

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

MONTH OF NOVEMBER 2022

ATTACHMENT A  
ERM DEFERRAL AND AMORTIZATION JOURNAL

**Avista Corporation Journal Entry**

Journal: NSJ005 - WA ERM & ID PCA True-ups for Nov Unbilled  
Team: Resource Accounting  
Type: C  
Category: NSJ  
Currency: USD

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

Effective Date: 202211  
Last Update: 12/08/2022 4:59 PM  
Approval Requested: 12/08/2022 4:59 PM

Cheryl A Kettner

Prepared by Cheryl Kettner

Sam McCalland

Reviewed by

Dec 08, 2022

Date

12/8/2022

Date

\_\_\_\_\_  
Approved for Entry  
Corporate Accounting use Only

\_\_\_\_\_  
Date

**Avista Corporation Journal Entry**

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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	144,475.00 ✓	0.00	WA ERM Current Change
20	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00 ✓	144,475.00	WA ERM Current Change
30	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	217.00 ✓	0.00	WA ERM Interest Change
40	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00 ✓	217.00	WA ERM Interest Change
50	001	407303 - WA REV DEFERRAL AUTH POWER SUPPLY	ED	WA	DL	1,645.44 ✓	0.00	WA REV Deferral Change
60	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00 ✓	1,645.44	WA REV Deferral Change
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2.48 ✓	0.00	WA REV Interest Change
80	001	254303 - REG LIAB - WA REV DEF OF POWER SUPPLY	ED	WA	DL	0.00 ✓	2.48	WA REV Interest Change
90	001	557380 - IDAHO PCA-DEF	ED	ID	DL	148,653.00 ✓	0.00	ID PCA Current Change
100	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	0.00 ✓	148,653.00	ID PCA Current Change
<b>Totals:</b>						<b>294,992.92</b>	<b>294,992.92</b>	

Explanation:

Unbilled Usage was revised after DJ481 WA ERM and DJ480 ID PCA were completed for November 2022.

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	5,084,004	0.00	
9/30/2022	5,070,930		726,305		16,349		5,797,235	5,826,658	5,826,658	0.00	
10/31/2022	5,797,235		806,582		18,655		6,603,817	6,651,895	6,651,895	0.00	
11/30/2022	6,603,817		6,562,055		29,740		13,165,872	13,243,690	13,388,382	144,692.00	
12/31/2022											

Revised Amounts Dec 08, 2022:			
	Debit	Credit	
557280 ED WA	-	6,562,055.00	Deferred Power Supply Expense
186280 ED WA	6,562,055.00	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		29,740.00	Interest Inc Energy Deferrals
186280 ED WA	29,740.00	-	Regulatory Asset ERM Deferred Current Year

Original Entry:			
	Debit	Credit	
557280 ED WA	-	6,706,530.00	Deferred Power Supply Expense
186280 ED WA	6,706,530.00	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		29,957.00	Interest Inc Energy Deferrals
186280 ED WA	29,957.00	-	Regulatory Asset ERM Deferred Current Year

Difference - Journal Entry for NSJ Nov 2022			
	Debit	Credit	
557280 ED WA	144,475.00		Deferred Power Supply Expense
186280 ED WA		144,475.00	Regulatory Asset ERM Deferred Current Year
419600 ED WA	217.00		Interest Inc Energy Deferrals
186280 ED WA		217.00	Regulatory Asset ERM Deferred Current Year
Change in Unbilled Usage for November 2022			

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

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	0.30086%

**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)	(721,928.74)	0.26	
9/30/2022	(718,038)		(57,928.81)		(2,247.43)		(775,966.81)	(782,105)	(782,104.98)	0.02	
10/31/2022	(775,967)		(58,301.62)		(2,422.28)		(834,268.62)	(842,830)	(842,828.88)	1.12	
11/30/2022	(834,269)		(71,259.85)		(2,617.18)		(905,528.85)	(916,707)	(915,057.99)	1,649.01	
12/31/2022											

**Revised Amounts Dec 08, 2022:**

	Debit	Credit	
407303 ED WA	71,259.85		WA REV Deferral Auth Power Supply
254303 ED WA		71,259.85	Reg Liab - WA Rev Def of Power Supply
431600 ED WA	2,617.18		Interest Expense on Pending Balance
254303 ED WA		2,617.18	Interest Expense on Pending Balance

**Entry:**

	Debit	Credit	
407303 ED WA	69,614.41		WA REV Deferral Auth Power Supply
254303 ED WA		69,614.41	Reg Liab - WA Rev Def of Power Supply
431600 ED WA	2,614.70		Interest Expense on Pending Balance
254303 ED WA		2,614.70	Interest Expense on Pending Balance

**Difference - Journal Entry for NSJ Nov 2022**

	Debit	Credit	
407303 ED WA	1,645.44		WA REV Deferral Auth Power Supply
254303 ED WA		1,645.44	Reg Liab - WA Rev Def of Power Supply
431600 ED WA	2.48		Interest Expense on Pending Balance
254303 ED WA		2.48	Interest Expense on Pending Balance
Change in Unbilled Usage for November 2022			

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**Idaho Power Cost Adjustment (PCA) Deferral Balance - Current Year Bucket**

Interest compounds and is calculated monthly

Interest Rate

2021	0.08333%
2022	0.08333%

Month Ending	Account	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	Balance with Interest	GLW Balance	Recon	Adjustment Notes
12/31/2021	182385								4,667,568		
1/31/2022	182385	4,667,568		(821,282)		3,889		3,850,175	3,850,175	0	
2/28/2022	182385	3,850,175		926,234		3,208		4,779,617	4,779,617	0	
3/31/2022	182385	4,779,617		(604,925)		3,983		4,178,675	4,178,675	0	
4/30/2022	182385	4,178,675		2,458,210		3,482		6,640,367	6,640,367	0	
5/31/2022	182385	6,640,367		(1,729,967)		5,533	(965)	4,914,968	4,914,968	0	Due to thermal correction for April, Surcharge amount should have been \$1,300,166 instead of \$2,458,210. This adjustment corrects the amount of the interest calculation.
6/30/2022	182385	4,914,968		(939,122)	257,367	4,096		4,237,309	4,237,309	0	DJ240 EIM Deferral
This account moves to the Pending tab											

6/30/2022	182386	This account moves from the Pending tab							0		
7/31/2022	182386	0		(353,444)	(1,350,071)	0		(1,703,515)	(1,703,515)	0	WA I-937 Compliance & EIM Deferral
8/31/2022	182386	(1,703,515)		2,150,722	74,681	(1,420)		520,468	520,468	0	Journal 240 EIM Deferral
9/30/2022	182386	520,468		(1,412,917)	85,264	434		(806,751)	(806,751)	0	Journal 240 EIM Deferral
10/31/2022	182386	(806,751)		(48,292)	83,009	(672)		(772,706)	(772,706)	0	Journal 240 EIM Deferral
11/30/2022	182386	(772,706)		2,440,796	65,348	(644)		1,732,794	1,881,448	148,654	Journal 240 EIM Deferral
12/31/2022	182386										

Revised Amounts Dec 08, 2022:

	Debit	Credit	
557380 ED ID	0	2,440,796	Idaho PCA-Def
182386 ED ID	2,440,796	0	Regulatory Asset ID PCA Deferral
431600 ED ID	644	0	Interest Expense Energy Deferrals
182386 ED ID	0	644	Regulatory Asset ID PCA Deferral

Original Entry:

	Debit	Credit	
557380 ED ID	0	2,589,449	Idaho PCA-Def
182386 ED ID	2,589,449	0	Regulatory Asset ID PCA Deferral
431600 ED ID	644	0	Interest Expense Energy Deferrals
182386 ED ID	0	644	Regulatory Asset ID PCA Deferral

**Difference - Journal Entry for NSJ Nov 2022**

	Debit	Credit	
557380 ED ID	148,653		Idaho PCA-Def
182386 ED ID		148,653	Regulatory Asset ID PCA Deferral
431600 ED ID	0		Interest Expense Energy Deferrals
182386 ED ID		0	Regulatory Asset ID PCA Deferral

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Change in Unbilled Usage for November 2022

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	\$138,984,363	\$11,479,790	\$12,111,513	\$11,054,914	\$13,371,018	\$11,547,601	\$10,457,939	\$9,884,786	\$18,296,245	\$13,687,430	\$11,784,610	\$15,308,517	\$0
2	447 Sale for Resale	(\$158,956,812)	(\$9,801,103)	(\$7,831,225)	(\$13,126,195)	(\$10,730,556)	(\$16,518,387)	(\$12,855,920)	(\$14,724,382)	(\$12,684,729)	(\$27,028,854)	(\$18,373,487)	(\$14,854,743)	(\$427,231)
3	501 Thermal Fuel	\$36,907,234	\$3,525,207	\$3,769,567	\$3,923,814	\$2,015,239	\$2,018,637	\$2,470,186	\$3,566,964	\$4,709,375	\$3,815,371	\$3,836,129	\$3,256,745	\$0
4	547 CT Fuel	\$140,109,262	\$9,309,676	\$12,116,423	\$10,059,062	\$8,982,052	\$9,506,078	\$4,253,583	\$9,957,452	\$15,638,603	\$19,808,004	\$18,628,025	\$21,850,304	\$0
5	456 Transmission Revenue	(\$30,421,070)	(\$1,695,661)	(\$1,679,673)	(\$1,736,572)	(\$2,415,384)	(\$2,646,120)	(\$3,786,746)	(\$3,655,144)	(\$3,105,740)	(\$3,328,557)	(\$3,099,209)	(\$3,272,264)	\$0
6	565 Transmission Expense	\$18,279,982	\$1,552,554	\$1,820,410	\$1,723,121	\$1,673,272	\$1,604,678	\$1,573,715	\$1,649,495	\$1,689,513	\$1,730,145	\$1,691,759	\$1,571,320	\$0
7	557 Broker Fees	\$561,550	\$33,251	\$44,523	\$51,362	\$68,444	\$59,606	\$100,722	\$31,058	\$52,338	\$24,065	\$49,553	\$46,628	\$0
8	<b>Adjusted Actual Net Expense</b>	<b>\$145,464,509</b>	<b>\$14,403,714</b>	<b>\$20,351,538</b>	<b>\$11,949,506</b>	<b>\$12,964,085</b>	<b>\$5,572,093</b>	<b>\$2,213,479</b>	<b>\$6,710,229</b>	<b>\$24,595,605</b>	<b>\$8,707,604</b>	<b>\$14,517,380</b>	<b>\$23,906,507</b>	<b>(\$427,231)</b>
	<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>Total through November</b>	<b>Jan/22</b>	<b>Feb/22</b>	<b>Mar/22</b>	<b>Apr/22</b>	<b>May/22</b>	<b>Jun/22</b>	<b>Jul/22</b>	<b>Aug/22</b>	<b>Sep/22</b>	<b>Oct/22</b>	<b>Nov/22</b>	<b>Dec/22</b>
9	555 Purchased Power	\$96,420,230	\$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	(\$101,910,115)	(\$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	\$30,419,616	\$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	\$85,323,451	\$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	(\$23,207,214)	(\$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	\$15,838,867	\$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	\$578,996	\$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	(\$5,424,617)	(\$187,743)	(\$408,011)	(\$649,388)	(\$519,824)	(\$734,745)	(\$643,118)	(\$509,939)	(\$509,641)	(\$478,278)	(\$420,270)	(\$363,660)	\$127,075
17	Settlement Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Authorized Net Expense</b>	<b>\$98,039,214</b>	<b>\$18,004,992</b>	<b>\$18,496,671</b>	<b>\$11,721,748</b>	<b>\$6,534,968</b>	<b>\$3,035,383</b>	<b>\$280,208</b>	<b>(\$1,768,917)</b>	<b>\$12,042,087</b>	<b>\$5,170,509</b>	<b>\$12,333,647</b>	<b>\$12,187,918</b>	<b>\$12,040,650</b>
19	<b>Actual - Authorized Net Expense</b>	<b>\$47,852,526</b>	<b>(\$3,601,278)</b>	<b>\$1,854,867</b>	<b>\$227,758</b>	<b>\$6,429,117</b>	<b>\$2,536,710</b>	<b>\$1,933,271</b>	<b>\$8,479,146</b>	<b>\$12,553,518</b>	<b>\$3,537,095</b>	<b>\$2,183,733</b>	<b>\$11,718,589</b>	<b>(\$12,467,881)</b>
20	Resource Optimization - Subtotal	(\$10,969,050)	\$1,956,634	(\$1,304,291)	(\$724,607)	\$4,330,077	(\$5,791,098)	(\$1,866,833)	(\$1,101,082)	(\$3,965,928)	(\$2,044,586)	(\$1,176,583)	\$719,247	
21	Adjusted Net Expense	\$36,883,476	(\$1,644,644)	\$550,576	(\$496,849)	\$10,759,194	(\$3,254,388)	\$66,438	\$7,378,064	\$8,587,590	\$1,492,509	\$1,007,150	\$12,437,836	#VALUE!
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	\$24,210,314	(\$1,079,544)	\$361,398	(\$326,132)	\$7,062,335	(\$2,136,180)	\$43,610	\$4,842,961	\$5,636,894	\$979,683	\$661,093	\$8,164,196	#VALUE!
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	(\$2,914,901)	(\$256,255)	(\$398,931)	(\$154,916)	(\$614,465)	\$218,108	\$94,530	(\$36,435)	(\$955,945)	(\$172,677)	\$235,109	(\$873,024)	
26	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$21,295,413</b>	<b>(\$1,335,799)</b>	<b>(\$37,533)</b>	<b>(\$481,048)</b>	<b>\$6,447,870</b>	<b>(\$1,918,072)</b>	<b>\$138,140</b>	<b>\$4,806,526</b>	<b>\$4,680,949</b>	<b>\$807,006</b>	<b>\$896,202</b>	<b>\$7,291,172</b>	<b>#VALUE!</b>
28	<b>Cumulative Balance</b>		<b>(\$1,335,799)</b>	<b>(\$1,373,332)</b>	<b>(\$1,854,380)</b>	<b>\$4,593,490</b>	<b>\$2,675,418</b>	<b>\$2,813,558</b>	<b>\$7,620,084</b>	<b>\$12,301,033</b>	<b>\$13,108,039</b>	<b>\$14,004,241</b>	<b>\$21,295,413</b>	<b>#VALUE!</b>
	Deferral Amount, Cumulative (Customer)		\$0	\$0	\$0	\$296,745	\$0	\$0	\$1,810,042	\$5,070,930	\$5,797,235	\$6,603,817	\$13,165,872	#VALUE!
	Deferral Amount, Monthly Entry		\$0	\$0	\$0	\$296,745	(\$296,745)	\$0	\$1,810,042	\$3,260,888	\$726,305	\$806,582	\$6,562,055	#VALUE!
	<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>(\$13,165,872)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$296,745)</b>	<b>\$296,745</b>	<b>\$0</b>	<b>(\$1,810,042)</b>	<b>(\$3,260,888)</b>	<b>(\$726,305)</b>	<b>(\$806,582)</b>	<b>(\$6,562,055)</b>	<b>#VALUE!</b>
	<b>Company Band Gross Margin Impact, Cumulative</b>		<b>(\$1,335,799)</b>	<b>(\$1,373,332)</b>	<b>(\$1,854,380)</b>	<b>\$4,296,745</b>	<b>\$2,675,418</b>	<b>\$2,813,558</b>	<b>\$5,810,042</b>	<b>\$7,230,103</b>	<b>\$7,310,804</b>	<b>\$7,400,424</b>	<b>\$8,129,541</b>	<b>#VALUE!</b>

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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	
<b>555 PURCHASED POWER</b>														
1	Short-Term Purchases	\$39,033,186	\$2,065,904	\$2,293,065	\$1,313,640	\$3,289,733	\$2,042,974	\$1,522,936	\$1,910,519	\$9,515,113	\$5,136,343	\$3,282,168	\$6,660,791	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$13,632,663	\$1,239,333	\$1,239,333	\$1,239,333	\$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
3	Douglas County PUD (Wells Settlement)	\$3,221,956	\$275,710	\$234,858	\$178,914	\$234,532	\$226,285	\$178,800	\$422,184	\$492,724	\$482,723	\$211,250	\$283,976	\$0
4	Douglas County PUD (Wells)	\$2,066,119	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$187,829	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$15,774,402	\$1,429,538	\$1,429,538	\$1,429,538	\$1,479,022	\$1,429,538	\$1,429,538	\$1,429,538	\$1,429,538	\$1,429,538	\$1,429,538	\$1,429,538	\$0
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	Inland Power & Light - Deer Lake	\$11,664	\$1,402	\$1,616	\$1,595	\$1,117	\$1,066	\$881	\$730	\$776	\$781	\$814	\$886	\$0
8	Small Power	\$1,052,179	\$101,738	\$113,618	\$122,233	\$112,144	\$129,963	\$120,476	\$157,365	\$70,639	\$43,131	\$41,831	\$39,041	\$0
9	Stimson Lumber	\$611,355	\$139,684	\$106,343	\$90,583	\$76,205	\$73,895	\$108,776	\$15,869	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,705,341	\$255,051	\$195,545	\$251,978	\$263,706	\$222,311	\$188,787	\$109,462	\$0	\$47	\$69,666	\$148,788	\$0
11	City of Spokane - Waste-to-Energy	\$4,651,738	\$443,909	\$520,424	\$427,103	\$489,567	\$335,529	\$450,350	\$471,874	\$588,466	\$514,862	\$409,654	\$0	\$0
12	Clearwater Power Company	\$3,382	\$1,417	\$1,965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA )	\$26,625,667	\$2,536,805	\$2,459,575	\$2,423,684	\$2,182,183	\$2,308,372	\$2,241,306	\$2,372,317	\$2,536,107	\$2,503,408	\$2,546,207	\$2,515,703	\$0
14	Palouse Wind	\$18,925,933	\$1,970,704	\$2,210,056	\$2,061,560	\$2,362,591	\$2,039,481	\$1,590,605	\$842,131	\$1,266,974	\$1,203,407	\$1,565,921	\$1,812,503	\$0
15	Rattlesnake Flat, LLC	\$10,592,923	\$665,884	\$984,064	\$1,238,157	\$1,376,406	\$1,270,231	\$1,079,344	\$630,495	\$815,615	\$833,973	\$809,789	\$888,965	\$0
16	WPM Ancillary Services	\$1,072,294	\$109,528	\$121,472	\$97,399	\$91,278	\$81,024	\$87,207	\$103,806	\$101,875	\$91,153	\$78,345	\$109,207	\$0
17	Non-Mon. Accruals	\$3,561	\$55,354	\$12,212	(\$8,632)	(\$14,628)	(\$40,230)	\$31,771	(\$8,666)	\$51,256	\$20,902	(\$87,735)	(\$8,043)	\$0
18	<b>Total 555 Purchased Power</b>	<b>\$138,984,363</b>	<b>\$11,479,790</b>	<b>\$12,111,513</b>	<b>\$11,054,914</b>	<b>\$13,371,018</b>	<b>\$11,547,601</b>	<b>\$10,457,939</b>	<b>\$9,884,786</b>	<b>\$18,296,245</b>	<b>\$13,687,430</b>	<b>\$11,784,610</b>	<b>\$15,308,517</b>	<b>\$0</b>

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

**555 PURCHASED POWER**

555000	\$128,189,098	\$11,234,745	\$11,928,631	\$10,633,929	\$13,060,810	\$10,657,207	\$9,791,849	\$9,256,465	\$15,010,741	\$11,504,825	\$10,404,875	\$14,705,021	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$252,740	\$0	\$0	\$0	(\$12)	\$0	\$0	\$252,668	\$0	\$0	\$84	\$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	\$3,561	\$55,354	\$12,212	(\$8,632)	(\$14,628)	(\$40,230)	\$31,771	(\$8,666)	\$51,256	\$20,902	(\$87,735)	(\$8,043)	\$0
555700	\$3,177,622	\$84,396	\$55,210	\$339,348	\$240,204	\$289,688	\$289,939	\$191,616	\$288,298	\$625,204	\$328,037	\$445,682	\$0
555710	\$1,072,294	\$109,528	\$121,472	\$97,399	\$91,278	\$81,024	\$87,207	\$103,806	\$101,875	\$91,153	\$78,345	\$109,207	\$0
555740	\$6,359,652	\$0	\$0	\$0	\$481	\$567,779	\$265,320	\$97,411	\$2,851,038	\$1,450,586	\$1,065,753	\$61,284	\$0
	(\$70,604)	(\$4,233)	(\$6,012)	(\$7,130)	(\$7,115)	(\$7,867)	(\$8,147)	(\$8,514)	(\$6,963)	(\$5,240)	(\$4,749)	(\$4,634)	
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$138,984,363</b>	<b>\$11,479,790</b>	<b>\$12,111,513</b>	<b>\$11,054,914</b>	<b>\$13,371,018</b>	<b>\$11,547,601</b>	<b>\$10,457,939</b>	<b>\$9,884,786</b>	<b>\$18,296,245</b>	<b>\$13,687,430</b>	<b>\$11,784,610</b>	<b>\$15,308,517</b>	<b>\$0</b>

**447 SALES FOR RESALE**

19	Short-Term Sales	(\$130,152,825)	(\$8,010,093)	(\$6,147,131)	(\$10,901,200)	(\$8,328,163)	(\$13,060,106)	(\$9,242,866)	(\$12,430,398)	(\$9,951,202)	(\$23,992,841)	(\$15,458,994)	(\$12,202,600)	(\$427,231)
20	Nichols Pumping Index Sale	(\$2,112,661)	(\$91,371)	(\$80,284)	(\$76,918)	(\$161,368)	(\$123,758)	(\$74,389)	(\$180,915)	(\$308,615)	(\$494,786)	(\$228,777)	(\$291,480)	\$0
21	Sovereign Power/Kaiser Load Following	(\$127,477)	(\$12,531)	(\$11,481)	(\$12,637)	(\$11,573)	(\$12,182)	(\$10,913)	(\$10,518)	(\$10,699)	(\$10,748)	(\$11,854)	(\$12,341)	\$0
22	Pend Oreille DES	(\$368,790)	(\$36,291)	(\$30,851)	(\$34,960)	(\$31,674)	(\$29,655)	(\$22,579)	(\$34,174)	(\$29,097)	(\$36,637)	(\$53,138)	\$0	
23	Merchant Ancillary Services	(\$26,195,059)	(\$1,650,817)	(\$1,561,478)	(\$2,100,480)	(\$2,197,778)	(\$3,292,686)	(\$3,505,173)	(\$2,068,377)	(\$2,384,479)	(\$2,501,382)	(\$2,637,225)	(\$2,295,184)	\$0
24	<b>Total 447 Sales for Resale</b>	<b>(\$158,956,812)</b>	<b>(\$9,801,103)</b>	<b>(\$7,831,225)</b>	<b>(\$13,126,195)</b>	<b>(\$10,730,556)</b>	<b>(\$16,518,387)</b>	<b>(\$12,855,920)</b>	<b>(\$14,724,382)</b>	<b>(\$12,684,729)</b>	<b>(\$27,028,854)</b>	<b>(\$18,373,487)</b>	<b>(\$14,854,743)</b>	<b>(\$427,231)</b>

**447 SALES FOR RESALE**

447000	(\$100,254,134)	(\$5,173,718)	(\$3,861,452)	(\$7,428,467)	(\$10,718,639)	(\$15,134,882)	(\$7,199,518)	(\$7,814,936)	(\$5,007,820)	(\$19,093,655)	(\$11,479,127)	(\$7,341,920)	\$0
Solar Select Generation Priced at Powerdex	\$1,867,405	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734	\$309,020	\$332,192	\$264,639	\$89,142	\$117,317	
447100	\$11,256,420	\$0	(\$166,176)	\$14,400	\$6,629,820	\$5,347,276	\$771,264	(\$1,614,500)	(\$1,494,288)	\$1,637,984	(\$144,960)	\$275,600	\$0
447150	(\$30,373,006)	(\$2,812,376)	(\$2,137,430)	(\$1,583,613)	(\$2,791,797)	(\$2,340,315)	(\$1,203,543)	(\$2,124,846)	(\$3,648,467)	(\$5,041,278)	(\$3,111,637)	(\$3,577,704)	\$0
447700	(\$3,163,581)	(\$77,400)	(\$59,189)	(\$327,530)	(\$238,944)	(\$279,600)	(\$292,295)	(\$191,400)	(\$295,800)	(\$620,600)	(\$344,323)	(\$436,500)	\$0
447710	(\$1,072,294)	(\$109,528)	(\$121,472)	(\$97,399)	(\$91,278)	(\$81,024)	(\$87,207)	(\$103,806)	(\$101,875)	(\$91,153)	(\$78,345)	(\$109,207)	\$0
447720	(\$26,195,059)	(\$1,650,817)	(\$1,561,478)	(\$2,100,480)	(\$2,197,778)	(\$3,292,686)	(\$3,505,173)	(\$2,068,377)	(\$2,384,479)	(\$2,501,382)	(\$2,637,225)	(\$2,295,184)	\$0
447740	(\$10,920,563)	\$0	\$0	(\$1,676,297)	(\$1,519,257)	(\$906,081)	(\$1,454,402)	(\$1,115,537)	(\$84,192)	(\$1,583,409)	(\$667,012)	(\$1,487,145)	(\$427,231)
EIM Transaction Charges	(\$102,000)	\$0	\$0	(24,926.01)	(40,105.82)	(30,188.47)	(6,779.70)	\$0	\$0	\$0	\$0	\$0	\$0
	<b>(\$158,956,812)</b>	<b>(\$9,801,103)</b>	<b>(\$7,831,225)</b>	<b>(\$13,126,195)</b>	<b>(\$10,730,556)</b>	<b>(\$16,518,387)</b>	<b>(\$12,855,920)</b>	<b>(\$14,724,382)</b>	<b>(\$12,684,729)</b>	<b>(\$27,028,854)</b>	<b>(\$18,373,487)</b>	<b>(\$14,854,743)</b>	<b>(\$427,231)</b>

**501 FUEL-DOLLARS**

25	Kettle Falls Wood-501110	\$7,686,647	\$631,287	\$799,627	\$782,074	\$545,982	\$160,319	\$335,339	\$790,633	\$1,009,093	\$824,951	\$900,404	\$906,938	\$0
26	Kettle Falls Gas-501120	\$57,758	\$11,538	\$3,487	\$5,370	\$2,863	\$4,024	\$4,363	(\$1,872)	\$2,357	\$16,595	\$1,389	\$7,644	\$0
27	Colstrip Coal-501140	\$29,030,647	\$2,860,347	\$2,966,453	\$3,119,783	\$1,466,394	\$1,853,828	\$2,075,202	\$2,778,203	\$3,697,925	\$2,973,825	\$2,903,003	\$2,335,684	\$0
28	Colstrip Oil-501160	\$132,182	\$22,035	\$0	\$16,587	\$0	\$466	\$55,282	\$0	\$0	\$0	\$31,333	\$6,479	\$0
29	<b>Total 501 Fuel Expense</b>	<b>\$36,907,234</b>	<b>\$3,525,207</b>	<b>\$3,769,567</b>	<b>\$3,923,814</b>	<b>\$2,015,239</b>	<b>\$2,018,637</b>	<b>\$2,470,186</b>	<b>\$3,566,964</b>	<b>\$4,709,375</b>	<b>\$3,815,371</b>	<b>\$3,836,129</b>	<b>\$3,256,745</b>	<b>\$0</b>



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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	
<b>501 FUEL-TONS</b>														
30	Kettle Falls	453,602	41,132	53,137	51,108	35,405	9,389	20,234	45,624	56,386	45,206	47,838	48,143	-
31	Colstrip	915,323	103,081	83,755	99,302	45,750	55,630	63,645	85,351	100,926	86,810	99,717	91,356	-
<b>501 FUEL-COST PER TON</b>														
32	Kettle Falls	wood	\$15.35	\$15.05	\$15.30	\$15.42	\$17.08	\$16.57	\$17.33	\$17.90	\$18.25	\$18.82	\$18.84	
33	Colstrip	coal	\$27.75	\$35.42	\$31.42	\$32.05	\$33.32	\$32.61	\$32.55	\$36.64	\$34.26	\$29.11	\$25.57	
<b>547 FUEL</b>														
34	NE CT Gas/Oil-547213	\$83,992	(\$4,649)	\$5,526	\$19,264	\$3,556	\$2,646	\$1,336	(\$3,446)	(\$174)	\$1,549	(\$1,686)	\$60,070	\$0
35	Boulder Park-547216	\$3,965,152	\$77,272	\$71,797	\$21,157	\$423,994	\$159,713	\$70,780	\$282,994	\$483,243	\$757,305	\$801,702	\$815,195	\$0
36	Kettle Falls CT-547211	\$264,863	(\$951)	\$7,921	\$1,966	\$25,228	\$7,275	\$7,732	\$11,966	\$50,922	\$98,709	\$53,519	\$576	\$0
37	Coyote Springs2-547610	\$63,645,267	\$4,751,336	\$6,208,877	\$5,367,061	\$6,651,047	\$2,794,922	\$1,982,425	\$3,900,496	\$6,745,136	\$8,171,497	\$7,281,994	\$9,790,476	\$0
38	Lancaster-547312	\$59,354,208	\$4,378,393	\$5,695,889	\$4,602,489	\$891,833	\$6,359,670	\$1,973,838	\$5,283,132	\$6,731,369	\$7,695,793	\$6,992,512	\$8,749,290	\$0
39	Rathdrum CT-547310	\$12,795,780	\$108,275	\$126,413	\$47,125	\$986,394	\$181,852	\$217,472	\$482,310	\$1,628,107	\$3,083,151	\$3,499,984	\$2,434,697	\$0
<b>40</b>	<b>Total 547 Fuel Expense</b>	<b>\$140,109,262</b>	<b>\$9,309,676</b>	<b>\$12,116,423</b>	<b>\$10,059,062</b>	<b>\$8,982,052</b>	<b>\$9,506,078</b>	<b>\$4,253,583</b>	<b>\$9,957,452</b>	<b>\$15,638,603</b>	<b>\$19,808,004</b>	<b>\$18,628,025</b>	<b>\$21,850,304</b>	<b>\$0</b>
<b>41</b>	<b>TOTAL NET EXPENSE</b>	<b>\$157,044,047</b>	<b>\$14,513,570</b>	<b>\$20,166,278</b>	<b>\$11,911,595</b>	<b>\$13,637,753</b>	<b>\$6,553,929</b>	<b>\$4,325,788</b>	<b>\$8,684,820</b>	<b>\$25,959,494</b>	<b>\$10,281,951</b>	<b>\$15,875,277</b>	<b>\$25,560,823</b>	<b>(\$427,231)</b>
			<b>202201</b>	<b>202202</b>	<b>202203</b>	<b>202204</b>	<b>202205</b>	<b>202206</b>	<b>202207</b>	<b>202208</b>	<b>202209</b>	<b>202210</b>	<b>202211</b>	<b>202212</b>
<b>456 TRANSMISSION REVENUE</b>														
42	456100 ED AN	(\$25,127,824)	(\$1,203,651)	(\$1,175,793)	(\$1,256,613)	(\$1,939,952)	(\$2,178,819)	(\$3,314,739)	(\$3,167,663)	(\$2,620,190)	(\$2,853,729)	(\$2,637,189)	(\$2,779,486)	\$0
45	456120 ED AN - BPA Settlement	(\$847,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$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	(\$1,512,500)	(\$137,500)	(\$137,424)	(\$137,576)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	(\$137,500)	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$1,072,294)	(\$109,526)	(\$121,472)	(\$97,399)	(\$91,280)	(\$81,024)	(\$87,207)	(\$103,806)	(\$101,875)	(\$91,153)	(\$78,345)	(\$109,207)	\$0
49	456017 ED AN - Low Voltage	(\$111,733)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,167)	(\$10,063)	\$0
50	456700 ED WA - Low Voltage	(\$115,235)	(\$9,523)	(\$9,523)	(\$9,523)	(\$11,191)	(\$11,191)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	(\$10,714)	\$0
51	456705 ED AN - Low Voltage	(\$1,631,234)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	(\$148,294)	\$0
<b>52</b>	<b>Total 456 Transmission Revenue</b>	<b>(\$30,421,070)</b>	<b>(\$1,695,661)</b>	<b>(\$1,679,673)</b>	<b>(\$1,736,572)</b>	<b>(\$2,415,384)</b>	<b>(\$2,646,120)</b>	<b>(\$3,786,746)</b>	<b>(\$3,655,144)</b>	<b>(\$3,105,740)</b>	<b>(\$3,328,557)</b>	<b>(\$3,099,209)</b>	<b>(\$3,272,264)</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>														
53	565000 ED AN	\$18,230,086	\$1,548,018	\$1,815,874	\$1,718,585	\$1,668,736	\$1,600,142	\$1,569,179	\$1,644,959	\$1,684,977	\$1,725,609	\$1,687,223	\$1,566,784	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$49,896	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0
<b>56</b>	<b>Total 565 Transmission Expense</b>	<b>\$18,279,982</b>	<b>\$1,552,554</b>	<b>\$1,820,410</b>	<b>\$1,723,121</b>	<b>\$1,673,272</b>	<b>\$1,604,678</b>	<b>\$1,573,715</b>	<b>\$1,649,495</b>	<b>\$1,689,513</b>	<b>\$1,730,145</b>	<b>\$1,691,759</b>	<b>\$1,571,320</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>														
57	557170 ED AN	\$349,391	\$20,893	\$28,383	\$32,655	\$31,197	\$45,593	\$43,753	\$32,872	\$31,257	\$26,249	\$28,717	\$27,822	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$167,838	\$8,671	\$12,827	\$15,016	\$33,599	\$9,887	\$51,922	(\$6,561)	\$16,427	(\$6,256)	\$17,059	\$15,247	\$0
60	557018 ED AN	\$44,321	\$3,687	\$3,313	\$3,691	\$3,648	\$4,126	\$5,047	\$4,747	\$4,654	\$4,072	\$3,777	\$3,559	\$0
<b>61</b>	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$561,550</b>	<b>\$33,251</b>	<b>\$44,523</b>	<b>\$51,362</b>	<b>\$68,444</b>	<b>\$59,606</b>	<b>\$100,722</b>	<b>\$31,058</b>	<b>\$52,338</b>	<b>\$24,065</b>	<b>\$49,553</b>	<b>\$46,628</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>														
62	Econ Dispatch-557010	\$19,792,996	(\$3,219,304)	\$1,501,227	(\$18,670)	\$678,773	\$2,081,774	\$2,509,463	\$487,731	\$2,861,757	\$6,360,077	\$5,880,320	\$669,848	\$0
63	Econ Dispatch-557150	\$11,845,861	\$3,077,287	(\$1,109,407)	(\$230,441)	\$2,994,098	\$5,228,665	\$12,282,800	\$2,743,726	(\$436,191)	(\$6,612,904)	(\$7,579,032)	\$1,487,260	\$0
64	Gas Bookouts-557700	\$5,006,956	\$104,025	\$192,213	\$97,556	\$252,538	\$71,650	\$961,411	\$0	\$2,014,304	\$23,010	\$128,465	\$1,161,784	\$0
65	Gas Bookouts-557711	(\$5,006,956)	(\$104,025)	(\$192,213)	(\$97,556)	(\$252,538)	(\$71,650)	(\$961,411)	\$0	(\$2,014,304)	(\$23,010)	(\$128,465)	(\$1,161,784)	\$0
66	Intraco Thermal Gas-557730	\$48,854,342	\$2,299,563	\$2,459,022	\$4,559,576	\$3,421,251	\$4,813,987	\$3,647,973	\$6,846,144	\$5,446,521	\$5,865,046	\$7,343,148	\$2,152,111	\$0
67	Fuel DispatchFin -456010	(\$928,654)	\$4,105,989	(\$1,177,715)	(\$345,224)	(\$563,775)	(\$913,260)	(\$138,563)	(\$332,243)	(\$10,773)	(\$553,500)	(\$1,507,453)	\$507,863	\$0
68	Fuel Dispatch-456015	(\$81,535,051)	(\$4,261,910)	(\$2,694,357)	(\$4,617,011)	(\$1,936,542)	(\$14,733,979)	(\$18,374,851)	(\$9,019,705)	(\$10,668,611)	(\$6,762,223)	(\$4,625,883)	(\$3,839,979)	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$541,773)	(\$45,009)	(\$53,303)	(\$55,378)	(\$71,495)	(\$49,770)	(\$51,583)	(\$42,166)	(\$47,782)	(\$55,170)	(\$35,821)	(\$34,296)	\$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	(\$9,019,168)	\$0	(\$229,809)	(\$17,514)	(\$192,379)	(\$2,218,634)	(\$1,742,151)	(\$1,846,708)	(\$1,111,116)	(\$785,235)	(\$651,986)	(\$223,636)	\$0
72	Fuel Bookouts-456711	\$3,321,053	\$0	\$39,330	\$21,975	\$205,499	\$128,018	\$1,198,401	\$0	\$525,117	\$22,328	\$125,103	\$1,055,282	\$0
73	Fuel Bookouts-456720	(\$3,321,053)	\$0	(\$39,330)	(\$21,975)	(\$205,499)	(\$128,018)	(\$1,198,401)	\$0	(\$525,117)	(\$22,328)	(\$125,103)	(\$1,055,282)	\$0
<b>74</b>	<b>Other Purchases and Sales Subtotal</b>	<b>(\$11,531,447)</b>	<b>\$1,956,616</b>	<b>(\$1,304,342)</b>	<b>(\$724,662)</b>	<b>\$4,329,931</b>	<b>(\$5,791,217)</b>	<b>(\$1,866,912)</b>	<b>(\$1,163,221)</b>	<b>(\$3,966,195)</b>	<b>(\$2,543,909)</b>	<b>(\$1,176,707)</b>	<b>\$719,171</b>	<b>\$0</b>
75	Misc. Power Exp. Actual-557160 ED AN	\$560,864	\$0	\$0	\$0	\$0	\$0	\$0	\$61,944	\$0	\$498,920	\$0	\$0	\$0
<b>76</b>	<b>Misc. Power Exp. Subtotal</b>	<b>\$560,864</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,944</b>	<b>\$0</b>	<b>\$498,920</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

Line No.	TOTAL	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
77 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78 Wind REC Exp Actual 557395	\$1,533	\$18	\$51	\$55	\$146	\$119	\$79	\$195	\$267	\$403	\$124	\$76	\$0
<b>79 Wind REC Subtotal</b>	<b>\$1,533</b>	<b>\$18</b>	<b>\$51</b>	<b>\$55</b>	<b>\$146</b>	<b>\$119</b>	<b>\$79</b>	<b>\$195</b>	<b>\$267</b>	<b>\$403</b>	<b>\$124</b>	<b>\$76</b>	<b>\$0</b>
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
<b>83 EWEB REC WA EIA 937 Compliance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>84 Net Resource Optimization</b>	<b>(\$10,969,050)</b>	<b>\$1,956,634</b>	<b>(\$1,304,291)</b>	<b>(\$724,607)</b>	<b>\$4,330,077</b>	<b>(\$5,791,098)</b>	<b>(\$1,866,833)</b>	<b>(\$1,101,082)</b>	<b>(\$3,965,928)</b>	<b>(\$2,044,586)</b>	<b>(\$1,176,583)</b>	<b>\$719,247</b>	
<b>85 Adjusted Actual Net Expense</b>	<b>\$134,922,690</b>	<b>\$16,360,348</b>	<b>\$19,047,247</b>	<b>\$11,224,899</b>	<b>\$17,294,162</b>	<b>(\$219,005)</b>	<b>\$346,646</b>	<b>\$5,609,147</b>	<b>\$20,629,677</b>	<b>\$6,663,018</b>	<b>\$13,340,797</b>	<b>\$24,625,754</b>	

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	505,275	413,678	454,345	-	5,280,358
Deduct Prior Month Unbilled	(312,074)	(307,661)	(275,383)	(231,672)	(245,273)	(240,875)	(236,709)	(286,164)	(295,027)	(222,543)	(244,440)	-	(2,897,821)
Add Current Month Unbilled	307,661	275,383	231,672	245,273	240,875	236,709	286,164	295,027	222,543	244,440	322,662	-	2,908,409
<b>Total Retail Sales</b>	<b>565,653</b>	<b>492,875</b>	<b>497,150</b>	<b>461,168</b>	<b>418,988</b>	<b>412,347</b>	<b>496,564</b>	<b>545,268</b>	<b>432,791</b>	<b>435,575</b>	<b>532,567</b>	<b>-</b>	<b>5,290,946</b>
<b>Test Year Retail Sales</b>	<b>545,742</b>	<b>461,878</b>	<b>485,113</b>	<b>413,424</b>	<b>435,935</b>	<b>419,692</b>	<b>493,733</b>	<b>470,991</b>	<b>419,374</b>	<b>453,843</b>	<b>464,733</b>	<b>551,297</b>	<b>5,064,458</b>
Difference from Test Year	19,911	30,997	12,037	47,744	(16,947)	(7,345)	2,831	74,277	13,417	(18,268)	67,834		226,488
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	
<b>Total Revenue Credit - \$</b>	<b>\$256,255</b>	<b>\$398,931</b>	<b>\$154,916</b>	<b>\$614,465</b>	<b>(\$218,108)</b>	<b>(\$94,530)</b>	<b>\$36,435</b>	<b>\$955,945</b>	<b>\$172,677</b>	<b>(\$235,109)</b>	<b>\$873,024</b>	<b>\$0</b>	<b>\$2,914,901</b>

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
<b>Revenue Correction</b>															
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	432,790,120	435,575,369	532,387,206	
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 <b>Deferred Revenue</b>	<b>(\$60,848.07)</b>	<b>(\$64,750.77)</b>	<b>(\$76,754.39)</b>	<b>(\$79,191.43)</b>	<b>(\$69,002.43)</b>	<b>(\$69,601.08)</b>	<b>(\$64,563.46)</b>	<b>(\$58,658.25)</b>	<b>(\$57,728.66)</b>	<b>(\$69,518.96)</b>	<b>(\$76,337.58)</b>	<b>(\$60,590.62)</b>	<b>(\$60,980.55)</b>	<b>(\$74,534.21)</b>	<b>-</b>
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 <b>Deferred Revenue Related Expenses</b>	<b>(\$2,673.12)</b>	<b>(\$2,844.57)</b>	<b>(\$3,371.90)</b>	<b>(\$3,478.96)</b>	<b>(\$3,031.35)</b>	<b>(\$3,057.64)</b>	<b>(\$2,836.34)</b>	<b>(\$2,576.92)</b>	<b>(\$2,536.08)</b>	<b>(\$3,054.04)</b>	<b>(\$3,353.59)</b>	<b>(\$2,661.81)</b>	<b>(\$2,678.94)</b>	<b>(\$2,374.26)</b>	<b>\$0.00</b>
6 <b>Net Deferral (Rebate)</b>	<b>(\$58,174.95)</b>	<b>(\$61,906.21)</b>	<b>(\$73,382.49)</b>	<b>(\$75,712.47)</b>	<b>(\$65,971.08)</b>	<b>(\$66,543.43)</b>	<b>(\$61,727.12)</b>	<b>(\$56,081.33)</b>	<b>(\$55,192.58)</b>	<b>(\$66,464.93)</b>	<b>(\$72,984.00)</b>	<b>(\$57,928.81)</b>	<b>(\$58,301.62)</b>	<b>(\$71,259.85)</b>	<b>\$0.00</b>
<b>YTD 2022 out of period impact</b>			<b>(\$193,463.65)</b>												
<b>ERM Impact</b>			<b>Q2 out of period impact (\$401,690.63)</b>												
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 <b>Change in Account 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>\$2,248</b>	<b>\$261</b>	<b>\$358</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Decoupling Deferred Revenue Impact</b>															
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 <b>Change in Monthly Residential Deferred Revenue (Rebate) / Surcharge</b>	<b>(\$138)</b>	<b>(\$179)</b>	<b>(\$222)</b>	<b>\$47</b>	<b>\$53</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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 <b>Change in Monthly Non-Residential Deferred Revenue (Rebate) / Surcharge</b>	<b>(\$46)</b>	<b>(\$30)</b>	<b>(\$31)</b>	<b>(\$39)</b>	<b>(\$36)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Determination of Base Rate Revenue From Revenue System Reports

	Net Unbilled		Billed Usage	Unbilled Reversal	Unbilled Usage	Net Unbilled	
	Billed Customers	Customers				Usage	Calendar Usage
WA001	226,548	783	201,555,845	(73,438,366)	130,519,840	57,081,474	258,637,319
WA002	795		956,710	(277,745)	619,535	341,790	1,298,500
WA011	23,223	736	46,251,979	(21,635,449)	29,801,688	8,166,239	54,418,218
WA012	10,089	414	5,206,306	(1,967,592)	3,191,112	1,223,520	6,429,826
WA013	11		25,962	-	-	-	25,962
WA021	1,574	48	99,782,720	(49,961,918)	64,197,636	14,235,718	114,018,438
WA022	39	3	2,147,598	(1,010,170)	1,390,715	380,545	2,528,143
WA023	3		26,353	-	-	-	26,353
WA025/25I	22	-	57,101,443	(55,846,823)	54,450,563	(1,396,260)	55,705,183
WA025/25I 3rd block		-	33,522,934	(35,000,000)	35,000,000	-	33,522,934
WA030	58		724,557	-	-	-	724,557
WA031	1,209	16	5,255,601	(5,068,248)	3,095,495	(1,972,753)	3,282,848
WA032	1,211	46	401,589	(233,575)	215,391	(18,184)	383,405
Street Lights	502	-	859,654	-	-	-	859,654
Sch 47 Area Lights	-	-	345,913	-	-	-	345,913
Sch 48 Area Lights	-	2	179,953	-	-	-	179,953
	265,284	2,048	454,345,117	(244,439,886)	322,481,975	78,042,089	532,387,206
Residential	227,343	783	202,512,555	(73,716,111)	131,139,374	57,423,263	259,935,819
Non-Residential	37,417	1,263	159,796,312	(79,876,952)	101,892,037	22,015,085	181,837,751

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	Base Rate Billed		Unbilled Rev Reversal	Unbilled Revenue	Calendar Total Revenue	Deduct Unbilled		Base Rate Revenue
	Fixed Charges from Billing Determinant Revenue Report	Revenue From Billing Determinant Revenue Report				Adder Schedule Revenue		
WA001	\$ 2,073,690.00	\$ 20,451,630.31	\$ (7,159,750.00)	\$ 12,334,223.47	\$ 25,626,103.78	\$ 446,136.80	\$ 26,072,240.58	
WA002	\$ 7,209.00	\$ 96,927.99	\$ (18,366.00)	\$ 38,188.08	\$ 116,750.07	\$ 13,129.21	\$ 129,879.28	
WA011	\$ 471,521.67	\$ 5,797,173.41	\$ (2,836,584.00)	\$ 3,844,606.53	\$ 6,805,195.94	\$ (30,623.40)	\$ 6,774,572.55	
WA012	\$ 203,740.98	\$ 813,972.38	\$ (321,491.00)	\$ 457,763.00	\$ 950,244.38	\$ 801.08	\$ 951,045.46	
WA013	\$ 223.36	\$ 3,196.16	\$ -	\$ -	\$ 3,196.16	\$ -	\$ 3,196.16	
WA021	\$ 866,598.34	\$ 9,874,161.75	\$ (4,634,497.00)	\$ 5,863,844.07	\$ 11,103,508.82	\$ (44,557.80)	\$ 11,058,951.02	
WA022	\$ 21,450.00	\$ 214,927.56	\$ (88,044.00)	\$ 116,852.81	\$ 243,736.37	\$ 520.93	\$ 244,257.30	
WA023	\$ 1,650.00	\$ 4,167.01	\$ -	\$ -	\$ 4,167.01	\$ -	\$ 4,167.01	
WA025/25I	\$ 674,300.00	\$ 5,628,703.31	\$ (5,861,409.00)	\$ 5,687,250.00	\$ 5,454,544.31	\$ (69.81)	\$ 5,454,474.50	
WA030	\$ 1,160.00	\$ 56,248.13	\$ -	\$ -	\$ 56,248.13	\$ -	\$ 56,248.13	
WA031	\$ 28,959.48	\$ 512,150.16	\$ (482,033.00)	\$ 308,761.38	\$ 338,878.54	\$ 1,676.84	\$ 340,555.38	
WA032	\$ 24,852.82	\$ 63,807.30	\$ (31,025.00)	\$ 31,210.20	\$ 63,992.50	\$ (40.99)	\$ 63,951.51	
Street & Area Lights		\$ 579,178.37	\$ -	\$ -	\$ 579,178.37	\$ -	\$ 579,178.37	
Adder Schedule Revenues		\$ (968,264.24)	\$ -	\$ -	\$ (968,264.24)	\$ -	\$ (968,264.24)	
Other Revenues		\$ 1,592,204.79	\$ -	\$ -	\$ 1,592,204.79	\$ -	\$ 1,592,204.79	
	\$ 4,375,355.65	\$ 44,720,184.39	\$ (21,433,199.00)	\$ 28,682,699.55	\$ 51,969,684.94	\$ 386,972.87	\$ 52,356,657.80	
Residential	\$ 2,080,899.00	\$ 20,548,558.30	\$ (7,178,116.00)	\$ 12,372,411.55	\$ 25,742,853.85	\$ 459,266.01	\$ 26,202,119.86	
Non-Residential	\$ 1,620,156.65	\$ 17,335,636.85	\$ (8,393,674.00)	\$ 10,623,037.99	\$ 19,565,000.84	\$ (72,223.33)	\$ 19,496,944.52	

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)	(195.15)	(212.85)	(225.32)	
GMC EIM Transaction Charge	4564	(24,762.10)	(36,517.99)	(26,552.96)	(29,458.50)	(26,576.09)	(30,069.02)	(26,196.39)	(20,262.05)	(20,536.97)	
GMC Scheduling Coordinator ID Charge	4575	-	(3,000.00)	(3,000.00)	(3,000.00)	(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)	(439.15)	(266.33)	(138.35)	
		<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>	<u>(29,830.69)</u>	<u>(23,741.23)</u>	<u>(23,900.64)</u>	<u>-</u>
Year to date		(24,926.01)	(65,031.83)	(95,220.30)	(128,325.14)	(158,494.75)	(192,439.36)	(222,270.05)	(246,011.28)	(269,911.92)	
Threshold \$102,000 - Recorded on WA Monthly tab		(24,926.01)	(40,105.82)	(30,188.47)	(6,779.70)						

	<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>
<b>Expenses</b>												
=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	\$ 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	75,000.31	38,899.52	40,313.02	
=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	\$5,240	\$4,749	\$4,634	\$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

<b>Revenue</b>												
=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	139,839.63	72,528.96	75,164.46	
=Value of Power (Powerdex Price)	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734	\$309,020	\$332,192	\$264,639	\$89,142	\$117,317	\$0
=REC Sales (\$0) for 2022	-	-	-	-	-	-	-	-	-	-	-	-

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

<b>Revenue</b>												
Customer Sales	\$33,102	\$122,287	\$175,313	\$211,683	\$233,189	\$224,439	\$289,694	\$230,448	\$139,840	\$72,529	75,164.46	-
Market Value	\$22,736	\$75,972	\$98,117	\$237,423	\$199,113	\$121,734	\$309,020	\$332,192	\$264,639	\$89,142	117,317.00	-
Total	\$3,675,093	\$55,838	\$198,259	\$273,430	\$449,106	\$432,302	\$346,173	\$598,714	\$562,640	\$404,479	\$161,671	192,481.46

<b>Expense</b>												
PPA Purchase	\$25,924	\$95,770	\$137,297	\$165,780	\$182,623	\$175,770	\$226,875	\$180,476	\$109,516	\$56,801	\$58,865	
Power Supply Rate Credit	\$17,754	\$65,586	\$94,026	\$113,532	\$125,066	\$120,374	\$155,372	\$123,596	\$75,000	\$38,900	\$40,313	\$0
Interconnection & Integration	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$13,041	\$0
Integration	\$4,233	\$6,012	\$7,130	\$7,115	\$7,867	\$8,147	\$8,514	\$6,963	\$5,240	\$4,749	\$4,634	\$0
Program Administration (Actual Charges) 02806591	\$20	\$16	\$0	\$280	\$374	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,599,961	\$60,972	\$180,425	\$251,494	\$299,748	\$328,971	\$317,332	\$403,802	\$324,076	\$202,797	\$113,491	\$116,853

Net Margin	\$1,075,132	-\$5,134	\$17,834	\$21,936	\$149,358	\$103,331	\$28,841	\$194,912	\$238,564	\$201,682	\$48,180	<b>\$75,628</b>	\$0
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# Power Transaction Register

Page: 1  
Date: 12/01/2022 12:13:14 PM  
Database: NUCUT  
arppttr

Profit Center: POWER  
Contract Month: 202211  
Direction: ALL  
Counterparty: Adams Nielson Solar, LLC  
Term Type: ALL  
Deal Type: ALL  
Company Deal Type Exclusions Maintenance Form?: Y  
EQR Variance Only?: N

AU

## PURCHASES

Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
<b>NON-INTERCOMPANY</b>											
<b>Adams Nielson Solar, LLC</b>											
<b>POWER</b>											
01	30	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	1,440.000	1,426.000	\$41.280	58,865.28
<b>POWER Total:</b>								<b>1,440.000</b>	<b>1,426.000</b>		<b>58,865.28</b>
<b>STRA Total:</b>								<b>1,440.000</b>	<b>1,426.000</b>		<b>58,865.28</b>
<b>NON-INTERCOMPANY TOTAL:</b>								<b>1,440.000</b>	<b>1,426.000</b>		<b>58,865.28</b>
<b>TOTAL PURCHASES:</b>								<b>1,440.000</b>	<b>1,426.000</b>		<b>58,865.28</b>
									✓		✓



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

MONTH OF NOVEMBER 2022

ATTACHMENT B  
REC DEFERRAL AND AMORTIZATION JOURNAL

**Avista Corporation Journal Entry**

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


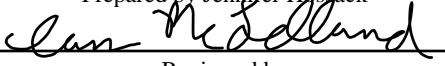
Last Saved by: Jennifer Hossack  
Submitted by: Jennifer Hossack  
Approved by:

Effective Date: 202211  
Last Update: 12/05/2022 4:03 PM  
Approval Requested: 12/05/2022 4:03 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	3,833.35	0.00	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00	3,833.35	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	650,543.00	WA REC Deferral 202207-202306
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	650,543.00	0.00	WA REC Deferral 202207-202306
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	8,418.20	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	8,418.20	0.00	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	272,353.03	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	272,353.03	WA Rec Deferral Amort
<b>Totals:</b>						<b>935,147.58</b>	<b>935,147.58</b>	

Explanation:

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

	<u>12/5/22</u>
Prepared by Jennifer Hossack	Date
	<u>12/5/2022</u>
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	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	1,325,510.47	0.00	
202209	1,310,635.63		(59,861.59)		0.54845%	7,024.03		1,250,774.04	1,272,672.91	1,272,672.91	0.00	
202210	1,250,774.04		(226,559.44)		0.54845%	6,238.59		1,024,214.60	1,052,352.06	1,052,352.06	0.00	
202211	1,024,214.60		(650,543.00)		0.54845%	3,833.35		373,671.60	405,642.41	1,052,352.06	646,709.65	
202212												
202301												Semi-annual compounding
202302												
202303												
202304												
202305												
202306												
current month entry			(650,543.00)			3,833.35	-					

**202211** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA	3,833.35	
431016 ED WA		3,833.35
186324 ED WA		650,543.00
557322 ED WA	650,543.00	

Misc Def Debit - WA Rec 3  
Interest Exp on Rec Def  
Misc Def Debit - WA Rec 3  
Def Power Supply Exp - RECs

646,709.65 TTL

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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)	(94,357)	(345,205)	(992,819)	-	\$ (4,165,658)
Voluntary REC Broker Fee Expense	557171-ED-AN	13,644	1,905	3,474	6,276	4,070	6,020	1,621	3,530	3,160	50	1,742	2,724	\$ 48,216
<b>Total</b>		<b>\$ (1,400,588)</b>	<b>\$ (305,165)</b>	<b>\$ (132,701)</b>	<b>\$ (430,056)</b>	<b>\$ (144,801)</b>	<b>\$ (107,418)</b>	<b>\$ (119,549)</b>	<b>\$ (52,460)</b>	<b>\$ (91,197)</b>	<b>\$ (345,155)</b>	<b>\$ (991,077)</b>	<b>\$ 2,724</b>	<b>\$ (4,117,442)</b>

Washington State Share														
Voluntary REC Revenue	65.64%	(929,575)	(201,837)	(89,507)	(286,801)	(97,853)	(74,562)	(79,536)	(36,752)	(61,936)	(226,593)	(651,686)	-	\$ (2,736,639)
Voluntary REC Broker Fee Expense	65.64%	8,968	1,252	2,283	4,125	2,675	3,957	1,064	2,317	2,074	33	1,143	1,788	\$ 31,681
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (920,607)</b>	<b>\$ (200,585)</b>	<b>\$ (87,224)</b>	<b>\$ (282,676)</b>	<b>\$ (95,178)</b>	<b>\$ (70,606)</b>	<b>\$ (78,472)</b>	<b>\$ (34,435)</b>	<b>\$ (59,862)</b>	<b>\$ (226,559)</b>	<b>\$ (650,543)</b>	<b>\$ 1,788</b>	<b>\$ (2,704,958)</b>

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

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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		0.54845%	(14,357.11)		(2,542,831.76)	(2,557,188.87)	(2,860,764.72)	(303,575.85)
202208	(2,542,831.76)		320,609.00		0.54845%	(13,066.97)		(2,222,222.76)	(2,249,646.84)	(2,224,965.42)	24,681.42
202209	(2,222,222.76)		302,803.33		0.54845%	(11,357.42)		(1,919,419.43)	(1,958,200.93)	(1,958,200.93)	0.00
202210	(1,919,419.43)		248,335.22		0.54845%	(9,846.06)		(1,671,084.21)	(1,719,711.77)	(1,719,711.77)	0.00
202211	(1,671,084.21)		272,353.03		0.54845%	(8,418.20)		(1,398,731.18)	(1,455,776.94)	(1,719,711.77)	(263,934.83)
202212											
202301											
202302											
202303											
202304											

current month entry

272,353.03

(8,418.20)

**202211** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		8,418.20
419600 ED WA	8,418.20	
186322 ED WA	272,353.03	
557324 ED WA		272,353.03

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

(263,934.83) TTL

935,147.58

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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
202211	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-124,961	0	0	-763,322
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-9
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-593	0	0	-2,954
			0011	0011 - GENERAL SERVICE	440000	01 RESIDENTIAL	0	0	0	0	0	0
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-27,433	0	0	-183,452
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-224	0	0	-1,416
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-139	0	0	-780
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-3,123	0	0	-18,380
			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	-11	0	0	-70
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-4	0	0	-20
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-60,712	0	0	-400,793
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-4,712	0	0	-30,977
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-426	0	0	-2,486
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,417	0	0	-9,655
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-17	0	0	-78
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-14,616	0	0	-89,094
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-18,193	0	0	-102,254
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-9
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-441	0	0	-13,433
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-2,310	0	0	-27,861
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-606	0	0	-5,918
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-258	0	0	-7,409
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-32	0	0	-186
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-203	0	0	-2,551
0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-42	0	0	-976			
0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-1	0	0	-5			
0042	0042 - CO OWNED ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-552	0	0	-2,782			
0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-9	0	0	-57			
0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-25	0	0	-141			
0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-47	0	0	-278			
0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-239	0	0	-1,469			
0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-6	0	0	-40			
0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-2			
0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-31			
0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-127	0	0	-742			
0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0			
0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0			
0251	0251 - EX LG GEN SERV/IEP	442300	31 FIRM- INDUSTRIAL	0	0	-23,378	0	0	-134,398			
		<b>WA - Total</b>					<b>0</b>	<b>0</b>	<b>-284,868</b>	<b>0</b>	<b>0</b>	<b>-1,804,028</b>
		<b>ED - Total</b>					<b>0</b>	<b>0</b>	<b>-284,868</b>	<b>0</b>	<b>0</b>	<b>-1,804,028</b>
<b>202211 - Total</b>							<b>0</b>	<b>0</b>	<b>-284,868</b>	<b>0</b>	<b>0</b>	<b>-1,804,028</b>
<b>Overall - Total</b>							<b>0</b>	<b>0</b>	<b>-284,868</b>	<b>0</b>	<b>0</b>	<b>-1,804,028</b>

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Run Date: Dec 5, 2022

For Internal Use Only

IM

Conversion Factor **0.956069** Approved RCF UE-200900 7.22 through end of year  
 Amort Expense \$ **(272,353)** (Check with Marcus Dec 2022)