10:56 AM

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: 202201  
 Last Update: 02/03/2022 10:55 AM  
 Approval Requested: 02/03/2022 10:55 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	✓ 10,460.77	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	10,460.77	✓ 0.00	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	✓ 920,606.72	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	920,606.72	✓ 0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	547.43	✓ 0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓ 547.43	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	83,763.21	✓ 0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	✓ 83,763.21	WA Rec Deferral Amort
<b>Totals:</b>						<b>1,015,378.13</b>	<b>1,015,378.13</b>	

Explanation:

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

	02/03/2022
Prepared by Jennifer Hossack	Date
	2/3/2022
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

IM

**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)	(1,440,095.16)	0.00
202201	(1,426,219.02)		(920,606.72)		0.55450%	(10,460.77)		(2,346,825.74)	(2,371,162.65)	(1,440,095.16)	931,067.49
202202			✓			✓					
202203											
202204											
202205											
202206											
202207											
202208											
202209											
202210											
202211											
202212											

current month entry

(920,606.72)

(10,460.77)

**202201** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		10,460.77
431016 ED WA	10,460.77	
186323 ED WA		920,606.72
557322 ED WA	920,606.72	

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

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

IM

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)	-	-	-	-	-	-	-	-	-	-	-	\$ (1,414,232)
Voluntary REC Broker Fee Expense	557171-ED-AN	13,644	-	-	-	-	-	-	-	-	-	-	-	\$ 13,644
<b>Total</b>		<b>\$ (1,400,588)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,400,588)</b>

Washington State Share														
Voluntary REC Revenue	65.73%	(929,575)	-	-	-	-	-	-	-	-	-	-	-	\$ (929,575)
Voluntary REC Broker Fee Expense	65.73%	8,968	-	-	-	-	-	-	-	-	-	-	-	\$ 8,968
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (920,607)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (920,607)</b>

Accounting Entries														
186324.ED.WA (202007 thru 202106)														Credit
557322.ED.WA														Debit

**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	51,899.95	0.00
202201	56,843.96		83,763.21		0.55450%	547.43		140,607.17	136,210.59	51,899.95	(84,310.64)
202202											
202203			✓			✓					
202204											
202205											
202206											
202207											
current month entry			83,763.21			547.43					

**202201** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	547.43	
419600 ED WA		547.43
186322 ED WA	83,763.21	
557324 ED WA		83,763.21

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

IM

(84,310.64) 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
202201	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-44,475	0	0	-44,475
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-1
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-198	0	0	-198
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-9,038	0	0	-9,038
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-73	0	0	-73
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-42	0	0	-42
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,254	0	0	-1,254
			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	-1	0	0	-1
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-16,338	0	0	-16,338
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-1,225	0	0	-1,225
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-123	0	0	-123
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-533	0	0	-533
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-3	0	0	-3
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-3,740	0	0	-3,740
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-4,175	0	0	-4,175
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-1
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1	0	0	-1
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-459	0	0	-459
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-104	0	0	-104
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-29	0	0	-29
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-7	0	0	-7
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-65	0	0	-65
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-4	0	0	-4
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	0
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-77	0	0	-77
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-3	0	0	-3
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-5
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-6	0	0	-6
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-53	0	0	-53
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-2	0	0	-2
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-1
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-26	0	0	-26
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	-5,587	0	0	-5,587
			<b>WA - Total</b>				<b>0</b>	<b>0</b>	<b>-87,652</b>	<b>0</b>	<b>0</b>	<b>-87,652</b>
			<b>ED - Total</b>				<b>0</b>	<b>0</b>	<b>-87,652</b>	<b>0</b>	<b>0</b>	<b>-87,652</b>
			<b>202201 - Total</b>				<b>0</b>	<b>0</b>	<b>-87,652</b>	<b>0</b>	<b>0</b>	<b>-87,652</b>
			<b>Overall - Total</b>				<b>0</b>	<b>0</b>	<b>-87,652</b>	<b>0</b>	<b>0</b>	<b>-87,652</b>

For Internal Use Only

IM

Conversion Factor 0.955631 UE-190334 7-2021 thru end of 2021  
 Amort Expense \$ (83,763) (Check with Annette in Oct 2022)