

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

MONTH OF JUNE 2022

ATTACHMENT A
ERM DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 481-WA ERM
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD

Last Saved by: Cheryl Kettner
 Submitted by: Cheryl Kettner
 Approved by:

Effective Date: 202206
 Last Update: 07/07/2022 4:14 PM
 Approval Requested: 07/07/2022 4:15 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	4,300.00 ✓	0.00	Interest Expense on Pending Balance Solar Select
140	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00 ✓	4,300.00	Interest Expense on Pending Balance Solar Select
145	001	407303 - WA REV DEFERRAL AUTH POWER SUPPLY	ED	WA	DL	55,192.58 ✓	0.00	WA REV Deferral Auth Power Supply
150	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00 ✓	55,192.58	Reg Liab - WA Rev Def of Power Supply
160	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	1,678.38 ✓	0.00	Interest Expense on Pending Balance
170	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00 ✓	1,678.38	Interest Expense on Pending Balance
Totals:						159,609.96	159,609.96	

Explanation:

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

Cheryl A Kettner
 Prepared by Cheryl Kettner
Jan McSalland
 Reviewed by

 Approved for Entry
 Corporate Accounting use Only

July 07, 2022
 Date
7/7/2022
 Date

 Date

Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202206

Team: Resource Accounting

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Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	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	0.00	0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	0.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,177.00	✓	0.00 Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓	2,177.00 Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	40,365.00	✓	0.00 Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	✓	40,365.00 Regulatory Asset ERM Approved for Recovery
110	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓	27,056.00 Interest Income on Pending Balance
120	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	27,056.00	✓	0.00 Interest Income on Pending Balance
126	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	28,841.00	✓	0.00 Solar Select Deferral
127	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓	28,841.00 Reg Asset ERM Solar Select

Avista Corp.
DJ480 and DJ481
Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
Jun-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 June 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 June 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 June 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 June 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 June 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 June, we are still in the deadband in WA. Verified sharing calculation is correct. Also, see additional discussion below in notes.
Review all comments left by preparer.	IM
Ensure all comments/questions resolved on a timely basis.	IM

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up
In June, we included incremental EIM O&M costs in the Idaho PCA calculation. We used YTD incremental costs of ~\$300K.		
We noted account 456100 transmission revenue was about \$1M higher than forecast and historical periods. 2 new firm contracts went into effect in May which add around \$650K per month to revenue. In addition, there was an increase in other non-firm transmission activity.		
Also during June, there were negative prices coming out of the EIM in California due to an overabundance of solar. We were able to back down our generation during the month and were getting paid to take power from California. This allowed us to sell off our extra gas for plant fuel.		

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	0		0		0		0	0	0	0.00	
4/30/2022	0		296,745		455		296,745	297,200	297,200	0.00	
5/31/2022	296,745		(296,745)		0	(455)	0	0	0	0.00	Due to thermal correction for April, Surcharge amount should have been \$0 instead of \$296,745. This adjustment corrects the amount of the interest calculation.
6/30/2022	0		0		0		0	0	0	0.00	
7/31/2022											
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.

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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.

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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)	(3,172,195)	0.00	
3/31/2022	(3,142,956)	0	1,639,075		(7,128)		(1,503,881)	(1,540,248)	(1,540,248)	0.00	
4/30/2022	(1,503,881)		790,483		(3,401)		(713,398)	(753,166)	(753,166)	0.00	
5/31/2022	(713,398)		3,808		(2,183)		(709,590)	(751,541)	(751,541)	0.00	
6/30/2022	(709,590)				(2,177)		(709,590)	(753,718)	(751,541)	2,177.00	
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		0	WA ERM Deferral-Approved for Rebate
557290 ED WA		0	WA ERM Amortization
431600 ED WA	2,177		Interest Expense Energy Deferrals
182352 ED WA		2,177	WA ERM Deferral-Approved for Rebate

IM

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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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)	(13,239,160)	0.00	Solar Select to 186295
3/31/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,279,525)	(13,279,525)	0.00	
4/30/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,319,890)	(13,319,890)	0.00	
5/31/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,360,255)	(13,360,255)	0.00	
6/30/2022	(13,157,482)		0		(40,365)		(13,157,482)	(13,400,620)	(13,360,255)	40,365.00	
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	40,365.00		Interest Expense Energy Deferrals
182350 ED WA		40,365.00	Regulatory Asset ERM Approved for Recovery

IM

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	8,872,086	0.00	Solar Select Amounts to 186295
3/31/2022	8,822,069				27,064		8,822,069	8,899,150	8,899,150	0.00	
4/30/2022	8,822,069				27,064		8,822,069	8,926,214	8,926,214	0.00	
5/31/2022	8,822,069			(2,867)	27,060	(60)	8,819,202	8,950,347	8,950,347	0.00	Capture Production Rate Change for Oct - Dec of 2021
6/30/2022	8,819,202				27,056		8,819,202	8,977,403	8,950,347	(27,056.00)	
7/31/2022											
8/31/2022											
9/30/2022					0						
10/31/2022											
11/30/2022											
12/31/2022											

Amt of Interest if Production Rate Change from \$13.00 to \$12.87 had been picked up in 2021 for Oct - Dec	Variance in Interest
24,314	9
25,685	9
27,055	9
27,055	9
27,055	5

Entry:			
	Debit	Credit	
419600 ED WA	-	27,056.00	Interest Income on Pending Balance
186290 ED WA	27,056.00		Interest Income on Pending Balance

IM

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.

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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)	(1,101,559)	0.00	Solar Select Reclass
3/31/2022	(1,099,872)				(3,374)		(1,099,872)	(1,104,933)	(1,104,933)	0.00	
4/30/2022	(1,099,872)				(3,374)		(1,099,872)	(1,108,307)	(1,108,307)	0.00	
5/31/2022	(1,099,872)			(287,325)	(3,815)		(1,387,197)	(1,399,447)	(1,399,447)	0.00	Net Margin for Jan - May 2022
6/30/2022	(1,387,197)		(28,841)		(4,300)		(1,416,038)	(1,432,588)	(1,399,447)	33,141.00	Net Margin for June 2022
7/31/2022											
8/31/2022											
9/30/2022					0						
10/31/2022											
11/30/2022											
12/31/2022											

Entry:

	Debit	Credit	
557175 ED WA	28,841		Solar Select Deferral
186295 ED WA		28,841	Reg Asset ERM Solar Select
431600 ED WA	4,300.00		Interest Expense on Pending Balance
186295 ED WA		4,300.00	Interest Expense on Pending Balance

IM

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

Changes Semiannually on January 1 and July 1

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

Account 254303

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2021									0		
1/31/2022	0	0			-		0	0	0	0.00	
2/28/2022	0	0			-		0	0	0	0.00	
3/31/2022	0				-		0	0	0	0.00	
4/30/2022	0		(463,417.75)		(710.84)		(463,417.75)	(464,128.59)	(463,417.75)	710.84	NSJ04
5/31/2022	(463,418)		(56,081.33)		(1,507.70)		(519,499.33)	(521,717.87)	(521,717.62)	0.25	
6/30/2022	(519,499)		(55,192.58)		(1,678.38)		(574,691.58)	(578,589)	(521,717.62)	56,871.38	
7/31/2022											
8/31/2022											
9/30/2022					-						
10/31/2022											
11/30/2022											
12/31/2022											

Entry:

	Debit	Credit	
407303 ED WA	55,192.58		WA REV Deferral Auth Power Supply
254303 ED WA		55,192.58	Reg Liab - WA Rev Def of Power Supply
431600 ED WA	1,678.38		Interest Expense on Pending Balance
254303 ED WA		1,678.38	Interest Expense on Pending Balance

IM

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line
No.

WASHINGTON ACTUALS		TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
1	555 Purchased Power	\$70,103,351	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$10,457,939	\$80,576	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$70,863,386)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$12,855,920)	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$17,722,650	\$3,525,207	\$3,769,567	\$3,923,814	\$2,015,239	\$2,018,637	\$2,470,186	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$54,226,874	\$9,309,676	\$12,116,423	\$10,059,062	\$8,982,052	\$9,506,078	\$4,253,583	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$13,960,156)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	(\$2,415,384)	(\$2,646,120)	(\$3,786,746)	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$9,947,750	\$1,552,554	\$1,820,410	\$1,723,121	\$1,673,272	\$1,604,678	\$1,573,715	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$357,908	\$33,251	\$44,523	\$51,362	\$68,444	\$59,606	\$100,722	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$67,534,991	\$14,403,714	\$20,351,538	\$11,949,506	\$12,964,085	\$5,572,093	\$2,213,479	\$80,576	\$0	\$0	\$0	\$0	\$0
	AUTHORIZED NET EXPENSE-SYSTEM	Total through June	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	\$53,478,120	\$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	(\$44,692,319)	(\$6,647,885)	(\$2,273,919)	(\$6,122,807)	(\$9,009,497)	(\$8,512,591)	(\$12,125,620)	(\$20,029,821)	(\$7,084,185)	(\$12,742,954)	(\$8,663,704)	(\$8,697,132)	(\$11,768,210)
11	501 Thermal Fuel	\$14,857,291	\$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	\$40,896,462	\$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	(\$12,277,953)	(\$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	\$8,639,382	\$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	\$315,816	\$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	(\$3,142,829)	(\$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	\$58,073,970	\$18,004,992	\$18,496,671	\$11,721,748	\$6,534,968	\$3,035,383	\$280,208	(\$1,768,917)	\$12,042,087	\$5,170,509	\$12,333,647	\$12,187,918	\$12,040,650
19	Actual - Authorized Net Expense	\$9,380,445	(\$3,601,278)	\$1,854,867	\$227,758	\$6,429,117	\$2,536,710	\$1,933,271	\$1,849,493					
20	Resource Optimization - Subtotal	(\$3,400,118)	\$1,956,634	(\$1,304,291)	(\$724,607)	\$4,330,077	(\$5,791,098)	(\$1,866,833)	\$0					
21	Adjusted Net Expense	\$5,980,327	(\$1,644,644)	\$550,576	(\$496,849)	\$10,759,194	(\$3,254,388)	\$66,438	\$1,849,493	\$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	\$3,925,487	(\$1,079,544)	\$361,398	(\$326,132)	\$7,062,335	(\$2,136,180)	\$43,610	\$1,214,007	\$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	(\$1,111,929)	(\$256,255)	(\$398,931)	(\$154,916)	(\$614,465)	\$218,108	\$94,530						
26	Net Power Cost (+) Surcharge (-) Rebate	\$2,813,558	(\$1,335,799)	(\$37,533)	(\$481,048)	\$6,447,870	(\$1,918,072)	\$138,140	#VALUE!					
28	Cumulative Balance		(\$1,335,799)	(\$1,373,332)	(\$1,854,380)	\$4,593,490	\$2,675,418	\$2,813,558	#VALUE!					
	Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$296,745	\$0	\$0	#VALUE!					
	Deferral Amount, Monthly Entry		\$0	\$0	\$0	\$296,745	(\$296,745)	\$0	#VALUE!					
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$0	(\$296,745)	\$296,745	\$0	#VALUE!					
	Company Band Gross Margin Impact, Cumulative		(\$1,335,799)	(\$1,373,332)	(\$1,854,380)	\$4,296,745	\$2,675,418	\$2,813,558	#VALUE!					

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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
555 PURCHASED POWER													
1	Short-Term Purchases	\$12,608,828	\$2,065,904	\$2,293,065	\$1,313,640	\$3,289,733	\$2,042,974	\$1,522,936	\$80,576	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$7,435,998	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$1,329,099	\$275,710	\$234,858	\$178,914	\$234,532	\$226,285	\$178,800	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,126,974	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$8,626,712	\$1,429,538	\$1,429,538	\$1,429,538	\$1,479,022	\$1,429,538	\$1,429,538	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$7,677	\$1,402	\$1,616	\$1,595	\$1,117	\$1,066	\$881	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$700,172	\$101,738	\$113,618	\$122,233	\$112,144	\$129,963	\$120,476	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$595,486	\$139,684	\$106,343	\$90,583	\$76,205	\$73,895	\$108,776	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,377,378	\$255,051	\$195,545	\$251,978	\$263,706	\$222,311	\$188,787	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$2,666,882	\$443,909	\$520,424	\$427,103	\$489,567	\$335,529	\$450,350	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$3,382	\$1,417	\$1,965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$14,151,925	\$2,536,805	\$2,459,575	\$2,423,684	\$2,182,183	\$2,308,372	\$2,241,306	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$12,234,997	\$1,970,704	\$2,210,056	\$2,061,560	\$2,362,591	\$2,039,481	\$1,590,605	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$6,614,086	\$665,884	\$984,064	\$1,238,157	\$1,376,406	\$1,270,231	\$1,079,344	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$587,908	\$109,528	\$121,472	\$97,399	\$91,278	\$81,024	\$87,207	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	\$35,847	\$55,354	\$12,212	(\$8,632)	(\$14,628)	(\$40,230)	\$31,771	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$70,103,351	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$10,457,939	\$80,576	\$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	\$67,307,171	\$11,234,745	\$11,928,631	\$10,633,929	\$13,060,810	\$10,657,207	\$9,791,849	\$0	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	(\$12)	\$0	\$0	\$0	(\$12)	\$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	\$35,847	\$55,354	\$12,212	(\$8,632)	(\$14,628)	(\$40,230)	\$31,771	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$1,298,785	\$84,396	\$55,210	\$339,348	\$240,204	\$289,688	\$289,939	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$587,908	\$109,528	\$121,472	\$97,399	\$91,278	\$81,024	\$87,207	\$0	\$0	\$0	\$0	\$0	\$0
555740	\$914,156	\$0	\$0	\$0	\$481	\$567,779	\$265,320	\$80,576	\$0	\$0	\$0	\$0	\$0
	(\$40,504)	(\$4,233)	(\$6,012)	(\$7,130)	(\$7,115)	(\$7,867)	(\$8,147)						
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$70,103,351	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$10,457,939	\$80,576	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

19	Short-Term Sales	(\$55,689,559)	(\$8,010,093)	(\$6,147,131)	(\$10,901,200)	(\$8,328,163)	(\$13,060,106)	(\$9,242,866)	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$608,088)	(\$91,371)	(\$80,284)	(\$76,918)	(\$161,368)	(\$123,758)	(\$74,389)	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$71,317)	(\$12,531)	(\$11,481)	(\$12,637)	(\$11,573)	(\$12,182)	(\$10,913)	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$186,010)	(\$36,291)	(\$30,851)	(\$34,960)	(\$31,674)	(\$29,655)	(\$22,579)	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$14,308,412)	(\$1,650,817)	(\$1,561,478)	(\$2,100,480)	(\$2,197,778)	(\$3,292,686)	(\$3,505,173)	\$0	\$0	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$70,863,386)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$12,855,920)	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

447000	(\$49,516,676)	(\$5,173,718)	(\$3,861,452)	(\$7,428,467)	(\$10,718,639)	(\$15,134,882)	(\$7,199,518)	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$755,095	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734						
447100	\$12,596,584	\$0	(\$166,176)	\$14,400	\$6,629,820	\$5,347,276	\$771,264	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$12,869,074)	(\$2,812,376)	(\$2,137,430)	(\$1,583,613)	(\$2,791,797)	(\$2,340,315)	(\$1,203,543)	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$1,274,958)	(\$77,400)	(\$59,189)	(\$327,530)	(\$238,944)	(\$279,600)	(\$292,295)	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$587,908)	(\$109,528)	(\$121,472)	(\$97,399)	(\$91,278)	(\$81,024)	(\$87,207)	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$14,308,412)	(\$1,650,817)	(\$1,561,478)	(\$2,100,480)	(\$2,197,778)	(\$3,292,686)	(\$3,505,173)	\$0	\$0	\$0	\$0	\$0	\$0
447740	(\$5,556,037)	\$0	\$0	(\$1,676,297)	(\$1,519,257)	(\$906,081)	(\$1,454,402)	\$0	\$0	\$0	\$0	\$0	\$0
EIM Transaction Charges	(\$102,000)	\$0	\$0	(\$24,926.01)	(\$40,105.82)	(\$30,188.47)	(\$6,779.70)						
	(\$70,863,386)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$12,855,920)	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS

25	Kettle Falls Wood-501110	\$3,254,628	\$631,287	\$799,627	\$782,074	\$545,982	\$160,319	\$335,339	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$31,645	\$11,538	\$3,487	\$5,370	\$2,863	\$4,024	\$4,363	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$14,342,007	\$2,860,347	\$2,966,453	\$3,119,783	\$1,466,394	\$1,853,828	\$2,075,202	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$94,370	\$22,035	\$0	\$16,587	\$0	\$466	\$55,282	\$0	\$0	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$17,722,650	\$3,525,207	\$3,769,567	\$3,923,814	\$2,015,239	\$2,018,637	\$2,470,186	\$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	
501 FUEL-TONS														
30	Kettle Falls	210,405	41,132	53,137	51,108	35,405	9,389	20,234	-	-	-	-	-	
31	Colstrip	451,163	103,081	83,755	99,302	45,750	55,630	63,645	-	-	-	-	-	
501 FUEL-COST PER TON														
32	Kettle Falls	wood	\$15.35	\$15.05	\$15.30	\$15.42	\$17.08	\$16.57						
33	Colstrip	coal	\$27.75	\$35.42	\$31.42	\$32.05	\$33.32	\$32.61						
547 FUEL														
34	NE CT Gas/Oil-547213	\$27,679	(\$4,649)	\$5,526	\$19,264	\$3,556	\$2,646	\$1,336	\$0	\$0	\$0	\$0	\$0	
35	Boulder Park-547216	\$824,713	\$77,272	\$71,797	\$21,157	\$423,994	\$159,713	\$70,780	\$0	\$0	\$0	\$0	\$0	
36	Kettle Falls CT-547211	\$49,171	(\$951)	\$7,921	\$1,966	\$25,228	\$7,275	\$7,732	\$0	\$0	\$0	\$0	\$0	
37	Coyote Springs2-547610	\$27,755,668	\$4,751,336	\$6,208,877	\$5,367,061	\$6,651,047	\$2,794,922	\$1,982,425	\$0	\$0	\$0	\$0	\$0	
38	Lancaster-547312	\$23,902,112	\$4,378,393	\$5,695,889	\$4,602,489	\$891,833	\$6,359,670	\$1,973,838	\$0	\$0	\$0	\$0	\$0	
39	Rathdrum CT-547310	\$1,667,531	\$108,275	\$126,413	\$47,125	\$986,394	\$181,852	\$217,472	\$0	\$0	\$0	\$0	\$0	
40	Total 547 Fuel Expense	\$54,226,874	\$9,309,676	\$12,116,423	\$10,059,062	\$8,982,052	\$9,506,078	\$4,253,583	\$0	\$0	\$0	\$0	\$0	
41	TOTAL NET EXPENSE	\$71,189,489	\$14,513,570	\$20,166,278	\$11,911,595	\$13,637,753	\$6,553,929	\$4,325,788	\$80,576	\$0	\$0	\$0	\$0	
			202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212
456 TRANSMISSION REVENUE														
42	456100 ED AN	(\$11,069,567)	(\$1,203,651)	(\$1,175,793)	(\$1,256,613)	(\$1,939,952)	(\$2,178,819)	(\$3,314,739)	\$0	\$0	\$0	\$0	\$0	
45	456120 ED AN - BPA Settlement	(\$462,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	
46	456020 ED AN - Sale of excess BPA Trans	(\$3,250)	\$0	\$0	\$0	\$0	(\$2,125)	(\$1,125)	\$0	\$0	\$0	\$0	\$0	
47	456030 ED AN - Clearwater Trans	(\$825,000)	(\$137,500)	(\$137,424)	(\$137,576)	(\$137,500)	(\$137,500)	(\$137,500)	\$0	\$0	\$0	\$0	\$0	
48	456130 ED AN - Ancillary Services Revenue	(\$587,908)	(\$109,526)	(\$121,472)	(\$97,399)	(\$91,280)	(\$81,024)	(\$87,207)	\$0	\$0	\$0	\$0	\$0	
49	456017 ED AN - Low Voltage	(\$61,002)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	\$0	\$0	\$0	\$0	\$0	
50	456700 ED WA - Low Voltage	(\$61,665)	(\$9,523)	(\$9,523)	(\$9,523)	(\$11,191)	(\$11,191)	(\$10,714)	\$0	\$0	\$0	\$0	\$0	
51	456705 ED AN - Low Voltage	(\$889,764)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0	\$0	
52	Total 456 Transmission Revenue	(\$13,960,156)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	(\$2,415,384)	(\$2,646,120)	(\$3,786,746)	\$0	\$0	\$0	\$0	\$0	
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$9,920,534	\$1,548,018	\$1,815,874	\$1,718,585	\$1,668,736	\$1,600,142	\$1,569,179	\$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	\$27,216	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	
56	Total 565 Transmission Expense	\$9,947,750	\$1,552,554	\$1,820,410	\$1,723,121	\$1,673,272	\$1,604,678	\$1,573,715	\$0	\$0	\$0	\$0	\$0	
557 Broker & Related Fees														
57	557170 ED AN	\$202,474	\$20,893	\$28,383	\$32,655	\$31,197	\$45,593	\$43,753	\$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	\$131,922	\$8,671	\$12,827	\$15,016	\$33,599	\$9,887	\$51,922	\$0	\$0	\$0	\$0	\$0	
60	557018 ED AN	\$23,512	\$3,687	\$3,313	\$3,691	\$3,648	\$4,126	\$5,047	\$0	\$0	\$0	\$0	\$0	
61	Total 557 ED AN Broker & Related Fees	\$357,908	\$33,251	\$44,523	\$51,362	\$68,444	\$59,606	\$100,722	\$0	\$0	\$0	\$0	\$0	
Other Purchases and Sales														
62	Econ Dispatch-557010	\$3,533,263	(\$3,219,304)	\$1,501,227	(\$18,670)	\$678,773	\$2,081,774	\$2,509,463	\$0	\$0	\$0	\$0	\$0	
63	Econ Dispatch-557150	\$22,243,002	\$3,077,287	(\$1,109,407)	(\$230,441)	\$2,994,098	\$5,228,665	\$12,282,800	\$0	\$0	\$0	\$0	\$0	
64	Gas Bookouts-557700	\$1,679,393	\$104,025	\$192,213	\$97,556	\$252,538	\$71,650	\$961,411	\$0	\$0	\$0	\$0	\$0	
65	Gas Bookouts-557711	(\$1,679,393)	(\$104,025)	(\$192,213)	(\$97,556)	(\$252,538)	(\$71,650)	(\$961,411)	\$0	\$0	\$0	\$0	\$0	
66	Intraco Thermal Gas-557730	\$21,201,372	\$2,299,563	\$2,459,022	\$4,559,576	\$3,421,251	\$4,813,987	\$3,647,973	\$0	\$0	\$0	\$0	\$0	
67	Fuel DispatchFin -456010	\$967,452	\$4,105,989	(\$1,177,715)	(\$345,224)	(\$563,775)	(\$913,260)	(\$138,563)	\$0	\$0	\$0	\$0	\$0	
68	Fuel Dispatch-456015	(\$46,618,650)	(\$4,261,910)	(\$2,694,357)	(\$4,617,011)	(\$1,936,542)	(\$14,733,979)	(\$18,374,851)	\$0	\$0	\$0	\$0	\$0	
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$326,538)	(\$45,009)	(\$53,303)	(\$55,378)	(\$71,495)	(\$49,770)	(\$51,583)	\$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	(\$4,400,487)	\$0	(\$229,809)	(\$17,514)	(\$192,379)	(\$2,218,634)	(\$1,742,151)	\$0	\$0	\$0	\$0	\$0	
72	Fuel Bookouts-456711	\$1,593,223	\$0	\$39,330	\$21,975	\$205,499	\$128,018	\$1,198,401	\$0	\$0	\$0	\$0	\$0	
73	Fuel Bookouts-456720	(\$1,593,223)	\$0	(\$39,330)	(\$21,975)	(\$205,499)	(\$128,018)	(\$1,198,401)	\$0	\$0	\$0	\$0	\$0	
74	Other Purchases and Sales Subtotal	(\$3,400,586)	\$1,956,616	(\$1,304,342)	(\$724,662)	\$4,329,931	(\$5,791,217)	(\$1,866,912)	\$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	

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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
77 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78 Wind REC Exp Actual 557395	\$468	\$18	\$51	\$55	\$146	\$119	\$79	\$0	\$0	\$0	\$0	\$0	\$0
79 Wind REC Subtotal	\$468	\$18	\$51	\$55	\$146	\$119	\$79	\$0	\$0	\$0	\$0	\$0	\$0
80 WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81 WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84 Net Resource Optimization	(\$3,400,118)	\$1,956,634	(\$1,304,291)	(\$724,607)	\$4,330,077	(\$5,791,098)	(\$1,866,833)	\$0					
85 Adjusted Actual Net Expense	\$64,134,873	\$16,360,348	\$19,047,247	\$11,224,899	\$17,294,162	(\$219,005)	\$346,646	\$80,576					

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

Retail Sales - MWh	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	YTD
Total Billed Sales	570,066	525,153	540,861	447,567	423,386	416,513	-	-	-	-	-	-	2,923,546
Deduct Prior Month Unbilled	(312,074)	(307,661)	(275,383)	(231,672)	(245,273)	(240,875)	-	-	-	-	-	-	(1,612,938)
Add Current Month Unbilled	307,661	275,383	231,672	245,273	240,875	236,709	-	-	-	-	-	-	1,537,573
Total Retail Sales	565,653	492,875	497,150	461,168	418,988	412,347	-	-	-	-	-	-	2,848,181
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	2,761,784
Difference from Test Year	19,911	30,997	12,037	47,744	(16,947)	(7,345)							86,397
Production Rate - \$/MWh	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	\$12.87	
Total Revenue Credit - \$	\$256,255	\$398,931	\$154,916	\$614,465	(\$218,108)	(\$94,530)	\$0	\$0	\$0	\$0	\$0	\$0	\$1,111,929

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2022 <u>Billing Periods</u>	CAISO Invoice Date	GMC Bid Transaction Charge		GMC EIM Transaction Charge		GMC Scheduling coordinator ID charge		Forecasting Service Fee	
		4515		4564		4575		701	
		PRSC	EESC	PRSC	EESC	PRSC	EESC	PRSC	EESC
3/2 - 3/3	3/16/2022		20.31		2,380.43		159.48		
3/4 - 3/10	3/23/2022		58.58		8,207.16		413.00		
3/11 - 3/17	3/30/2022		56.43		7,716.48		831.48		
3/18 - 3/21 (Accrual)			28.59		4,744.63		309.43		
3/31 Total		24,926.01	163.91	-	23,048.70	1,713.40	-	-	-
3/18 - 3/21 (Reverse Accrual)			(28.59)		(4,744.63)		(309.43)		
3/18 - 3/24	4/6/2022		55.79		8,541.54		569.13		
3/25 - 3/31	4/13/2022		56.81		8,037.35		583.42	1,500.00	325.51
4/1 - 4/7	4/20/2022		52.61		8,264.89		625.05		
4/8 - 4/14	4/27/2022		63.16		6,965.43		750.44		
4/15 - 4/21 (Accrual)			62.54		6,397.94		836.86		
4/30 Total		40,105.82	262.32	-	33,462.52	3,055.47	1,500.00	1,500.00	325.51
4/15 - 4/21 (Reverse Accrual)			(62.54)		(6,397.94)		(836.86)		
4/15 - 4/21	5/4/2022		62.53		6,397.94		836.86		
4/22 - 4/28	5/11/2022		63.73		6,375.64		362.06		
4/29 - 5/05	5/18/2022		64.42		6,792.53		340.92	1,500.00	403.59
5/06 - 5/12	5/25/2022		49.95		6,749.98		279.61		
5/13 - 5/18 (Accrual)			53.83		5,271.34		380.88		
5/31 Total		30,188.47	231.92	-	25,189.49	1,363.47	1,500.00	1,500.00	403.59
5/13 - 5/18 (Reverse Accrual)			(53.83)		(5,271.34)		(380.88)		
5/13 - 5/18	6/1/2022		53.83		5,271.34		380.88		
5/19 - 5/25	6/8/2022		51.35		5,695.21		357.01		
5/26 - 6/2	6/15/2022		52.05		6,403.76		449.93	1,500.00	444.54
6/3 - 6/9	6/22/2022		46.79		5,700.50		391.80		
6/10 - 6/16	6/29/2022		34.73		6,918.56		568.20		
6/17 - 6/19 (Accrual)			16.88		2,804.31		169.22		
6/30 Total		33,104.84	201.80	-	27,522.34	1,936.16	1,500.00	1,500.00	444.54
Year to Date by Entity		128,325.13	859.95	-	109,223.05	8,068.50	4,500.00	4,500.00	1,173.64
Year to Date by CC			859.95		117,291.54		9,000.00		1,173.64

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Avista Utilities
Washington Jurisdiction
October 2021 -December 2022

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UE-200900 EIM Benefit Correction Impact

Line		Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Revenue Correction																
1	Actual Calendar Usage kWhs	434,629,074	462,505,516	548,245,614	565,653,067	492,874,466	497,150,562	461,167,566	418,987,494	412,347,544	✓					
2	GRC Revenue Correction per KWh	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014
3	Deferred Revenue	(\$60,848.07)	(\$64,750.77)	(\$76,754.39)	(\$79,191.43)	(\$69,002.43)	(69,601.08)	(64,563.46)	(58,658.25)	(57,728.66)	-	-	-	-	-	-
4	Revenue Related Expenses per \$	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931
5	Deferred Revenue Related Expenses	(\$2,673.12)	(\$2,844.57)	(\$3,371.90)	(\$3,478.96)	(\$3,031.35)	(\$3,057.64)	(\$2,836.34)	(\$2,576.92)	(\$2,536.08)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	Net Deferral (Rebate)	(\$58,174.95)	(\$61,906.21)	(\$73,382.49)	(\$75,712.47)	(\$65,971.08)	(\$66,543.43)	(\$61,727.12)	(\$56,081.33)	(\$55,192.58)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ERM Impact																
7	Corrected Authorized Base (WA Share)	\$8,095,806	\$8,000,149	\$7,903,482	\$11,818,477	\$12,141,215	\$7,694,155	\$4,289,553	\$1,992,425	\$183,928	(\$1,161,118)	\$7,904,425	\$3,393,922	\$8,095,806	\$8,000,149	\$7,903,482
8	Compliance Authorized Base (WA Share)	\$8,095,806	\$8,000,149	\$7,903,482	\$11,818,477	\$12,141,215	\$7,802,274	\$4,397,672	\$2,100,543	\$292,047	(\$1,052,999)	\$8,012,544	\$3,502,040	\$8,095,806	\$8,000,149	\$7,903,482
9	Change in Authorized Base (WA Share)	\$0	\$0	\$0	\$0	\$0	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	(\$108,118)	\$0	\$0	\$0
10	Corrected Retail Revenue Adjustment - \$12.87/MWh	\$247,284	\$28,674	\$39,266	(\$256,255)	(\$398,931)	(\$154,916)									
11	Booked Retail Revenue Adjustment - \$13.00/MWh	\$249,782	\$28,964	\$39,663	(\$258,843)	(\$402,961)	(\$156,481)									
12	Change in Retail Revenue Adjustment	(\$2,498)	(\$290)	(\$397)	\$2,588	\$4,030	\$1,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Corrected Net Power Cost (+) Surcharge (-) Rebate	\$989,477	\$3,359,678	\$823,785	(\$1,335,799)	(\$37,533)	(\$680,923)	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$0	\$0	\$0
14	Booked Net Power Cost (+) Surcharge (-) Rebate	\$991,975	\$3,359,968	\$824,182	(\$1,338,387)	(\$41,563)	(\$574,370)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Change in Net Power Cost (+) Surcharge (-) Rebate	(\$2,498)	(\$290)	(\$397)	\$2,588	\$4,030	(\$106,553)	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$108,118	\$0	\$0	\$0
16	Corrected Account 557280 Entry; (+) Rebate, (-) Surcharge	(\$890,530)	(\$3,023,710)	(\$741,406)	\$0	\$0	Dependent on Annual Cumulative Balance for sharing bands to determine deferred power cost entries.									
17	Booked Account 557280 Entry; (+) Rebate, (-) Surcharge	(\$892,778)	(\$3,023,971)	(\$741,764)	\$0	\$0										
18	Change in Account 557280 Entry; (+) Rebate, (-) Surcharge	\$2,248	\$261	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Decoupling Deferred Revenue Impact																
19	Corrected Allowed Monthly Decoupled RPC - Residential	\$61.82	\$78.34	\$100.30	\$98.18	\$74.14	\$82.10	\$60.70	\$60.39	\$52.67	\$69.51	\$63.91	\$55.14	\$61.82	\$78.34	\$100.30
20	Compliance Allowed Monthly Decoupled RPC - Residential	\$61.82	\$78.34	\$100.31	\$98.18	\$74.15	\$82.10	\$60.70	\$60.39	\$52.67	\$69.52	\$63.91	\$55.14	\$61.82	\$78.34	\$100.31
21	Change in Allowed Monthly Decoupled RPC - Residential	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)
22	Corrected Allowed Monthly Decoupled RPC - Non-Residential	\$420.51	\$365.85	\$403.51	\$404.61	\$380.45	\$371.99	\$363.72	\$392.96	\$408.58	\$456.79	\$436.77	\$389.49	\$420.51	\$365.85	\$403.51
23	Compliance Allowed Monthly Decoupled RPC - Non-Residential	\$420.52	\$365.86	\$403.51	\$404.62	\$380.46	\$372.00	\$363.72	\$392.96	\$408.58	\$456.79	\$436.78	\$389.50	\$420.52	\$365.86	\$403.51
24	Change in Allowed Monthly Decoupled RPC - Non-Residential	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)	(\$0.01)
25	Corrected Monthly Decoupled RPC Received - Residential	\$56.81	\$73.59	\$100.97	\$111.72	\$86.64										
26	Booked Monthly Decoupled RPC Received - Residential	\$56.81	\$73.59	\$100.98	\$111.72	\$86.65										
27	Change in Monthly Decoupled RPC Received - Residential	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	Corrected Monthly Decoupled RPC Received - Non-Residential	\$390.74	\$366.50	\$403.82	\$410.93	\$366.35										
29	Booked Monthly Decoupled RPC Received - Non-Residential	\$390.74	\$366.50	\$403.83	\$410.94	\$366.35										
30	Change in Monthly Decoupled RPC Received -Non-Residential	(\$0.00)	(\$0.00)	(\$0.01)	(\$0.00)	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31	Corrected Monthly Residential Deferred Revenue	\$1,033,685	\$982,181	(\$178,089)	(\$2,842,486)	(\$2,637,204)										
32	Booked Monthly Residential Deferred Revenue	\$1,033,823	\$982,360	(\$177,867)	(\$2,842,534)	(\$2,637,258)										
33	Change in Monthly Residential Deferred Revenue (Rebate) / Surcharge	(\$138)	(\$179)	(\$222)	\$47	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Corrected Monthly Non-Residential Deferred Revenue	\$1,045,867	(\$16,024)	(\$4,208)	(\$218,334)	\$488,154										
35	Booked Monthly Non-Residential Deferred Revenue	\$1,045,913	(\$15,994)	(\$4,177)	(\$218,295)	\$488,191										
36	Change in Monthly Non-Residential Deferred Revenue (Rebate) / Surcharge	(\$46)	(\$30)	(\$31)	(\$39)	(\$36)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Determination of Base Rate Revenue From Revenue System Reports

	Billed Customers	Net Unbilled Customers	Billed Usage	Unbilled Reversal	Unbilled Usage	Net Unbilled Usage	Calendar Usage	Unbilled Cust Reversal	Unbilled Customers
WA001	227,649	(1,493)	158,285,228	(80,918,224)	74,383,893	(6,534,331)	151,750,897	(1,493)	-
WA002	769	-	647,110	(362,991)	304,104	(58,887)	588,223	-	-
WA011	24,197	-	44,241,622	(19,539,104)	20,678,793	1,139,689	45,381,311	-	-
WA012	10,553	-	4,257,654	(2,176,535)	2,000,845	(175,690)	4,081,964	-	-
WA013	8	-	13,933	-	-	-	13,933	-	-
WA021	1,689	-	103,287,292	(44,413,184)	48,256,894	3,843,710	107,131,002	-	-
WA022	44	-	2,073,279	(1,046,888)	974,322	(72,566)	2,000,713	-	-
WA023	2	-	9,715	-	-	-	9,715	-	-
WA025/25I	22	-	55,697,672	(54,943,472)	51,898,694	(3,044,778)	52,652,894	-	-
WA025/25I 3rd block	-	-	33,811,397	(35,000,000)	35,000,000	-	33,811,397	-	-
WA030	57	-	3,722,252	-	-	-	3,722,252	-	-
WA031	1,251	-	8,338,408	(2,313,177)	2,991,300	678,123	9,016,531	-	-
WA032	1,266	-	733,730	(161,021)	220,086	59,065	792,795	-	-
Street Lights	497	-	853,029	-	-	-	853,029	-	-
Sch 47 Area Lights	-	-	354,606	-	-	-	354,606	-	-
Sch 48 Area Lights	-	-	186,283	-	-	-	186,283	-	-
	268,004	(1,493)	416,513,209	(240,874,596)	236,708,931	(4,165,665)	412,347,544	(1,493)	-
	√	√	√	√	√		days to prior month		√
Residential	228,418	(1,493)	158,932,338	(81,281,215)	74,687,997	(6,593,218)	152,339,120	(1,493)	-
Non-Residential	39,067	-	166,668,170	(69,649,909)	75,122,240	5,472,331	172,150,216	-	-

	Base Rate Billed		Revenue From Billing		Calendar Total Revenue	Deduct Unbilled Adder Schedule		Base Rate Revenue
	Fixed Charges from Billing Determinant Revenue Report	Revenue From Billing Determinant Revenue Report	Unbilled Rev Reversal	Unbilled Revenue		Revenue	Revenue	
WA001	\$ 2,103,174.00	\$ 16,136,767.88	\$ (8,032,532.00)	\$ 7,427,141.00	\$ 15,531,376.88	\$ (34,631.95)	\$ 15,496,744.93	
WA002	\$ 6,957.00	\$ 65,097.42	\$ (23,805.00)	\$ 20,384.00	\$ 61,676.42	\$ (2,116.40)	\$ 59,560.02	
WA011	\$ 491,158.41	\$ 5,610,632.35	\$ (2,845,910.00)	\$ 2,989,301.00	\$ 5,754,023.35	\$ (10,941.01)	\$ 5,743,082.34	
WA012	\$ 213,583.47	\$ 716,039.02	\$ (370,668.00)	\$ 347,436.00	\$ 692,807.02	\$ 954.00	\$ 693,761.02	
WA013	\$ 167.35	\$ 1,763.07	\$ -	\$ -	\$ 1,763.07	\$ -	\$ 1,763.07	
WA021	\$ 929,610.00	\$ 10,310,094.11	\$ (4,786,473.00)	\$ 5,155,421.00	\$ 10,679,042.11	\$ (34,824.01)	\$ 10,644,218.10	
WA022	\$ 24,200.00	\$ 205,414.59	\$ (105,347.00)	\$ 98,510.00	\$ 198,577.59	\$ 354.85	\$ 198,932.44	
WA023	\$ 1,100.00	\$ 1,824.45	\$ -	\$ -	\$ 1,824.45	\$ -	\$ 1,824.45	
WA025/25I	\$ 674,300.00	\$ 5,531,212.09	\$ (5,933,824.00)	\$ 5,863,320.00	\$ 5,460,708.09	\$ 1,126.57	\$ 5,461,834.66	
WA030	\$ 1,140.00	\$ 284,142.77	\$ -	\$ -	\$ 284,142.77	\$ -	\$ 284,142.77	
WA031	\$ 25,080.00	\$ 784,420.36	\$ (259,830.00)	\$ 324,227.00	\$ 848,817.36	\$ (4,563.77)	\$ 844,253.59	
WA032	\$ 25,580.00	\$ 94,582.79	\$ (26,976.00)	\$ 32,161.00	\$ 99,767.79	\$ (151.21)	\$ 99,616.58	
Street & Area Lights		\$ 577,558.03			\$ 577,558.03		\$ 577,558.03	
Adder Schedule Revenues		\$ 730,620.01			\$ 730,620.01		\$ 730,620.01	
Other Revenues		\$ 1,525,036.69			\$ 1,525,036.69		\$ 1,525,036.69	
	\$ 4,496,050.23	\$ 42,575,205.63	\$ (22,385,365.00)	\$ 22,257,901.00	\$ 42,447,741.63	\$ (84,792.94)	\$ 42,362,948.69	
	√	√	√	√				
Residential	\$ 2,110,131.00	\$ 16,201,865.30	\$ (8,056,337.00)	\$ 7,447,525.00	\$ 15,593,053.30	\$ (36,748.35)	\$ 15,556,304.95	
Non-Residential	\$ 1,711,619.23	\$ 18,007,089.06	\$ (8,395,204.00)	\$ 8,947,056.00	\$ 18,558,941.06	\$ (49,171.16)	\$ 18,511,594.35	

	<u>Jan-22</u>	<u>Feb-22</u>	<u>Mar-22</u>	<u>Apr-22</u>	<u>May-22</u>	<u>Jun-22</u>	<u>Jul-22</u>	<u>Aug-22</u>	<u>Sep-22</u>	<u>Oct-22</u>	<u>Nov-22</u>	<u>Dec-22</u>
Expenses												
=Capital X11.33%/12 (Updated for 2022)	\$ 13,040.61	\$ 13,040.61	\$ 13,040.61	\$ 13,040.61	\$ 13,040.61	\$ 13,040.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
=Power Supply Credit X Mwh (28.27 for 2022)	17,753.56	65,586.40	94,026.02	113,532.32	125,066.48	120,373.66						
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$4,233	\$6,012	\$7,130	\$7,115	\$7,867	\$8,147	\$0	\$0	\$0	\$0	\$0	\$0
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00

Revenue												
=Mwh X Customer Sales Amt (\$52.71)	33,101.88	122,287.20	175,313.46	211,683.36	233,189.04	224,439.18						
=Value of Power (Powerdex Price)	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734	\$0	\$0	\$0	\$0	\$0	\$0
=REC Sales (\$0) for 2022	-	-	-	-	-	-	-	-	-	-	-	-

Project Costs:												
02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10						
02806529 - Lind Interconnect Solar Distribution	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82						
02806530 - Lind Interconnect Solar Communication	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37						
	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	-	-	-	-	-	-

Revenue												
Customer Sales	\$33,102	\$122,287	\$175,313	\$211,683	\$233,189	\$224,439	\$0	\$0	\$0	\$0	-	-
Market Value	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734	\$0	\$0	\$0	\$0	-	-
Total	\$1,755,108	\$55,838	\$198,259	\$273,430	\$449,106	\$432,302	\$346,173	\$0	\$0	\$0	\$0	-

Expense												
PPA Purchase	\$25,924	\$95,770	\$137,297	\$165,780	\$182,623	\$175,770						
Power Supply Rate Credit	\$17,754	\$65,586	\$94,026	\$113,532	\$125,066	\$120,374	\$0	\$0	\$0	\$0	\$0	\$0
Interconnection & Integration	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$0	\$0	\$0	\$0	\$0	\$0
Integration	\$4,233	\$6,012	\$7,130	\$7,115	\$7,867	\$8,147	\$0	\$0	\$0	\$0	\$0	\$0
Program Administration (Actual Charges) 02806591	\$20	\$16	\$0	\$280	\$374	\$0						
Total	\$1,438,942	\$60,972	\$180,425	\$251,494	\$299,748	\$328,971	\$317,332	\$0	\$0	\$0	\$0	\$0
Net Margin	\$316,166	-\$5,134	\$17,834	\$21,936	\$149,358	\$103,331	\$28,841	\$0	\$0	\$0	\$0	\$0

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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
202206	ED	01	01 RESIDENTIAL	240,191	165,917,076	17,055,239	237,840	1,415,774,029	141,362,345
		21	21 FIRM COMMERCIAL	26,379	166,649,822	19,374,022	26,024	1,042,317,579	118,267,005
		31	31 FIRM- INDUSTRIAL	317	76,281,945	5,051,195	312	442,090,233	28,694,405
		39	39 FIRM-PUMPING-IRRIGATION ONLY	517	5,930,503	545,853	515	12,460,957	1,202,523
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	497	853,029	399,749	488	5,094,212	2,372,096
		80	80 INTERDEPARTMENT REVENUE	103	880,834	105,841	94	5,808,789	656,591
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,090	0	0	19,771
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	29,217	0	0	155,259
		OD	OD Other Electric Direct	0	0	11,000	0	0	47,500
		ED - Summary				268,004	416,513,209	42,575,206	265,272
202206 - Summary				268,004	416,513,209	42,575,206	265,272	2,923,545,798	292,777,496
Overall - Summary				268,004	416,513,209	42,575,206	265,272	2,923,545,798	292,777,496

Run Date: Jul 7, 2022

For Internal Use Only

IM

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Current Month Journal Entry

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Revenue Class	Rate Schedule	Town Code	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01 RESIDENTIAL	01	001	3800	38,271,677	\$3,774,293
	01 RESIDENTIAL	01	012	3800	997,584	\$129,859
	01 RESIDENTIAL	01	022	3800	227,020	\$18,811
01	01 RESIDENTIAL	01	032	3800	88,444	\$12,176
	21 FIRM COMMERCIAL	21	011	3800	14,092,745	\$1,502,397
	21 FIRM COMMERCIAL	21	021	3800	18,409,900	\$1,519,661
21	21 FIRM COMMERCIAL	21	025	3800	4,878,935	\$307,904
	21 FIRM COMMERCIAL	21	031	3800	1,280,948	\$137,923
	31 FIRM- INDUSTRIAL	31	011	3800	248,845	\$25,435
	31 FIRM- INDUSTRIAL	31	021	3800	2,146,285	\$169,685
	31 FIRM-INDUSTRIAL	31	025	3800	23,744,840	\$1,493,180
	31 FIRM- INDUSTRIAL	31	031	3800	522,927	\$55,808
31	31 FIRM INDUSTRIAL	31	025P	3800	31,819,154	\$1,773,986
	31 FIRM-INDUSTRIAL	31	025PG	3800	34,726,000	\$850,787
01 - Summary					39,584,725	\$3,935,140
21 - Summary					38,662,528	\$3,467,885
31 - Summary					93,208,051	\$4,368,881
ID - Summary					171,455,304	\$11,771,906

Jurisdiction: WA

Revenue Class	Revenue Class Desc	Revenue Class	Rate Schedule	Town Code	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01 RESIDENTIAL	01	001	2800	74,383,893	\$7,427,141
	01 RESIDENTIAL	01	002	2800	304,104	\$20,384
	01 RESIDENTIAL	01	012	2800	2,000,845	\$347,436
	01 RESIDENTIAL	01	022	2800	974,322	\$98,510
	01 RESIDENTIAL	01	032	2800	220,086	\$32,161
	21 FIRM COMMERCIAL	21	011	2800	20,506,891	\$2,965,340
21	21 FIRM COMMERCIAL	21	021	2800	44,704,426	\$4,789,527
	21 FIRM COMMERCIAL	21	025	2800	23,039,601	\$1,717,448
	21 FIRM COMMERCIAL	21	031	2800	2,613,722	\$283,090
	31 FIRM- INDUSTRIAL	31	011	2800	171,902	\$23,961
	31 FIRM- INDUSTRIAL	31	021	2800	3,552,468	\$365,894
31	31 FIRM-INDUSTRIAL	31	025	2800	27,589,913	\$2,166,033
	31 FIRM-INDUSTRIAL	31	025I	2800	36,269,180	\$1,979,839
	31 FIRM- INDUSTRIAL	31	031	2800	377,578	\$41,137
01 - Summary					77,883,250	\$7,925,632
21 - Summary					90,864,641	\$9,755,406
31 - Summary					67,961,041	\$4,576,864
WA - Summary					236,708,932	\$22,257,902
Overall - Summary					408,164,236	\$34,029,808

IM

McLelland, Ian

From: Meister, Keri
Sent: Friday, July 8, 2022 8:13 AM
To: McLelland, Ian; Hossack, Jennifer
Subject: RE: Transmission Revenue

Here is the information on the 2 new contracts for transmission revenue, account 456100:

Idaho Power \$274,833/month LT Firm PTP Transmission Service 202205-202704
This is on top of the \$274,833/month we already charge on their existing contract for 202105-202604

Powerex \$376,522/month LT Firm PTP Transmission Service 202205-202404

On top of those 2 new contracts, June activity also included non-firm activity that was higher than normal for Macquarie Cook Energy, Morgan Stanley and Vitol. I don't think we would add anything additional to the forecast for those as they are short term items but let me know if you need anything further to get a good forecast.

Thank you,
Keri

Nhu#P h lwhu; D Y IVD #XWQWGHV##
Uhvrxufh#Dffrxqwqj#Dqddw;P VF #: #
SR #R {#:5:; Vs rndqh/# D #<553#
G lhfW#B3<I7<815435; Id {#B3<1: : :B54:
[nhulp h lwhuCdylwdf rus lfrp #](#)

From: Meister, Keri
Sent: Friday, July 8, 2022 7:52 AM
To: McLelland, Ian <Ian.McLelland@avistacorp.com>
Subject: RE: Transmission Revenue

Good morning!
It does make sense, and will continue to be high. We added 2 long term contracts in May, for Idaho Power and Powerex. Their combined new LT Firm PTP transmission is \$995k/month alone.

Thank you,
Keri

Nhu#P h lwhu; D Y IVD #XWQWGHV##
Uhvrxufh#Dffrxqwqj#Dqddw;P VF #: #
SR #R {#:5:; Vs rndqh/# D #<553#
G lhfW#B3<I7<815435; Id {#B3<1: : :B54:
[nhulp h lwhuCdylwdf rus lfrp #](#)

From: McLelland, Ian <Ian.McLelland@avistacorp.com>
Sent: Thursday, July 7, 2022 4:30 PM
To: Meister, Keri <Keri.Meister@avistacorp.com>
Subject: Transmission Revenue

Hi Keri,

I was looking at account 456100 and we had \$3.3M in sales to that account during June. We have never seen it that high before, in fact that highest I have seen going back to 2011 is only \$2.3M. Can you confirm whether the \$3.3M makes sense. Thanks.

Ian McLelland, Manager of Resource Accounting

1411 E Mission Ave MSC-17, Spokane, WA, 99202

P 509.495.4868 | C 509.999.9547

www.myavista.com



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

MONTH OF JUNE 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: Carolyn Groome
 Submitted by: Carolyn Groome
 Approved by:

Effective Date: 202107
 Last Update: 08/04/2021 12:39 PM
 Approval Requested: 08/04/2021 12:53 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	2,850.70 ✓	0.00	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00 ✓	2,850.70	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00 ✓	396,171.00	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	396,171.00 ✓	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00 ✓	1,737.57	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	1,737.57 ✓	0.00	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	127,688.00 ✓	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00 ✓	127,688.00	WA Rec Deferral Amort
90	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	2,158,444.01 ✓	0.00	Annual Transfer of Deferral balance to amortization
100	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00 ✓	2,158,444.01	Annual transfer of Deferral balance to amortization
Totals:						2,686,891.28	2,686,891.28	

Explanation:

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

<u>Carolyn Groome</u> Prepared by Carolyn Groome	<u>8/4/2021</u> Date
<u>Jan McSalland</u> Reviewed by	<u>8/4/2021</u> Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

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
202001	252,722.12		128,660.00		0.57417%	1,820.42		381,382.12	383,202.54	383,220.06	17.52
202002	381,382.12		120,773.00		0.57417%	2,536.50		502,155.12	506,512.04	506,547.09	35.05
202003	502,155.12		113,147.00		0.57417%	3,208.05		615,302.12	622,867.09	622,867.09	0.00
202004	615,302.12		104,658.00		0.57417%	3,833.34		719,960.12	731,358.43	731,358.43	0.00
202005	719,960.12		90,914.00		0.57417%	4,394.80		810,874.12	826,667.23	826,667.23	0.00
202006	810,874.12		92,887.00		0.57417%	4,922.46		903,761.12	924,476.69	924,476.69	0.00
	924,476.69	(880,285.99)	106,994.00		0.55450%	541.68		151,184.70	151,726.38	151,726.38	0.00
202007											
202008	151,184.70		145,440.00		0.55450%	1,241.55		296,624.70	298,407.93	298,407.93	0.00
202009	296,624.70		143,450.00		0.55450%	2,042.50		440,074.70	443,900.43	443,900.43	0.00
202010	440,074.70		124,040.00		0.55450%	2,784.12		564,114.70	570,724.55	570,724.55	0.00
202011	564,114.70		135,715.00		0.55450%	3,504.29		699,829.70	709,943.84	709,943.84	0.00
202012	699,829.70		159,709.00		0.55450%	4,323.35		859,538.70	873,976.19	873,976.19	0.00
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)	(243,361.59)	1,781,241.78	2,024,603.37
202108		✓	✓			✓					
202109											
202110											
202111											
202112											
202201											
202202											
202203											
202204											
202205											
202206											
202207											
current month entry			127,688.00			(1,737.57)					

202107 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		1,737.57
419600 ED WA	1,737.57	
186322 ED WA	127,688.00	
557324 ED WA		127,688.00

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

IM

125,950.43 TTL

DJ475 - Washington REC Deferral - Account 186324

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186324 ED WA									186324 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
202001	-				0.57417%	-		-	-	-	0.00
202002	-				0.57417%	-		-	-	-	0.00
202003	-				0.57417%	-		-	-	-	0.00
202004	-				0.57417%	-		-	-	-	0.00
202005	-				0.57417%	-		-	-	-	0.00
202006	-				0.57417%	-		-	-	-	0.00
202007	-		(137,820.00)	446,074.60	0.55450%	2,091.38		308,254.60	310,345.98	310,345.60	(0.38)
202008	308,254.60		(121,774.00)		0.55450%	1,372.03		186,480.60	189,944.01	189,943.63	(0.38)
202009	186,480.60		(113,168.00)		0.55450%	720.28		73,312.60	77,496.29	77,495.91	(0.38)
202010	73,312.60		(212,882.00)		0.55450%	(183.70)		(139,569.40)	(135,569.41)	(135,569.79)	(0.38)
202011	(139,569.40)		(210,704.00)		0.55450%	(1,358.09)		(350,273.40)	(347,631.50)	(347,631.88)	(0.38)
202012	(350,273.40)		(129,213.00)		0.55450%	(2,300.51)		(479,486.40)	(479,145.01)	(479,145.39)	(0.38)
202101	(479,145.01)		(313,849.00)		0.55450%	(3,527.01)		(792,994.01)	(796,521.02)	(796,521.40)	(0.38)
202102	(792,994.01)		(171,252.00)		0.55450%	(4,871.95)		(964,246.01)	(972,644.97)	(972,645.35)	(0.38)
202103	(964,246.01)		(248,815.00)		0.55450%	(6,036.58)		(1,213,061.01)	(1,227,496.55)	(1,227,496.93)	(0.38)
202104	(1,213,061.01)		(294,849.00)		0.55450%	(7,543.89)		(1,507,910.01)	(1,529,889.44)	(1,529,889.82)	(0.38)
202105	(1,507,910.01)		(305,965.00)		0.55450%	(9,209.65)		(1,813,875.01)	(1,845,064.09)	(1,845,064.47)	(0.38)
202106	(1,813,875.01)		(344,569.00)		0.55450%	(11,013.25)		(2,158,444.01)	(2,200,646.34)	(2,200,646.72)	(0.38)
202107	(2,158,444.01)	2,158,444.01	-			-		-			
202108		✓									
202109											
202110											
202111											
202112											
current month entry											

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
201901	-		-		0.57417%	-		-	-	-	0.00
201902	-		-		0.57417%	-		-	-	-	0.00
201903	-		-		0.57417%	-		-	-	-	0.00
201904	-		-		0.57417%	-		-	-	-	0.00
201905	-		-		0.57417%	-		-	-	-	0.00
201906	-		-		0.57417%	-		-	-	-	0.00
201907	-		(158,513.00)	857,009.74	0.57417%	4,465.63		698,496.74	702,962.37	702,962.37	0.00
201908	698,496.74		(78,816.00)		0.57417%	3,784.29		619,680.74	627,930.66	627,930.66	0.00
201909	619,680.74		(70,681.00)		0.57417%	3,355.11		548,999.74	560,604.77	560,604.77	0.00
201910	548,999.74		(79,693.00)		0.57417%	2,923.41		469,306.74	483,835.18	483,835.18	0.00
201911	469,306.74		(73,634.00)		0.57417%	2,483.23		395,672.74	412,684.41	412,684.41	0.00
201912	395,672.74		(127,049.00)		0.57417%	1,907.10		268,623.74	287,542.51	287,542.51	0.00
202001	287,542.51		(207,454.00)		0.57417%	1,055.41		80,088.51	81,143.92	81,035.30	(108.62)
202002	80,088.51		(189,625.00)		0.57417%	(84.54)		(109,536.49)	(108,565.62)	(108,782.87)	(217.25)
202003	(109,536.49)		(174,686.00)		0.57417%	(1,130.42)		(284,222.49)	(284,382.04)	(284,382.04)	0.00
202004	(284,222.49)		(141,610.00)		0.57417%	(2,038.46)		(425,832.49)	(428,030.50)	(428,030.50)	0.00
202005	(425,832.49)		(252,713.00)		0.57417%	(3,170.50)		(678,545.49)	(683,914.00)	(683,914.00)	0.00
202006	(678,545.49)		(191,925.00)		0.57417%	(4,446.99)		(870,470.49)	(880,285.99)	(880,285.99)	0.00
202007	(880,285.99)	880,285.99	-			-		-			
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)
202108											
202109			✓	✓		✓					
202110											
202111											
202112											

current month entry

(396,171.00)

2,850.70

202107 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA	2,850.70	
431016 ED WA		2,850.70
186323 ED WA		396,171.00
557322 ED WA	396,171.00	

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

Recorded on NSJ001 for July

IM

202107

Transferred all deferral amounts from 186324 to amortization account 186322
July forward deferral amounts get recorded to 186323

Interest rate remains at 6.654% per UE-190334 ✓

IM

Conversion Rate Factor of .955631 per UE-190334 remains the same

WA I-937 RPS Compliance amount will be recorded on an NSJ and go to account 186323 - (2 YR LAG FOR COMPLIANCE) - 2019 ID Allocation = \$712,187.45

PT ratio stays the same as previous order. **As per Annette on 7/27/2021,** there will be a change for next year due to a power supply adjustment in the current GRC effective Oct-2021.

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

REC Revenue and Expense	Source	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	Total
Voluntary REC Revenue	456016-ED-AN	(478,216)	(266,329)	(386,437)	(455,504)	(470,697)	(535,013)	(604,207)	-	-	-	-	-	\$ (3,196,404)
Voluntary REC Broker Fee Expense	557171-ED-AN	734	5,791	7,897	6,929	5,210	10,794	1,482	-	-	-	-	-	\$ 38,837
Total		\$ (477,482)	\$ (260,538)	\$ (378,541)	\$ (448,575)	\$ (465,487)	\$ (524,219)	\$ (602,724)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,157,567)

Washington State Share														
Voluntary REC Revenue	65.73%	(314,332)	(175,058)	(254,005)	(299,403)	(309,389)	(351,664)	(397,145)	-	-	-	-	-	\$ (2,100,996)
Voluntary REC Broker Fee Expense	65.73%	482	3,807	5,191	4,554	3,424	7,095	974	-	-	-	-	-	\$ 25,527
Total Surcharge (+) or Rebate (-)		\$ (313,849)	\$ (171,252)	\$ (248,815)	\$ (294,849)	\$ (305,965)	\$ (344,569)	\$ (396,171)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,075,469)

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

IM



Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

State Code: WA

Revenue

Billing Determinant: RIDER

Accounting Period	Service Center	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	Average Meter/Day Usage	YTD Revenue Amt
202107	ED	WA	0001 0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-55,847	0	-470,602
			0001 0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	-10
			0002 0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-125	0	-1,369
			0011 0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-11,759	0	-103,587
			0011 0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-97	0	-1,006
			0011 0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-39	0	-439
			0012 0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,032	0	-11,825
			0012 0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0
			0013 0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	0	0	-2
			0013 0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	-4
			0021 0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-27,536	0	-212,519
			0021 0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-1,893	0	-15,990
			0021 0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-174	0	-1,439
			0022 0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-656	0	-5,974
			0023 0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-1	0	-5
			0025 0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-7,676	0	-48,292
			0025 0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-19,485	0	-134,352
			0030 0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	-9
			0030 0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,589	0	-6,017
			0031 0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-3,290	0	-12,721
			0031 0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-482	0	-2,131
			0031 0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,006	0	-3,390
			0031 0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-11	0	-87
			0032 0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-401	0	-1,358
			0032 0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-135	0	-508
			0041 0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	-3
			0042 0042 - CO OWNED ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-199	0	-1,656
			0044 0044 - CST OWNED ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-3	0	-31
			0045 0045 - CUST OWNED ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-10	0	-80
			0046 0046 - CUST OWNED ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-24	0	-192
			0047 0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-90	0	-762
			0047 0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-2	0	-21
			0047 0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	-1
			0047 0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	-16
			0048 0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-47	0	-409
			0048 0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0
			0048 0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0
			WA - Total			0	0	-133,617	0	-1,036,805
			ED - Total			0	0	-133,617	0	-1,036,805
			202107 - Total			0	0	-133,617	0	-1,036,805
			Overall - Total			0	0	-133,617	0	-1,036,805

IM

For Internal Use

Conversion Factor 0.955631 UE-190334 7-2021 thru end of 2021
 Amort Expense \$ (127,688) Check with Annette in Oct2021

Avista Corporation Journal Entry

Journal: NSJ001 - RPS Compliance - Forgone REC Rev Adjust
 Team: Resource Accounting
 Type: C
 Category: NSJ
 Currency: USD

Last Saved by: Carolyn Groome
 Submitted by: Carolyn Groome
 Approved by:

Effective Date: 202107
 Last Update: 08/04/2021 12:44 PM
 Approval Requested: 08/04/2021 12:48 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557380 - IDAHO PCA-DEF	ED	ID	DL	712,187.45 ✓	0.00	WA I-937 Compliance-Forgone ID REC Rev Adj
20	001	182385 - REGULATORY ASSET ID PCA DEFERRAL 1	ED	ID	DL	0.00 ✓	712,187.45	WA I-937 Compliance-Forgone ID REC Rev Adj
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	712,187.45 ✓	0.00	WA I-937 Compliance-Forgone ID REC Rev Adj
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	0.00 ✓	712,187.45	WA I-937 Compliance-Forgone ID REC Rev Adj
Totals:						1,424,374.90	1,424,374.90	

Explanation:

For WA I-937 RPS Compliance, we retired Hydro RECs from 2019. Retirement of RECs for WA purposes eliminated the ability for ID to recognize revenue if the RECs would have been sold.

<u>Carolyn Groome</u> Prepared by Carolyn Groome	<u>8/4/2021</u> Date
<u>Jan McDaniel</u> Reviewed by	<u>8/4/2021</u> Date
Approved for Entry Corporate Accounting use Only	Date

IM

2019 Compliance Year for WA I-937

we used 2018 & 2019 vintage RECs to meet our 2019 compliance

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total	
Quantity																										
W797 Kettle Falls Woodwaste Plant - Kettle Falls 2	4,356	3,208	4,282	3,282	0	1,038	4,170	3,569	3,275	4,471	4,237	4,043	0	0	0	0	0	0	0	0	0	0	0	0	0	39,931
W130 Kettle Falls Woodwaste Plant - Kettle Falls V	2,425	7,001	22,874	19,830	0	6,165	7,737	0	0	6,303	17,145	24,810	0	0	0	0	0	0	0	0	0	0	0	0	0	114,290
W2906 Palouse Wind, LLC - Palouse Wind	32,099	0	0	0	0	0	0	0	0	0	13,845	0	31,085	27,765	20,583	32,999	26,521	26,425	2,564	0	0	0	0	0	0	213,886
W1560 Cabinet Gorge HED - Cabinet Gorge Unit 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,184	0	0	0	0	0	0	0	0	0	12,184
W1561 Cabinet Gorge HED - Cabinet Gorge Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,690	0	0	0	0	0	0	0	0	0	13,690
W1562 Cabinet Gorge HED - Cabinet Gorge Unit 4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,137	0	0	0	0	0	0	0	0	0	0	6,137
W2103 Long Lake HED - Long Lake Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	7,241	0	0	0	0	0	0	0	0	0	0	0	0	7,241
W216 Nine Mile HED - Nine Mile HED	0	0	0	0	0	0	0	0	0	0	0	0	6,021	587	0	0	0	0	0	0	0	0	0	0	0	6,608
W283 Nine Mile HED 2 - Nine Mile HED 2	0	0	0	0	0	0	0	0	0	0	0	0	1,830	0	0	0	0	0	0	0	0	0	0	0	0	1,830
W1530 Noxon Rapids HED - Noxon Rapids Unit 1	0	0	0	0	0	0	0	0	0	0	0	0	0	21,297	138	0	0	0	0	0	0	0	0	0	0	21,435
W1552 NOXON RAPIDS HED - NOXON RAPIDS UNIT	0	0	0	0	0	0	0	0	0	0	0	0	0	7,709	0	0	0	0	0	0	0	0	0	0	0	7,709
W1554 Noxon Rapids HED - Noxon Rapids Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	0	14,529	0	0	0	0	0	0	0	0	0	0	0	14,529
W1555 Noxon Rapids HED - Noxon Rapids Unit 4	0	0	0	0	0	0	0	0	0	0	0	0	0	11,898	0	0	0	0	0	0	0	0	0	0	0	11,898
																										471,368

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total	
Price																										
W797 Kettle Falls Woodwaste Plant - Kettle Falls 2	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	based on actual
W130 Kettle Falls Woodwaste Plant - Kettle Falls V	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	based on actual
W2906 Palouse Wind, LLC - Palouse Wind	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	based on actual
W1560 Cabinet Gorge HED - Cabinet Gorge Unit 2	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	based on actual
W1561 Cabinet Gorge HED - Cabinet Gorge Unit 3	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	based on actual
W1562 Cabinet Gorge HED - Cabinet Gorge Unit 4	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	based on actual
W2103 Long Lake HED - Long Lake Unit 3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	based on actual
W216 Nine Mile HED - Nine Mile HED	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	based on actual
W283 Nine Mile HED 2 - Nine Mile HED 2	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	based on actual
W1530 Noxon Rapids HED - Noxon Rapids Unit 1	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	based on actual
W1552 NOXON RAPIDS HED - NOXON RAPIDS UNIT	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	based on actual
W1554 Noxon Rapids HED - Noxon Rapids Unit 3	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	based on actual
W1555 Noxon Rapids HED - Noxon Rapids Unit 4	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	based on actual

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total	
System \$																										
W797 Kettle Falls Woodwaste Plant - Kettle Falls 2	26,920	19,825	26,463	20,283	0	6,415	25,771	22,056	20,240	27,631	26,185	24,986	0	0	0	0	0	0	0	0	0	0	0	0	0	246,774
W130 Kettle Falls Woodwaste Plant - Kettle Falls V	14,987	43,266	141,361	122,549	0	38,100	47,815	0	0	38,953	105,956	153,326	0	0	0	0	0	0	0	0	0	0	0	0	0	706,312
W2906 Palouse Wind, LLC - Palouse Wind	160,495	0	0	0	0	0	0	0	0	0	69,225	0	155,425	138,825	102,915	164,995	132,605	132,125	12,820	0	0	0	0	0	0	1,069,430
W1560 Cabinet Gorge HED - Cabinet Gorge Unit 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	487	0	0	0	0	0	0	0	0	0	487
W1561 Cabinet Gorge HED - Cabinet Gorge Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	548	0	0	0	0	0	0	0	0	0	548
W1562 Cabinet Gorge HED - Cabinet Gorge Unit 4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245	0	0	0	0	0	0	0	0	0	0	245
W2103 Long Lake HED - Long Lake Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
W216 Nine Mile HED - Nine Mile HED	0	0	0	0	0	0	0	0	0	0	0	0	37,210	3,628	0	0	0	0	0	0	0	0	0	0	0	40,837
W283 Nine Mile HED 2 - Nine Mile HED 2	0	0	0	0	0	0	0	0	0	0	0	0	11,309	0	0	0	0	0	0	0	0	0	0	0	0	11,309
W1530 Noxon Rapids HED - Noxon Rapids Unit 1	0	0	0	0	0	0	0	0	0	0	0	0	0	852	6	0	0	0	0	0	0	0	0	0	0	857
W1552 NOXON RAPIDS HED - NOXON RAPIDS UNIT	0	0	0	0	0	0	0	0	0	0	0	0	0	308	0	0	0	0	0	0	0	0	0	0	0	308
W1554 Noxon Rapids HED - Noxon Rapids Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	0	581	0	0	0	0	0	0	0	0	0	0	0	581
W1555 Noxon Rapids HED - Noxon Rapids Unit 4	0	0	0	0	0	0	0	0	0	0	0	0	0	476	0	0	0	0	0	0	0	0	0	0	0	476
																										2,078,166

PT Ratio	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.61%
Idaho \$	\$69,363	\$21,621	\$57,513	\$48,949	\$0	\$15,255	\$25,218	\$7,559	\$6,936	\$22,818	\$69,008	\$61,107	\$69,892	\$49,578	\$35,355	\$56,898	\$45,444	\$45,279	\$4,393	\$0	\$0	\$0	\$0	\$0	\$0	\$712,187.45

	Vintage -->					
	2015	2016	2017	2018	2019	
<u>Quantity</u>						
KFGS		43,846	105,771	0	154,221	
Palouse		95,703	277,938	267,305	213,886	
Clark Fork		151,030	151,030	151,030	87,582	A
Upper Spo		215	21,950	21,950	8,438	↓
LL/LF		19,059	19,059	19,059	7,241	↓
Total		309,853	575,748	459,344	471,368	✓
<u>System \$</u>						
KFGS		204,103	475,970	0	953,086	
Palouse		445,497	1,250,721	1,202,873	1,069,430	
Clark Fork		0	0	0	3,503	
Upper Spo		1,001	98,775	98,775	52,147	
LL/LF		0	0	0	0	
Total		650,601	1,825,466	1,301,648	2,078,166	✓
<u>Avg Price</u>						
KFGS		\$4.66	\$4.50	\$0.00	\$6.18	
Palouse		\$4.66	\$4.50	\$4.50	\$5.00	
Clark Fork		\$0.00	\$0.00	\$0.00	\$0.04	
Upper Spo		\$4.66	\$4.50	\$4.50	\$6.18	
LL/LF		\$0.00	\$0.00	\$0.00	\$0.00	

A's = 103,261 ✓

McLelland, Ian

From: Reid, Scott <Scott.Reid@avistacorp.com>
Sent: Thursday, August 5, 2021 7:09 AM
To: Groome, Carolyn
Cc: McLelland, Ian; Lyons, John
Subject: Idaho lost REC revenue

We get a 20% apprenticeship credit for Palouse/Rattlesnake wind RECs in WA for I-937 so when John Lyons does the filing, he grosses up the REC quantity accordingly.
 As far as Idaho is concerned, their value would be based on the 1x quantity.

Incremental hydro RECs are not in WREGIS; that's something John handles. They have no market value outside WA.

		1x	1.2x
PW 2018	A	43,944	53,132
PW 2019	↓	167,942	201,530
KF 2018		154,221	154,221
Hydro 2019		103,261	103,261
		471,368	514,144

A's = 213,886



Scott Reid
Wholesale Marketing Manager



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From: Groome, Carolyn <Carolyn.Groome@avistacorp.com>
Sent: Wednesday, August 4, 2021 5:52 PM
To: Reid, Scott <Scott.Reid@avistacorp.com>
Subject: RE: Idaho JE 2019 for I-937.xlsx

The Table showing below that is in the Order has a disconnect to your number on your spreadsheet of 471,368. Ian wants to know why that is. Also, do we not add the Incremental Hydro of 157,657?

Table 1: Avista's 2019 Renewable Resource Target and Compliance Plan

2019 Target (MWh)	Incremental Hydro (MWh)	2018 RECs	2019 RECs	Purchased RECs (unbundled)	Total Resources in 2019 (MWh)
514,144	157,657	0 ⁵	653,192	0	810,849

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of

AVISTA CORPORATION'S

Renewable Energy Target Progress
Report under RCW 19.285.070 and
WAC 480-109-210

DOCKET UE-190445

ORDER 01

ORDER APPROVING
COMPLIANCE WITH ELIGIBLE
RENEWABLE ENERGY TARGET
REPORTING REQUIREMENTS FOR
2019

BACKGROUND

- 1* The Energy Independence Act (EIA or Act)¹ requires qualifying electric utilities to obtain certain percentages of their electricity from eligible renewable resources. The Washington Utilities and Transportation Commission (Commission) enforces compliance with the EIA by investor-owned utilities.² Ultimately, the Commission must determine “whether the utility has generated, acquired or arranged to acquire enough renewable energy credits or qualifying generation to comply with its renewable resource target.”³
- 2* The Commission has implemented these requirements by establishing a two-step compliance process.⁴ Because a utility may comply with its renewable portfolio standards (RPS) obligation by using renewable energy credits (RECs) acquired in the year after the target year, ultimate compliance for 2019, for example, may be demonstrated as late as June 1, 2021. Accordingly, there will be two Commission decisions for each year’s compliance: (1) a determination that the Company has enough resources to meet the 9 percent target; and (2) the retrospective compliance decision. Before the Commission is the initial resource-adequacy filing made by Avista Corporation (Avista or Company) for its 2019 obligation. The Commission will consider Avista’s compliance with its 2019

¹ Chapter 19.285 RCW.

² RCW 19.285.060(6).

³ WAC 480-109-210(3)(b).

⁴ WAC 480-109-210(1) and (6).

target when Avista requests such a finding, which the Company must do through a filing in this docket no later than June 1, 2021.

- 3 On May 30, 2019, Avista filed with the Commission its 2019 RPS Report, which identified a 2019 target of 514,144 megawatt-hours (MWh). On June 21, 2019, Avista filed a revised report unredacting its incremental cost information and correcting work paper inconsistencies. Table 1, below, summarizes Avista’s 2019 target and the total amount of resources that the Company had acquired by January 1, 2019:

Table 1: Avista’s 2019 Renewable Resource Target and Compliance Plan

IM

2019 Target (MWh)	Incremental Hydro (MWh)	2018 RECs	2019 RECs	Purchased RECs (unbundled)	Total Resources in 2019 (MWh)
514,144	157,657	0 ⁵	653,192	0	810,849

- 4 Avista seeks an order from the Commission confirming that the Company has complied with the Commission’s EIA reporting requirements and accepting the Company’s calculations and eligibility of the renewable resources identified in the RPS Report for 2019.
- 5 On June 10, 2019, the Commission issued a Notice inviting interested persons to file written comments on Avista’s RPS Report. During the comment period, the Commission received written comments from Commission staff (Staff) and written comments from the NW Energy Coalition (NWECC). NWECC commended the Company for meeting its RPS target without relying on alternative compliance methods. NWECC also expressed reservation regarding Avista’s long-held assumption that using a combined cycle combustion turbine (CCCT) was adequate for calculating noneligible resource costs, which NWECC maintains should include the social cost of carbon. Overall, NWECC was pleased that the Company met its target and recommends that the Commission approve the report.
- 6 Based on the information that the Company provided in its RPS Report and supplemental filing, Staff believes that Avista correctly calculated its 2019 RPS target, and that it has acquired sufficient resources to meet that target. Although Commission rules require the Company to document its use of renewable resources under various renewable energy programs in its annual report, Staff requests the Commission require Avista to include

⁵ Avista has no excess Renewable Energy Credits (RECs) from 2018 that could be used toward its 2019 target.

that information in its final compliance report, which will allow Staff to determine whether its resources meet EIA requirements.

- 7 Staff recommends that the Commission issue an order in this docket determining that: (1) the 2019 renewable energy target for Avista is 514,144 MWh; (2) Avista has demonstrated that, by January 1, 2019, the Company acquired at least 514,144 MWh of eligible renewable resources, equivalent RECs, or a combination of the two, sufficient to supply at least 9 percent of its load for 2019; (3) Avista has complied with the June 1, 2019, reporting requirements pursuant to WAC 480-109-210; (4) Avista has performed its required five-year incremental hydropower method three evaluation and may now switch to method one to calculate its incremental hydropower contribution starting in 2019; (5) Avista will switch to method one to calculate its incremental hydropower contribution in 2019 and subsequent years to more accurately estimate yearly generation at eligible hydropower facilities; and (6) in its final compliance report for 2019 required by WAC 480-109-210(6), Avista must provide details about which certificates were used for its various renewable energy programs.

DISCUSSION

- 8 The Commission accepts Avista's calculation of 514,144 megawatt-hours as the Company's renewable energy target for 2019 and determines that Avista has identified sufficient resources to be able to meet that target. The Commission will make its final determination about whether Avista has met its 2019 target when the Company requests such a finding, no later than June 1, 2021.
- 9 Avista has completed its required five-year incremental hydropower method three evaluation, and now requests permission to switch to method one to calculate its incremental hydropower contribution starting in 2019. We grant Avista's request. Switching to method one to calculate its incremental hydropower contribution starting in 2019 and continuing in subsequent years will more accurately estimate yearly generation at eligible hydropower facilities.
- 10 To assist Staff with determining whether Avista's resources meet EIA eligibility requirements, Avista must provide details about which certificates were used for its various renewable energy programs, as required by WAC 480-109-210(2)(d)(i), in its final compliance report for 2019.

FINDINGS AND CONCLUSIONS

- 11 (1) The Commission is an agency of the state of Washington vested by statute with the authority to regulate the rates, regulations, practices, and accounts of public service companies, including electric companies.
- 12 (2) Avista is an electrical company and a public service company subject to Commission jurisdiction.
- 13 (3) Avista serves more than 25,000 customers within the State of Washington and is a “qualifying utility” within the meaning of RCW 19.285.030(18).
- 14 (4) Avista has properly calculated its renewable energy target for 2019 to be 514,144 megawatt-hours.
- 15 (5) By January 1, 2019, Avista had acquired sufficient eligible renewable resources to supply at least 9 percent of its load for the remainder of 2019.
- 16 (6) Avista has met the reporting requirements of RCW 19.285.070 and WAC 480-109-210. These reporting requirements include Avista’s plan for meeting its RPS obligation for the remainder of 2019.
- 17 (7) Avista has performed its required five-year incremental hydropower method three evaluation and its request to switch to method one to calculate its incremental hydropower contribution starting in 2019 should be granted.
- 18 (8) Avista must switch to method one to calculate its incremental hydropower contribution in 2019 and in subsequent years.
- 19 (9) Pursuant to WAC 480-109-210(4), Avista must provide a summary of its RPS Report to its customers, by bill insert or other suitable method, within 30 days of the date of this Order.
- 20 (10) Pursuant to WAC 480-109-200(3), Avista must register in Western Renewable Energy Generation Information System (WREGIS) all Company-owned incremental hydropower facilities on which the Company intends to rely for compliance with RPS requirements.
- 21 (11) Pursuant to WAC 480-109-210(6), Avista must file a report no later than June 1, 2021, that lists the certificate numbers in WREGIS the for every megawatt-hour

and renewable energy credit that Avista retired to meet the January 1, 2019, target.

ORDER

THE COMMISSION ORDERS:

- 22 (1) The Commission accepts the calculation of 514,144 megawatt-hours as the 2019 renewable energy target for Avista Corporation.
- 23 (2) Avista Corporation has identified eligible renewable resources sufficient to supply at least 9 percent of its load for 2019.
- 24 (3) Avista Corporation has complied with the June 1, 2019, reporting requirements pursuant to WAC 480-109-210.
- 25 (4) Avista Corporation has performed its required five-year incremental hydropower method three evaluation and its request to switch to method one to calculate its incremental hydropower contribution starting in 2019 is granted.
- 26 (5) Avista Corporation must switch to method one to calculate its incremental hydropower contribution in 2019 and in subsequent years.
- 27 (6) Avista Corporation's final compliance report must list certificate numbers for every renewable energy credit that Avista Corporation retired in the Western Renewable Energy Generation Information System and details about which certificates were used for its voluntary renewable energy programs in 2019.
- 28 (7) The Commission Secretary is authorized to accept or approve a filing that complies with the requirements of this Order.

DATED at Olympia, Washington, and effective August 8, 2019.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DAVID W. DANNER, Chairman

ANN E. RENDAHL, Commissioner

JAY M. BALASBAS, Commissioner