

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

MONTH OF NOVEMBER 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: 202011  
Last Update: 12/04/2020 12:25 PM  
Approval Requested: 12/04/2020 12:25 PM

<u>Cheryl A Kettner</u>	<u>Dec 04, 2020</u>
Prepared by Cheryl Kettner	Date
<u>Sam McCalland</u>	<u>12/4/2020</u>
Reviewed by	Date
<u>Approved for Entry</u>	<u>Date</u>
Corporate Accounting use Only	

Avista Corporation Journal Entry

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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 ✓	2,017,389.00	Current Year ERM (2020)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	2,017,389.00 ✓	0.00	Current Year ERM Deferral Expense (2020)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00 ✓	31,101.00	Current Year ERM Interest Accrual (2020)
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	31,101.00 ✓	0.00	Current Year ERM Interest Expense (2020)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	1,777,028.00 ✓	0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00 ✓	1,777,028.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	89,039.00 ✓	0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00 ✓	89,039.00	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>3,919,350.00</b>	<b>3,919,350.00</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**  
Nov-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 November 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 November 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 November 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 November 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 November 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 November 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

# Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

## Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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)	(1,488,282)	0.00	
10/31/2020	(1,473,903)		0		(4,793)		(1,473,903)	(1,493,075)	(1,493,075)	0.00	
11/30/2020	(1,473,903)		0		(4,793)		(1,473,903)	(1,497,868)	(1,493,075)	4,793.00	
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

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

Changes Semiannually on January 1 and July 1

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

Interest will be accrued monthly and compounded semi-annually.

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

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)	(30,206,701)	0.00	
10/31/2020	(29,888,007)		1,621,258		(94,565)		(28,266,749)	(28,680,008)	(28,680,008)	0.00	
11/30/2020	(28,266,749)		1,777,028		(89,039)		(26,489,721)	(26,992,019)	(28,680,008)	(1,687,989.00)	
12/31/2020			0								

Entry:

	Debit	Credit	
182352 ED WA	1,777,028		WA ERM Deferral-Approved for Rebate
557290 ED WA		1,777,028	WA ERM Amortization
431600 ED WA	89,039		Interest Expense Energy Deferrals
182352 ED WA		89,039	WA ERM Deferral-Approved for Rebate

**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.

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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)	(7,854,974)	0.00	
10/31/2020	(7,791,447)		(762,797)		(26,580)		(8,554,244)	(8,644,351)	(8,644,351)	0.00	
11/30/2020	(8,554,244)		(2,017,389)		(31,101)		(10,571,633)	(10,692,841)	(8,644,351)	2,048,490.00	
12/31/2020			0								

Entry:	Debit	Credit	
557280 ED WA	2,017,389.00		Deferred Power Supply Expense
186280 ED WA	-	2,017,389.00	Regulatory Asset ERM Deferred Current Year
431600 ED WA	31,101.00		Interest Expense Energy Deferrals
186280 ED WA		31,101.00	Regulatory Asset ERM Deferred Current Year

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	\$112,303,626	\$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	\$10,017,659	\$11,706,704	\$0
2 447 Sale for Resale	(\$75,023,643)	(\$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)	(\$5,606,876)	(\$6,417,968)	\$0
3 501 Thermal Fuel	\$25,111,243	\$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	\$1,759,242	\$1,952,420	\$0
4 547 CT Fuel	\$47,060,691	\$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	\$5,945,096	\$5,742,175	\$0
5 456 Transmission Revenue	(\$18,361,997)	(\$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)	(\$1,898,627)	(\$1,189,736)	\$0
6 565 Transmission Expense	\$15,164,090	\$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	\$1,430,774	\$1,356,670	\$0
7 557 Broker Fees	\$475,625	\$38,542	\$36,423	\$45,505	\$50,069	\$44,758	\$38,119	\$47,733	\$20,949	\$71,138	\$45,449	\$36,940	\$0
8 <b>Adjusted Actual Net Expense</b>	<b>\$106,729,635</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>\$11,692,717</b>	<b>\$13,187,205</b>	<b>\$0</b>
	<b>Total through November</b>												
AUTHORIZED NET EXPENSE-SYSTEM	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
9 555 Purchased Power	\$99,282,453	\$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	(\$47,783,833)	(\$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	\$26,170,049	\$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	\$61,669,730	\$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	(\$13,957,988)	(\$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	\$15,958,194	\$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	\$376,750	\$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	(\$2,771,054)	(\$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>\$138,944,301</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>(\$32,214,666)</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>	<b>(\$1,569,149)</b>	<b>(\$3,056,919)</b>	
19 Resource Optimization - Subtotal	\$2,081,184	\$490,080	\$92,925	\$148,644	\$236,539	(\$113,337)	\$94,577	\$699,050	\$100,288	\$100,953	\$597,407	(\$465,942)	
20 <b>Adjusted Net Expense</b>	<b>(\$30,133,482)</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>(\$971,742)</b>	<b>(\$3,522,861)</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	(\$19,806,738)	(\$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)	(\$638,726)	(\$2,315,577)	\$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	\$3,118,923	\$369,390	\$199,735	\$142,381	\$515,338	\$841,101	\$742,148	\$609,818	(\$291,336)	\$125,140	(\$208,826)	\$74,034	
25 <b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$16,687,815)</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>	<b>(\$847,552)</b>	<b>(\$2,241,543)</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>	<b>(\$14,446,272)</b>	<b>(\$16,687,815)</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)	(\$8,501,645)	(\$10,519,034)	
Deferral Amount, Monthly Entry		\$0	(\$1,397,397)	(\$2,111,511)	(\$405,631)	(\$454,732)	(\$644,391)	(\$314,039)	(\$2,344,139)	(\$67,008)	(\$762,797)	(\$2,017,389)	
<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>\$10,519,034</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>\$762,797</b>	<b>\$2,017,389</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>	<b>(\$5,944,627)</b>	<b>(\$6,168,781)</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	\$24,043,241	\$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	\$1,790,218	\$2,828,329	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$15,394,268	\$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	\$1,399,479	\$1,399,479	\$0
3	Douglas County PUD (Wells Settlement)	\$1,737,140	\$128,412	\$137,331	\$81,844	\$100,046	\$134,694	\$132,024	\$286,565	\$290,571	\$151,213	\$139,980	\$154,480	\$0
4	Douglas County PUD (Wells)	\$2,277,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$9,134,404	\$845,499	\$845,499	\$845,499	\$679,414	\$845,499	\$845,499	\$845,499	\$845,499	\$845,499	\$845,499	\$845,499	\$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	\$10,818	\$969	\$1,162	\$1,170	\$1,075	\$1,121	\$932	\$839	\$919	\$852	\$814	\$965	\$0
8	Small Power	\$1,379,143	\$135,481	\$178,168	\$136,054	\$148,758	\$128,743	\$142,916	\$177,519	\$94,181	\$63,440	\$77,909	\$95,974	\$0
9	Stimson Lumber	\$1,567,312	\$160,536	\$109,083	\$109,083	\$75,549	\$149,167	\$140,831	\$106,039	\$108,825	\$188,825	\$181,681	\$127,504	\$0
10	City of Spokane-Upriver	\$1,711,000	\$220,402	\$348,737	\$173,787	\$254,261	\$196,121	\$212,728	\$56,661	\$0	\$90	\$58,108	\$190,105	\$0
11	City of Spokane - Waste-to-Energy	\$5,266,123	\$539,216	\$522,867	\$444,785	\$423,831	\$339,112	\$470,134	\$573,175	\$483,558	\$500,664	\$533,261	\$435,520	\$0
12	Clearwater Power Company	\$12,990	(\$311)	\$1,667	\$1,579	\$1,431	\$1,520	\$1,310	\$1,324	\$1,490	\$427	\$1,243	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA )	\$25,636,580	\$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	\$2,416,329	\$2,423,747	\$0
14	Palouse Wind	\$21,390,594	\$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	\$2,037,334	\$2,649,544	\$0
15	Rattlesnake Flat, LLC	\$296,267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,981	\$106,131	\$182,155	\$0	
16	WPM Ancillary Services	\$2,374,338	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$226,853	\$203,178	\$224,260	\$211,164	\$0
17	Non-Mon. Accruals	\$72,408	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	(\$2,255)	\$118,455	(\$751)	(\$46,004)	\$0
18	<b>Total 555 Purchased Power</b>	<b>\$112,303,626</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>\$10,017,659</b>	<b>\$11,706,704</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	\$105,158,409	\$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	\$10,134,076	\$10,763,183	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$2,763,130	\$1,256,392	\$900,700	(\$662,984)	\$191,488	\$444,892	\$539,968	\$422,966	(\$6,136)	(\$617,892)	(\$397,656)	\$691,392	\$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	\$72,408	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	(\$2,255)	\$118,455	(\$751)	(\$46,004)	\$0
555700	\$2,022,902	\$218,942	\$89,780	\$199,854	\$652,725	\$90,380	\$48,766	\$198,595	\$167,200	\$200,100	\$64,360	\$92,200	\$0
555710	\$2,374,338	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$226,853	\$203,178	\$224,260	\$211,164	\$0
	(\$87,561)	(\$4,512)	(\$6,519)	(\$7,796)	(\$9,072)	(\$9,658)	(\$9,973)	(\$10,852)	(\$9,167)	(\$8,151)	(\$6,630)	(\$5,231)	\$0
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$112,303,626</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>\$10,017,659</b>	<b>\$11,706,704</b>	<b>\$0</b>

**447 SALES FOR RESALE**

19	Short-Term Sales	(\$58,483,227)	(\$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)	(\$4,230,843)	(\$5,041,447)	\$0
20	Nichols Pumping Index Sale	(\$803,932)	(\$114,196)	(\$57,978)	(\$77,242)	(\$67,204)	(\$32,501)	(\$15,887)	(\$53,470)	(\$112,902)	(\$106,144)	(\$85,307)	(\$81,101)	\$0
21	Sovereign Power/Kaiser Load Following	(\$121,597)	(\$12,942)	(\$12,179)	(\$12,626)	(\$12,124)	(\$12,236)	(\$10,556)	(\$9,100)	(\$9,146)	(\$10,130)	(\$10,318)	(\$10,240)	\$0
22	Pend Oreille DES	(\$402,839)	(\$57,587)	(\$47,591)	(\$55,025)	(\$52,181)	(\$40,336)	(\$25,067)	(\$24,561)	(\$21,080)	(\$19,638)	(\$29,774)	(\$29,999)	\$0
23	Merchant Ancillary Services	(\$15,212,048)	(\$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)	(\$1,250,634)	(\$1,255,181)	\$0
24	<b>Total 447 Sales for Resale</b>	<b>(\$75,023,643)</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>(\$5,606,876)</b>	<b>(\$6,417,968)</b>	<b>\$0</b>

**447 SALES FOR RESALE**

447000	(\$31,517,877)	(\$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)	(\$2,799,736)	(\$2,654,407)	\$0
Solar Select Generation Priced at Powerdex	\$864,994	\$19,928	\$44,560	\$91,436	\$78,930	\$46,214	\$40,293	\$122,334	\$224,584	\$30,165	\$125,028	\$41,522	\$0
447100	(\$11,264,174)	(\$1,028,302)	(\$1,145,634)	(\$328,879)	(\$737,252)	(\$2,395,170)	(\$3,583,660)	(\$2,209,558)	\$386,306	\$168,236	\$533,250	(\$923,511)	\$0
447150	(\$13,061,743)	(\$1,265,005)	(\$1,503,561)	(\$1,358,611)	(\$884,798)	(\$700,094)	(\$498,100)	(\$644,975)	(\$1,900,295)	(\$1,076,953)	(\$1,920,874)	(\$1,308,477)	\$0
447700	(\$2,458,457)	(\$255,624)	(\$167,800)	(\$226,050)	(\$724,841)	(\$194,000)	(\$134,561)	(\$234,693)	(\$183,788)	(\$160,700)	(\$69,650)	(\$106,750)	\$0
447710	(\$2,374,338)	(\$230,471)	(\$284,988)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	(\$226,853)	(\$203,178)	(\$224,260)	(\$211,164)	\$0
447720	(\$15,212,048)	(\$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)	(\$1,250,634)	(\$1,255,181)	\$0
	<b>(\$75,023,643)</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>(\$5,606,876)</b>	<b>(\$6,417,968)</b>	<b>\$0</b>

**501 FUEL-DOLLARS**

25	Kettle Falls Wood-501110	\$5,332,487	\$669,436	\$586,372	\$520,044	\$588,601	(\$1,484)	\$4,598	\$332,272	\$659,968	\$805,116	\$744,164	\$423,400	\$0
26	Kettle Falls Gas-501120	\$10,762	\$466	\$2,150	\$602	\$929	(\$19)	\$751	\$620	\$1,687	(\$95)	\$1,356	\$2,315	\$0
27	Colstrip Coal-501140	\$19,600,477	\$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	\$993,505	\$1,513,430	\$0
28	Colstrip Oil-501160	\$167,517	\$55,086	\$0	\$0	\$10,854	\$0	\$39,179	\$16,708	\$2,292	\$9,906	\$20,217	\$13,275	\$0
29	<b>Total 501 Fuel Expense</b>	<b>\$25,111,243</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>\$1,759,242</b>	<b>\$1,952,420</b>	<b>\$0</b>

**501 FUEL-TONS**

30	Kettle Falls	413,880	53,540	47,910	43,672	49,482	-	372	26,216	50,160	58,138	53,378	31,012	-
31	Colstrip	674,757	94,106	71,708	82,836	78,696	25,604	28,502	62,875	88,085	51,780	35,440	55,125	-

**501 FUEL-COST PER TON**

32	Kettle Falls	wood	\$12.50	\$12.24	\$11.91	\$11.90		\$12.36	\$12.67	\$13.16	\$13.85	\$13.94	\$13.65	
33	Colstrip	coal	\$26.72	\$39.20	\$28.46	\$28.00	\$28.90	\$27.57	\$28.16	\$27.84	\$28.17	\$28.03	\$27.45	

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	\$15,488	(\$1,839)	\$35	(\$23)	\$82	\$29	\$76	(\$93)	(\$216)	\$1,053	\$1,132	\$15,252	\$0
35	Boulder Park-547216	\$784,034	\$20,130	\$11,475	\$80,312	\$98,567	\$10,548	\$19,509	\$40,446	\$85,902	\$153,725	\$204,879	\$58,541	\$0
36	Kettle Falls CT-547211	\$28,050	\$2,625	\$3,871	\$2,594	\$1,268	\$1,772	\$614	\$1,472	\$9,330	\$4,616	\$2,289	(\$2,401)	\$0
37	Coyote Springs2-547610	\$21,960,954	\$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	\$2,505,960	\$2,707,858	\$0
38	Lancaster-547312	\$21,164,735	\$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	\$2,426,723	\$2,934,562	\$0
39	Rathdrum CT-547310	\$3,107,430	\$24,298	\$61,420	\$522,576	\$693,800	\$44,933	\$42,765	\$113,802	\$480,438	\$290,922	\$804,113	\$28,363	\$0
<b>40</b>	<b>Total 547 Fuel Expense</b>	<b>\$47,060,691</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>\$5,945,096</b>	<b>\$5,742,175</b>	<b>\$0</b>
<b>41 TOTAL NET EXPENSE</b>														
		<b>\$109,451,917</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>\$12,115,121</b>	<b>\$12,983,331</b>	<b>\$0</b>
<b>456 TRANSMISSION REVENUE</b>														
			<b>202001</b>	<b>202002</b>	<b>202003</b>	<b>202004</b>	<b>202005</b>	<b>202006</b>	<b>202007</b>	<b>202008</b>	<b>202009</b>	<b>202010</b>	<b>202011</b>	<b>202012</b>
42	456100 ED AN	(\$12,066,884)	(\$675,313)	(\$919,841)	(\$748,908)	(\$697,529)	(\$1,150,361)	(\$1,310,572)	(\$1,487,265)	(\$1,709,458)	(\$1,395,252)	(\$1,326,087)	(\$646,298)	\$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	(\$206,209)	\$0	\$0	\$0	(\$8,563)	(\$111,418)	(\$32,555)	(\$52,809)	(\$364)	\$0	(\$500)	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$1,157,590)	(\$105,538)	(\$104,338)	(\$102,857)	(\$103,784)	(\$101,938)	(\$100,000)	(\$100,000)	(\$107,384)	(\$116,245)	(\$115,506)	(\$100,000)	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$2,376,735)	(\$230,471)	(\$287,385)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	(\$226,853)	(\$203,178)	(\$224,260)	(\$211,164)	\$0
49	456017 ED AN - Low Voltage	(\$63,558)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0
50	456700 ED WA - Low Voltage	(\$104,318)	(\$9,378)	(\$9,378)	(\$9,378)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	\$0
51	456705 ED AN - Low Voltage	(\$1,539,703)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	\$0
<b>52</b>	<b>Total 456 Transmission Revenue</b>	<b>(\$18,361,997)</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>(\$1,898,627)</b>	<b>(\$1,189,736)</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>														
53	565000 ED AN	\$15,114,194	\$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	\$1,426,238	\$1,352,134	\$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>\$15,164,090</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>\$1,430,774</b>	<b>\$1,356,670</b>	<b>\$0</b>
<b>557 Broker &amp; Related Fees</b>														
57	557170 ED AN	\$278,504	\$21,723	\$20,506	\$29,019	\$34,482	\$26,833	\$21,959	\$28,102	\$19,120	\$24,903	\$28,564	\$23,293	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$144,169	\$12,599	\$11,796	\$12,353	\$11,201	\$12,072	\$10,211	\$14,682	(\$3,569)	\$40,875	\$12,288	\$9,661	\$0
60	557018 ED AN	\$52,952	\$4,220	\$4,121	\$4,133	\$4,386	\$5,853	\$5,949	\$4,949	\$5,398	\$5,360	\$4,597	\$3,986	\$0
<b>61</b>	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$475,625</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>\$45,449</b>	<b>\$36,940</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>														
62	Econ Dispatch-557010	(\$11,764,520)	(\$2,368,594)	(\$671,118)	(\$25,598)	(\$188,223)	(\$677,854)	(\$753,848)	(\$730,267)	(\$618,001)	(\$1,688,025)	(\$1,552,992)	(\$2,490,000)	\$0
63	Econ Dispatch-557150	(\$5,432,723)	\$421,057	(\$976,644)	(\$3,228,749)	(\$1,490,149)	\$697,868	\$881,733	\$61,800	(\$1,620,693)	(\$274,590)	(\$272,230)	\$367,874	\$0
64	Gas Bookouts-557700	\$1,883,145	\$11,952	\$8,400	\$148,028	\$176,080	\$477,176	\$359,359	\$374,375	\$146,405	\$0	\$181,370	\$0	\$0
65	Gas Bookouts-557711	(\$1,883,145)	(\$11,952)	(\$8,400)	(\$148,028)	(\$176,080)	(\$477,176)	(\$359,359)	(\$374,375)	(\$146,405)	\$0	(\$181,370)	\$0	\$0
66	Intraco Thermal Gas-557730	\$47,065,661	\$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	\$4,106,333	\$5,124,813	\$0
67	Fuel DispatchFin -456010	\$10,054,894	\$1,882,010	\$342,468	\$266,445	\$574,200	\$875,363	\$928,200	\$1,141,087	\$880,927	\$879,750	\$1,384,646	\$899,798	\$0
68	Fuel Dispatch-456015	(\$4,812,448)	(\$1,280,600)	(\$83,595)	(\$18,180)	(\$107,775)	(\$2,289,799)	(\$324,473)	(\$652,348)	\$0	\$0	\$0	(\$55,678)	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$161,172)	(\$25,507)	(\$22,738)	(\$16,974)	(\$7,021)	(\$9,386)	(\$14,749)	(\$17,235)	(\$11,500)	(\$13,457)	(\$10,154)	(\$12,451)	\$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	(\$32,436,296)	(\$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)	(\$3,058,759)	(\$4,300,317)	\$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>\$2,079,065</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>\$596,844</b>	<b>(\$465,961)</b>	<b>\$0</b>
75	Misc. Power Exp. Actual-557160 ED AN	\$1,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228	\$938	\$515	\$0	\$0
<b>76</b>	<b>Misc. Power Exp. Subtotal</b>	<b>\$1,681</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>\$515</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	\$438	\$6	\$23	\$38	\$39	\$24	\$21	\$51	\$95	\$74	\$48	\$19	\$0
<b>79</b>	<b>Wind REC Subtotal</b>	<b>\$438</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>\$48</b>	<b>\$19</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>\$2,081,184</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>\$597,407</b>	<b>(\$465,942)</b>	<b>\$0</b>
<b>85</b>	<b>Adjusted Actual Net Expense</b>	<b>\$108,810,819</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>\$12,290,124</b>	<b>\$12,721,263</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	407,795	446,375	-	4,927,721
Deduct Prior Month Unbilled	(301,275)	(299,486)	(269,928)	(266,976)	(231,127)	(236,448)	(231,909)	(287,179)	(289,870)	(247,708)	(288,403)	-	(2,950,309)
Add Current Month Unbilled	299,486	269,928	266,976	231,127	236,448	231,909	287,179	289,870	247,708	288,403	306,796	-	2,955,830
<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>448,490</b>	<b>464,768</b>	<b>-</b>	<b>4,933,242</b>
<b>Test Year Retail Sales</b>	<b>556,117</b>	<b>486,363</b>	<b>477,535</b>	<b>431,246</b>	<b>432,473</b>	<b>424,693</b>	<b>490,670</b>	<b>464,617</b>	<b>435,934</b>	<b>436,959</b>	<b>468,856</b>	<b>553,150</b>	<b>5,105,463</b>
<b>Difference from Test Year</b>	<b>(20,397)</b>	<b>(11,029)</b>	<b>(7,862)</b>	<b>(28,456)</b>	<b>(46,444)</b>	<b>(40,980)</b>	<b>(33,673)</b>	<b>16,087</b>	<b>(6,910)</b>	<b>11,531</b>	<b>(4,088)</b>		<b>(172,221)</b>
<b>Production Rate - \$/MWh</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	
<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>\$208,826</b>	<b>(\$74,034)</b>	<b>\$0</b>	<b>(\$3,118,923)</b>

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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 Revenue Amt
202011	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(201.11)	(9,454.16)
202011	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.99)	(22.62)
202011	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(160.23)	(1,155.33)
202011	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,482.94)	(11,071.48)
202011	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(1,258.41)	(127,340.00)
202011	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(11.36)	(65.36)
202011	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.02)	(0.14)
202011	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.64)	(4.48)
202011	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(9,445.06)	(70,988.94)
202011	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(2,768.32)	(20,625.89)
202011	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(9.27)	(71.33)
202011	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-	-
202011	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(30,634.41)	(225,017.97)
202011	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(53.75)	(385.03)
202011	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(87,766.67)	(617,848.30)
202011	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.31)	(2.31)
202011	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(21,211.27)	(128,038.90)
202011	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(8.53)	(25.12)
202011	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(273.43)	(1,940.84)
202011	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(235.34)	(4,581.26)
202011	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(760.24)	(4,847.52)
202011	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(2,273.27)	(11,814.42)
202011	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(1,121.24)	(18,796.84)
202011	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(182,387.95)	(1,277,817.20)
202011	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(845,964.76)	(5,580,486.85)
202011	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(112.91)	(844.37)
202011	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(71.99)	(554.71)
202011	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(12,105.06)	(222,146.09)
202011	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(1,515.84)	(70,835.71)
202011	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(5,917.18)	(43,282.00)
202011	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(4,423.16)	(46,438.85)
202011	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(1,968.03)	(13,697.60)
202011	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(254,754.44)	(1,583,649.33)
202011	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(388,047.99)	(2,936,900.06)
202011	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(2,585.60)	(18,126.54)
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>(1,859,533.72)</b>	<b>(13,048,877.55)</b>

Run Date: Dec 3, 2020

**For Internal Use Only**

Conversion Factor

0.955631

**(1,777,028.07)**

IM

# Current Month Journal Entry

## Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	012	1,659,932	\$190,917
	01 RESIDENTIAL	3800	01	032	119,062	\$15,593
	01 RESIDENTIAL	3800	01	022	357,316	\$25,959
	01 RESIDENTIAL	3800	01	001	65,512,887	\$6,302,748
<b>01 - Summary</b>					<b>67,649,197</b>	<b>\$6,535,216</b>
21	21 FIRM COMMERCIAL	3800	21	021	25,861,104	\$1,830,200
	21 FIRM COMMERCIAL	3800	21	025	4,952,633	\$276,765
	21 FIRM COMMERCIAL	3800	21	031	1,144,099	\$111,124
	21 FIRM COMMERCIAL	3800	21	011	19,344,804	\$1,808,316
<b>21 - Summary</b>					<b>51,302,640</b>	<b>\$4,026,405</b>
31	31 FIRM-INDUSTRIAL	3800	31	025PG	36,356,000	\$890,722
	31 FIRM- INDUSTRIAL	3800	31	011	287,248	\$25,853
	31 FIRM-INDUSTRIAL	3800	31	025	22,804,793	\$1,282,405
	31 FIRM- INDUSTRIAL	3800	31	021	3,200,099	\$213,825
	31 FIRM- INDUSTRIAL	3800	31	031	734,443	\$69,852
	31 FIRM INDUSTRIAL	3800	31	025P	28,637,330	\$1,582,385
<b>31 - Summary</b>					<b>92,019,913</b>	<b>\$4,065,043</b>
<b>ID - Summary</b>					<b>210,971,751</b>	<b>\$14,626,664</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	012	3,230,051	\$486,891
	01 RESIDENTIAL	2800	01	001	128,171,879	\$11,998,316
	01 RESIDENTIAL	2800	01	032	178,871	\$30,363
	01 RESIDENTIAL	2800	01	002	344,421	\$21,096
	01 RESIDENTIAL	2800	01	022	1,400,862	\$118,656
<b>01 - Summary</b>					<b>133,326,084</b>	<b>\$12,655,322</b>
21	21 FIRM COMMERCIAL	2800	21	011	27,766,708	\$3,412,092
	21 FIRM COMMERCIAL	2800	21	021	57,554,202	\$5,047,432
	21 FIRM COMMERCIAL	2800	21	031	1,931,060	\$180,331
	21 FIRM COMMERCIAL	2800	21	025	21,318,322	\$1,520,327
<b>21 - Summary</b>					<b>108,570,292</b>	<b>\$10,160,182</b>
31	31 FIRM- INDUSTRIAL	2800	31	031	705,597	\$64,447
	31 FIRM- INDUSTRIAL	2800	31	021	4,543,608	\$378,633
	31 FIRM-INDUSTRIAL	2800	31	025	59,350,413	\$3,970,780
	31 FIRM- INDUSTRIAL	2800	31	011	299,617	\$35,038
<b>31 - Summary</b>					<b>64,899,235</b>	<b>\$4,448,897</b>
<b>WA - Summary</b>					<b>306,795,612</b>	<b>\$27,264,401</b>
<b>Overall - Summary</b>					<b>517,767,363</b>	<b>\$41,891,065</b>



IM

### Revenue By Revenue Class

Data Source: Financial Reporting

Electric

Data Updated Daily

State Code: WA

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202011	ED	01	01 RESIDENTIAL	233,232	210,713,728	20,984,922	232,092	2,257,147,225	224,478,186
		21	21 FIRM COMMERCIAL	25,579	160,279,884	17,441,808	25,477	1,843,505,237	199,099,916
		31	31 FIRM- INDUSTRIAL	314	73,102,636	4,811,825	339	753,691,936	50,958,476
		39	39 FIRM-PUMPING-IRRIGATION ONLY	530	749,874	78,519	528	54,143,259	4,543,486
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	447	690,943	365,199	462	9,567,958	4,191,320
		80	80 INTERDEPARTMENT REVENUE	95	838,008	92,539	94	9,664,498	1,066,446
		83	83 MISC-SERVICE REVENUE SNP	0	0	2,341	0	0	99,669
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	277,294
<b>ED - Summary</b>				<b>260,197</b>	<b>446,375,074</b>	<b>43,802,362</b>	<b>258,991</b>	<b>4,927,720,112</b>	<b>484,714,793</b>
<b>202011 - Summary</b>				<b>260,197</b>	<b>446,375,074</b>	<b>43,802,362</b>	<b>258,991</b>	<b>4,927,720,112</b>	<b>484,714,793</b>
<b>Overall - Summary</b>				<b>260,197</b>	<b>446,375,074</b>	<b>43,802,362</b>	<b>258,991</b>	<b>4,927,720,112</b>	<b>484,714,793</b>

Run Date: Dec 4, 2020

**For Internal Use Only**



Avista		Hourly Data		
DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
11/30/2020	H18	0	18.37	-
11/30/2020	H19	0	18.94	-
11/30/2020	H20	0	18.9	-
11/30/2020	H21	0	17.95	-
11/30/2020	H22	0	16.87	-
11/30/2020	H23	0	17.35	-
11/30/2020	H24	0	16.24	-
		<b>\$ 41,521.53</b>		Download

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

MONTH OF NOVEMBER 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: 202011  
 Last Update: 12/03/2020 11:16 AM  
 Approval Requested: 12/03/2020 11:20 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	1,358.09	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	1,358.09	0.00	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	210,704.00	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	210,704.00	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	3,504.29	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	3,504.29	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	135,715.00	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	135,715.00	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>351,281.38</b>	<b>351,281.38</b>	

**Explanation:**

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

<u>Carolyn Groome</u> Prepared by Carolyn Groome	<u>12/3/2020</u> Date
<u>Jan McCalland</u> Reviewed by	<u>12/3/2020</u> Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

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

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

**Account 186322 ED WA**

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	440,074.70		124,040.00		0.55450%	2,784.12		564,114.70
202011	564,114.70		135,715.00		0.55450%	3,504.29		699,829.70
202012								
current month entry			135,715.00			3,504.29		

**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	443,900.43	0.00	
570,724.55	570,724.55	0.00	
709,943.84	570,724.55	(139,219.29)	
		0.00	

**202011 UPDATE DATE TO CALC JET ENTRY**

JET ENTRY:	DR	CR
186322 ED WA	3,504.29	
419600 ED WA		3,504.29
186322 ED WA	135,715.00	
557324 ED WA		135,715.00

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

IM

139,219.29 TTL

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

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

Account 186324 ED WA								
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		(212,882.00)		0.55450%	(183.70)		(139,569.40)
202011	(139,569.40)		(210,704.00)		0.55450%	(1,358.09)		(350,273.40)
202012	(350,273.40)				0.55450%	(1,942.27)		
current month entry			(210,704.00)			(1,358.09)	-	

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	77,495.91	(0.38)	
(135,569.41)	(135,569.79)	(0.38)	
(347,631.50)	(135,569.79)	212,061.71	
699.63	(135,569.79)	(136,269.42)	

**202011** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		1,358.09
431016 ED WA	1,358.09	
186324 ED WA		210,704.00
557322 ED WA	210,704.00	

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

IM

212,062.09 TTL

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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)	(323,874)	(328,875)	-	\$ (3,020,928)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,601	146	7,689	9,014	132	4,207	7,240	2,641	5,624	-	8,315	-	\$ 47,610
<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>\$ (323,874)</b>	<b>\$ (320,560)</b>	<b>\$ -</b>	<b>\$ (2,973,318)</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)	(212,882)	(216,170)	-	\$ (1,985,656)
Voluntary REC Broker Fee Expense	65.73%	1,710	96	5,054	5,925	87	2,765	4,759	1,736	3,697	-	5,465	-	\$ 31,294
<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>\$ (212,882)</b>	<b>\$ (210,704)</b>	<b>\$ -</b>	<b>\$ (1,954,362)</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	



**Revenue By Rate Schedule**

Data Source: Financial Report  
 Data Updated Daily

State Code: WA

Revenue

Billing Determinant: RIDER 98

Accounting Per	Service	Rate Co	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	Average	TD Usage	YTD Revenue Amt
202011	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-64,761	0	0	-599,740
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-15
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-174	0	0	-1,322
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-14,029	0	0	-132,478
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-151	0	0	-1,460
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-58	0	0	-559
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,631	0	0	-14,388
			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	-29,081	0	0	-298,280
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-2,296	0	0	-22,270
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-194	0	0	-1,979
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-708	0	0	-7,898
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-6,871	0	0	-66,714
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-19,943	0	0	-174,897
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-2
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-105	0	0	-9,582
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-1,006	0	0	-18,873
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-368	0	0	-4,245
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-126	0	0	-5,505
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-13	0	0	-125
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-93	0	0	-1,685
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-17	0	0	-735
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	-5
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-243	0	0	-3,267
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-68
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-12	0	0	-159
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	56	0	0	-317
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-117	0	0	-1,498
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-3	0	0	-43
			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	-32
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-63	0	0	-851
			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>-142,016</b>	<b>0</b>	<b>0</b>	<b>-1,368,996</b>
			<b>ED - Total</b>				<b>0</b>	<b>0</b>	<b>-142,016</b>	<b>0</b>	<b>0</b>	<b>-1,368,996</b>
			<b>202011 - Total</b>				<b>0</b>	<b>0</b>	<b>-142,016</b>	<b>0</b>	<b>0</b>	<b>-1,368,996</b>
			<b>Overall - Total</b>				<b>0</b>	<b>0</b>	<b>-142,016</b>	<b>0</b>	<b>0</b>	<b>-1,368,996</b>

For Internal Use

IM

Conversion Factor **0.955631** UE-190334 7-2020 thru 6-2021  
 Amort Expense \$ **(135,715)**