

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

MONTH OF AUGUST 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: 202208
Last Update: 09/08/2022 10:48 AM
Approval Requested: 09/08/2022 10:48 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	5,255.00 ✓	0.00	Interest Expense on Pending Balance Solar Select
140	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00 ✓	5,255.00	Interest Expense on Pending Balance Solar Select
145	001	407303 - WA REV DEFERRAL AUTH POWER SUPPLY	ED	WA	DL	72,984.00 ✓	0.00	WA REV Deferral Auth Power Supply
150	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00 ✓	72,984.00	Reg Liab - WA Rev Def of Power Supply
160	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,050.50 ✓	0.00	Interest Expense on Pending Balance
170	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00 ✓	2,050.50	Interest Expense on Pending Balance
Totals:						3,659,686.50	3,659,686.50	

Explanation:

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

Cheryl A Kettner

Prepared by Cheryl Kettner

Jan McJelland

Reviewed by

Approved for Entry
Corporate Accounting use Only

Sep 08, 2022

Date

9/8/2022

Date

Date

Avista Corporation Journal Entry

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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	3,260,888.00	✓	0.00	Current Year ERM (2022)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	✓	3,260,888.00	Current Year ERM Deferral Expense (2022)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	10,351.00	✓	0.00	Current Year ERM Interest Accrual (2022)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓	10,351.00	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	2,268.00	✓	0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓	2,268.00	Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	40,317.00	✓	0.00	Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	✓	40,317.00	Regulatory Asset ERM Approved for Recovery
110	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓	27,009.00	Interest Income on Pending Balance
120	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	27,009.00	✓	0.00	Interest Income on Pending Balance
126	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	238,564.00	✓	0.00	Solar Select Deferral
127	001	186295 - REG ASSET - ERM SOLAR SELECT	ED	WA	DL	0.00	✓	238,564.00	Reg Asset ERM Solar Select

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	0.30086%

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	0		1,810,042		2,723		1,810,042	1,812,765	1,812,765	0.00	
8/31/2022	1,810,042		3,260,888		10,351		5,070,930	5,084,004	1,812,765	(3,271,239.00)	
9/30/2022											
10/31/2022											
11/30/2022											
12/31/2022											

Entry:			
	Debit	Credit	
557280 ED WA	-	3,260,888.00	Deferred Power Supply Expense
186280 ED WA	3,260,888.00	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		10,351.00	Interest Inc Energy Deferrals
186280 ED WA	10,351.00	-	Regulatory Asset ERM Deferred Current Year

IM

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

Changes Semiannually on January 1 and July 1

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

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

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Jan-June Interest Rate	0.30678%
Jul-Dec Interest Rate	0.30086%

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)	(753,718)	0.00	
7/31/2022	(753,718)	0			(2,268)		(753,718)	(755,986)	(755,986)	0.00	
8/31/2022	(753,718)				(2,268)		(753,718)	(758,254)	(755,986)	2,268.00	
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	2,268		Interest Expense Energy Deferrals
182352 ED WA		2,268	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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Jan-June Interest Rate	0.30678%
Jul-Dec Interest Rate	0.30086%

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)	(13,400,620)	0.00	
7/31/2022	(13,400,620)	0	0		(40,317)		(13,400,620)	(13,440,937)	(13,440,937)	0.00	
8/31/2022	(13,400,620)		0		(40,317)		(13,400,620)	(13,481,254)	(13,440,937)	40,317.00	
9/30/2022			0								
10/31/2022			0								
11/30/2022			0								
12/31/2022			0								

Entry:

	Debit	Credit	
431600 ED WA	40,317.00		Interest Expense Energy Deferrals
182350 ED WA		40,317.00	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.

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Jan-June Interest Rate	0.30678%
Jul-Dec Interest Rate	0.30086%

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	8,977,403	0.00	
7/31/2022	8,977,403				27,009		8,977,403	9,004,412	9,004,412	0.00	
8/31/2022	8,977,403				27,009		8,977,403	9,031,421	9,004,412	(27,009.00)	
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	-	27,009.00	Interest Income on Pending Balance
186290 ED WA	27,009.00		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

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Jan-June Interest Rate	0.30678%
Jul-Dec Interest Rate	0.30086%

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)	(1,432,588)	0.00	Net Margin for June 2022
7/31/2022	(1,432,588)		(194,912)		(4,603)		(1,627,500)	(1,632,103)	(1,632,103)	0.00	
8/31/2022	(1,627,500)		(238,564)		(5,255)		(1,866,064)	(1,875,922)	(1,632,103)	243,819.00	
9/30/2022					0						
10/31/2022											
11/30/2022											
12/31/2022											

Entry:

	Debit	Credit	
557175 ED WA	238,564		Solar Select Deferral
186295 ED WA		238,564	Reg Asset ERM Solar Select
431600 ED WA	5,255.00		Interest Expense on Pending Balance
186295 ED WA		5,255.00	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	0.30086%

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)	(578,588.58)	0.42	
7/31/2022	(578,589)		(66,464.93)		(1,840.73)		(645,053.93)	(646,895)	(646,894.24)	0.76	
8/31/2022	(645,054)		(72,984.00)		(2,050.50)		(718,038.00)	(721,929)	(646,894.24)	75,034.76	
9/30/2022					-						
10/31/2022											
11/30/2022											
12/31/2022											

Entry:			
	Debit	Credit	
407303 ED WA	72,984.00		WA REV Deferral Auth Power Supply
254303 ED WA		72,984.00	Reg Liab - WA Rev Def of Power Supply
431600 ED WA	2,050.50		Interest Expense on Pending Balance
254303 ED WA		2,050.50	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	\$98,747,324	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$10,457,939	\$9,884,786	\$18,296,245	\$543,518	\$0	\$0	\$0
2 447 Sale for Resale	(\$98,333,077)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$12,855,920)	(\$14,724,382)	(\$12,684,729)	(\$60,580)	\$0	\$0	\$0
3 501 Thermal Fuel	\$25,998,989	\$3,525,207	\$3,769,567	\$3,923,814	\$2,015,239	\$2,018,637	\$2,470,186	\$3,566,964	\$4,709,375	\$0	\$0	\$0	\$0
4 547 CT Fuel	\$79,822,929	\$9,309,676	\$12,116,423	\$10,059,062	\$8,982,052	\$9,506,078	\$4,253,583	\$9,957,452	\$15,638,603	\$0	\$0	\$0	\$0
5 456 Transmission Revenue	(\$20,721,040)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	(\$2,415,384)	(\$2,646,120)	(\$3,786,746)	(\$3,655,144)	(\$3,105,740)	\$0	\$0	\$0	\$0
6 565 Transmission Expense	\$13,286,758	\$1,552,554	\$1,820,410	\$1,723,121	\$1,673,272	\$1,604,678	\$1,573,715	\$1,649,495	\$1,689,513	\$0	\$0	\$0	\$0
7 557 Broker Fees	\$441,304	\$33,251	\$44,523	\$51,362	\$68,444	\$59,606	\$100,722	\$31,058	\$52,338	\$0	\$0	\$0	\$0
8 Adjusted Actual Net Expense	\$99,243,187	\$14,403,714	\$20,351,538	\$11,949,506	\$12,964,085	\$5,572,093	\$2,213,480	\$6,710,229	\$24,595,605	\$482,938	\$0	\$0	\$0
	Total through August												
AUTHORIZED NET EXPENSE-SYSTEM	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
9 555 Purchased Power	\$70,431,124	\$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	(\$71,806,325)	(\$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	\$21,473,150	\$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	\$57,888,407	\$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	(\$17,417,071)	(\$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	\$11,519,176	\$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	\$421,088	\$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	(\$4,162,409)	(\$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	\$68,347,140	\$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	\$30,413,109	(\$3,601,278)	\$1,854,867	\$227,758	\$6,429,117	\$2,536,710	\$1,933,272	\$8,479,146	\$12,553,518	(\$4,687,571)			
20 Resource Optimization - Subtotal	(\$8,467,128)	\$1,956,634	(\$1,304,291)	(\$724,607)	\$4,330,077	(\$5,791,098)	(\$1,866,833)	(\$1,101,082)	(\$3,965,928)	\$0			
21 Adjusted Net Expense	\$21,945,981	(\$1,644,644)	\$550,576	(\$496,849)	\$10,759,194	(\$3,254,388)	\$66,439	\$7,378,064	\$8,587,590	(\$4,687,571)	\$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	\$14,405,342	(\$1,079,544)	\$361,398	(\$326,132)	\$7,062,335	(\$2,136,180)	\$43,610	\$4,842,961	\$5,636,894	(\$3,076,922)	\$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	(\$2,104,309)	(\$256,254)	(\$398,931)	(\$154,916)	(\$614,465)	\$218,108	\$94,530	(\$36,435)	(\$955,945)				
26 Net Power Cost (+) Surcharge (-) Rebate	\$12,301,033	(\$1,335,798)	(\$37,534)	(\$481,048)	\$6,447,870	(\$1,918,072)	\$138,141	\$4,806,526	\$4,680,949	#VALUE!			
28 Cumulative Balance		(\$1,335,798)	(\$1,373,332)	(\$1,854,380)	\$4,593,490	\$2,675,417	\$2,813,558	\$7,620,084	\$12,301,033	#VALUE!			
Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$296,745	\$0	\$0	\$1,810,042	\$5,070,929	#VALUE!			
Deferral Amount, Monthly Entry		\$0	\$0	\$0	\$296,745	(\$296,745)	\$0	\$1,810,042	\$3,260,888	#VALUE!			
Acct 557280 Entry; (+) Rebate, (-) Surcharge	(\$5,070,929)	\$0	\$0	\$0	(\$296,745)	\$296,745	\$0	(\$1,810,042)	(\$3,260,888)	#VALUE!			
Company Band Gross Margin Impact, Cumulative		(\$1,335,798)	(\$1,373,332)	(\$1,854,380)	\$4,296,745	\$2,675,417	\$2,813,558	\$5,810,042	\$7,230,103	#VALUE!			

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	\$24,497,398	\$2,065,905	\$2,293,065	\$1,313,639	\$3,289,732	\$2,042,974	\$1,522,935	\$1,910,517	\$9,515,113	\$543,518	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$9,914,667	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$1,239,333	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$2,244,007	\$275,710	\$234,858	\$178,914	\$234,532	\$226,285	\$178,800	\$492,184	\$492,724	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,502,632	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$11,485,788	\$1,429,538	\$1,429,538	\$1,429,538	\$1,479,022	\$1,429,538	\$1,429,538	\$1,429,538	\$1,429,538	\$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	\$9,184	\$1,402	\$1,616	\$1,595	\$1,117	\$1,066	\$881	\$730	\$776	\$0	\$0	\$0
8	Small Power	\$928,177	\$101,738	\$113,618	\$122,233	\$112,144	\$129,963	\$120,476	\$157,365	\$70,639	\$0	\$0	\$0
9	Stimson Lumber	\$611,356	\$139,684	\$106,343	\$90,583	\$76,205	\$73,895	\$108,776	\$15,869	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,486,840	\$255,051	\$195,545	\$251,978	\$263,706	\$222,311	\$188,787	\$109,462	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$3,727,221	\$443,909	\$520,424	\$427,103	\$489,567	\$335,529	\$450,350	\$471,874	\$588,466	\$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)	\$19,060,350	\$2,536,805	\$2,459,575	\$2,423,684	\$2,182,183	\$2,308,372	\$2,241,306	\$2,372,317	\$2,536,107	\$0	\$0	\$0
14	Palouse Wind	\$14,344,101	\$1,970,704	\$2,210,056	\$2,061,560	\$2,362,591	\$2,039,481	\$1,590,605	\$842,131	\$1,266,974	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$8,060,195	\$665,884	\$984,064	\$1,238,157	\$1,376,406	\$1,270,231	\$1,079,344	\$630,495	\$815,615	\$0	\$0	\$0
16	WPM Ancillary Services	\$793,589	\$109,528	\$121,472	\$97,399	\$91,278	\$81,024	\$87,207	\$103,806	\$101,875	\$0	\$0	\$0
17	Non-Mon. Accruals	\$78,437	\$55,354	\$12,212	(\$8,632)	(\$14,628)	(\$40,230)	\$31,771	(\$8,666)	\$51,256	\$0	\$0	\$0
18	Total 555 Purchased Power	\$98,747,324	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$10,457,939	\$9,884,786	\$18,296,245	\$543,518	\$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	\$91,574,377	\$11,234,745	\$11,928,631	\$10,633,929	\$13,060,810	\$10,657,207	\$9,791,849	\$9,256,465	\$15,010,741	\$0	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	\$252,656	\$0	\$0	\$0	(\$12)	\$0	\$0	\$252,668	\$0	\$0	\$0	\$0
	555312	\$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
	555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555550	\$78,437	\$55,354	\$12,212	(\$8,632)	(\$14,628)	(\$40,230)	\$31,771	(\$8,666)	\$51,256	\$0	\$0	\$0
	555700	\$1,778,699	\$84,396	\$55,210	\$339,348	\$240,204	\$289,688	\$289,939	\$191,616	\$288,298	\$0	\$0	\$0
	555710	\$793,589	\$109,528	\$121,472	\$97,399	\$91,278	\$81,024	\$87,207	\$103,806	\$101,875	\$0	\$0	\$0
	555740	\$4,325,547	\$0	\$0	\$0	\$481	\$567,779	\$265,320	\$97,411	\$2,851,038	\$543,518	\$0	\$0
		(\$55,981)	(\$4,233)	(\$6,012)	(\$7,130)	(\$7,115)	(\$7,867)	(\$8,147)	(\$8,514)	(\$6,963)	\$0	\$0	\$0
	WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$98,747,324	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$10,457,939	\$9,884,786	\$18,296,245	\$543,518	\$0	\$0

447 SALES FOR RESALE

19	Short-Term Sales	(\$78,131,741)	(\$8,010,094)	(\$6,147,132)	(\$10,901,200)	(\$8,328,162)	(\$13,060,107)	(\$9,242,867)	(\$12,430,398)	(\$9,951,202)	(\$60,580)	\$0	\$0
20	Nichols Pumping Index Sale	(\$1,097,617)	(\$91,371)	(\$80,284)	(\$76,918)	(\$161,368)	(\$123,758)	(\$74,389)	(\$180,915)	(\$308,615)	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$92,534)	(\$12,531)	(\$11,481)	(\$12,637)	(\$11,573)	(\$12,182)	(\$10,913)	(\$10,518)	(\$10,699)	\$0	\$0	\$0
22	Pend Oreille DES	(\$249,917)	(\$36,291)	(\$30,851)	(\$34,960)	(\$31,674)	(\$29,655)	(\$22,579)	(\$34,174)	(\$29,734)	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$18,761,268)	(\$1,650,817)	(\$1,561,478)	(\$2,100,480)	(\$2,197,778)	(\$3,292,686)	(\$3,505,173)	(\$2,068,377)	(\$2,384,479)	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$98,333,077)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$12,855,920)	(\$14,724,382)	(\$12,684,729)	(\$60,580)	\$0	\$0

447 SALES FOR RESALE

	447000	(\$62,339,432)	(\$5,173,718)	(\$3,861,452)	(\$7,428,467)	(\$10,718,639)	(\$15,134,882)	(\$7,199,518)	(\$7,814,936)	(\$5,007,820)	\$0	\$0	\$0
	Solar Select Generation Priced at Powerdex	\$1,396,307	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734	\$309,020	\$332,192	\$0	\$0	\$0
	447100	\$9,487,796	\$0	(\$166,176)	\$14,400	\$6,629,820	\$5,347,276	\$771,264	(\$1,614,500)	(\$1,494,288)	\$0	\$0	\$0
	447150	(\$18,642,387)	(\$2,812,376)	(\$2,137,430)	(\$1,583,613)	(\$2,791,797)	(\$2,340,315)	(\$1,203,543)	(\$2,124,846)	(\$3,648,467)	\$0	\$0	\$0
	447700	(\$1,762,158)	(\$77,400)	(\$59,189)	(\$327,530)	(\$238,944)	(\$279,600)	(\$292,295)	(\$191,400)	(\$295,800)	\$0	\$0	\$0
	447710	(\$793,589)	(\$109,528)	(\$121,472)	(\$97,399)	(\$91,278)	(\$81,024)	(\$87,207)	(\$103,806)	(\$101,875)	\$0	\$0	\$0
	447720	(\$18,761,268)	(\$1,650,817)	(\$1,561,478)	(\$2,100,480)	(\$2,197,778)	(\$3,292,686)	(\$3,505,173)	(\$2,068,377)	(\$2,384,479)	\$0	\$0	\$0
	447740	(\$6,816,346)	\$0	\$0	(\$1,676,297)	(\$1,519,257)	(\$906,081)	(\$1,454,402)	(\$1,115,537)	(\$84,192)	\$0	\$0	\$0
	EIM Transaction Charges	(\$102,000)	\$0	\$0	(\$24,926.01)	(\$40,105.82)	(\$30,188.47)	(\$6,779.70)	\$0	\$0	\$0	\$0	\$0
	Total	(\$98,333,077)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$12,855,920)	(\$14,724,382)	(\$12,684,729)	(\$60,580)	\$0	\$0

501 FUEL-DOLLARS

25	Kettle Falls Wood-501110	\$5,054,354	\$631,287	\$799,627	\$782,074	\$545,982	\$160,319	\$335,339	\$790,633	\$1,009,093	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$32,130	\$11,538	\$3,487	\$5,370	\$2,863	\$4,024	\$4,363	(\$1,872)	\$2,357	\$0	\$0	\$0
27	Colstrip Coal-501140	\$20,818,135	\$2,860,347	\$2,966,453	\$3,119,783	\$1,466,394	\$1,853,828	\$2,075,202	\$2,778,203	\$3,697,925	\$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	\$25,998,989	\$3,525,207	\$3,769,567	\$3,923,814	\$2,015,239	\$2,018,637	\$2,470,186	\$3,566,964	\$4,709,375	\$0	\$0	\$0

501 FUEL-TONS

30	Kettle Falls	312,415	41,132	53,137	51,108	35,405	9,389	20,234	45,624	56,386	-	-	-
31	Colstrip	637,440	103,081	83,755	99,302	45,750	55,630	63,645	85,351	100,926	-	-	-

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	\$15.30	\$15.42	\$17.08	\$16.57	\$17.33	\$17.90					
33	Colstrip coal	\$27.75	\$35.42	\$31.42	\$32.05	\$33.32	\$32.61	\$32.55	\$36.64					
547 FUEL														
34	NE CT Gas/Oil-547213	\$24,059	(\$4,649)	\$5,526	\$19,264	\$3,556	\$2,646	\$1,336	(\$3,446)	(\$174)	\$0	\$0	\$0	
35	Boulder Park-547216	\$1,590,950	\$77,272	\$71,797	\$21,157	\$423,994	\$159,713	\$70,780	\$282,994	\$483,243	\$0	\$0	\$0	
36	Kettle Falls CT-547211	\$112,059	(\$951)	\$7,921	\$1,966	\$25,228	\$7,275	\$7,732	\$11,966	\$50,922	\$0	\$0	\$0	
37	Coyote Springs2-547610	\$38,401,300	\$4,751,336	\$6,208,877	\$5,367,061	\$6,651,047	\$2,794,922	\$1,982,425	\$3,900,496	\$6,745,136	\$0	\$0	\$0	
38	Lancaster-547312	\$35,916,613	\$4,378,393	\$5,695,889	\$4,602,489	\$891,833	\$6,359,670	\$1,973,838	\$5,283,132	\$6,731,369	\$0	\$0	\$0	
39	Rathdrum CT-547310	\$3,777,948	\$108,275	\$126,413	\$47,125	\$986,394	\$181,852	\$217,472	\$482,310	\$1,628,107	\$0	\$0	\$0	
40	Total 547 Fuel Expense	\$79,822,929	\$9,309,676	\$12,116,423	\$10,059,062	\$8,982,052	\$9,506,078	\$4,253,583	\$9,957,452	\$15,638,603	\$0	\$0	\$0	
41 TOTAL NET EXPENSE														
		\$106,236,165	\$14,513,570	\$20,166,278	\$11,911,595	\$13,637,753	\$6,553,929	\$4,325,789	\$8,684,820	\$25,959,494	\$482,938	\$0	\$0	
456 TRANSMISSION REVENUE														
			202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212
42	456100 ED AN	(\$16,857,420)	(\$1,203,651)	(\$1,175,793)	(\$1,256,613)	(\$1,939,952)	(\$2,178,819)	(\$3,314,739)	(\$3,167,663)	(\$2,620,190)	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$616,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$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	\$0
47	456030 ED AN - Clearwater Trans	(\$1,100,000)	(\$137,500)	(\$137,424)	(\$137,576)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	\$0	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$793,589)	(\$109,526)	(\$121,472)	(\$97,399)	(\$91,280)	(\$81,024)	(\$87,207)	(\$103,806)	(\$101,875)	\$0	\$0	\$0	\$0
49	456017 ED AN - Low Voltage	(\$81,336)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	\$0	\$0	\$0	\$0
50	456700 ED WA - Low Voltage	(\$83,093)	(\$9,523)	(\$9,523)	(\$9,523)	(\$11,191)	(\$11,191)	(\$10,714)	(\$10,714)	(\$10,714)	\$0	\$0	\$0	\$0
51	456705 ED AN - Low Voltage	(\$1,186,352)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0	\$0	\$0	\$0
52	Total 456 Transmission Revenue	(\$20,721,040)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	(\$2,415,384)	(\$2,646,120)	(\$3,786,746)	(\$3,655,144)	(\$3,105,740)	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$13,250,470	\$1,548,018	\$1,815,874	\$1,718,585	\$1,668,736	\$1,600,142	\$1,569,179	\$1,644,959	\$1,684,977	\$0	\$0	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$36,288	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0
56	Total 565 Transmission Expense	\$13,286,758	\$1,552,554	\$1,820,410	\$1,723,121	\$1,673,272	\$1,604,678	\$1,573,715	\$1,649,495	\$1,689,513	\$0	\$0	\$0	\$0
557 Broker & Related Fees														
57	557170 ED AN	\$266,603	\$20,893	\$28,383	\$32,655	\$31,197	\$45,593	\$43,753	\$32,872	\$31,257	\$0	\$0	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$141,788	\$8,671	\$12,827	\$15,016	\$33,599	\$9,887	\$51,922	(\$6,561)	\$16,427	\$0	\$0	\$0	\$0
60	557018 ED AN	\$32,913	\$3,687	\$3,313	\$3,691	\$3,648	\$4,126	\$5,047	\$4,747	\$4,654	\$0	\$0	\$0	\$0
61	Total 557 ED AN Broker & Related Fees	\$441,304	\$33,251	\$44,523	\$51,362	\$68,444	\$59,606	\$100,722	\$31,058	\$52,338	\$0	\$0	\$0	\$0
Other Purchases and Sales														
62	Econ Dispatch-557010	\$6,882,751	(\$3,219,304)	\$1,501,227	(\$18,670)	\$678,773	\$2,081,774	\$2,509,463	\$487,731	\$2,861,757	\$0	\$0	\$0	\$0
63	Econ Dispatch-557150	\$24,550,537	\$3,077,287	(\$1,109,407)	(\$230,441)	\$2,994,098	\$5,228,665	\$12,282,800	\$2,743,726	(\$436,191)	\$0	\$0	\$0	\$0
64	Gas Bookouts-557700	\$3,693,697	\$104,025	\$192,213	\$97,556	\$252,538	\$71,650	\$961,411	\$0	\$2,014,304	\$0	\$0	\$0	\$0
65	Gas Bookouts-557711	(\$3,693,697)	(\$104,025)	(\$192,213)	(\$97,556)	(\$252,538)	(\$71,650)	(\$961,411)	\$0	(\$2,014,304)	\$0	\$0	\$0	\$0
66	Intraco Thermal Gas-557730	\$33,494,037	\$2,299,563	\$2,459,022	\$4,559,576	\$3,421,251	\$4,813,987	\$3,647,973	\$6,846,144	\$5,446,521	\$0	\$0	\$0	\$0
67	Fuel DispatchFin-456010	\$624,436	\$4,105,989	(\$1,177,715)	(\$345,224)	(\$563,775)	(\$913,260)	(\$138,563)	(\$332,243)	(\$10,773)	\$0	\$0	\$0	\$0
68	Fuel Dispatch-456015	(\$66,306,966)	(\$4,261,910)	(\$2,694,357)	(\$4,617,011)	(\$1,936,542)	(\$14,733,979)	(\$18,374,851)	(\$9,019,705)	(\$10,668,611)	\$0	\$0	\$0	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$416,486)	(\$45,009)	(\$53,303)	(\$55,378)	(\$71,495)	(\$49,770)	(\$51,583)	(\$42,166)	(\$47,782)	\$0	\$0	\$0	\$0
70	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Intraco Thermal Gas-456730	(\$7,358,311)	\$0	(\$229,809)	(\$17,514)	(\$192,379)	(\$2,218,634)	(\$1,742,151)	(\$1,846,708)	(\$1,111,116)	\$0	\$0	\$0	\$0
72	Fuel Bookouts-456711	\$2,118,340	\$0	\$39,330	\$21,975	\$205,499	\$128,018	\$1,198,401	\$0	\$525,117	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456720	(\$2,118,340)	\$0	(\$39,330)	(\$21,975)	(\$205,499)	(\$128,018)	(\$1,198,401)	\$0	(\$525,117)	\$0	\$0	\$0	\$0
74	Other Purchases and Sales Subtotal	(\$8,530,002)	\$1,956,616	(\$1,304,342)	(\$724,662)	\$4,329,931	(\$5,791,217)	(\$1,866,912)	(\$1,163,221)	(\$3,966,195)	\$0	\$0	\$0	\$0
75	Misc. Power Exp. Actual-557160 ED AN	\$61,944	\$0	\$0	\$0	\$0	\$0	\$0	\$61,944	\$0	\$0	\$0	\$0	
76	Misc. Power Exp. Subtotal	\$61,944	\$0	\$0	\$0	\$0	\$0	\$0	\$61,944	\$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	\$930	\$18	\$51	\$55	\$146	\$119	\$79	\$195	\$267	\$0	\$0	\$0	
79	Wind REC Subtotal	\$930	\$18	\$51	\$55	\$146	\$119	\$79	\$195	\$267	\$0	\$0	\$0	
80	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
UE-011595-UE-140188-AVA-AUG2022-ERM-Def-Calc-9-15-22 - 9/14/2022														

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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
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	(\$8,467,128)	\$1,956,634	(\$1,304,291)	(\$724,607)	\$4,330,077	(\$5,791,098)	(\$1,866,833)	(\$1,101,082)	(\$3,965,928)	\$0			
85 Adjusted Actual Net Expense	\$90,776,059	\$16,360,348	\$19,047,247	\$11,224,899	\$17,294,162	(\$219,005)	\$346,647	\$5,609,147	\$20,629,677	\$482,938			

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	447,109	536,405	-	-	-	-	3,907,060
Deduct Prior Month Unbilled	(312,074)	(307,661)	(275,383)	(231,672)	(245,273)	(240,875)	(236,709)	(286,164)	-	-	-	-	(2,135,811)
Add Current Month Unbilled	307,661	275,383	231,672	245,273	240,875	236,709	286,164	295,027	-	-	-	-	2,118,764
Total Retail Sales	565,653	492,875	497,150	461,168	418,988	412,347	496,564	545,268	-	-	-	-	3,890,013
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	3,726,508
Difference from Test Year	19,911	30,997	12,037	47,744	(16,947)	(7,345)	2,831	74,277					163,505
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	\$12.87
Total Revenue Credit - \$	\$256,254	\$398,931	\$154,916	\$614,465	(\$218,108)	(\$94,530)	\$36,435	\$955,945	\$0	\$0	\$0	\$0	\$2,104,309

	<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	\$ 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	155,371.92	123,596.44				
=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	\$8,514	\$6,963	\$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	289,694.16	230,448.12				
=Value of Power (Powerdex Price)	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734	\$309,020	\$332,192	\$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	657,426.10	657,426.10				
02806529 - Lind Interconnect Solar Distribution	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82				
02806530 - Lind Interconnect Solar Communication	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37				
	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	-	-	-	-
Revenue												
Customer Sales	\$33,102	\$122,287	\$175,313	\$211,683	\$233,189	\$224,439	\$289,694	\$230,448	\$0	\$0	-	-
Market Value	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734	\$309,020	\$332,192	\$0	\$0	-	-
Total	\$2,916,462	\$55,838	\$198,259	\$273,430	\$449,106	\$432,302	\$346,173	\$598,714	\$0	\$0	-	-
Expense												
PPA Purchase	\$25,924	\$95,770	\$137,297	\$165,780	\$182,623	\$175,770	\$226,875	\$180,476				
Power Supply Rate Credit	\$17,754	\$65,586	\$94,026	\$113,532	\$125,066	\$120,374	\$155,372	\$123,596	\$0	\$0	\$0	\$0
Interconnection & Integration	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$0	\$0	\$0	\$0
Integration	\$4,233	\$6,012	\$7,130	\$7,115	\$7,867	\$8,147	\$8,514	\$6,963	\$0	\$0	\$0	\$0
Program Administration (Actual Charges) 02806591	\$20	\$16	\$0	\$280	\$374	\$0	\$0	\$0				
Total	\$2,166,820	\$60,972	\$180,425	\$251,494	\$299,748	\$328,971	\$317,332	\$403,802	\$0	\$0	\$0	\$0
Net Margin	\$749,642	-\$5,134	\$17,834	\$21,936	\$149,358	\$103,331	\$28,841	\$194,912	\$0	\$0	\$0	\$0

EIM Transaction Charges

<u>Charge Code Description</u>	<u>Charge Code</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>
GMC Bid Transaction Charge	4515	(163.91)	(262.32)	(231.92)	(201.80)	(165.75)	(323.32)				
GMC EIM Transaction Charge	4564	(24,762.10)	(36,517.99)	(26,552.96)	(29,458.50)	(26,576.09)	(30,069.02)				
GMC Scheduling Coordinator ID Charge	4575	-	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)	(3,000.00)				
Forecasting Service Fee	701	-	(325.51)	(403.59)	(444.54)	(427.77)	(552.27)				
		<u>(24,926.01)</u>	<u>(40,105.82)</u>	<u>(30,188.47)</u>	<u>(33,104.84)</u>	<u>(30,169.61)</u>	<u>(33,944.61)</u>	-	-	-	-
Year to date		(24,926.01)	(65,031.83)	(95,220.30)	(128,325.14)	(158,494.75)	(192,439.36)				
Threshold \$102,000 - Recorded on WA Monthly tab		(24,926.01)	(40,105.82)	(30,188.47)	(6,779.70)						



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
202208	ED	01	01 RESIDENTIAL	239,104	244,520,164	24,582,382	238,009	1,845,817,098	184,798,332
		21	21 FIRM COMMERCIAL	25,951	205,938,020	23,250,295	26,008	1,426,287,021	162,103,054
		31	31 FIRM- INDUSTRIAL	310	73,895,163	4,973,787	312	589,080,685	38,570,969
		39	39 FIRM-PUMPING-IRRIGATION ONLY	496	10,247,763	909,148	512	31,878,013	2,934,900
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	497	875,591	398,795	490	6,440,911	3,080,897
		80	80 INTERDEPARTMENT REVENUE	95	928,368	106,524	94	7,556,471	859,658
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,825	0	0	26,131
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	38,569	0	0	232,398
		OD	OD Other Electric Direct	0	0	20,000	0	0	81,700
		ED - Summary				266,453	536,405,068	54,283,327	265,425
202208 - Summary				266,453	536,405,068	54,283,327	265,425	3,907,060,198	392,688,038
Overall - Summary				266,453	536,405,068	54,283,327	265,425	3,907,060,198	392,688,038

Run Date: Sep 7, 2022

For Internal Use Only



IM

Current Month Journal Entry

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	001	51,397,888	\$5,008,396
	01 RESIDENTIAL	3800	01	012	1,141,737	\$142,441
	01 RESIDENTIAL	3800	01	022	285,789	\$22,794
	01 RESIDENTIAL	3800	01	032	176,833	\$20,730
	21 FIRM COMMERCIAL	3800	21	011	18,261,884	\$1,897,493
	21 FIRM COMMERCIAL	3800	21	021	20,438,294	\$1,661,616
	21 FIRM COMMERCIAL	3800	21	025	6,007,153	\$372,565
21	21 FIRM COMMERCIAL	3800	21	031	2,951,667	\$310,484
	31 FIRM- INDUSTRIAL	3800	31	011	192,343	\$19,587
	31 FIRM- INDUSTRIAL	3800	31	021	2,055,767	\$162,770
	31 FIRM-INDUSTRIAL	3800	31	025	24,822,838	\$1,547,859
	31 FIRM- INDUSTRIAL	3800	31	031	910,504	\$95,583
31	31 FIRM INDUSTRIAL	3800	31	025P	39,449,722	\$2,168,801
	31 FIRM-INDUSTRIAL	3800	31	025PG	32,700,000	\$801,150
01 - Summary					53,002,247	\$5,194,361
21 - Summary					47,658,998	\$4,242,158
31 - Summary					100,131,174	\$4,795,751
ID - Summary					200,792,418	\$14,232,270

Jurisdiction: WA

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	2800	01	001	107,955,234	\$10,315,713
	01 RESIDENTIAL	2800	01	002	344,027	\$22,632
	01 RESIDENTIAL	2800	01	011	0	
	01 RESIDENTIAL	2800	01	012	2,229,581	\$357,055
	01 RESIDENTIAL	2800	01	021	0	
	01 RESIDENTIAL	2800	01	022	1,203,100	\$110,157
	01 RESIDENTIAL	2800	01	032	610,737	\$64,782
	21 FIRM COMMERCIAL	2800	21	011	26,416,560	\$3,520,650
21	21 FIRM COMMERCIAL	2800	21	021	51,246,734	\$5,041,728
	21 FIRM COMMERCIAL	2800	21	025	27,274,391	\$2,006,148
	21 FIRM COMMERCIAL	2800	21	031	4,690,936	\$460,134
	31 FIRM- INDUSTRIAL	2800	31	011	179,758	\$23,384
	31 FIRM- INDUSTRIAL	2800	31	021	3,978,280	\$377,980
	31 FIRM-INDUSTRIAL	2800	31	025	28,834,698	\$2,216,818
31	31 FIRM- INDUSTRIAL	2800	31	031	776,973	\$76,343
	31 FIRM-INDUSTRIAL	2800	31	025I	39,286,006	\$2,094,410
01 - Summary					112,342,679	\$10,870,338
21 - Summary					109,628,621	\$11,028,660
31 - Summary					73,055,715	\$4,788,935
WA - Summary					295,027,015	\$26,687,934
Overall - Summary					495,819,434	\$40,920,203

IM

IM

Avista Utilities
Washington Jurisdiction
October 2021 -December 2022

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	496,564,025	545,268,458				
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)	(\$7,728.66)	(\$69,518.96)	(\$76,337.58)				
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)	(\$3,054.04)	(\$3,353.59)	\$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)	(\$66,464.93)	(\$72,984.00)	\$0.00	\$0.00	\$0.00	\$0.00
YTD 2022 out of period impact			(\$193,463.65)												
ERM Impact			Q2 out of period impact												
			(\$401,690.63)												
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)	(\$156,481)								
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



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
WA001	226,611		234,791,392	(100,104,564)	107,955,234	7,850,670	242,642,062
WA002	794		748,221	(336,275)	344,027	7,752	755,973
WA011	23,831		58,056,619	(26,895,726)	26,596,318	(299,408)	57,757,211
WA012	10,487		4,849,091	(2,320,301)	2,229,581	(90,720)	4,758,371
WA013	8		28,130	-	-	-	28,130
WA021	1,650		120,754,236	(59,722,723)	55,225,014	(4,497,709)	116,256,527
WA022	44		2,616,608	(1,201,841)	1,203,100	1,259	2,617,867
WA023	4		19,273	-	-	-	19,273
WA025/251	22	-	58,037,423	(54,941,520)	60,395,095	5,453,575	63,490,998
WA025/251 3rd block		-	31,568,812	(35,000,000)	35,000,000	-	31,568,812
WA030	55		5,851,892	-	-	-	5,851,892
WA031	1,193		15,845,972	(5,263,821)	5,467,909	204,088	16,050,060
WA032	1,257		1,828,336	(376,854)	610,737	233,883	2,062,219
Street Lights	497	-	875,591	-	-	-	875,591
Sch 47 Area Lights	-	-	348,378	-	-	-	348,378
Sch 48 Area Lights	-	-	185,095	-	-	-	185,095
	266,453	-	536,405,068	(286,163,625)	295,027,015	8,863,390	545,268,458
Residential	227,405	-	235,539,613	(100,440,839)	108,299,261	7,858,422	243,398,035
Non-Residential	38,529	-	209,830,883	(95,781,266)	91,332,659	(4,448,607)	205,401,549

	Base Rate Billed						
	Fixed Charges from Billing Determinant Revenue Report	Revenue From Billing Determinant Revenue Report	Unbilled Rev Reversal	Unbilled Revenue	Calendar Total Revenue	Deduct Unbilled Adder Schedule Revenue	Base Rate Revenue
WA001	\$ 2,100,834.00	\$ 23,758,854.75	\$ (9,685,641.00)	\$ 10,315,713.00	\$ 24,388,926.75	\$ 45,298.37	\$ 24,434,225.12
WA002	\$ 7,254.00	\$ 75,284.80	\$ (22,304.00)	\$ 22,632.00	\$ 75,612.80	\$ 282.25	\$ 75,895.05
WA011	\$ 483,970.98	\$ 7,052,437.95	\$ (3,788,903.00)	\$ 3,544,034.00	\$ 6,807,568.95	\$ 2,739.58	\$ 6,810,308.53
WA012	\$ 212,210.87	\$ 777,385.37	\$ (383,215.00)	\$ 357,055.00	\$ 751,225.37	\$ 451.79	\$ 751,677.16
WA013	\$ 160.00	\$ 3,437.06	\$ -	\$ -	\$ 3,437.06	\$ -	\$ 3,437.06
WA021	\$ 907,371.69	\$ 11,775,838.36	\$ (6,234,826.00)	\$ 5,419,708.00	\$ 10,960,720.36	\$ 38,500.39	\$ 10,999,220.75
WA022	\$ 24,200.00	\$ 254,246.85	\$ (118,157.00)	\$ 110,157.00	\$ 246,246.85	\$ (5.53)	\$ 246,241.32
WA023	\$ 2,200.00	\$ 3,609.79	\$ -	\$ -	\$ 3,609.79	\$ -	\$ 3,609.79
WA025/251	\$ 674,300.00	\$ 5,599,092.46	\$ (6,035,021.00)	\$ 6,317,376.00	\$ 5,881,447.46	\$ 490.82	\$ 5,881,938.28
WA030	\$ 1,100.00	\$ 446,019.39	\$ -	\$ -	\$ 446,019.39	\$ -	\$ 446,019.39
WA031	\$ 24,020.00	\$ 1,383,996.66	\$ (557,159.00)	\$ 536,477.00	\$ 1,363,314.66	\$ (1,281.67)	\$ 1,362,032.99
WA032	\$ 25,340.00	\$ 189,341.70	\$ (46,526.00)	\$ 64,782.00	\$ 207,597.70	\$ (493.49)	\$ 207,104.21
Street & Area Lights		\$ 575,462.35			\$ 575,462.35		\$ 575,462.35
Adder Schedule Revenues		\$ 416,033.23			\$ 416,033.23		\$ 416,033.23
Other Revenues		\$ 1,972,286.12			\$ 1,972,286.12		\$ 1,972,286.12
	\$ 4,462,961.54	\$ 54,283,326.84	\$ (26,871,752.00)	\$ 26,687,934.00	\$ 54,099,508.84	\$ 85,982.50	\$ 54,185,491.34
Residential	\$ 2,108,088.00	\$ 23,834,139.55	\$ (9,707,945.00)	\$ 10,338,345.00	\$ 24,464,539.55	\$ 45,580.62	\$ 24,510,120.17
Non-Residential	\$ 1,680,573.54	\$ 21,882,703.34	\$ (11,128,786.00)	\$ 10,032,213.00	\$ 20,786,130.34	\$ 39,911.07	\$ 20,829,651.20



Power Transaction Register

Page: 1
 Date: 09/01/2022 12:43:47 PM
 Database: NUCUT
 arptr

Profit Center: POWER
 Contract Month: 202208
 Direction: PURCHASE
 Counterparty: Adams Nielson Solar, LLC
 Term Type: ALL
 Deal Type: ALL
 Company Deal Type Exclusions Maintenance Form?: Y
 EQR Variance Only?: N

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PURCHASES

Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
NON-INTERCOMPANY											
Adams Nielson Solar, LLC											
POWER											
01	31	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	5,952.000	4,372.000	\$41.280	180,476.16
POWER Total:								5,952.000	4,372.000		180,476.16
STRA Total:								5,952.000	4,372.000		180,476.16
NON-INTERCOMPANY TOTAL:								5,952.000	4,372.000		180,476.16
TOTAL PURCHASES:								5,952.000	4,372.000		180,476.16

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	
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	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	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	-	
6/17 - 6/19 (Reverse Accrual)		(16.88)		(2,804.31)	(169.22)					
6/17 - 6/22	7/6/2022	34.30		5,170.63	368.67					
6/23 - 6/29	7/13/2022	38.53		6,199.30	480.79					
6/30 - 7/7	7/20/2022	42.25		6,544.47	967.02	1,500.00	1,500.00	427.77		
7/8 - 7/14	7/27/2022	38.29		5,191.68	436.93					
7/15 - 7/18 (Accrual)		29.26		3,833.79	356.34					
7/31 Total	30,169.61	165.75	-	24,135.56	2,440.53	1,500.00	1,500.00	427.77	-	
7/15 - 7/18 (Reverse Accrual)		(29.26)		(3,833.79)	(356.34)					
7/15 - 7/21	8/3/2022	51.75		6,398.75	539.56					
7/22 - 7/28	8/10/2022	63.54		5,694.74	475.98					
7/29 - 8/04	8/17/2022	71.98		6,239.55	515.15	1,500.00	1,500.00	552.27		
8/05 - 8/11	8/24/2022	74.16		5,977.58	434.96					
8/12 - 8/18	8/31/2022	61.73		5,008.90	462.77					
8/19-8/21 (Accrual)		29.42		2,348.93	162.28					
8/31 Total	33,944.61	323.32	-	27,834.66	2,234.36	1,500.00	1,500.00	552.27	-	
Year to Date by Entity		192,439.35	1,349.02	-	161,193.27	12,743.39	7,500.00	7,500.00	2,153.68	-
Year to Date by CC			1,349.02		173,936.65		15,000.00	2,153.68		

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

MONTH OF AUGUST 2022

ATTACHMENT B
REC DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 475-WASHINGTON REC DEFERRAL

Effective Date: 202208

Team: Resource Accounting

Last Saved by: Jennifer Hossack

Last Update: 09/07/2022 1:03 PM

Type: C

Submitted by: Jennifer Hossack

Approval Requested: 09/07/2022 1:03 PM

Category: DJ


Approved by:

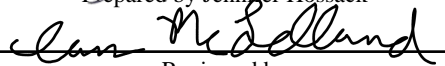
Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	7,282.61	0.00	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00	7,282.61	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	34,434.57	WA REC Deferral 202207-202306
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	34,434.57	0.00	WA REC Deferral 202207-202306
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	1,306.82	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	1,306.82	0.00	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	320,609.00	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	320,609.00	WA Rec Deferral Amort
90	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	16,778.98	0.00	Adj interest from Jul
100	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	16,778.98	Adj interest from Jul
110	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	299,718.14	0.00	Adj from Jul journal
120	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	299,718.14	Adj from Jul journal
Totals:						680,130.12	680,130.12	

Explanation:

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


Prepared by Jennifer Hossack


Reviewed by

Approved for Entry
Corporate Accounting use Only

09/07/2022
Date

9/7/2022
Date

Date

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	Notes
201512												
202201										-		
202202												
202203												
202204												
202205												
202206												
202207	-		(78,472.01)	1,423,542.21	0.54845%	7,592.23		1,345,070.20	1,352,662.43	1,352,662.43	0.00	Semi-annual compounding
202208	1,345,070.20		(34,434.57)		0.54845%	7,282.61		1,310,635.63	1,325,510.47	1,352,662.43	27,151.96	
202209												
202210												
202211												
202212												
202301												Semi-annual compounding
202302												
202303												
202304												
202305												
202306												
current month entry			(34,434.57)			7,282.61	-					

202208 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA	7,282.61	
431016 ED WA		7,282.61
186324 ED WA		34,434.57
557322 ED WA	34,434.57	

Misc Def Debit - WA Rec 3
Interest Exp on Rec Def
Misc Def Debit - WA Rec 3
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)	(136,175)	(436,333)	(148,871)	(113,438)	(121,170)	(55,990)	-	-	-	-	\$ (2,733,278)
Voluntary REC Broker Fee Expense	557171-ED-AN	13,644	1,905	3,474	6,276	4,070	6,020	1,621	3,530	-	-	-	-	\$ 40,540
Total		\$ (1,400,588)	\$ (305,165)	\$ (132,701)	\$ (430,056)	\$ (144,801)	\$ (107,418)	\$ (119,549)	\$ (52,460)	\$ -	\$ -	\$ -	\$ -	\$ (2,692,738)

Washington State Share														
Voluntary REC Revenue	65.64%	(929,575)	(201,837)	(89,507)	(286,801)	(97,853)	(74,562)	(79,536)	(36,752)	-	-	-	-	\$ (1,796,424)
Voluntary REC Broker Fee Expense	65.64%	8,968	1,252	2,283	4,125	2,675	3,957	1,064	2,317	-	-	-	-	\$ 26,642
Total Surcharge (+) or Rebate (-)		\$ (920,607)	\$ (200,585)	\$ (87,224)	\$ (282,676)	\$ (95,178)	\$ (70,606)	\$ (78,472)	\$ (34,435)	\$ -	\$ -	\$ -	\$ -	\$ (1,769,782)

Accounting Entries														
186324.ED.WA (202207 thru 202306)		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit
557322.ED.WA		Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit

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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
201512										2038919.11	
202201	51,899.95		83,763.21		0.55450%	520.02		135,663.16	136,183.18	136,210.59	27.41
202202	135,663.16		77,185.22		0.55450%	966.25		212,848.38	214,334.65	214,389.47	54.82
202203	212,848.38		79,502.03		0.55450%	1,400.66		292,350.41	295,237.34	300,318.40	5,081.06
202204	292,350.41		66,034.96		0.55450%	1,804.16		358,385.37	363,076.46	363,076.46	0.00
202205	358,385.37		62,461.24		0.55450%	2,160.42		420,846.61	427,698.12	427,698.12	0.00
202206	420,846.61		61,668.82		0.55450%	2,504.57		482,515.43	491,871.51	491,871.51	0.00
202207	491,871.51	(3,184,562.34)	149,859.07		0.05485%	(1,435.84)		(2,542,831.76)	(2,544,267.60)	(2,860,764.72)	(316,497.12)
202208	(2,542,831.76)		320,609.00		0.05485%	(1,306.82)		(2,222,222.76)	(2,224,965.42)	(2,860,764.72)	(635,799.30)
202209											
202210											
202211											
202212											
202301											
202302											
202303											
202304											

current month entry

320,609.00

(1,306.82)

202208 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		1,306.82
419600 ED WA	1,306.82	
186322 ED WA	320,609.00	
557324 ED WA		320,609.00

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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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
202208	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-145,533	0	0	-417,700
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-7
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-462	0	0	-1,587
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-34,307	0	0	-97,586
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-234	0	0	-784
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-128	0	0	-410
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-2,905	0	0	-10,064
			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	-14	0	0	-28
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-3	0	0	-8
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-73,193	0	0	-206,695
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-5,700	0	0	-16,552
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-426	0	0	-1,202
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,696	0	0	-5,204
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-12	0	0	-41
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-16,401	0	0	-41,893
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-15,862	0	0	-47,370
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-6
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-3,515	0	0	-7,158
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-6,178	0	0	-13,291
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-937	0	0	-2,023
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-2,377	0	0	-4,337
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-34	0	0	-86
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-809	0	0	-1,450
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-304	0	0	-573
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-1	0	0	-3
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-553	0	0	-1,125
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-9	0	0	-31
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-25	0	0	-66
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-47	0	0	-137
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-239	0	0	-756
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-6	0	0	-21
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-1
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-16
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-128	0	0	-361
			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
			025I	025I - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	-23,293	0	0	-64,131
		WA - Total					0	0	-335,341	0	0	-942,698
	ED - Total						0	0	-335,341	0	0	-942,698
202208 - Total							0	0	-335,341	0	0	-942,698
Overall - Total							0	0	-335,341	0	0	-942,698

For Internal Use Only

Conversion Factor **0.956069** UE-200900 7.22 through end of year
 Amort Expense \$ **(320,609)** (Check with Marcus Dec 2022)

IM

DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186322 ED WA									186322 RECON		
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201512										2,038,919.11	
202201	51,899.95		83,763.21		0.55450%	520.02		135,663.16	136,183.18	136,210.59	27.41
202202	135,663.16		77,185.22		0.55450%	966.25		212,848.38	214,334.65	214,389.47	54.82
202203	212,848.38		79,502.03		0.55450%	1,400.66		292,350.41	295,237.34	300,318.40	5,081.06
202204	292,350.41		66,034.96		0.55450%	1,804.16		358,385.37	363,076.46	363,076.46	0.00
202205	358,385.37		62,461.24		0.55450%	2,160.42		420,846.61	427,698.12	427,698.12	0.00
202206	420,846.61		61,668.82		0.55450%	2,504.57		482,515.43	491,871.51	491,871.51	0.00
202207	491,871.51	(3,184,562.34)	(149,859.07)		0.65814%	(18,214.82)		(2,842,549.90)	(2,860,764.72)	491,871.51	3,352,636.23
202208											
202209											
202210											
202211											
202212											
202301											
202302											
202303											
202304											
current month entry			(149,859.07)			(18,214.82)					

COPY original July Journal

202207 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		18,214.82
419600 ED WA	18,214.82	
186322 ED WA		149,859.07
557324 ED WA	149,859.07	

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

IM

#VALUE! TTL

JET ENTRY:	DR	CR	
186322 ED WA		18,214.82	Original July'22 entry
419600 ED WA	18,214.82		Original July'22 entry
186322 ED WA		149,859.07	Original July'22 entry
557324 ED WA	149,859.07		Original July'22 entry
186322 ED WA		1,435.84	July entry should have been
419600 ED WA	1,435.84		July entry should have been
186322 ED WA	149,859.07		July entry should have been
557324 ED WA		149,859.07	July entry should have been
186322 ED WA	16,778.98		Aug Adj Entry
419600 ED WA		16,778.98	Aug Adj Entry
186322 ED WA	299,718.14		Aug Adj Entry
557324 ED WA		299,718.14	Aug Adj Entry
Annual int rate was used in July & Amort was dr to 557 in error			

Adj for Aug journal