

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

MONTH OF SEPTEMBER 2020

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: 202009  
Last Update: 10/06/2020 1:07 PM  
Approval Requested: 10/06/2020 1:07 PM

<u>Cheryl A Kettner</u> Prepared by Cheryl Kettner	<u>Oct 06, 2020</u>
<u>Jan M. Salland</u>	<u>10/6/2020</u>
Reviewed by	Date
<hr/>	<hr/>
Approved for Entry Corporate Accounting use Only	Date

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Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit		Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	✓	67,008.00	Current Year ERM (2020)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	67,008.00	✓	0.00	Current Year ERM Deferral Expense (2020)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	✓	25,230.00	Current Year ERM Interest Accrual (2020)
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	25,230.00	✓	0.00	Current Year ERM Interest Expense (2020)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	1,871,312.00	✓	0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	✓	1,871,312.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	100,245.00	✓	0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓	100,245.00	Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	4,793.00	✓	0.00	Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	✓	4,793.00	Regulatory Asset ERM Approved for Recovery
<b>Totals:</b>						<b>2,068,588.00</b>		<b>2,068,588.00</b>	

Explanation:

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

Avista Corp.  
DJ480 and DJ481  
Manager Review

**Power Deferral Calculation Workbook for ID PCA & WA ERM**  
**Sep-20**

Preparer Checklist	
Data Input Validation	Sign-off/Date
Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. <b>[source data accuracy and completeness]</b>	Primary information is from GL Wand. Other data inputs come from: Cognos - Billed Revenue Usage and Rates Department amortization calculations.
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. <b>[parameters accuracy and completeness]</b>	Cognos - Billed Revenue Usage reports attached, parameters reviewed and noted to be correct for September 2020.
Agree total amount(s) to relevant journal entries in the GL. <b>[source data accuracy and completeness]</b>	Total deferral amounts calculated from workbook agree to journal entry line items for September 2020.
Validate that check totals equal \$0 or variances are immaterial (note all variances). <b>[report logic accuracy and completeness]</b>	Updated workbooks for 2020 authorized, updated PT ratio, validated formulas, added line items fo new applicable accounts. Updated ID PCA for new Authorized that go into place December 2019.
When rolling forward the document, ensure that all formulas are updated appropriately.	Validated for September 2020.

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. <b>[parameters accuracy and completeness]</b>	Reviewed to make sure that September data was used in all spreadsheets and reports. IM
Agree the system report screen shots to the system export data in the report. <b>[source data accuracy and completeness]</b>	Some data is from GL with use of GL wand. Agreed volumes from Cognos report to Load Adjustment and RRC. IM
Verify that total amounts agree to the underlying detail on attached reports. <b>[source data accuracy and completeness]</b>	Agreed totals to respective reports and journal entry. IM
Validate that check totals equal \$0 or are immaterial, as noted above. <b>[source data accuracy and completeness]</b>	Data checks equal \$0. IM
Spreadsheet Logic Validation	Sign-off/Date
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. <b>[completeness]</b>	Noted that September data was used and spreadsheet appeared rolled forward. IM
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. <b>[accuracy]</b>	IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	In September we are in the 90%/10% customer sharing band in WA. Verified sharing was calculated appropriately.
Review all comments left by preparer.	IM
Ensure all comments/questions resolved on a timely basis.	IM

**NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW**

Comment/Question	Response	Follow-Up

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.

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watch interest (-) Balance Int Exp 431600 ED WA  
 watch interest (+) Balance Int Exp 419600 ED WA

Jan-June Interest Rate	0.33509%
Jul-Dec Interest Rate	0.32522%

IM

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
12/31/2019									(1,098,494)		
1/31/2020	(1,098,494)	1,098,494	0		0		0	0	0	0.00	
2/29/2020	0		(1,397,397)		(2,341)		(1,397,397)	(1,399,738)	(1,399,738)	0.00	
3/31/2020	(1,397,397)		(2,111,511)		(8,220)		(3,508,908)	(3,519,469)	(3,519,469)	0.00	
4/30/2020	(3,508,908)		(405,631)		(12,438)		(3,914,539)	(3,937,538)	(3,937,538)	0.00	
5/31/2020	(3,914,539)		(454,732)		(13,879)		(4,369,271)	(4,406,149)	(4,406,149)	0.00	
6/30/2020	(4,369,271)		(644,391)		(15,721)		(5,013,662)	(5,066,261)	(5,066,261)	0.00	
7/31/2020	(5,066,261)		(314,039)		(16,987)		(5,380,300)	(5,397,287)	(5,397,287)	0.00	
8/31/2020	(5,380,300)		(2,344,139)		(21,310)		(7,724,439)	(7,762,736)	(7,762,736)	0.00	
9/30/2020	(7,724,439)		(67,008)		(25,230)		(7,791,447)	(7,854,974)	(7,762,736)	92,238.00	
10/31/2020			0								
11/30/2020			0								
12/31/2020			0								

Entry:	Debit	Credit	
557280 ED WA	67,008.00		Deferred Power Supply Expense
186280 ED WA	-	67,008.00	Regulatory Asset ERM Deferred Current Year
431600 ED WA	25,230.00		Interest Expense Energy Deferrals
186280 ED WA		25,230.00	Regulatory Asset ERM Deferred Current Year

# Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

## Changes Semiannually on January 1 and July 1

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

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IM

Jan-June Interest Rate	0.33509%
Jul-Dec Interest Rate	0.32522%

### 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
12/31/2019									0		
1/31/2020	0		0		0		0	0	0	0.00	
2/29/2020	0		0		0		0	0	0	0.00	
3/31/2020	0	0	0		0		0	0	0	0.00	
4/30/2020	0	(38,587,389)	643,714		(128,224)		(37,943,675)	(38,071,899)	(38,071,899)	0.00	
5/31/2020	(37,943,675)		1,510,558		(124,615)		(36,433,117)	(36,685,956)	(36,685,956)	0.00	
6/30/2020	(36,433,117)		1,544,860		(119,495)		(34,888,257)	(35,260,591)	(35,260,591)	0.00	
7/31/2020	(35,260,591)	0	1,600,974		(112,071)		(33,659,617)	(33,771,688)	(33,771,688)	0.00	
8/31/2020	(33,659,617)		1,900,298		(106,378)		(31,759,319)	(31,977,768)	(31,977,768)	0.00	
9/30/2020	(31,759,319)		1,871,312		(100,245)		(29,888,007)	(30,206,701)	(31,977,768)	(1,771,067.00)	
10/31/2020			0								
11/30/2020			0								
12/31/2020			0								

### Entry:

	Debit	Credit	
182352 ED WA	1,871,312		WA ERM Deferral-Approved for Rebate
557290 ED WA		1,871,312	WA ERM Amortization
431600 ED WA	100,245		Interest Expense Energy Deferrals
182352 ED WA		100,245	WA ERM Deferral-Approved for Rebate

# Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

## Changes Semiannually on January 1 and July 1

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

Interest will be accrued monthly and compounded semi-annually.

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IM

Jan-June Interest Rate	0.33509%
Jul-Dec Interest Rate	0.32522%

### 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
12/31/2019									(25,802,794)		
1/31/2020	(25,802,794)		0		(86,463)		(25,802,794)	(25,889,257)	(25,889,257)	0.00	
2/29/2020	(25,802,794)		0		(86,463)		(25,802,794)	(25,975,720)	(25,975,720)	0.00	
3/31/2020	(25,802,794)	(13,056,206)	0		(86,463)		(38,859,000)	(39,118,389)	(39,118,389)	0.00	
4/30/2020	(38,859,000)	39,118,389	0		0		0	0	0	0.00	
5/31/2020	0		0		0		0	0	0	0.00	
6/30/2020	0		0		0		0	0	0	0.00	
7/31/2020	0	(1,473,903)	0		(4,793)		(1,473,903)	(1,478,696)	(1,478,696)	0.00	
8/31/2020	(1,473,903)		0		(4,793)		(1,473,903)	(1,483,489)	(1,483,489)	0.00	
9/30/2020	(1,473,903)		0		(4,793)		(1,473,903)	(1,488,282)	(1,483,489)	4,793.00	
10/31/2020			0								
11/30/2020			0								
12/31/2020			0								

Entry:			
	Debit	Credit	
431600 ED WA	4,793		Interest Expense Energy Deferrals
182350 ED WA		4,793	Regulatory Asset ERM Approved for Recovery

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

Line No.	TOTAL	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	
<b>547 FUEL</b>														
34	NE CT Gas/Oil-547213	(\$896)	(\$1,839)	\$35	(\$23)	\$82	\$29	\$76	(\$93)	(\$216)	\$1,053	\$0	\$0	\$0
35	Boulder Park-547216	\$520,614	\$20,130	\$11,475	\$80,312	\$98,567	\$10,548	\$19,509	\$40,446	\$85,902	\$153,725	\$0	\$0	\$0
36	Kettle Falls CT-547211	\$28,162	\$2,625	\$3,871	\$2,594	\$1,268	\$1,772	\$614	\$1,472	\$9,330	\$4,616	\$0	\$0	\$0
37	Coyote Springs2-547610	\$16,747,136	\$2,553,876	\$2,266,934	\$2,517,341	\$1,550,090	\$447,698	\$564,243	\$1,543,423	\$2,739,420	\$2,564,111	\$0	\$0	\$0
38	Lancaster-547312	\$15,803,450	\$2,326,662	\$1,755,204	\$2,352,441	\$2,028,732	\$711,804	\$471,786	\$1,331,921	\$2,462,679	\$2,362,221	\$0	\$0	\$0
39	Rathdrum CT-547310	\$2,274,954	\$24,298	\$61,420	\$522,576	\$693,800	\$44,933	\$42,765	\$113,802	\$290,438	\$480,922	\$0	\$0	\$0
<b>40</b>	<b>Total 547 Fuel Expense</b>	<b>\$35,373,420</b>	<b>\$4,925,752</b>	<b>\$4,098,939</b>	<b>\$5,475,241</b>	<b>\$4,372,539</b>	<b>\$1,216,784</b>	<b>\$1,098,993</b>	<b>\$3,030,971</b>	<b>\$5,587,553</b>	<b>\$5,566,648</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>41</b>	<b>TOTAL NET EXPENSE</b>	<b>\$84,353,465</b>	<b>\$13,364,330</b>	<b>\$11,601,013</b>	<b>\$10,287,354</b>	<b>\$8,211,602</b>	<b>\$4,319,856</b>	<b>\$4,023,812</b>	<b>\$8,179,144</b>	<b>\$11,808,732</b>	<b>\$12,557,622</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>546 TRANSMISSION REVENUE</b>														
42	456100 ED AN	(\$10,094,499)	(\$675,313)	(\$919,841)	(\$748,908)	(\$697,529)	(\$1,150,361)	(\$1,310,572)	(\$1,487,265)	(\$1,709,458)	(\$1,395,252)	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$693,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$205,709)	\$0	\$0	\$0	(\$8,563)	(\$111,418)	(\$32,555)	(\$52,809)	(\$364)	\$0	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$942,084)	(\$105,538)	(\$104,338)	(\$102,857)	(\$103,784)	(\$101,938)	(\$100,000)	(\$100,000)	(\$107,384)	(\$116,245)	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$1,941,311)	(\$230,471)	(\$287,385)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	(\$226,853)	(\$203,178)	\$0	\$0	\$0
49	456017 ED AN - Low Voltage	(\$52,002)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0
50	456700 ED WA - Low Voltage	(\$85,272)	(\$9,378)	(\$9,378)	(\$9,378)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	\$0	\$0	\$0
51	456705 ED AN - Low Voltage	(\$1,259,757)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	\$0	\$0	\$0
<b>52</b>	<b>Total 456 Transmission Revenue</b>	<b>(\$15,273,634)</b>	<b>(\$1,243,451)</b>	<b>(\$1,543,693)</b>	<b>(\$1,301,455)</b>	<b>(\$1,234,355)</b>	<b>(\$1,770,551)</b>	<b>(\$1,863,759)</b>	<b>(\$2,093,088)</b>	<b>(\$2,276,333)</b>	<b>(\$1,946,949)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>														
53	565000 ED AN	\$12,335,822	\$1,397,531	\$1,371,808	\$1,397,309	\$1,358,060	\$1,324,154	\$1,322,847	\$1,403,302	\$1,370,414	\$1,390,397	\$0	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$40,824	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0
<b>56</b>	<b>Total 565 Transmission Expense</b>	<b>\$12,376,646</b>	<b>\$1,402,067</b>	<b>\$1,376,344</b>	<b>\$1,401,845</b>	<b>\$1,362,596</b>	<b>\$1,328,690</b>	<b>\$1,327,383</b>	<b>\$1,407,838</b>	<b>\$1,374,950</b>	<b>\$1,394,933</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>														
57	557170 ED AN	\$226,647	\$21,723	\$20,506	\$29,019	\$34,482	\$26,833	\$21,959	\$28,102	\$19,120	\$24,903	\$0	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$122,220	\$12,599	\$11,796	\$12,353	\$11,201	\$12,072	\$10,211	\$14,682	(\$3,569)	\$40,875	\$0	\$0	\$0
60	557018 ED AN	\$44,369	\$4,220	\$4,121	\$4,133	\$4,386	\$5,853	\$5,949	\$4,949	\$5,398	\$5,360	\$0	\$0	\$0
<b>61</b>	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$393,236</b>	<b>\$38,542</b>	<b>\$36,423</b>	<b>\$45,505</b>	<b>\$50,069</b>	<b>\$44,758</b>	<b>\$38,119</b>	<b>\$47,733</b>	<b>\$20,949</b>	<b>\$71,138</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>														
62	Econ Dispatch-557010	(\$7,721,528)	(\$2,368,594)	(\$671,118)	(\$25,598)	(\$188,223)	(\$677,854)	(\$753,848)	(\$730,267)	(\$618,001)	(\$1,688,025)	\$0	\$0	\$0
63	Econ Dispatch-557150	(\$5,528,367)	\$421,057	(\$976,644)	(\$3,228,749)	(\$1,490,149)	\$697,868	\$881,733	\$61,800	(\$1,620,693)	(\$274,590)	\$0	\$0	\$0
64	Gas Bookouts-557700	\$1,701,775	\$11,952	\$8,400	\$148,028	\$176,080	\$477,176	\$359,359	\$374,375	\$146,405	\$0	\$0	\$0	\$0
65	Gas Bookouts-557711	(\$1,701,775)	(\$11,952)	(\$8,400)	(\$148,028)	(\$176,080)	(\$477,176)	(\$359,359)	(\$374,375)	(\$146,405)	\$0	\$0	\$0	\$0
66	Intraco Thermal Gas-557730	\$37,834,515	\$4,115,776	\$3,319,418	\$5,391,617	\$4,419,630	\$3,917,436	\$2,910,728	\$3,649,197	\$5,625,775	\$4,484,938	\$0	\$0	\$0
67	Fuel DispatchFin -456010	\$7,770,450	\$1,882,010	\$342,468	\$266,445	\$574,200	\$875,363	\$928,200	\$1,141,087	\$880,927	\$879,750	\$0	\$0	\$0
68	Fuel Dispatch-456015	(\$4,756,770)	(\$1,280,600)	(\$83,595)	(\$18,180)	(\$107,775)	(\$2,289,799)	(\$324,473)	(\$652,348)	\$0	\$0	\$0	\$0	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$138,567)	(\$25,507)	(\$22,738)	(\$16,974)	(\$7,021)	(\$9,386)	(\$14,749)	(\$17,235)	(\$11,500)	(\$13,457)	\$0	\$0	\$0
70	Other Elec Rev - Specified Source - 456019	(\$434,331)	(\$141,375)	(\$21,125)	\$0	(\$89,920)	(\$92,668)	(\$89,243)	\$0	\$0	\$0	\$0	\$0	\$0
71	Intraco Thermal Gas-456730	(\$25,077,220)	(\$2,112,693)	(\$1,793,764)	(\$2,219,955)	(\$2,874,242)	(\$2,434,321)	(\$3,443,792)	(\$2,753,235)	(\$4,156,543)	(\$3,288,675)	\$0	\$0	\$0
72	Fuel Bookouts-456711	\$916,050	\$32,000	\$8,300	\$0	\$0	\$515,375	\$0	\$360,375	\$0	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456720	(\$916,050)	(\$32,000)	(\$8,300)	\$0	\$0	(\$515,375)	\$0	(\$360,375)	\$0	\$0	\$0	\$0	\$0
<b>74</b>	<b>Other Purchases and Sales Subtotal</b>	<b>\$1,948,182</b>	<b>\$490,074</b>	<b>\$92,902</b>	<b>\$148,606</b>	<b>\$236,500</b>	<b>(\$13,361)</b>	<b>\$94,556</b>	<b>\$698,999</b>	<b>\$99,965</b>	<b>\$99,941</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
75	Misc. Power Exp. Actual-557160 ED AN	\$1,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228	\$938	\$0	\$0	\$0
<b>76</b>	<b>Misc. Power Exp. Subtotal</b>	<b>\$1,166</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$228</b>	<b>\$938</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
77	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Exp Actual 557395	\$371	\$6	\$23	\$38	\$39	\$24	\$21	\$51	\$95	\$74	\$0	\$0	\$0
<b>79</b>	<b>Wind REC Subtotal</b>	<b>\$371</b>	<b>\$6</b>	<b>\$23</b>	<b>\$38</b>	<b>\$39</b>	<b>\$24</b>	<b>\$21</b>	<b>\$51</b>	<b>\$95</b>	<b>\$74</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
80	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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</b>	<b>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</b>	<b>Net Resource Optimization</b>	<b>\$1,949,719</b>	<b>\$490,080</b>	<b>\$92,925</b>	<b>\$148,644</b>	<b>\$236,539</b>	<b>(\$13,337)</b>	<b>\$94,577</b>	<b>\$699,050</b>	<b>\$100,288</b>	<b>\$100,953</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# Current Month Journal Entry

IM

## 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	38,029,509	\$3,745,530
	01 RESIDENTIAL	3800	01	022	234,844	\$17,280
	01 RESIDENTIAL	3800	01	012	882,238	\$118,272
	01 RESIDENTIAL	3800	01	032	142,480	\$17,161
<b>01 - Summary</b>					<b>39,289,071</b>	<b>\$3,898,243</b>
21	21 FIRM COMMERCIAL	3800	21	021	19,255,418	\$1,408,260
	21 FIRM COMMERCIAL	3800	21	011	15,680,782	\$1,466,676
	21 FIRM COMMERCIAL	3800	21	025	5,101,798	\$280,454
	21 FIRM COMMERCIAL	3800	21	031	1,987,076	\$186,437
<b>21 - Summary</b>					<b>42,025,074</b>	<b>\$3,341,827</b>
31	31 FIRM-INDUSTRIAL	3800	31	025	22,130,366	\$1,249,819
	31 FIRM-INDUSTRIAL	3800	31	025PG	41,740,000	\$1,022,630
	31 FIRM- INDUSTRIAL	3800	31	021	2,063,841	\$142,935
	31 FIRM INDUSTRIAL	3800	31	025P	25,949,866	\$1,386,194
	31 FIRM- INDUSTRIAL	3800	31	011	189,872	\$17,246
	31 FIRM- INDUSTRIAL	3800	31	031	1,144,520	\$106,372
<b>31 - Summary</b>					<b>93,218,465</b>	<b>\$3,925,196</b>
<b>ID - Summary</b>					<b>174,532,610</b>	<b>\$11,165,267</b>

## Jurisdiction: WA

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	2800	01	032	483,784	\$54,822
	01 RESIDENTIAL	2800	01	001	84,266,206	\$8,082,577
	01 RESIDENTIAL	2800	01	012	1,781,581	\$307,208
	01 RESIDENTIAL	2800	01	002	162,424	\$10,746
	01 RESIDENTIAL	2800	01	022	1,064,599	\$93,332
<b>01 - Summary</b>					<b>87,758,593</b>	<b>\$8,548,685</b>
21	21 FIRM COMMERCIAL	2800	21	011	20,375,102	\$2,519,798
	21 FIRM COMMERCIAL	2800	21	031	5,303,305	\$449,470
	21 FIRM COMMERCIAL	2800	21	025	22,764,041	\$1,721,492
	21 FIRM COMMERCIAL	2800	21	021	43,970,456	\$3,932,261
<b>21 - Summary</b>					<b>92,412,904</b>	<b>\$8,623,020</b>
31	31 FIRM- INDUSTRIAL	2800	31	021	3,220,622	\$271,955
	31 FIRM- INDUSTRIAL	2800	31	011	191,693	\$22,733
	31 FIRM- INDUSTRIAL	2800	31	031	1,411,036	\$119,031
	31 FIRM-INDUSTRIAL	2800	31	025	62,713,285	\$4,194,920
<b>31 - Summary</b>					<b>67,536,636</b>	<b>\$4,608,639</b>
<b>WA - Summary</b>					<b>247,708,134</b>	<b>\$21,780,345</b>
<b>Overall - Summary</b>					<b>422,240,744</b>	<b>\$32,945,611</b>

Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS

Line  
No.

WASHINGTON ACTUALS	TOTAL	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
1 555 Purchased Power	\$90,579,263	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$10,928,100	\$9,569,453	\$0	\$0	\$0
2 447 Sale for Resale	(\$62,998,799)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	(\$7,823,003)	(\$4,852,075)	\$0	\$0	\$0
3 501 Thermal Fuel	\$21,399,581	\$3,239,078	\$3,399,540	\$2,878,210	\$2,804,144	\$738,421	\$830,465	\$2,120,045	\$3,116,082	\$2,273,596	\$0	\$0	\$0
4 547 CT Fuel	\$35,373,420	\$4,925,752	\$4,098,939	\$5,475,241	\$4,372,539	\$1,216,784	\$1,098,993	\$3,030,971	\$5,587,553	\$5,566,648	\$0	\$0	\$0
5 456 Transmission Revenue	(\$15,273,634)	(\$1,243,451)	(\$1,543,693)	(\$1,301,455)	(\$1,234,355)	(\$1,770,551)	(\$1,863,759)	(\$2,093,088)	(\$2,276,333)	(\$1,946,949)	\$0	\$0	\$0
6 565 Transmission Expense	\$12,376,646	\$1,402,067	\$1,376,344	\$1,401,845	\$1,362,596	\$1,328,690	\$1,327,383	\$1,407,838	\$1,374,950	\$1,394,933	\$0	\$0	\$0
7 557 Broker Fees	\$393,236	\$38,542	\$36,423	\$45,505	\$50,069	\$44,758	\$38,119	\$47,733	\$20,949	\$71,138	\$0	\$0	\$0
8 <b>Adjusted Actual Net Expense</b>	<b>\$81,849,713</b>	<b>\$13,561,488</b>	<b>\$11,470,087</b>	<b>\$10,433,249</b>	<b>\$8,389,912</b>	<b>\$3,922,753</b>	<b>\$3,525,555</b>	<b>\$7,541,627</b>	<b>\$10,928,298</b>	<b>\$12,076,744</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total through September</b>												
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>		<b>Jan/20</b>	<b>Feb/20</b>	<b>Mar/20</b>	<b>Apr/20</b>	<b>May/20</b>	<b>Jun/20</b>	<b>Jul/20</b>	<b>Aug/20</b>	<b>Sep/20</b>	<b>Oct/20</b>	<b>Nov/20</b>	<b>Dec/20</b>
9 555 Purchased Power	\$79,640,439	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599
10 447 Sale for Resale	(\$40,011,549)	(\$5,410,854)	(\$3,688,134)	(\$4,363,041)	(\$6,216,672)	(\$3,992,970)	(\$3,782,256)	(\$5,325,599)	(\$3,215,251)	(\$4,016,772)	(\$3,304,259)	(\$4,468,025)	(\$6,320,023)
11 501 Thermal Fuel	\$21,010,229	\$2,892,906	\$2,671,552	\$2,768,328	\$2,491,505	\$1,551,263	\$1,358,751	\$2,219,592	\$2,478,125	\$2,578,207	\$2,592,987	\$2,566,833	\$2,703,884
12 547 CT Fuel	\$49,004,306	\$8,800,467	\$7,046,200	\$6,405,717	\$4,139,185	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954	\$8,397,561
13 456 Transmission Revenue	(\$11,381,022)	(\$1,062,694)	(\$1,178,481)	(\$1,177,115)	(\$1,141,305)	(\$1,253,488)	(\$1,398,529)	(\$1,450,378)	(\$1,346,819)	(\$1,372,213)	(\$1,319,316)	(\$1,257,650)	(\$1,191,496)
14 565 Transmission Expense	\$13,134,884	\$1,386,858	\$1,618,473	\$1,456,728	\$1,423,781	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,406,861	\$1,416,449	\$1,446,134
15 557 Broker Fees	\$308,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16 Settlement Adjustment	(\$2,267,226)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)
17 <b>Authorized Net Expense</b>	<b>\$109,438,311</b>	<b>\$18,199,665</b>	<b>\$17,200,889</b>	<b>\$15,081,709</b>	<b>\$10,233,296</b>	<b>\$6,111,472</b>	<b>\$5,882,705</b>	<b>\$9,699,295</b>	<b>\$14,547,927</b>	<b>\$12,481,353</b>	<b>\$13,261,866</b>	<b>\$16,244,124</b>	<b>\$16,930,995</b>
18 <b>Actual - Authorized Net Expense</b>	<b>(\$27,588,598)</b>	<b>(\$4,638,177)</b>	<b>(\$5,730,802)</b>	<b>(\$4,648,460)</b>	<b>(\$1,843,384)</b>	<b>(\$2,188,719)</b>	<b>(\$2,357,150)</b>	<b>(\$2,157,668)</b>	<b>(\$3,619,629)</b>	<b>(\$404,609)</b>			
19 Resource Optimization - Subtotal	\$1,949,719	\$490,080	\$92,925	\$148,644	\$236,539	(\$13,337)	\$94,577	\$699,050	\$100,288	\$100,953			
20 <b>Adjusted Net Expense</b>	<b>(\$25,638,879)</b>	<b>(\$4,148,097)</b>	<b>(\$5,637,877)</b>	<b>(\$4,499,816)</b>	<b>(\$1,606,845)</b>	<b>(\$2,202,056)</b>	<b>(\$2,262,573)</b>	<b>(\$1,458,618)</b>	<b>(\$3,519,341)</b>	<b>(\$303,656)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
21 Washington Allocation		65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%
22 Washington Share	(\$16,852,435)	(\$2,726,544)	(\$3,705,777)	(\$2,957,729)	(\$1,056,179)	(\$1,447,411)	(\$1,487,189)	(\$958,750)	(\$2,313,263)	(\$199,593)	\$0	\$0	\$0
23 Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$3,253,715	\$369,390	\$199,735	\$142,381	\$515,338	\$841,101	\$742,148	\$609,818	(\$291,336)	\$125,140			
25 <b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$13,598,720)</b>	<b>(\$2,357,154)</b>	<b>(\$3,506,042)</b>	<b>(\$2,815,348)</b>	<b>(\$540,841)</b>	<b>(\$606,310)</b>	<b>(\$745,041)</b>	<b>(\$348,932)</b>	<b>(\$2,604,599)</b>	<b>(\$74,453)</b>			
27 <b>Cumulative Balance</b>		<b>(\$2,357,154)</b>	<b>(\$5,863,196)</b>	<b>(\$8,678,544)</b>	<b>(\$9,219,385)</b>	<b>(\$9,825,695)</b>	<b>(\$10,570,736)</b>	<b>(\$10,919,668)</b>	<b>(\$13,524,267)</b>	<b>(\$13,598,720)</b>			
Deferral Amount, Cumulative (Customer)		\$0	(\$1,397,397)	(\$3,508,908)	(\$3,914,539)	(\$4,369,271)	(\$5,013,662)	(\$5,327,701)	(\$7,671,840)	(\$7,738,848)			
Deferral Amount, Monthly Entry		\$0	(\$1,397,397)	(\$2,111,511)	(\$405,631)	(\$454,732)	(\$644,391)	(\$314,039)	(\$2,344,139)	(\$67,008)			
<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>\$7,738,848</b>	<b>\$0</b>	<b>\$1,397,397</b>	<b>\$2,111,511</b>	<b>\$405,631</b>	<b>\$454,732</b>	<b>\$644,391</b>	<b>\$314,039</b>	<b>\$2,344,139</b>	<b>\$67,008</b>			
<b>Company Band Gross Margin Impact, Cumulative</b>		<b>(\$2,357,154)</b>	<b>(\$4,465,799)</b>	<b>(\$5,169,636)</b>	<b>(\$5,304,846)</b>	<b>(\$5,456,424)</b>	<b>(\$5,557,074)</b>	<b>(\$5,591,967)</b>	<b>(\$5,852,427)</b>	<b>(\$5,859,872)</b>			

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

Line No.	TOTAL	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
<b>555 PURCHASED POWER</b>													
1	Short-Term Purchases	\$19,424,694	\$3,386,200	\$2,505,205	\$663,858	\$2,142,585	\$1,517,506	\$945,253	\$2,235,891	\$3,781,312	\$2,246,884	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$12,595,310	\$1,399,478	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$1,442,700	\$128,412	\$137,331	\$81,844	\$100,046	\$134,694	\$132,024	\$286,565	\$290,571	\$151,213	\$0	\$0
4	Douglas County PUD (Wells)	\$1,863,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$7,443,406	\$845,499	\$845,499	\$845,499	\$679,414	\$845,499	\$845,499	\$845,499	\$845,499	\$845,499	\$0	\$0
6	Bonneville Power Admin. (WNP-3) <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$9,039	\$969	\$1,162	\$1,170	\$1,075	\$1,121	\$932	\$839	\$919	\$852	\$0	\$0
8	Small Power	\$1,205,260	\$135,481	\$178,168	\$136,054	\$148,758	\$128,743	\$142,916	\$177,519	\$94,181	\$63,440	\$0	\$0
9	Stimson Lumber	\$1,258,127	\$160,536	\$109,083	\$109,083	\$75,549	\$149,167	\$140,831	\$196,043	\$106,039	\$188,825	\$0	\$0
10	City of Spokane-Upriver	\$1,462,787	\$220,402	\$348,737	\$173,787	\$254,261	\$196,121	\$212,728	\$56,661	\$0	\$90	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$4,297,342	\$539,216	\$522,867	\$444,785	\$423,831	\$339,112	\$470,134	\$573,175	\$483,558	\$500,664	\$0	\$0
12	Clearwater Power Company	\$11,320	(\$311)	\$1,667	\$1,579	\$1,431	\$1,520	\$1,310	\$1,310	\$1,324	\$1,490	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA )	\$20,796,504	\$2,414,741	\$2,327,885	\$2,427,120	\$2,402,620	\$2,109,928	\$2,056,488	\$2,224,624	\$2,406,557	\$2,426,541	\$0	\$0
14	Palouse Wind	\$16,703,716	\$3,334,132	\$2,160,328	\$2,406,190	\$1,890,255	\$1,607,702	\$1,548,996	\$1,461,188	\$1,087,063	\$1,207,862	\$0	\$0
15	Rattlesnake Flat, LLC	\$7,981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,981	\$0	\$0
16	WPM Ancillary Services	\$1,938,914	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$226,853	\$203,178	\$0	\$0
17	Non-Mon. Accruals	\$119,163	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	(\$2,255)	\$118,455	\$0	\$0
18	<b>Total 555 Purchased Power</b>	<b>\$90,579,263</b>	<b>\$13,017,722</b>	<b>\$11,062,158</b>	<b>\$9,087,202</b>	<b>\$9,946,840</b>	<b>\$8,799,131</b>	<b>\$8,298,962</b>	<b>\$9,869,695</b>	<b>\$10,928,100</b>	<b>\$9,569,453</b>	<b>\$0</b>	<b>\$0</b>

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

<b>555 PURCHASED POWER</b>													
	555000	\$84,261,150	\$11,300,933	\$9,783,421	\$9,368,374	\$8,891,163	\$8,111,978	\$7,524,829	\$9,055,084	\$10,551,605	\$9,673,763	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	\$2,469,394	\$1,256,392	\$900,700	(\$662,984)	\$191,488	\$444,892	\$539,968	\$422,966	(\$6,136)	(\$617,892)	\$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	\$119,163	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	(\$2,255)	\$118,455	\$0	\$0
	555700	\$1,866,342	\$218,942	\$89,780	\$199,854	\$652,725	\$90,380	\$48,766	\$198,595	\$167,200	\$200,100	\$0	\$0
	555710	\$1,938,914	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$226,853	\$203,178	\$0	\$0
	WNP3 Mid Point	(\$75,700)	(\$4,512)	(\$6,519)	(\$7,796)	(\$9,072)	(\$9,658)	(\$9,973)	(\$10,852)	(\$9,167)	(\$8,151)	\$0	\$0
		<b>\$90,579,263</b>	<b>\$13,017,722</b>	<b>\$11,062,158</b>	<b>\$9,087,202</b>	<b>\$9,946,840</b>	<b>\$8,799,131</b>	<b>\$8,298,962</b>	<b>\$9,869,695</b>	<b>\$10,928,100</b>	<b>\$9,569,453</b>	<b>\$0</b>	<b>\$0</b>

<b>447 SALES FOR RESALE</b>													
19	Short-Term Sales	(\$49,210,937)	(\$6,410,216)	(\$5,567,362)	(\$5,771,825)	(\$6,957,136)	(\$4,643,721)	(\$4,498,259)	(\$5,243,857)	(\$6,564,706)	(\$3,553,855)	\$0	\$0
20	Nichols Pumping Index Sale	(\$637,524)	(\$114,196)	(\$57,978)	(\$77,242)	(\$67,204)	(\$32,501)	(\$15,887)	(\$53,470)	(\$112,902)	(\$106,144)	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$101,039)	(\$12,942)	(\$12,179)	(\$12,626)	(\$12,124)	(\$12,236)	(\$10,556)	(\$9,100)	(\$9,146)	(\$10,130)	\$0	\$0
22	Pend Oreille DES	(\$343,066)	(\$57,587)	(\$47,591)	(\$55,025)	(\$52,181)	(\$40,336)	(\$25,067)	(\$24,561)	(\$21,080)	(\$19,638)	\$0	\$0
23	Merchant Ancillary Services	(\$12,706,233)	(\$1,223,281)	(\$1,274,514)	(\$1,236,581)	(\$1,823,276)	(\$1,705,686)	(\$1,654,839)	(\$1,510,579)	(\$1,115,169)	(\$1,162,308)	\$0	\$0
24	<b>Total 447 Sales for Resale</b>	<b>(\$62,998,799)</b>	<b>(\$7,818,222)</b>	<b>(\$6,959,624)</b>	<b>(\$7,153,299)</b>	<b>(\$8,911,921)</b>	<b>(\$6,434,480)</b>	<b>(\$6,204,608)</b>	<b>(\$6,841,567)</b>	<b>(\$7,823,003)</b>	<b>(\$4,852,075)</b>	<b>\$0</b>	<b>\$0</b>

<b>447 SALES FOR RESALE</b>													
	447000	(\$26,063,734)	(\$3,835,467)	(\$2,627,687)	(\$3,877,053)	(\$4,628,479)	(\$1,311,184)	(\$185,383)	(\$2,143,356)	(\$5,007,788)	(\$2,447,337)	\$0	\$0
	Solar Select Generation Priced at Powerdex	\$698,444	\$19,928	\$44,560	\$91,436	\$78,930	\$46,214	\$40,293	\$122,334	\$224,584	\$30,165	\$0	\$0
	447100	(\$10,873,913)	(\$1,028,302)	(\$1,145,634)	(\$328,879)	(\$737,252)	(\$2,395,170)	(\$3,583,660)	(\$2,209,558)	\$386,306	\$168,236	\$0	\$0
	447150	(\$9,832,392)	(\$1,265,005)	(\$1,503,561)	(\$1,358,611)	(\$884,798)	(\$700,094)	(\$498,100)	(\$644,975)	(\$1,900,295)	(\$1,076,953)	\$0	\$0
	447700	(\$2,282,057)	(\$255,624)	(\$167,800)	(\$226,050)	(\$724,841)	(\$194,000)	(\$134,561)	(\$234,693)	(\$183,788)	(\$160,700)	\$0	\$0
	447710	(\$1,938,914)	(\$230,471)	(\$284,988)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	(\$226,853)	(\$203,178)	\$0	\$0
	447720	(\$12,706,233)	(\$1,223,281)	(\$1,274,514)	(\$1,236,581)	(\$1,823,276)	(\$1,705,686)	(\$1,654,839)	(\$1,510,579)	(\$1,115,169)	(\$1,162,308)	\$0	\$0
		<b>(\$62,998,799)</b>	<b>(\$7,818,222)</b>	<b>(\$6,959,624)</b>	<b>(\$7,153,299)</b>	<b>(\$8,911,921)</b>	<b>(\$6,434,480)</b>	<b>(\$6,204,608)</b>	<b>(\$6,841,567)</b>	<b>(\$7,823,003)</b>	<b>(\$4,852,075)</b>	<b>\$0</b>	<b>\$0</b>

<b>501 FUEL-DOLLARS</b>													
25	Kettle Falls Wood-501110	\$4,164,923	\$669,436	\$586,372	\$520,044	\$588,601	(\$1,484)	\$4,598	\$332,272	\$659,968	\$805,116	\$0	\$0
26	Kettle Falls Gas-501110	\$7,091	\$466	\$2,150	\$602	\$929	(\$19)	\$751	\$620	\$1,687	(\$95)	\$0	\$0
27	Colstrip Coal-501140	\$17,093,542	\$2,514,090	\$2,811,018	\$2,357,564	\$2,203,760	\$739,924	\$785,937	\$1,770,445	\$2,452,135	\$1,458,669	\$0	\$0
28	Colstrip Oil-501160	\$134,025	\$55,086	\$0	\$0	\$10,854	\$0	\$39,179	\$16,708	\$2,292	\$9,906	\$0	\$0
29	<b>Total 501 Fuel Expense</b>	<b>\$21,399,581</b>	<b>\$3,239,078</b>	<b>\$3,399,540</b>	<b>\$2,878,210</b>	<b>\$2,804,144</b>	<b>\$738,421</b>	<b>\$830,465</b>	<b>\$2,120,045</b>	<b>\$3,116,082</b>	<b>\$2,273,596</b>	<b>\$0</b>	<b>\$0</b>

<b>501 FUEL-TONS</b>													
30	Kettle Falls	329,490	53,540	47,910	43,672	49,482	-	372	26,216	50,160	58,138	-	-
31	Colstrip	584,192	94,106	71,708	82,836	78,696	25,604	28,502	62,875	88,085	51,780	-	-

<b>501 FUEL-COST PER TON</b>													
32	Kettle Falls	wood	\$12.50	\$12.24	\$11.91	\$11.90		\$12.36	\$12.67	\$13.16	\$13.85		
33	Colstrip	coal	\$26.72	\$39.20	\$28.46	\$28.00	\$28.90	\$27.57	\$28.16	\$27.84	\$28.17		

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

Line No.	TOTAL	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
<b>547 FUEL</b>													
34	NE CT Gas/Oil-547213	(\$896)	(\$1,839)	\$35	(\$23)	\$82	\$29	\$76	(\$93)	(\$216)	\$1,053	\$0	\$0
35	Boulder Park-547216	\$520,614	\$20,130	\$11,475	\$80,312	\$98,567	\$10,548	\$19,509	\$40,446	\$85,902	\$153,725	\$0	\$0
36	Kettle Falls CT-547211	\$28,162	\$2,625	\$3,871	\$2,594	\$1,268	\$1,772	\$614	\$1,472	\$9,330	\$4,616	\$0	\$0
37	Coyote Springs2-547610	\$16,747,136	\$2,553,876	\$2,266,934	\$2,517,341	\$1,550,090	\$447,698	\$564,243	\$1,543,423	\$2,739,420	\$2,564,111	\$0	\$0
38	Lancaster-547312	\$15,803,450	\$2,326,662	\$1,755,204	\$2,352,441	\$2,028,732	\$711,804	\$471,786	\$1,331,921	\$2,462,679	\$2,362,221	\$0	\$0
39	Rathdrum CT-547310	\$2,274,954	\$24,298	\$61,420	\$522,576	\$693,800	\$44,933	\$42,765	\$113,802	\$290,438	\$480,922	\$0	\$0
<b>40</b>	<b>Total 547 Fuel Expense</b>	<b>\$35,373,420</b>	<b>\$4,925,752</b>	<b>\$4,098,939</b>	<b>\$5,475,241</b>	<b>\$4,372,539</b>	<b>\$1,216,784</b>	<b>\$1,098,993</b>	<b>\$3,030,971</b>	<b>\$5,587,553</b>	<b>\$5,566,648</b>	<b>\$0</b>	<b>\$0</b>
<b>41</b>	<b>TOTAL NET EXPENSE</b>	<b>\$84,353,465</b>	<b>\$13,364,330</b>	<b>\$11,601,013</b>	<b>\$10,287,354</b>	<b>\$8,211,602</b>	<b>\$4,319,856</b>	<b>\$4,023,812</b>	<b>\$8,179,144</b>	<b>\$11,808,732</b>	<b>\$12,557,622</b>	<b>\$0</b>	<b>\$0</b>
<b>456 TRANSMISSION REVENUE</b>													
42	456100 ED AN	(\$10,094,499)	(\$675,313)	(\$919,841)	(\$748,908)	(\$697,529)	(\$1,150,361)	(\$1,310,572)	(\$1,487,265)	(\$1,709,458)	(\$1,395,252)	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$693,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$205,709)	\$0	\$0	\$0	(\$8,563)	(\$11,418)	(\$32,555)	(\$52,809)	(\$364)	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$942,084)	(\$105,538)	(\$104,338)	(\$102,857)	(\$103,784)	(\$101,938)	(\$100,000)	(\$107,384)	(\$116,245)	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$1,941,311)	(\$230,471)	(\$287,385)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	(\$226,853)	(\$203,178)	\$0	\$0
49	456017 ED AN - Low Voltage	(\$52,002)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0
50	456700 ED WA - Low Voltage	(\$85,272)	(\$9,378)	(\$9,378)	(\$9,378)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	\$0	\$0
51	456705 ED AN - Low Voltage	(\$1,259,757)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	\$0	\$0
<b>52</b>	<b>Total 456 Transmission Revenue</b>	<b>(\$15,273,634)</b>	<b>(\$1,243,451)</b>	<b>(\$1,543,693)</b>	<b>(\$1,301,455)</b>	<b>(\$1,234,355)</b>	<b>(\$1,770,551)</b>	<b>(\$1,863,759)</b>	<b>(\$2,093,088)</b>	<b>(\$2,276,333)</b>	<b>(\$1,946,949)</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>													
53	565000 ED AN	\$12,335,822	\$1,397,531	\$1,371,808	\$1,397,309	\$1,358,060	\$1,324,154	\$1,322,847	\$1,403,302	\$1,370,414	\$1,390,397	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$40,824	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0
<b>56</b>	<b>Total 565 Transmission Expense</b>	<b>\$12,376,646</b>	<b>\$1,402,067</b>	<b>\$1,376,344</b>	<b>\$1,401,845</b>	<b>\$1,362,596</b>	<b>\$1,328,690</b>	<b>\$1,327,383</b>	<b>\$1,407,838</b>	<b>\$1,374,950</b>	<b>\$1,394,933</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>													
57	557170 ED AN	\$226,647	\$21,723	\$20,506	\$29,019	\$34,482	\$26,833	\$21,959	\$28,102	\$19,120	\$24,903	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$122,220	\$12,599	\$11,796	\$12,353	\$11,201	\$12,072	\$10,211	\$14,682	(\$3,569)	\$40,875	\$0	\$0
60	557018 ED AN	\$44,369	\$4,220	\$4,121	\$4,133	\$4,386	\$5,853	\$5,949	\$4,949	\$5,398	\$5,360	\$0	\$0
<b>61</b>	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$393,236</b>	<b>\$38,542</b>	<b>\$36,423</b>	<b>\$45,505</b>	<b>\$50,069</b>	<b>\$44,758</b>	<b>\$38,119</b>	<b>\$47,733</b>	<b>\$20,949</b>	<b>\$71,138</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>													
62	Econ Dispatch-557010	(\$7,721,528)	(\$2,368,594)	(\$671,118)	(\$25,598)	(\$188,223)	(\$677,854)	(\$753,848)	(\$730,267)	(\$618,001)	(\$1,688,025)	\$0	\$0
63	Econ Dispatch-557150	(\$5,528,367)	\$421,057	(\$976,644)	(\$3,228,749)	(\$1,490,149)	\$697,868	\$881,733	\$61,800	(\$1,620,693)	(\$274,590)	\$0	\$0
64	Gas Bookouts-557700	\$1,701,775	\$11,952	\$8,400	\$148,028	\$176,080	\$477,176	\$359,359	\$374,375	\$146,405	\$0	\$0	\$0
65	Gas Bookouts-557711	(\$1,701,775)	(\$11,952)	(\$8,400)	(\$148,028)	(\$176,080)	(\$477,176)	(\$359,359)	(\$374,375)	(\$146,405)	\$0	\$0	\$0
66	Intraco Thermal Gas-557730	\$37,834,515	\$4,115,776	\$3,319,418	\$5,391,617	\$4,419,630	\$3,917,436	\$2,910,728	\$3,649,197	\$5,625,775	\$4,484,938	\$0	\$0
67	Fuel DispatchFin -456010	\$7,770,450	\$1,882,010	\$342,468	\$266,445	\$574,200	\$875,363	\$928,200	\$1,141,087	\$880,927	\$879,750	\$0	\$0
68	Fuel Dispatch-456015	(\$4,756,770)	(\$1,280,600)	(\$83,595)	(\$18,180)	(\$107,775)	(\$2,289,799)	(\$324,473)	(\$652,348)	\$0	\$0	\$0	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$138,567)	(\$25,507)	(\$22,738)	(\$16,974)	(\$7,021)	(\$9,386)	(\$14,749)	(\$17,235)	(\$11,500)	(\$13,457)	\$0	\$0
70	Other Elec Rev - Specified Source - 456019	(\$434,331)	(\$141,375)	(\$21,125)	\$0	(\$89,920)	(\$92,668)	(\$89,243)	\$0	\$0	\$0	\$0	\$0
71	Intraco Thermal Gas-456730	(\$25,077,220)	(\$2,112,693)	(\$1,793,764)	(\$2,219,955)	(\$2,874,242)	(\$2,434,321)	(\$3,443,792)	(\$2,753,235)	(\$4,156,543)	(\$3,288,675)	\$0	\$0
72	Fuel Bookouts-456711	\$916,050	\$32,000	\$8,300	\$0	\$0	\$515,375	\$0	\$360,375	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456720	(\$916,050)	(\$32,000)	(\$8,300)	\$0	\$0	(\$515,375)	\$0	(\$360,375)	\$0	\$0	\$0	\$0
<b>74</b>	<b>Other Purchases and Sales Subtotal</b>	<b>\$1,948,182</b>	<b>\$490,074</b>	<b>\$92,902</b>	<b>\$148,606</b>	<b>\$236,500</b>	<b>(\$13,361)</b>	<b>\$94,556</b>	<b>\$698,999</b>	<b>\$99,965</b>	<b>\$99,941</b>	<b>\$0</b>	<b>\$0</b>
75	Misc. Power Exp. Actual-557160 ED AN	\$1,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228	\$938	\$0	\$0
<b>76</b>	<b>Misc. Power Exp. Subtotal</b>	<b>\$1,166</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$228</b>	<b>\$938</b>	<b>\$0</b>	<b>\$0</b>
77	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Exp Actual 557395	\$371	\$6	\$23	\$38	\$39	\$24	\$21	\$51	\$95	\$74	\$0	\$0
<b>79</b>	<b>Wind REC Subtotal</b>	<b>\$371</b>	<b>\$6</b>	<b>\$23</b>	<b>\$38</b>	<b>\$39</b>	<b>\$24</b>	<b>\$21</b>	<b>\$51</b>	<b>\$95</b>	<b>\$74</b>	<b>\$0</b>	<b>\$0</b>
80	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>83</b>	<b>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>84</b>	<b>Net Resource Optimization</b>	<b>\$1,949,719</b>	<b>\$490,080</b>	<b>\$92,925</b>	<b>\$148,644</b>	<b>\$236,539</b>	<b>(\$13,337)</b>	<b>\$94,577</b>	<b>\$699,050</b>	<b>\$100,288</b>	<b>\$100,953</b>	<b>\$0</b>	<b>\$0</b>
<b>85</b>	<b>Adjusted Actual Net Expense</b>	<b>\$83,799,432</b>	<b>\$14,051,568</b>	<b>\$11,563,012</b>	<b>\$10,581,893</b>	<b>\$8,626,451</b>	<b>\$3,909,416</b>	<b>\$3,620,132</b>	<b>\$8,240,677</b>	<b>\$11,028,586</b>	<b>\$12,177,697</b>	<b>\$0</b>	<b>\$0</b>

Avista Corp. - Resource Accounting  
Washington Electric Jurisdiction  
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2020

Retail Sales - MWh	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	YTD
Total Billed Sales	537,509	504,892	472,625	438,639	380,708	388,252	401,727	478,013	471,186	-	-	-	4,073,551
Deduct Prior Month Unbilled	(301,275)	(299,486)	(269,928)	(266,976)	(231,127)	(236,448)	(231,909)	(287,179)	(289,870)	-	-	-	(2,414,198)
Add Current Month Unbilled	299,486	269,928	266,976	231,127	236,448	231,909	287,179	289,870	247,708	-	-	-	2,360,631
<b>Total Retail Sales</b>	<b>535,720</b>	<b>475,334</b>	<b>469,673</b>	<b>402,790</b>	<b>386,029</b>	<b>383,713</b>	<b>456,997</b>	<b>480,704</b>	<b>429,024</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,019,984</b>
Test Year Retail Sales	556,117	486,363	477,535	431,246	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150	4,199,648
Difference from Test Year	(20,397)	(11,029)	(7,862)	(28,456)	(46,444)	(40,980)	(33,673)	16,087	(6,910)				(179,664)
Production Rate - \$/MWh	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	
<b>Total Revenue Credit - \$</b>	<b>(\$369,390)</b>	<b>(\$199,735)</b>	<b>(\$142,381)</b>	<b>(\$515,338)</b>	<b>(\$841,101)</b>	<b>(\$742,148)</b>	<b>(\$609,818)</b>	<b>\$291,336</b>	<b>(\$125,140)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$3,253,715)</b>

Hourly Data

Avista DAY	HOUR	27096	27120	27157	
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost	
Short Name----->					
8/31/2020 H09		19	16.86	320.34	
8/31/2020 H10		19	17.29	328.51	
8/31/2020 H11		19	19.25	365.75	
8/31/2020 H12		18	19.6	352.8	
8/31/2020 H13		18	21	378	
8/31/2020 H14		18	20	360	
8/31/2020 H15		17	23.43	398.31	
8/31/2020 H16		18	24.04	432.72	
8/31/2020 H17		18	18	324	
8/31/2020 H18		16	18	288	
8/31/2020 H19		4	21	84	
8/31/2020 H20		0	22.91	0	
8/31/2020 H21		0	19.62	0	
8/31/2020 H22		0	18.19	0	
8/31/2020 H23		0	17.73	0	
8/31/2020 H24		0	17.75	0	
		5750			
				\$ 144,903.97	Revised Download
				224,584.00	Amt Recorded in August
				<b>\$ (79,680.03)</b>	Difference - Adjusted September Amount by change
					(Powerdex prices were only through the 3rd of Aug when the entry needed to be made. This corrects the amount recorded in August)

Hourly Data

Avista DAY	HOUR	27096	27120	27157	
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost	
Short Name----->					
9/29/2020 H01		0		-	
9/29/2020 H02		0		-	
9/29/2020 H03		0		-	
9/29/2020 H04		0		-	
9/29/2020 H05		0		-	
9/29/2020 H06		0		-	
9/29/2020 H07		0		-	
9/29/2020 H08		4		-	
9/29/2020 H09		17		-	
9/29/2020 H10		18		-	
9/29/2020 H11		18		-	
9/29/2020 H12		17		-	
9/29/2020 H13		16		-	
9/29/2020 H14		16		-	
9/29/2020 H15		17		-	
9/29/2020 H16		17		-	
9/29/2020 H17		17		-	
9/29/2020 H18		6		-	
9/29/2020 H19		0		-	
9/29/2020 H20		0		-	
9/29/2020 H21		0		-	
9/29/2020 H22		0		-	
9/29/2020 H23		0		-	
9/29/2020 H24		0		-	
9/30/2020 H01		0		-	
9/30/2020 H02		0		-	
9/30/2020 H03		0		-	
9/30/2020 H04		0		-	
9/30/2020 H05		0		-	
9/30/2020 H06		0		-	
9/30/2020 H07		0		-	
9/30/2020 H08		3		-	
9/30/2020 H09		13		-	
9/30/2020 H10		18		-	
9/30/2020 H11		15		-	
9/30/2020 H12		15		-	
9/30/2020 H13		15		-	
9/30/2020 H14		15		-	
9/30/2020 H15		16		-	
9/30/2020 H16		17		-	
9/30/2020 H17		15		-	
9/30/2020 H18		4		-	
9/30/2020 H19		1		-	
9/30/2020 H20		0		-	
9/30/2020 H21		0		-	
9/30/2020 H22		0		-	
9/30/2020 H23		0		-	
9/30/2020 H24		0		-	
		3943		\$ 73,588.46	Download
				36,257.00	Powerdex Estimate
				<u>\$ 109,845.46</u>	Total

RUN

9/20/2020 Enter first day of the month that is missing powerdex values  
9/30/2020 Click RUN to get data out of Nucleus

	Total with est	Est less actual
Purchase	18,317.45	18,317.45
Sale	393,966.60	393,966.60
Solar Select		36,257.00

100.0% WA ERM  
100.0% September 2020  
Page 16 of 24

Power Key	Day	Hour	Actual Price	Amount	Formula	Direction	Date and time	Est Price	Adjusted Price with Formula	Total (Amount * Price)	Adj for entered	Actual Price * Volume
223066	9/29/2020	2300	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	29-09-20202300	22	22.00	22.00	22.00	-
223066	9/29/2020	0700	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	29-09-20200700	25	25.00	75.00	75.00	-
223066	9/29/2020	0200	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	29-09-20200200	18	18.00	54.00	54.00	-
223066	9/29/2020	0100	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	29-09-20200100	18	18.00	36.00	36.00	-
223066	9/28/2020	2300	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	28-09-20202300	20	20.00	40.00	40.00	-
223066	9/25/2020	2300	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	25-09-20202300	19	19.00	57.00	57.00	-
223066	9/25/2020	1700	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	25-09-20201700	20	20.00	60.00	60.00	-
223066	9/25/2020	1400	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	25-09-20201400	25	25.00	75.00	75.00	-
223066	9/25/2020	1200	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	25-09-20201200	30	30.00	60.00	60.00	-
223066	9/25/2020	0400	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	25-09-20200400	22	22.00	66.00	66.00	-
223066	9/25/2020	0200	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	25-09-20200200	22	22.00	66.00	66.00	-
223066	9/24/2020	2400	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	24-09-20202400	22	22.00	66.00	66.00	-
223066	9/24/2020	0800	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	24-09-20200800	28	28.00	84.00	84.00	-
223066	9/23/2020	0700	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	23-09-20200700	27	27.00	27.00	27.00	-
223066	9/23/2020	0500	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	23-09-20200500	25	25.00	75.00	75.00	-
223066	9/22/2020	1800	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	22-09-20201800	30	30.00	90.00	90.00	-
223066	9/22/2020	1400	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	22-09-20201400	25	25.00	50.00	50.00	-
223066	9/22/2020	1300	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	22-09-20201300	23	23.00	23.00	23.00	-
223066	9/21/2020	0900	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	21-09-20200900	24	24.00	48.00	48.00	-
223066	9/21/2020	0100	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	21-09-20200100	18	18.00	18.00	18.00	-
223066	9/20/2020	0100	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	20-09-20200100	15	15.00	15.00	15.00	-
223067	9/30/2020	0900	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	30-09-20200900	28	28.00	84.00	84.00	-
223067	9/28/2020	1700	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	28-09-20201700	25	25.00	50.00	50.00	-
223067	9/28/2020	1300	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	28-09-20201300	25	25.00	25.00	25.00	-
223067	9/28/2020	0200	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	28-09-20200200	20	20.00	20.00	20.00	-
223067	9/27/2020	2400	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	27-09-20202400	20	20.00	40.00	40.00	-
223067	9/27/2020	1300	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	27-09-20201300	22	22.00	66.00	66.00	-
223067	9/27/2020	0800	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	27-09-20200800	18	18.00	54.00	54.00	-
223067	9/26/2020	1600	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	26-09-20201600	20	20.00	40.00	40.00	-
223067	9/26/2020	1400	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	26-09-20201400	20	20.00	20.00	20.00	-
223067	9/26/2020	1300	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	26-09-20201300	20	20.00	40.00	40.00	-
223067	9/23/2020	2000	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	23-09-20202000	35	35.00	105.00	105.00	-
223067	9/20/2020	1600	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	20-09-20201600	24	24.00	48.00	48.00	-
223067	9/20/2020	1100	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	20-09-20201100	22	22.00	66.00	66.00	-
223068	9/25/2020	2200	0	3	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	25-09-20202200	20	18.50	55.50	55.50	-
223068	9/25/2020	2100	0	1	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	25-09-20202100	20	18.50	18.50	18.50	-
223068	9/25/2020	1500	0	2	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	25-09-20201500	25	23.13	46.25	46.25	-
223069	9/30/2020	1100	0	7	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	30-09-20201100	28	30.10	210.70	210.70	-
223069	9/30/2020	0900	0	2	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	30-09-20200900	28	30.10	60.20	60.20	-
223069	9/30/2020	0700	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	30-09-20200700	28	30.10	30.10	30.10	-
223069	9/30/2020	0400	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	30-09-20200400	23	24.73	24.73	24.73	-



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Accounting Period	Billing Determinant	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202009	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(4,364.19)	0	0	(15,920.20)
202009	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(47,841.63)	0	0	(183,886.25)
202009	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(10,329.55)	0	0	(52,087.53)
202009	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.31)	0	0	(1.69)
202009	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(222.29)	0	0	(773.90)
202009	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(2,765.20)	0	0	(15,086.61)
202009	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(5,959.05)	0	0	(31,444.18)
202009	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(75.41)	0	0	(410.73)
202009	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(97,289.86)	0	0	(439,333.31)
202009	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(112.91)	0	0	(618.55)
202009	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(2,638.58)	0	0	(13,040.03)
202009	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(13,495.42)	0	0	(63,910.00)
202009	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(621.54)	0	0	(3,480.67)
202009	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.02)	0	0	(0.10)
202009	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(9.27)	0	0	(52.79)
202009	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.64)	0	0	(3.20)
202009	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(192,589.90)	0	0	(929,144.67)
202009	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(1,523.06)	0	0	(8,182.59)
202009	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(22,582.32)	0	0	(113,036.50)
202009	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(1,518.54)	0	0	(8,453.16)
202009	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(16,840.84)	0	0	(90,989.77)
202009	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(262,090.01)	0	0	(1,078,830.75)
202009	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(687.46)	0	0	(3,658.46)
202009	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(426,643.20)	0	0	(2,144,200.68)
202009	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.99)	0	0	(16.64)
202009	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(3.50)	0	0	(49.75)
202009	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(1,812.01)	0	0	(10,067.72)
202009	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(3.07)	0	0	(14.39)
202009	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-	0	0	-
202009	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,477.97)	0	0	(8,111.26)
202009	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(31,248.99)	0	0	(165,925.71)
202009	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(800,389.51)	0	0	(4,078,808.39)
202009	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(12,729.10)	0	0	(31,601.13)
202009	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(53.75)	0	0	(277.53)
202009	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(273.43)	0	0	(1,393.98)
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>(1,958,195.52)</b>	<b>0</b>	<b>0</b>	<b>(9,492,812.82)</b>

Run Date: Oct 6, 2020

**For Internal Use Only**

Conversion Factor      0.955631  
**(1,871,312.34)**



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**Revenue By Revenue Class**  
Electric

Data Source: Financial Reporting  
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
202009	ED	01	01 RESIDENTIAL	232,952	199,616,035	19,810,882	231,846	1,882,590,448	187,059,046
		21	21 FIRM COMMERCIAL	25,592	183,194,937	19,524,452	25,442	1,518,630,460	163,749,023
		31	31 FIRM- INDUSTRIAL	341	77,154,257	5,024,130	346	607,745,264	41,342,167
		39	39 FIRM-PUMPING-IRRIGATION ONLY	535	9,470,522	780,895	528	48,542,873	4,057,073
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	407	918,619	387,869	462	8,009,626	3,437,118
		80	80 INTERDEPARTMENT REVENUE	93	831,599	90,393	94	8,031,464	886,324
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,210	0	0	94,984
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	226,877
<b>ED - Summary</b>				<b>259,920</b>	<b>471,185,969</b>	<b>45,647,040</b>	<b>258,718</b>	<b>4,073,550,136</b>	<b>400,852,613</b>
<b>202009 - Summary</b>				<b>259,920</b>	<b>471,185,969</b>	<b>45,647,040</b>	<b>258,718</b>	<b>4,073,550,136</b>	<b>400,852,613</b>
<b>Overall - Summary</b>				<b>259,920</b>	<b>471,185,969</b>	<b>45,647,040</b>	<b>258,718</b>	<b>4,073,550,136</b>	<b>400,852,613</b>

Run Date: Oct 6, 2020

**For Internal Use Only**

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

MONTH OF SEPTEMBER 2020

ATTACHMENT B  
REC DEFERRAL AND AMORTIZATION JOURNAL

**Avista Corporation Journal Entry**

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

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

Effective Date: 202009  
 Last Update: 10/05/2020 9:32 AM  
 Approval Requested: 10/05/2020 10:08 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	720.28 ✓	0.00	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00 ✓	720.28	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00 ✓	113,168.00	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	113,168.00 ✓	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	2,042.50 ✓	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00 ✓	2,042.50	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	143,450.00 ✓	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00 ✓	143,450.00	WA Rec Deferral Amort
90	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	0.00	Annual Transfer of Deferral balance to amortization
100	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	0.00	Annual transfer of Deferral balance to amortization
<b>Totals:</b>						<b>259,380.78</b>	<b>259,380.78</b>	

**Explanation:**

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

<u>Carolyn Groome</u>	<u>10/5/2020</u>
Prepared by Carolyn Groome	Date
<u>Jan McCalland</u>	<u>10/5/2020</u>
Reviewed by	Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

**DJ475 - Washington REC Deferral (Current Amortization)**

The rate is based on WA Rate Order for REC deferral  
Interest will be accrued monthly and compounded semi-annually.  
Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

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186322 ED WA								
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest
201901	339,478.56		182,008.00		0.57417%	2,471.70		521,486.56
201902	521,486.56		171,867.00		0.57417%	3,487.62		693,353.56
201903	693,353.56		181,119.00		0.57417%	4,500.99		874,472.56
201904	874,472.56		148,142.00		0.57417%	5,446.25		1,022,614.56
201905	1,022,614.56		136,185.00		0.57417%	6,262.51		1,158,799.56
201906	1,158,799.56		140,278.00		0.57417%	7,056.20		1,299,077.56
201907	1,328,302.83	(1,771,401.27)	134,254.00		0.57417%	(2,158.72)		(308,844.44)
201908	(308,844.44)		113,955.00		0.57417%	(1,446.14)		(194,889.44)
201909	(194,889.44)		111,872.00		0.57417%	(797.83)		(83,017.44)
201910	(83,017.44)		103,052.00		0.57417%	(180.81)		20,034.56
201911	20,034.56		108,717.00		0.57417%	427.14		128,751.56
201912	128,751.56		127,023.00		0.57417%	1,103.92		255,774.56
202001	252,722.12		128,660.00		0.57417%	1,820.42		381,382.12
202002	381,382.12		120,773.00		0.57417%	2,536.50		502,155.12
202003	502,155.12		113,147.00		0.57417%	3,208.05		615,302.12
202004	615,302.12		104,658.00		0.57417%	3,833.34		719,960.12
202005	719,960.12		90,914.00		0.57417%	4,394.80		810,874.12
202006	810,874.12		92,887.00		0.57417%	4,922.46		903,761.12
	924,476.69	(880,285.99)	106,994.00		0.55450%	541.68		151,184.70
202007								
202008	151,184.70		145,440.00		0.55450%	1,241.55		296,624.70
202009	296,624.70		143,450.00		0.55450%	2,042.50		440,074.70
202010								
202011								
202012								
current month entry			143,450.00			2,042.50		

186322 RECON			
End Balance with Interest	GL Wand Balance	Variance	Notes
523,958.26	523,958.26	0.00	Semi-Annual Compounding
699,312.88	699,312.88	0.00	
884,932.87	884,932.87	0.00	
1,038,521.12	1,038,521.12	0.00	
1,180,968.63	1,180,968.63	0.00	
1,328,302.83	1,328,302.83	0.00	
(311,003.16)	(311,003.16)	0.00	-Semi-Annual Compounding -Transfer 186324 Def balance to 186322 for amortization
(198,494.30)	(198,494.30)	0.00	
(87,420.13)	(87,420.13)	0.00	
15,451.06	15,451.06	0.00	
124,595.20	124,595.20	0.00	
252,722.12	252,722.12	0.00	
383,202.54	383,220.06	17.52	Semi-Annual Compounding
506,512.04	506,547.09	35.05	
622,867.09	622,867.09	0.00	
731,358.43	731,358.43	0.00	
826,667.23	826,667.23	0.00	
924,476.69	924,476.69	0.00	
151,726.38	151,726.38	0.00	-Semi-Annual Compounding -Transfer 186323 Def balance to 186322 for amortization
298,407.93	298,407.93	0.00	
443,900.43	298,407.93	(145,492.50)	
		0.00	
		0.00	
		0.00	

202009 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	2,042.50	
419600 ED WA		2,042.50
186322 ED WA	143,450.00	
557324 ED WA		143,450.00

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

145,492.50 TTL

**DJ475 - Washington REC Deferral - Account 186324**

The rate is based on WA Rate Order for REC deferral  
Interest will be accrued monthly and compounded semi-annually.  
Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

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Account 186324 ED WA								
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest
201512								
201901	(1,191,231.88)		(93,629.00)		0.57417%	(7,108.49)		(1,284,860.88)
201902	(1,284,860.88)		(68,407.00)		0.57417%	(7,573.67)		(1,353,267.88)
201903	(1,353,267.88)		(74,968.00)		0.57417%	(7,985.28)		(1,428,235.88)
201904	(1,428,235.88)		(117,361.00)		0.57417%	(8,537.43)		(1,545,596.88)
201905	(1,545,596.88)		(90,922.00)		0.57417%	(9,135.38)		(1,636,518.88)
201906	(1,636,518.88)		(84,902.00)		0.57417%	(9,640.14)		(1,721,420.88)
201907	(1,771,401.27)	1,771,401.27				-		-
201908	-				0.57417%	-		-
201909	-				0.57417%	-		-
201910	-				0.57417%	-		-
201911	-				0.57417%	-		-
201912	-				0.57417%	-		-
202001	-				0.57417%	-		-
202002	-				0.57417%	-		-
202003	-				0.57417%	-		-
202004	-				0.57417%	-		-
202005	-				0.57417%	-		-
202006	-				0.57417%	-		-
202007	-		(137,820.00)	446,074.60	0.55450%	2,091.38		308,254.60
202008	308,254.60		(121,774.00)		0.55450%	1,372.03		186,480.60
202009	186,480.60		(113,168.00)		0.55450%	720.28		73,312.60
202010	73,312.60				0.55450%	406.52		
202011	73,312.60				0.55450%	406.52		
202012	73,312.60				0.55450%	406.52		
current month entry			(113,168.00)			720.28	-	

186324 RECON			
End Balance with Interest	GL Wand Balance	Variance	Notes
-	-	-	
(1,291,969.37)	(1,291,969.37)	0.00	Semi-Annual Compounding
(1,367,950.04)	(1,367,950.04)	0.00	
(1,450,903.32)	(1,450,903.32)	0.00	
(1,576,801.75)	(1,576,801.75)	0.00	
(1,676,859.13)	(1,676,859.13)	0.00	
(1,771,401.27)	(1,771,401.27)	0.00	
-	-	0.00	Semi-Annual Compounding
-	-	0.00	Transfer 186324 Def balance to 186322 for Amortization.
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
310,345.98	310,345.60	(0.38)	
189,944.01	189,943.63	(0.38)	
77,496.29	189,943.63	112,447.34	
4,590.21	189,943.63	185,353.42	
4,996.73	-	(4,996.73)	
5,403.25	-	(5,403.25)	

**202009 UPDATE DATE TO CALC JET ENTRY**

5,497,726.74

JET ENTRY:		DR	CR
186324 ED WA		720.28	
431016 ED WA			720.28
186324 ED WA			113,168.00
557322 ED WA		113,168.00	

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

113,888.28 TTL

Avista Corp. - Resource Accounting  
DJ 475 - Washington REC Deferral  
2020 REC Revenue and Expense Deferral Calculation

REC Revenue and Expense	Source	202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	Total
Voluntary REC Revenue	456016-ED-AN	(318,217)	(288,636)	(273,452)	(224,456)	(384,603)	(296,198)	(216,916)	(186,661)	(179,040)	-	-	-	\$ (2,368,179)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,601	146	7,689	9,014	132	4,207	7,240	2,641	5,624	-	-	-	\$ 39,295
<b>Total</b>		<b>\$ (315,615)</b>	<b>\$ (288,490)</b>	<b>\$ (265,763)</b>	<b>\$ (215,442)</b>	<b>\$ (384,472)</b>	<b>\$ (291,990)</b>	<b>\$ (209,676)</b>	<b>\$ (184,020)</b>	<b>\$ (173,416)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,328,884)</b>
<b>Washington State Share</b>														
Voluntary REC Revenue	65.73%	(209,164)	(189,721)	(179,740)	(147,535)	(252,800)	(194,691)	(142,579)	(122,692)	(117,683)	-	-	-	\$ (1,556,604)
Voluntary REC Broker Fee Expense	65.73%	1,710	96	5,054	5,925	87	2,765	4,759	1,736	3,697	-	-	-	\$ 25,829
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (207,454)</b>	<b>\$ (189,625)</b>	<b>\$ (174,686)</b>	<b>\$ (141,610)</b>	<b>\$ (252,713)</b>	<b>\$ (191,925)</b>	<b>\$ (137,820)</b>	<b>\$ (120,956)</b>	<b>\$ (113,986)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,530,775)</b>
<b>Accounting Entries</b>														
186324.ED.WA (202007 thru 202106)		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	

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Entry for Sept. includes adjustment of \$818 from August. Immaterial.



**Revenue By Rate Schedule**

Data Source: Financial Reporting  
Data Updated Daily

State Code: WA

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Revenue CI

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
202009	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-61,273	0	0	-484,783
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-14
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-117	0	0	-1,044
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-14,804	0	0	-105,666
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-139	0	0	-1,180
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-48	0	0	-454
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,295	0	0	-11,540
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-31,973	0	0	-238,865
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-2,342	0	0	-17,842
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-198	0	0	-1,597
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-774	0	0	-6,482
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-7,616	0	0	-52,739
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-20,517	0	0	-135,379
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	0	0	0	-1
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,877	0	0	-8,394
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-3,977	0	0	-15,693
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-1,058	0	0	-3,012
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,119	0	0	-4,929
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-18	0	0	-93
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-363	0	0	-1,446
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-126	0	0	-651
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	-4
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-241	0	0	-2,782
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-57
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-12	0	0	-136
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-32	0	0	-341
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-117	0	0	-1,264
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-3	0	0	-37
			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	-2	0	0	-27
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-63	0	0	-724
			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
			<b>WA - Total</b>				<b>0</b>	<b>0</b>	<b>-150,110</b>	<b>0</b>	<b>0</b>	<b>-1,097,181</b>
			<b>ED - Total</b>				<b>0</b>	<b>0</b>	<b>-150,110</b>	<b>0</b>	<b>0</b>	<b>-1,097,181</b>
			<b>202009 - Total</b>				<b>0</b>	<b>0</b>	<b>-150,110</b>	<b>0</b>	<b>0</b>	<b>-1,097,181</b>
			<b>Overall - Total</b>				<b>0</b>	<b>0</b>	<b>-150,110</b>	<b>0</b>	<b>0</b>	<b>-1,097,181</b>

**For Internal Use Only**

Conversion Factor **0.955631** UE-190334 7-2020 thru 6-2021  
Amort Expense \$ **(143,450)**