

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

MONTH OF FEBRUARY 2022

ATTACHMENT A
ERM DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202202

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Update: 03/04/2022 4:55 PM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 03/04/2022 4:55 PM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
150	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	249,193.00	✓	0.00 March 2020 Solar Select Amt
160	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	✓	57,572.00 December 2020 Solar Select Amt
170	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	892,145.00	✓	0.00 December 2021 Solar Select Amt
180	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓	1,083,766.00 Net Solar Select Amounts
190	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	7,325.00	✓	0.00 2020 Interest on Solar Select Entries
200	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	7,369.00	✓	0.00 2021 Interest on Solar Select Entries
210	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	1,412.00	✓	0.00 2021 Interest on Solar Select Entries
220	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓	16,106.00 Net Interest on Solar Select Reclass
Totals:						2,825,485.00		2,825,485.00

Explanation:

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

Cheryl A Kettner

Mar 04, 2022

Prepared by Cheryl Kettner

Date

Jan McCallum

3/4/2022

Reviewed by

Date

Approved for Entry
Corporate Accounting use Only

Date

Avista Corporation Journal Entry

Printed 03/04/2022 at 4:56 PM

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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	1,587,901.00	0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	1,587,901.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	12,078.00	0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	12,078.00	Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	40,681.00	0.00	Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	40,681.00	Regulatory Asset ERM Approved for Recovery
110	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	25,694.00	Interest Income on Pending Balance
120	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	25,694.00	0.00	Interest Income on Pending Balance
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	1,687.00	0.00	Interest Expense on Pending Balance Solar Select
140	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	1,687.00	Interest Expense on Pending Balance Solar Select

Avista Corp.
DJ480 and DJ481
Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
Feb-22

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

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness]	Reviewed to make sure that February 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 February 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 February 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
In February we transferred all solar select deferral amounts to their own separate account. Agree PY amounts to PY journal entries and verified interest calculations and accounts used.		

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	0	0.00	
2/28/2022	0		0		0		0	0	0	0.00	
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)	(4,748,018)	0.00	
2/28/2022	(4,730,857)		1,587,901		(12,078)		(3,142,956)	(3,172,195)	(4,748,018)	(1,575,823.00)	
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	1,587,901		WA ERM Deferral-Approved for Rebate
557290 ED WA		1,587,901	WA ERM Amortization
431600 ED WA	12,078		Interest Expense Energy Deferrals
182352 ED WA		12,078	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)	(13,404,794)	0.00	
2/28/2022	(13,363,797)		0	206,315	(40,681)		(13,157,482)	(13,239,160)	(13,404,794)	(165,634.00)	Solar Select to 186295
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	40,681.00		Interest Expense Energy Deferrals
182350 ED WA		40,681.00	Regulatory Asset ERM Approved for Recovery

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Avista Corp. - Resource Accounting
Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2021

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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	7,952,835	0.00	Solar Select Entry for Dec 2021 was not included in Dec Calculation of interest. The difference was a reduction in interest income of \$1,412.
2/28/2022	7,928,512	0	893,557		25,694		8,822,069	8,872,086	7,952,835	(919,251.00)	Solar Select Amounts to 186295
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	
419600 ED WA	-	25,694.00	Interest Income on Pending Balance
186290 ED WA	25,694.00		Interest Income on Pending Balance

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

Changes Semiannually on January 1 and July 1

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

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 186295

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									0		
1/31/2022	0	0			0		0	0	0	0.00	
2/28/2022	0	0	(1,083,766)	(16,106)	(1,687)		(1,099,872)	(1,101,559)	0	1,101,559.00	Solar Select Reclass
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	
431600 ED WA	1,687.00		Interest Expense on Pending Balance
186295 ED WA		1,687.00	Interest Expense on Pending Balance

182350 ED WA	249,193.00		March 2020 Solar Select Amount
182350 ED WA		57,572.00	December 2020 Solar Select Amount
186290 ED WA	892,145.00		December 2021 Solar Select Amount
186295 ED WA		1,083,766.00	Net Solar Select Amounts
182350 ED WA	7,325.00		2020 Interest on Solar Select Entries
182350 ED WA	7,369.00		2021 Interest on Solar Select Entries
186290 ED WA	1,412.00		2021 Interest on Solar Select Entries
186295 ED WA		16,106.00	Net Interest

IM

Amounts Recorded to 557175 ED WA Solar Select:

Mar-20	249,193.00	Offset is currently in 182350
Dec-20	(57,572.00)	Offset is currently in 182350
Dec-21	892,145.00	Offset is currently in 186290

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

Solar select amounts from 2020

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.

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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	0.33509%
Jul-Dec Interest Rate	0.32522%

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2019									0		
1/31/2020	0	0			0		0	0	0	0.00	
2/29/2020	0	0			0		0	0	0	0.00	
3/31/2020	0		(249,193)	✓	0		(249,193)	(249,193)	(249,193)	0.00	Solar Select Deferral Expense Entry was entered on the DJ481 WA ERM journal in March 2020 for \$249,193.
4/30/2020	(249,193)				(835)		(249,193)	(250,028)	(250,028)	0.00	
5/31/2020	(249,193)				(835)		(249,193)	(250,863)	(250,863)	0.00	
6/30/2020	(249,193)				(835)		(249,193)	(251,698)	(251,698)	0.00	
7/31/2020	(251,698)				(819)		(251,698)	(252,517)	(252,517)	0.00	
8/31/2020	(251,698)				(819)		(251,698)	(253,336)	(253,336)	0.00	
9/30/2020	(251,698)				(819)		(251,698)	(254,155)	(254,155)	0.00	
10/31/2020	(251,698)				(819)		(251,698)	(254,974)	(254,974)	0.00	
11/30/2020	(251,698)				(819)		(251,698)	(255,793)	(255,793)	0.00	
12/31/2020	(251,698)			✓ 57,572	(725)		(194,126)	(198,946)	(198,946)	0.00	Solar Select 2020

Entry:			
	Debit	Credit	
182350 ED WA	7,325	-	Interest on 2020 Solar Select Entries
186295 ED WA	-	7,325	Interest on 2020 Solar Select Entries

IM

This entry is rolled into the February 2022 entry on the 186295 tab.

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

Solar select amounts from 2021

Changes Semiannually on January 1 and July 1

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

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

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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%

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2020									(198,946)		
1/31/2021	(198,946)				(587)		(198,946)	(199,533)	(199,533)	0.00	
2/28/2021	(198,946)	0			(587)		(198,946)	(200,120)	(200,120)	0.00	
3/31/2021	(198,946)				(587)		(198,946)	(200,707)	(200,707)	0.00	
4/30/2021	(198,946)				(587)		(198,946)	(201,294)	(201,294)	0.00	
5/31/2021	(198,946)				(587)		(198,946)	(201,881)	(201,881)	0.00	
6/30/2021	(198,946)				(587)		(198,946)	(202,468)	(202,468)	0.00	
7/31/2021	(202,468)				(641)		(202,468)	(203,109)	(203,109)	0.00	
8/31/2021	(202,468)				(641)		(202,468)	(203,750)	(203,750)	0.00	
9/30/2021	(202,468)				(641)		(202,468)	(204,391)	(204,391)	0.00	
10/31/2021	(202,468)				(641)		(202,468)	(205,032)	(205,032)	0.00	
11/30/2021	(202,468)				(641)		(202,468)	(205,673)	(205,673)	0.00	
12/31/2021	(202,468)			✓ (892,145)	(2,054)		(1,094,613)	(1,099,872)	(1,099,872)	0.00	Solar Select 2021

Entry:

	Debit	Credit	
182350 ED WA	7,369	-	Interest on 2021 Solar Select Amount
186290 ED WA	1,412		Interest on 2021 Solar Select Amount
186295 ED WA		8,781	Interest on 2021 Solar Select Amount

IM

This entry is rolled into the February 2022 entry on the 186295 tab.

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	\$23,591,303	\$11,479,790	\$12,111,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$17,632,328)	(\$9,801,103)	(\$7,831,225)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$7,294,774	\$3,525,207	\$3,769,567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$21,426,099	\$9,309,676	\$12,116,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$3,375,334)	(\$1,695,661)	(\$1,679,673)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$3,372,964	\$1,552,554	\$1,820,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$77,774	\$33,251	\$44,523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$34,755,252	\$14,403,714	\$20,351,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	AUTHORIZED NET EXPENSE-SYSTEM	Total through Feb	Jan/22	Feb/22	Mar/22	Apr/22	May/22	Jun/22	Jul/22	Aug/22	Sep/22	Oct/22	Nov/22	Dec/22
9	555 Purchased Power	\$19,424,264	\$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	(\$8,921,804)	(\$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	\$6,317,496	\$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	\$20,836,213	\$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	(\$3,543,818)	(\$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	\$2,879,794	\$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	\$105,272	\$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	(\$595,754)	(\$187,743)	(\$408,011)	(\$649,388)	(\$519,824)	(\$734,745)	(\$643,118)	(\$509,939)	(\$509,641)	(\$478,278)	(\$420,270)	(\$363,660)	\$127,075
17	Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Authorized Net Expense	\$36,501,663	\$18,004,992	\$18,496,671	\$11,886,462	\$6,699,682	\$3,200,097	\$444,922	(\$1,604,203)	\$12,206,801	\$5,335,223	\$12,333,647	\$12,187,918	\$12,040,650
19	Actual - Authorized Net Expense	(\$1,746,411)	(\$3,601,278)	\$1,854,867										
20	Resource Optimization - Subtotal	\$652,343	\$1,956,634	(\$1,304,291)										
21	Adjusted Net Expense	(\$1,094,068)	(\$1,644,644)	\$550,576	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Washington Allocation		65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%
23	Washington Share	(\$718,146)	(\$1,079,544)	\$361,398	\$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	(\$661,804)	(\$258,843)	(\$402,961)										
26	Net Power Cost (+) Surcharge (-) Rebate	(\$1,379,950)	(\$1,338,387)	(\$41,563)										
28	Cumulative Balance		(\$1,338,387)	(\$1,379,950)										
	Deferral Amount, Cumulative (Customer)		\$0	\$0										
	Deferral Amount, Monthly Entry		\$0	\$0										
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$0										
	Company Band Gross Margin Impact, Cumulative		(\$1,338,387)	(\$1,379,950)										

IM

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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
555 PURCHASED POWER													
1	\$4,358,969	\$2,065,904	\$2,293,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	\$2,478,666	\$1,239,333	\$1,239,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	\$510,568	\$275,710	\$234,858	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	\$375,658	\$187,829	\$187,829	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	\$2,859,076	\$1,429,538	\$1,429,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	\$3,018	\$1,402	\$1,616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	\$215,356	\$101,738	\$113,618	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	\$246,027	\$139,684	\$106,343	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	\$450,596	\$255,051	\$195,545	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	\$964,333	\$443,909	\$520,424	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	\$3,382	\$1,417	\$1,965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	\$4,996,380	\$2,536,805	\$2,459,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	\$4,180,760	\$1,970,704	\$2,210,056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	\$1,649,948	\$665,884	\$984,064	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	\$231,000	\$109,528	\$121,472	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	\$67,566	\$55,354	\$12,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	\$23,591,303	\$11,479,790	\$12,111,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99

555 PURCHASED POWER

555000	\$23,163,376	\$11,234,745	\$11,928,631	\$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	\$67,566	\$55,354	\$12,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$139,606	\$84,396	\$55,210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$231,000	\$109,528	\$121,472	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$10,245)	(\$4,233)	(\$6,012)										
WNP3 Mid Point	\$0												
	\$23,591,303	\$11,479,790	\$12,111,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

19	Short-Term Sales	(\$14,157,224)	(\$8,010,093)	(\$6,147,131)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$171,655)	(\$91,371)	(\$80,284)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$24,012)	(\$12,531)	(\$11,481)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$67,142)	(\$36,291)	(\$30,851)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$3,212,295)	(\$1,650,817)	(\$1,561,478)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$17,632,328)	(\$9,801,103)	(\$7,831,225)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

447000	(\$9,035,170)	(\$5,173,718)	(\$3,861,452)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$98,708	\$22,736	\$75,972										
447100	(\$166,176)	\$0	(\$166,176)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$4,949,806)	(\$2,812,376)	(\$2,137,430)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$136,589)	(\$77,400)	(\$59,189)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$231,000)	(\$109,528)	(\$121,472)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$3,212,295)	(\$1,650,817)	(\$1,561,478)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$17,632,328)	(\$9,801,103)	(\$7,831,225)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS

25	Kettle Falls Wood-501110	\$1,430,914	\$631,287	\$799,627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$15,025	\$11,538	\$3,487	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$5,826,800	\$2,860,347	\$2,966,453	\$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	Total 501 Fuel Expense	\$7,294,774	\$3,525,207	\$3,769,567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-TONS

30	Kettle Falls	94,269	41,132	53,137	-	-	-	-	-	-	-	-	-
31	Colstrip	186,836	103,081	83,755	-	-	-	-	-	-	-	-	-

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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	
501 FUEL-COST PER TON														
32	Kettle Falls wood	\$15.35	\$15.05											
33	Colstrip coal	\$27.75	\$35.42											
547 FUEL														
34	NE CT Gas/Oil-547213	\$877	(\$4,649)	\$5,526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	Boulder Park-547216	\$149,069	\$77,272	\$71,797	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36	Kettle Falls CT-547211	\$6,970	(\$951)	\$7,921	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	Coyote Springs2-547610	\$10,960,213	\$4,751,336	\$6,208,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38	Lancaster-547312	\$10,074,282	\$4,378,393	\$5,695,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39	Rathdrum CT-547310	\$234,688	\$108,275	\$126,413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
40	Total 547 Fuel Expense	\$21,426,099	\$9,309,676	\$12,116,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
41 TOTAL NET EXPENSE														
		\$34,679,848	\$14,513,570	\$20,166,278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
			202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212
456 TRANSMISSION REVENUE														
42	456100 ED AN	(\$2,379,444)	(\$1,203,651)	(\$1,175,793)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
45	456120 ED AN - BPA Settlement	(\$154,000)	(\$77,000)	(\$77,000)	\$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	(\$274,924)	(\$137,500)	(\$137,424)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
48	456130 ED AN - Ancillary Services Revenue	(\$230,998)	(\$109,526)	(\$121,472)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
49	456017 ED AN - Low Voltage	(\$20,334)	(\$10,167)	(\$10,167)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
50	456700 ED WA - Low Voltage	(\$19,046)	(\$9,523)	(\$9,523)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
51	456705 ED AN - Low Voltage	(\$296,588)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
52	Total 456 Transmission Revenue	(\$3,375,334)	(\$1,695,661)	(\$1,679,673)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$3,363,892	\$1,548,018	\$1,815,874	\$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	\$9,072	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
56	Total 565 Transmission Expense	\$3,372,964	\$1,552,554	\$1,820,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
557 Broker & Related Fees														
57	557170 ED AN	\$49,276	\$20,893	\$28,383	\$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	\$21,498	\$8,671	\$12,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
60	557018 ED AN	\$7,000	\$3,687	\$3,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
61	Total 557 ED AN Broker & Related Fees	\$77,774	\$33,251	\$44,523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Purchases and Sales														
62	Econ Dispatch-557010	(\$1,718,077)	(\$3,219,304)	\$1,501,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
63	Econ Dispatch-557150	\$1,967,880	\$3,077,287	(\$1,109,407)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
64	Gas Bookouts-557700	\$296,238	\$104,025	\$192,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
65	Gas Bookouts-557711	(\$296,238)	(\$104,025)	(\$192,213)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
66	Intraco Thermal Gas-557730	\$4,758,585	\$2,299,563	\$2,459,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
67	Fuel DispatchFin -456010	\$2,928,274	\$4,105,989	(\$1,177,715)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
68	Fuel Dispatch-456015	(\$6,956,267)	(\$4,261,910)	(\$2,694,357)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$98,312)	(\$45,009)	(\$53,303)	\$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	(\$229,809)	\$0	(\$229,809)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
72	Fuel Bookouts-456711	\$39,330	\$0	\$39,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
73	Fuel Bookouts-456720	(\$39,330)	\$0	(\$39,330)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
74	Other Purchases and Sales Subtotal	\$652,274	\$1,956,616	(\$1,304,342)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
75	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
76	Misc. Power Exp. Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
77	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
78	Wind REC Exp Actual 557395	\$69	\$18	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
79	Wind REC Subtotal	\$69	\$18	\$51	\$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
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	\$652,343	\$1,956,634	(\$1,304,291)										
85 Adjusted Actual Net Expense	\$35,407,595	\$16,360,348	\$19,047,247										

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

Retail Sales - MWh	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	YTD
Total Billed Sales	570,066	525,153	-	-	-	-	-	-	-	-	-	-	1,095,219
Deduct Prior Month Unbilled	(312,074)	(307,661)	-	-	-	-	-	-	-	-	-	-	(619,735)
Add Current Month Unbilled	307,661	275,383	-	-	-	-	-	-	-	-	-	-	583,044
Total Retail Sales	565,653	492,875	-	-	-	-	-	-	-	-	-	-	1,058,528
Test Year Retail Sales	545,742	461,878	485,113	413,424	435,935	419,692	493,733	470,991	419,374	453,843	464,733	551,297	1,007,620
Difference from Test Year	19,911	30,997											50,908
Production Rate - \$/MWh	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	\$13.00	
Total Revenue Credit - \$	\$258,843	\$402,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$661,804

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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
202202	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(25,607.74)	-	-	(50,559.93)
202202	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(3,685.53)	-	-	(7,873.06)
202202	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.01)	-	-	(0.02)
202202	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(71,386.52)	-	-	(141,751.60)
202202	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(209.80)	-	-	(421.34)
202202	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(42.27)	-	-	(59.95)
202202	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(1,888.40)	-	-	(3,783.42)
202202	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(1,237.21)	-	-	(2,456.69)
202202	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(142.59)	-	-	(278.41)
202202	RIDER 93	ED	WA	0041	0041 - CO OWND ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(1.60)	-	-	(8.75)
202202	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(1,617.54)	-	-	(3,155.64)
202202	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.48)	-	-	(0.96)
202202	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(52.39)	-	-	(103.20)
202202	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.24)	-	-	(0.48)
202202	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.31)	-	-	(4.62)
202202	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(2,313.49)	-	-	(4,821.33)
202202	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(20.78)	-	-	(43.19)
202202	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(30.95)	-	-	(61.32)
202202	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(9,317.58)	-	-	(17,964.04)
202202	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(3,916.85)	-	-	(7,974.19)
202202	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(85,572.95)	-	-	(164,123.29)
202202	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(393.19)	-	-	(700.95)
202202	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(916.46)	-	-	(1,804.66)
202202	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(8.45)	-	-	(13.21)
202202	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(165,833.71)	-	-	(352,878.22)
202202	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(21.40)	-	-	(40.74)
202202	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(306,999.75)	-	-	(639,891.98)
202202	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(54.55)	-	-	(125.29)
202202	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(42.91)	-	-	(85.75)
202202	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(69.42)	-	-	(140.87)
202202	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(825,654.67)	-	-	(1,765,585.62)
202202	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(11,842.95)	-	-	(22,702.01)
202202	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,022.58)	-	-	(2,054.26)
202202	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(2,471.15)	-	-	(4,429.04)
202202	RIDER 93	ED	WA	0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	(115,129.57)	-	-	(220,230.34)
202202	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(22,805.52)	-	-	(48,837.47)
202202	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(551.33)	-	-	(1,096.04)
202202	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-	-	-	(64.49)
Overall - Total								0	0	(1,660,864.84)	-	-	(3,466,126.37)

Run Date: Mar 4, 2022

For Internal Use Only

Conversion Factor 0.956069 Effective Oct 01, 2021
(1,587,901.39)

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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	022	344,001	\$26,732
	01 RESIDENTIAL	3800	01	032	109,962	\$14,342
	01 RESIDENTIAL	3800	01	001	60,461,274	\$5,921,025
	01 RESIDENTIAL	3800	01	012	1,731,920	\$194,921
01 - Summary					62,647,157	\$6,157,020
21	21 FIRM COMMERCIAL	3800	21	011	16,745,861	\$1,750,366
	21 FIRM COMMERCIAL	3800	21	021	19,046,015	\$1,563,856
	21 FIRM COMMERCIAL	3800	21	031	1,135,284	\$123,499
	21 FIRM COMMERCIAL	3800	21	025	4,831,632	\$307,674
21 - Summary					41,758,792	\$3,745,396
31	31 FIRM INDUSTRIAL	3800	31	025P	29,498,520	\$1,641,659
	31 FIRM- INDUSTRIAL	3800	31	031	513,561	\$55,231
	31 FIRM- INDUSTRIAL	3800	31	021	2,239,916	\$176,051
	31 FIRM-INDUSTRIAL	3800	31	025PG	37,011,000	\$906,770
	31 FIRM-INDUSTRIAL	3800	31	025	23,704,993	\$1,508,645
	31 FIRM- INDUSTRIAL	3800	31	011	243,071	\$24,668
31 - Summary					93,211,062	\$4,313,025
ID - Summary					197,617,011	\$14,215,441

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	012	3,254,685	\$477,039
	01 RESIDENTIAL	2800	01	021	0	
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	022	1,629,151	\$147,183
	01 RESIDENTIAL	2800	01	032	184,323	\$28,441
	01 RESIDENTIAL	2800	01	002	521,386	\$31,219
	01 RESIDENTIAL	2800	01	001	116,809,971	\$10,838,523
	01 - Summary					122,399,516
21	21 FIRM COMMERCIAL	2800	21	025	22,421,495	\$1,698,086
	21 FIRM COMMERCIAL	2800	21	011	23,684,263	\$3,224,045
	21 FIRM COMMERCIAL	2800	21	021	42,231,818	\$4,250,295
	21 FIRM COMMERCIAL	2800	21	031	1,388,223	\$154,303
21 - Summary					89,725,799	\$9,326,729
31	31 FIRM- INDUSTRIAL	2800	31	011	231,015	\$30,340
	31 FIRM-INDUSTRIAL	2800	31	025I	33,171,897	\$1,846,951
	31 FIRM- INDUSTRIAL	2800	31	031	368,165	\$40,463
	31 FIRM- INDUSTRIAL	2800	31	021	3,522,675	\$338,769
	31 FIRM-INDUSTRIAL	2800	31	025	25,963,567	\$2,126,800
31 - Summary					63,257,320	\$4,383,322
WA - Summary					275,382,635 ✓	\$25,232,456
Overall - Summary					472,999,646	\$39,447,897

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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
202202 ✓	ED	01	01 RESIDENTIAL	224,247	273,111,995	26,962,907	223,326	583,180,251	57,663,459
		21	21 FIRM COMMERCIAL	24,467	174,123,475	19,269,814	24,471	362,147,518	40,011,501
		31	31 FIRM- INDUSTRIAL	300	75,878,548	4,740,035	293	145,695,493	9,255,568
		39	39 FIRM-PUMPING-IRRIGATION ONLY	510	213,558	31,280	506	426,166	62,268
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	347	757,025	344,082	382	1,584,871	700,956
		80	80 INTERDEPARTMENT REVENUE	90	1,068,442	117,288	90	2,184,629	238,645
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,375	0	0	6,495
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	50,417
		OD	OD Other Electric Direct	0	0	4,600	0	0	9,800
ED - Summary				249,961	525,153,043	51,498,590	249,067	1,095,218,928	107,999,110
202202 - Summary				249,961	525,153,043	51,498,590	249,067	1,095,218,928	107,999,110
Overall - Summary				249,961	525,153,043	51,498,590	249,067	1,095,218,928	107,999,110

Run Date: Mar 4, 2022

For Internal Use Only

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RUN

2/20/2022 Enter first day of the month that is missing powerdex values
2/28/2022 Click RUN to get data out of Nucleus

	Total with est	Est less actual
Purchase	39,829.18	39,829.18
Sale	746,619.33	495,771.48
Solar Select		35,784.00

100.0%
66.4%



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	2/28/2022	1100	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	28-02-20221100	17	17.00	17.00	17.00	-
223066	2/27/2022	0600	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	27-02-20220600	30	30.00	30.00	30.00	-
223066	2/27/2022	0100	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	27-02-20220100	30	30.00	30.00	30.00	-
223066	2/22/2022	2000	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	22-02-20222000	100	100.00	300.00	300.00	-
223066	2/22/2022	1900	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	22-02-20221900	85	85.00	255.00	255.00	-
223067	2/28/2022	0300	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	28-02-20220300	25	25.00	75.00	75.00	-
223067	2/28/2022	0200	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	28-02-20220200	25	25.00	50.00	50.00	-
223067	2/27/2022	2300	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	27-02-20222300	40	40.00	120.00	120.00	-
223067	2/26/2022	0600	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	26-02-20220600	32	32.00	64.00	64.00	-
223067	2/25/2022	2400	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	25-02-20222400	45	45.00	45.00	45.00	-
223067	2/25/2022	0300	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	25-02-20220300	60	60.00	120.00	120.00	-
223067	2/24/2022	2100	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	24-02-20222100	65	65.00	195.00	195.00	-
223067	2/24/2022	0300	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	24-02-20220300	55	55.00	55.00	55.00	-
223067	2/23/2022	1500	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	23-02-20221500	55	55.00	55.00	55.00	-
223067	2/23/2022	1300	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	23-02-20221300	60	60.00	180.00	180.00	-
223067	2/20/2022	1300	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	20-02-20221300	10	10.00	30.00	30.00	-
223067	2/20/2022	0500	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	20-02-20220500	20	20.00	40.00	40.00	-
223067	2/20/2022	0400	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	20-02-20220400	20	20.00	60.00	60.00	-
223068	2/22/2022	2000	0	1	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	22-02-20222000	100	92.50	92.50	92.50	-
223068	2/22/2022	1400	0	2	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	22-02-20221400	55	50.88	101.75	101.75	-
223068	2/22/2022	0800	0	2	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	22-02-20220800	55	50.88	101.75	101.75	-
223069	2/26/2022	0900	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	26-02-20220900	30	32.25	32.25	32.25	-
223069	2/24/2022	1700	0	6	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	24-02-20221700	50	53.75	322.50	322.50	-
223069	2/24/2022	1300	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	24-02-20221300	50	53.75	53.75	53.75	-
223069	2/20/2022	0400	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	20-02-20220400	20	21.50	21.50	21.50	-
259435	2/22/2022	1100	0	1	MAX([PDX MIDC-HOURLY HOURLY]*1.075,0)	SALE	22-02-20221100	55	59.13	59.13	59.13	-
259435	2/22/2022	0800	0	1	MAX([PDX MIDC-HOURLY HOURLY]*1.075,0)	SALE	22-02-20220800	55	59.13	59.13	59.13	-
259436	2/22/2022	0200	0	2	MAX([PDX MIDC-HOURLY HOURLY]*0.925,0)	PURCHASE	22-02-20220200	35	32.38	64.75	64.75	-
259439	2/28/2022	0600	0	1	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	28-02-20220600	25	25.00	25.00	25.00	-
259439	2/27/2022	2100	0	1	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	27-02-20222100	40	40.00	40.00	40.00	-
259439	2/27/2022	2000	0	2	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	27-02-20222000	40	40.00	80.00	80.00	-
259439	2/27/2022	1800	0	3	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	27-02-20221800	35	35.00	105.00	105.00	-
259439	2/27/2022	1600	0	4	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	27-02-20221600	23	23.00	92.00	92.00	-
259439	2/27/2022	1100	0	1	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	27-02-20221100	23	23.00	23.00	23.00	-
259439	2/26/2022	0800	0	5	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	26-02-20220800	32	32.00	160.00	160.00	-
259439	2/25/2022	1100	0	4	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	25-02-20221100	40	40.00	160.00	160.00	-
259439	2/25/2022	0900	0	5	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	25-02-20220900	60	60.00	300.00	300.00	-
259439	2/23/2022	1800	0	2	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	23-02-20221800	70	70.00	140.00	140.00	-
259439	2/22/2022	1900	0	5	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	22-02-20221900	85	85.00	425.00	425.00	-
259439	2/22/2022	1500	0	5	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	22-02-20221500	55	55.00	275.00	275.00	-
259439	2/21/2022	1800	0	2	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	21-02-20221800	50	50.00	100.00	100.00	-

Avista Hourly Data 03/03/2022 17:32 PM

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
2/28/2022	H02	0		-
2/28/2022	H03	0		-
2/28/2022	H04	0		-
2/28/2022	H05	0		-
2/28/2022	H06	0		-
2/28/2022	H07	0		-
2/28/2022	H08	0		-
2/28/2022	H09	0		-
2/28/2022	H10	1		-
2/28/2022	H11	2		-
2/28/2022	H12	4		-
2/28/2022	H13	6		-
2/28/2022	H14	7		-
2/28/2022	H15	4		-
2/28/2022	H16	2		-
2/28/2022	H17	1		-
2/28/2022	H18	1		-
2/28/2022	H19	0		-
2/28/2022	H20	0		-
2/28/2022	H21	0		-
2/28/2022	H22	0		-
2/28/2022	H23	0		-
2/28/2022	H24	0		-
		<u>2320</u>		40,188.33
				35,784.00 Powerdex Estimate
				<u>\$ 75,972.33</u>



Power Transaction Register

Profit Center: POWER
 Contract Month: 202202
 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											
Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
01	28	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	2,352.000	2,320.000	\$41.280	95,769.60
POWER Total:								2,352.000	2,320.000		95,769.60
STRA Total:								2,352.000	2,320.000		95,769.60
NON-INTERCOMPANY TOTAL:								2,352.000	2,320.000		95,769.60
TOTAL PURCHASES:								2,352.000	2,320.000		95,769.60

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

MONTH OF FEBRUARY 2022

ATTACHMENT B
REC DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 475-WASHINGTON REC DEFERRAL
Team: Resource Accounting
Type: C
Category: DJ
Currency: USD



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

Effective Date: 202202
Last Update: 03/03/2022 10:28 AM
Approval Requested: 03/03/2022 10:28 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	13,569.27	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	13,569.27	0.00	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	200,584.63	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	200,584.63	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	993.66	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	993.66	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	77,185.22	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	77,185.22	WA Rec Deferral Amort
Totals:						292,332.78	292,332.78	

Explanation:

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

	03/03/22
Prepared by Jennifer Hossack	Date
	3/3/2022
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)	(1,440,095.16)	0.00
202201	(1,426,219.02)		(920,606.72)		0.55450%	(10,460.77)		(2,346,825.74)	(2,371,162.65)	(2,371,162.65)	0.00
202202	(2,346,825.74)		(200,584.63)		0.55450%	(13,569.27)		(2,547,410.37)	(2,585,316.55)	(2,371,162.65)	214,153.90
202203											
202204			✓			✓					
202205											
202206											
202207											
202208											
202209											
202210											
202211											
202212											

current month entry

(200,584.63)

(13,569.27)

202202 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		13,569.27
431016 ED WA	13,569.27	
186323 ED WA		200,584.63
557322 ED WA	200,584.63	

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

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

REC Revenue and Expense	Source	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Total
Voluntary REC Revenue	456016-ED-AN	(1,414,232)	(307,070)	-	-	-	-	-	-	-	-	-	-	\$ (1,721,302)
Voluntary REC Broker Fee Expense	557171-ED-AN	13,644	1,905	908	-	-	-	-	-	-	-	-	-	\$ 16,457
Total		\$ (1,400,588)	\$ (305,165)	\$ 908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,704,845)

Washington State Share														
Voluntary REC Revenue	65.73%	(929,575)	(201,837)	-	-	-	-	-	-	-	-	-	-	\$ (1,131,412)
Voluntary REC Broker Fee Expense	65.73%	8,968	1,252	597	-	-	-	-	-	-	-	-	-	\$ 10,817
Total Surcharge (+) or Rebate (-)		\$ (920,607)	\$ (200,585)	\$ 597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,120,594)

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

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	136,210.59	0.00
202202	140,607.17		77,185.22		0.55450%	993.66		217,792.39	214,389.47	136,210.59	(78,178.88)
202203											
202204			✓			✓					
202205											
202206											
202207											

current month entry

77,185.22

993.66

202202 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	993.66	
419600 ED WA		993.66
186322 ED WA	77,185.22	
557324 ED WA		77,185.22

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

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(78,178.88) 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
202202	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-39,070	0	0	-83,545
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-3
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-174	0	0	-372
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-7,920	0	0	-16,959
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-77	0	0	-151
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-44	0	0	-86
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,083	0	0	-2,337
			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	-2	0	0	-3
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-1
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-15,067	0	0	-31,406
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-1,257	0	0	-2,482
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-114	0	0	-237
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-581	0	0	-1,114
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	0	0	0	-3
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-3,795	0	0	-7,535
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-4,549	0	0	-8,724
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-2
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1	0	0	-2
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-495	0	0	-955
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-131	0	0	-235
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-29	0	0	-58
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-8	0	0	-15
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-65	0	0	-130
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-4	0	0	-8
			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	-74	0	0	-152
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-2	0	0	-5
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-11
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-12	0	0	-17
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-58	0	0	-111
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-2	0	0	-3
			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	-3
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-25	0	0	-51
			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	-6,120	0	0	-11,707
		WA - Total					0	0	-80,769	0	0	-168,421
	ED - Total						0	0	-80,769	0	0	-168,421
202202 - Total							0	0	-80,769	0	0	-168,421
Overall - Total							0	0	-80,769	0	0	-168,421

For Internal Use Only

Conversion Factor 0.955631 UE-190334 7-2021 thru end of 2021
 Amort Expense \$ (77,185) (Check with Annette in Oct 2022)

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