

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

MONTH OF JANUARY 2021

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: 202101  
 Last Update: 02/04/2021 10:52 AM  
 Approval Requested: 02/04/2021 10:53 AM

| Seq.           | Co. | FERC   | Ser. | Jur. | S.I. | Debit                | Credit               | Comment                             |
|----------------|-----|--|------|------|------|----------------------|----------------------|-------------------------------------|
| 130            | 001 | 431600 - INTEREST EXPENSE ENERGY DEFERRALS       | ED   | WA   | DL   | 33,573.00 ✓          | 0.00                 | Interest Expense on Pending Balance |
| 140            | 001 | 186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR | ED   | WA   | DL   | 0.00 ✓               | 33,573.00            | Interest Expense on Pending Balance |
| <b>Totals:</b> |     |  |      |      |      | <b>13,578,473.00</b> | <b>13,578,473.00</b> |                                     |

Explanation:

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

Cheryl A Kettner  
 Prepared by Cheryl Kettner  
Jan McDaniel

Feb 04, 2021  
 Date  
2/4/2021

Reviewed by

Date

Approved for Entry  
 Corporate Accounting use Only

Date

Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202101

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| Seq. | Co. | FERC  | Ser. | Jur. | S.I. | Debit           | Credit        | Comment                                       |
|------|-----|---|------|------|------|-----------------|---------------|---|
| 10   | 001 | 186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR | ED   | WA   | DL   | 0.00            | 0.00          | Current Year ERM (2021)                       |
| 20   | 001 | 557280 - DEFERRED POWER SUPPLY EXPENSE              | ED   | WA   | DL   | 0.00            | 0.00          | Current Year ERM Deferral Expense (2021)      |
| 30   | 001 | 186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR | ED   | WA   | DL   | 0.00            | 0.00          | Current Year ERM Interest Accrual (2021)      |
| 40   | 001 | 431600 - INTEREST EXPENSE ENERGY DEFERRALS          | ED   | WA   | DL   | 0.00            | 0.00          | Current Year ERM Interest Expense (2021)      |
| 50   | 001 | 182352 - WA ERM DEFERRAL - APPROVED FOR REBATE      | ED   | WA   | DL   | 2,086,613.00 ✓  | 0.00          | Monthly Amortization of 182352                |
| 60   | 001 | 557290 - WA ERM AMORTIZATION                        | ED   | WA   | DL   | 0.00 ✓          | 2,086,613.00  | Monthly Amortization beginning April 01, 2020 |
| 70   | 001 | 431600 - INTEREST EXPENSE ENERGY DEFERRALS          | ED   | WA   | DL   | 70,607.00 ✓     | 0.00          | Interest Expense on 182352 Account            |
| 80   | 001 | 182352 - WA ERM DEFERRAL - APPROVED FOR REBATE      | ED   | WA   | DL   | 0.00 ✓          | 70,607.00     | Interest Expense                              |
| 90   | 001 | 431600 - INTEREST EXPENSE ENERGY DEFERRALS          | ED   | WA   | DL   | 4,432.00 ✓      | 0.00          | Interest Expense Energy Deferrals             |
| 100  | 001 | 182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY | ED   | WA   | DL   | 0.00 ✓          | 4,432.00      | Regulatory Asset ERM Approved for Recovery    |
| 110  | 001 | 186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR | ED   | WA   | DL   | 11,383,248.00 ✓ | 0.00          | Balance Transfer from 186280 to 186290        |
| 120  | 001 | 186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR    | ED   | WA   | DL   | 0.00 ✓          | 11,383,248.00 | Balance Transfer from 186280 to 186290        |

Avista Corp.  
DJ480 and DJ481  
Manager Review

**Power Deferral Calculation Workbook for ID PCA & WA ERM**  
**Jan-21**

| 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 January 2021.                                   |
| 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 January 2021.   |
| Validate that check totals equal \$0 or variances are immaterial (note all variances). <b>[report logic accuracy and completeness]</b>                            | Updated workbooks for 2021 authorized, updated PT ratio, validated formulas, added line items fo new applicable accounts.                       |
| When rolling forward the document, ensure that all formulas are updated appropriately.  | Validated for January 2021.   |

| 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 January 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 January 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 January we are in the deadband in WA, no deferral necessary in current month. 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 |
|---|----------|-----------|
| Noted balance transfer in WA between current deferral and pending buckets. Transfer is correct. |          |           |
|   |          |           |

Avista Corp. - Resource Accounting  
Washington Energy Recovery Mechanism (ERM) Current Year Deferral

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

|                        |          |
|------------------------|----------|
| Jan-June Interest Rate | 0.29493% |
| Jul-Dec Interest Rate  | 0.32522% |

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 |
|--------------|--------------|------------------|------------------------|-------------|----------|----------------------|-----------------------------|-----------------------|--------------|-----------------|------------------|
| 12/31/2020   |              |                  |                        |             |          |                      |                             |                       | (11,383,248) |                 |                  |
| 1/31/2021    | (11,383,248) | 11,383,248       | 0                      |             | 0        |                      | 0                           | 0                     | (11,383,248) | (11,383,248.00) |                  |
| 2/28/2021    |              |                  |                        |             |          |                      |                             |                       |              |                 |                  |
| 3/31/2021    |              |                  |                        |             |          |                      |                             |                       |              |                 |                  |
| 4/30/2021    |              |                  |                        |             |          |                      |                             |                       |              |                 |                  |
| 5/31/2021    |              |                  |                        |             |          |                      |                             |                       |              |                 |                  |
| 6/30/2021    |              |                  |                        |             |          |                      |                             |                       |              |                 |                  |
| 7/31/2021    |              |                  |                        |             |          |                      |                             |                       |              |                 |                  |
| 8/31/2021    |              |                  |                        |             |          |                      |                             |                       |              |                 |                  |
| 9/30/2021    |              |                  |                        |             |          |                      |                             |                       |              |                 |                  |
| 10/31/2021   |              |                  |                        |             |          |                      |                             |                       |              |                 |                  |
| 11/30/2021   |              |                  |                        |             |          |                      |                             |                       |              |                 |                  |
| 12/31/2021   |              |                  |                        |             |          |                      |                             |                       |              |                 |                  |

| Entry:       | Debit | Credit |  |
|--------------|-------|--------|--|
| 557280 ED WA | -     |        | Deferred Power Supply Expense              |
| 186280 ED WA | -     | -      | Regulatory Asset ERM Deferred Current Year |
| 431600 ED WA | -     |        | Interest Expense Energy Deferrals          |
| 186280 ED WA |       | -      | Regulatory Asset ERM Deferred Current Year |

IM

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

Changes Semiannually on January 1 and July 1

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

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 | 0.29493% |
| 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 |
|--------------|--------------|------------------|--------------|-------------|----------|----------------------|-----------------------------|-----------------------|--------------|----------------|------------------|
| 12/31/2020   |              |                  |              |             |          |                      |                             |                       | (24,983,469) |                |                  |
| 1/31/2021    | (24,983,469) |                  | 2,086,613    |             | (70,607) |                      | (22,896,856)                | (22,967,463)          | (24,983,469) | (2,016,006.00) |                  |
| 2/28/2021    |              |                  |              |             |          |                      |                             |                       |              |                |                  |
| 3/31/2021    |              | 0                |              |             |          |                      |                             |                       |              |                |                  |
| 4/30/2021    |              |                  |              |             |          |                      |                             |                       |              |                |                  |
| 5/31/2021    |              |                  |              |             |          |                      |                             |                       |              |                |                  |
| 6/30/2021    |              |                  |              |             |          |                      |                             |                       |              |                |                  |
| 7/31/2021    |              | 0                |              |             |          |                      |                             |                       |              |                |                  |
| 8/31/2021    |              |                  |              |             |          |                      |                             |                       |              |                |                  |
| 9/30/2021    |              |                  |              |             |          |                      |                             |                       |              |                |                  |
| 10/31/2021   |              |                  |              |             |          |                      |                             |                       |              |                |                  |
| 11/30/2021   |              |                  |              |             |          |                      |                             |                       |              |                |                  |
| 12/31/2021   |              |                  |              |             |          |                      |                             |                       |              |                |                  |

#### Entry:

|              | Debit     | Credit    |                                     |
|--------------|-----------|-----------|-------------------------------------|
| 182352 ED WA | 2,086,613 |           | WA ERM Deferral-Approved for Rebate |
| 557290 ED WA |           | 2,086,613 | WA ERM Amortization                 |
| 431600 ED WA | 70,607    |           | Interest Expense Energy Deferrals   |
| 182352 ED WA |           | 70,607    | WA ERM Deferral-Approved for Rebate |

## 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 | 0.29493% |
| 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 |
|--------------|--------------|------------------|--------------|-------------|----------|----------------------|-----------------------------|-----------------------|-------------|----------|------------------|
| 12/31/2020   |              |                  |              |             |          |                      |                             |                       | (1,502,661) |          |                  |
| 1/31/2021    | (1,502,661)  |                  | 0            |             | (4,432)  |                      | (1,502,661)                 | (1,507,093)           | (1,502,661) | 4,432.00 |                  |
| 2/28/2021    |              |                  | 0            |             |          |                      |                             |                       |             |          |                  |
| 3/31/2021    |              |                  | 0            |             |          |                      |                             |                       |             |          |                  |
| 4/30/2021    |              |                  | 0            |             |          |                      |                             |                       |             |          |                  |
| 5/31/2021    |              |                  | 0            |             |          |                      |                             |                       |             |          |                  |
| 6/30/2021    |              |                  | 0            |             |          |                      |                             |                       |             |          |                  |
| 7/31/2021    |              | 0                | 0            |             |          |                      |                             |                       |             |          |                  |
| 8/31/2021    |              |                  | 0            |             |          |                      |                             |                       |             |          |                  |
| 9/30/2021    |              |                  | 0            |             |          |                      |                             |                       |             |          |                  |
| 10/31/2021   |              |                  | 0            |             |          |                      |                             |                       |             |          |                  |
| 11/30/2021   |              |                  | 0            |             |          |                      |                             |                       |             |          |                  |
| 12/31/2021   |              |                  | 0            |             |          |                      |                             |                       |             |          |                  |

|              |       |        |  |
|--------------|-------|--------|--|
| Entry:       |       |        |  |
|              | Debit | Credit |  |
| 431600 ED WA | 4,432 |        | Interest Expense Energy Deferrals          |
| 182350 ED WA |       | 4,432  | Regulatory Asset ERM Approved for Recovery |

**Avista Corp. - Resource Accounting**  
**Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2019**

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 | 0.29493% |
| Jul-Dec Interest Rate  | 0.32522% |

**Account 186290**

| Month Ending | Beg. Balance | Balance Transfer | Other Activity | Adjustments | Interest | Interest Adjustments | End Balance before interest | Balance with Interest | GLW Balance | Check         | Adjustment Notes |
|--------------|--------------|------------------|----------------|-------------|----------|----------------------|-----------------------------|-----------------------|-------------|---------------|------------------|
| 12/31/2020   |              |                  |                |             |          |                      |                             |                       | 0           |               |                  |
| 1/31/2021    | 0            | (11,383,248)     |                |             | (33,573) |                      | (11,383,248)                | (11,416,821)          | 0           | 11,416,821.00 |                  |
| 2/28/2021    |              | 0                |                |             |          |                      |                             |                       |             |               |                  |
| 3/31/2021    |              |                  |                |             |          |                      |                             |                       |             |               |                  |
| 4/30/2021    |              |                  |                |             |          |                      |                             |                       |             |               |                  |
| 5/31/2021    |              |                  |                |             |          |                      |                             |                       |             |               |                  |
| 6/30/2021    |              |                  |                |             |          |                      |                             |                       |             |               |                  |
| 7/31/2021    |              |                  |                |             |          |                      |                             |                       |             |               |                  |
| 8/31/2021    |              |                  |                |             |          |                      |                             |                       |             |               |                  |
| 9/30/2021    |              |                  |                |             |          |                      |                             |                       |             |               |                  |
| 10/31/2021   |              |                  |                |             |          |                      |                             |                       |             |               |                  |
| 11/30/2021   |              |                  |                |             |          |                      |                             |                       |             |               |                  |
| 12/31/2021   |              |                  |                |             |          |                      |                             |                       |             |               |                  |

Entry:

|              | Debit      | Credit     |  |
|--------------|------------|------------|--|
| 186280 ED WA | 11,383,248 | -          | Balance Transfer from 186280 to 186290 |
| 186290 ED WA | -          | 11,383,248 | Balance Transfer from 186280 to 186290 |
| 431600 ED WA | 33,573     |            | Interest Expense on Pending Balance    |
| 186290 ED WA |            | 33,573     | Interest Expense on Pending Balance    |



Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS

| Line No. | WASHINGTON ACTUALS                                  | TOTAL                        | Jan-21               | Feb-21                | Mar-21              | Apr-21              | May-21             | Jun-21             | Jul-21             | Aug-21              | Sep-21              | Oct-21              | Nov-21              | Dec-21              |
|----------|---|------------------------------|----------------------|-----------------------|---------------------|---------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 1        | 555 Purchased Power                                 | \$10,842,390                 | \$10,842,390         | \$0                   | \$0                 | \$0                 | \$0                | \$0                | \$0                | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| 2        | 447 Sale for Resale                                 | (\$6,141,300)                | (\$6,141,300)        | \$0                   | \$0                 | \$0                 | \$0                | \$0                | \$0                | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| 3        | 501 Thermal Fuel                                    | \$3,076,898                  | \$3,076,898          | \$0                   | \$0                 | \$0                 | \$0                | \$0                | \$0                | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| 4        | 547 CT Fuel   | \$6,183,441                  | \$6,183,441          | \$0                   | \$0                 | \$0                 | \$0                | \$0                | \$0                | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| 5        | 456 Transmission Revenue                            | (\$1,152,745)                | (\$1,152,745)        | \$0                   | \$0                 | \$0                 | \$0                | \$0                | \$0                | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| 6        | 565 Transmission Expense                            | \$1,427,937                  | \$1,427,937          | \$0                   | \$0                 | \$0                 | \$0                | \$0                | \$0                | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| 7        | 557 Broker Fees                                     | \$38,967                     | \$34,336             | \$4,631               | \$0                 | \$0                 | \$0                | \$0                | \$0                | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| 8        | <b>Adjusted Actual Net Expense</b>                  | <b>\$14,275,588</b>          | <b>\$14,270,957</b>  | <b>\$4,631</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>Total through January</b> |                      |                       |                     |                     |                    |                    |                    |                     |                     |                     |                     |                     |
|          | <b>AUTHORIZED NET EXPENSE-SYSTEM</b>                |                              |                      |                       |                     |                     |                    |                    |                    |                     |                     |                     |                     |                     |
| 9        | 555 Purchased Power                                 | \$11,810,646                 | \$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                                 | (\$5,410,854)                | (\$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                                    | \$2,892,906                  | \$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   | \$8,800,467                  | \$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                            | (\$1,062,694)                | (\$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                            | \$1,386,858                  | \$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                                     | \$34,250                     | \$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                               | (\$251,914)                  | (\$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>\$18,199,665</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>(\$3,928,708)</b>         | <b>(\$3,928,708)</b> | <b>(\$17,196,258)</b> |                     |                     |                    |                    |                    |                     |                     |                     |                     |                     |
| 19       | Resource Optimization - Subtotal                    | \$432,811                    | \$432,811            |                       |                     |                     |                    |                    |                    |                     |                     |                     |                     |                     |
| 20       | Adjusted Net Expense                                | (\$3,495,897)                | (\$3,495,897)        | #VALUE!               | \$0                 | \$0                 | \$0                | \$0                | \$0                | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| 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                                    | (\$2,297,853)                | (\$2,297,853)        | #VALUE!               | \$0                 | \$0                 | \$0                | \$0                | \$0                | \$0                 | \$0                 | \$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                        | \$936,468                    | \$936,468            |                       |                     |                     |                    |                    |                    |                     |                     |                     |                     |                     |
| 24       | (+) Surcharge (-) Rebate                            |                              |                      |                       |                     |                     |                    |                    |                    |                     |                     |                     |                     |                     |
| 25       | <b>Net Power Cost (+) Surcharge (-) Rebate</b>      | <b>(\$1,361,385)</b>         | <b>(\$1,361,385)</b> | <b>#VALUE!</b>        |                     |                     |                    |                    |                    |                     |                     |                     |                     |                     |
| 27       | <b>Cumulative Balance</b>                           |                              | <b>(\$1,361,385)</b> | <b>#VALUE!</b>        |                     |                     |                    |                    |                    |                     |                     |                     |                     |                     |
|          | Deferral Amount, Cumulative (Customer)              |                              | \$0                  | #VALUE!               |                     |                     |                    |                    |                    |                     |                     |                     |                     |                     |
|          | Deferral Amount, Monthly Entry                      |                              | \$0                  | #VALUE!               |                     |                     |                    |                    |                    |                     |                     |                     |                     |                     |
|          | <b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b> | <b>\$0</b>                   | <b>\$0</b>           | <b>#VALUE!</b>        |                     |                     |                    |                    |                    |                     |                     |                     |                     |                     |
|          | <b>Company Band Gross Margin Impact, Cumulative</b> |                              | <b>(\$1,361,385)</b> | <b>#VALUE!</b>        |                     |                     |                    |                    |                    |                     |                     |                     |                     |                     |

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

| Line No.                   | TOTAL  | Jan-21              | Feb-21              | Mar-21     | Apr-21     | May-21     | Jun-21     | Jul-21     | Aug-21     | Sep-21     | Oct-21     | Nov-21     | Dec-21     |
|----------------------------|--|---------------------|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| <b>555 PURCHASED POWER</b> |  |                     |                     |            |            |            |            |            |            |            |            |            |            |
| 1                          | Short-Term Purchases                         | \$1,760,598         | \$1,760,598         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 2                          | Chelan County PUD (Rocky Reach Slice)        | \$1,191,667         | \$1,191,667         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 3                          | Douglas County PUD (Wells Settlement)        | \$192,122           | \$192,122           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 4                          | Douglas County PUD (Wells)                   | \$181,634           | \$181,634           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 5                          | Grant County PUD (Priest Rapids/Wanapum)     | \$939,387           | \$939,387           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$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             | \$1,259             | \$1,259             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 8                          | Small Power                                  | \$156,567           | \$156,567           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 9                          | Stimson Lumber                               | \$136,396           | \$136,396           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 10                         | City of Spokane-Upriver                      | \$352,910           | \$352,910           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 11                         | City of Spokane - Waste-to-Energy            | \$553,990           | \$553,990           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 12                         | Clearwater Power Company                     | \$1,545             | \$1,545             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 13                         | Rathdrum Power, LLC (Lancaster PPA )         | \$2,379,924         | \$2,379,924         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 14                         | Palouse Wind                                 | \$2,054,962         | \$2,054,962         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 15                         | Rattlesnake Flat, LLC                        | \$741,745           | \$741,745           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 16                         | WPM Ancillary Services                       | \$216,599           | \$216,599           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 17                         | Non-Mon. Accruals                            | (\$18,915)          | (\$18,915)          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 18                         | <b>Total 555 Purchased Power</b>             | <b>\$10,842,390</b> | <b>\$10,842,390</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> |

(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         | \$9,888,603         | \$9,888,603         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 555030         | \$0                 | \$0                 | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 555100         | \$515,200           | \$515,200           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 555312         | \$0                 | \$0                 | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 555313         | \$0                 | \$0                 | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 555380         | \$0                 | \$0                 | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 555550         | (\$18,915)          | (\$18,915)          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 555700         | \$245,545           | \$245,545           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 555710         | \$216,599           | \$216,599           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
|                | (\$4,642)           | (\$4,642)           |            |            |            |            |            |            |            |            |            |            |            |
| WNP3 Mid Point | \$0                 | \$0                 | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
|                | <b>\$10,842,390</b> | <b>\$10,842,390</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> |

**447 SALES FOR RESALE**

|    |                                       |                      |                      |            |            |            |            |            |            |            |            |            |            |
|----|---------------------------------------|----------------------|----------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 19 | Short-Term Sales                      | (\$4,624,428)        | (\$4,624,428)        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 20 | Nichols Pumping Index Sale            | (\$60,959)           | (\$60,959)           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 21 | Sovereign Power/Kaiser Load Following | (\$10,659)           | (\$10,659)           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 22 | Pend Oreille DES                      | (\$31,587)           | (\$31,587)           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 23 | Merchant Ancillary Services           | (\$1,413,667)        | (\$1,413,667)        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 24 | <b>Total 447 Sales for Resale</b>     | <b>(\$6,141,300)</b> | <b>(\$6,141,300)</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> |

**447 SALES FOR RESALE**

|  |                      |                      |            |            |            |            |            |            |            |            |            |            |            |
|--|----------------------|----------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 447000                                     | (\$2,925,963)        | (\$2,925,963)        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| Solar Select Generation Priced at Powerdex | \$21,742             | \$21,742             |            |            |            |            |            |            |            |            |            |            |            |
| 447100                                     | (\$255,100)          | (\$255,100)          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 447150                                     | (\$1,163,293)        | (\$1,163,293)        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 447700                                     | (\$188,420)          | (\$188,420)          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 447710                                     | (\$216,599)          | (\$216,599)          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 447720                                     | (\$1,413,667)        | (\$1,413,667)        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
|  | <b>(\$6,141,300)</b> | <b>(\$6,141,300)</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> |

**501 FUEL-DOLLARS**

|    |                               |                    |                    |            |            |            |            |            |            |            |            |            |            |
|----|-------------------------------|--------------------|--------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 25 | Kettle Falls Wood-501110      | \$572,049          | \$572,049          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 26 | Kettle Falls Gas-501120       | \$1,028            | \$1,028            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 27 | Colstrip Coal-501140          | \$2,481,260        | \$2,481,260        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 28 | Colstrip Oil-501160           | \$22,561           | \$22,561           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 29 | <b>Total 501 Fuel Expense</b> | <b>\$3,076,898</b> | <b>\$3,076,898</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> |

**501 FUEL-TONS**

|    |              |        |        |   |   |   |   |   |   |   |   |   |   |
|----|--------------|--------|--------|---|---|---|---|---|---|---|---|---|---|
| 30 | Kettle Falls | 42,518 | 42,518 | - | - | - | - | - | - | - | - | - | - |
| 31 | Colstrip     | 89,341 | 89,341 | - | - | - | - | - | - | - | - | - | - |

**501 FUEL-COST PER TON**

Jan 2021 WA ID Actual Deferrals - Snapshot - 2/12/2021

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

| Line No.                             | TOTAL  | Jan-21               | Feb-21               | Mar-21         | Apr-21     | May-21     | Jun-21     | Jul-21     | Aug-21     | Sep-21     | Oct-21     | Nov-21     | Dec-21     |            |
|--------------------------------------|--|----------------------|----------------------|----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 32                                   | wood   | \$13.45              |                      |                |            |            |            |            |            |            |            |            |            |            |
| 33                                   | coal   | \$27.77              |                      |                |            |            |            |            |            |            |            |            |            |            |
| <b>547 FUEL</b>                      |  |                      |                      |                |            |            |            |            |            |            |            |            |            |            |
| 34                                   | NE CT Gas/Oil-547213                             | \$113                | \$113                | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |            |
| 35                                   | Boulder Park-547216                              | \$13,515             | \$13,515             | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |            |
| 36                                   | Kettle Falls CT-547211                           | \$120                | \$120                | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |            |
| 37                                   | Coyote Springs2-547610                           | \$3,313,555          | \$3,313,555          | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |            |
| 38                                   | Lancaster-547312                                 | \$2,848,373          | \$2,848,373          | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |            |
| 39                                   | Rathdrum CT-547310                               | \$7,765              | \$7,765              | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |            |
| 40                                   | <b>Total 547 Fuel Expense</b>                    | <b>\$6,183,441</b>   | <b>\$6,183,441</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>41 TOTAL NET EXPENSE</b>          |  |                      |                      |                |            |            |            |            |            |            |            |            |            |            |
|                                      |  | <b>\$13,961,429</b>  | <b>\$13,961,429</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>426 TRANSMISSION REVENUE</b>      |  |                      |                      |                |            |            |            |            |            |            |            |            |            |            |
|                                      |  |                      | 202101               | 202102         | 202103     | 202104     | 202105     | 202106     | 202107     | 202108     | 202109     | 202110     | 202111     | 202112     |
| 42                                   | 456100 ED AN                                     | (\$593,403)          | (\$593,403)          | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 45                                   | 456120 ED AN - BPA Settlement                    | (\$77,000)           | (\$77,000)           | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 46                                   | 456020 ED AN - Sale of excess BPA Trans          | \$0                  | \$0                  | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 47                                   | 456030 ED AN - Clearwater Trans                  | (\$101,484)          | (\$101,484)          | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 48                                   | 456130 ED AN - Ancillary Services Revenue        | (\$216,599)          | (\$216,599)          | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 49                                   | 456017 ED AN - Low Voltage                       | (\$5,778)            | (\$5,778)            | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 50                                   | 456700 ED WA - Low Voltage                       | (\$9,523)            | (\$9,523)            | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 51                                   | 456705 ED AN - Low Voltage                       | (\$148,958)          | (\$148,958)          | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 52                                   | <b>Total 456 Transmission Revenue</b>            | <b>(\$1,152,745)</b> | <b>(\$1,152,745)</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>565 TRANSMISSION EXPENSE</b>      |  |                      |                      |                |            |            |            |            |            |            |            |            |            |            |
| 53                                   | 565000 ED AN                                     | \$1,423,401          | \$1,423,401          | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 54                                   | 565312 ED AN                                     | \$0                  | \$0                  | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 55                                   | 565710 ED AN                                     | \$4,536              | \$4,536              | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 56                                   | <b>Total 565 Transmission Expense</b>            | <b>\$1,427,937</b>   | <b>\$1,427,937</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>557 Broker &amp; Related Fees</b> |  |                      |                      |                |            |            |            |            |            |            |            |            |            |            |
| 57                                   | 557170 ED AN                                     | \$29,873             | \$25,242             | \$4,631        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 58                                   | 557172 ED AN                                     | \$0                  | \$0                  | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 59                                   | 557165 ED AN                                     | \$5,456              | \$5,456              | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 60                                   | 557018 ED AN                                     | \$3,638              | \$3,638              | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 61                                   | <b>Total 557 ED AN Broker &amp; Related Fees</b> | <b>\$38,967</b>      | <b>\$34,336</b>      | <b>\$4,631</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>Other Purchases and Sales</b>     |  |                      |                      |                |            |            |            |            |            |            |            |            |            |            |
| 62                                   | Econ Dispatch-557010                             | (\$674,103)          | (\$674,103)          | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 63                                   | Econ Dispatch-557150                             | \$834,483            | \$834,483            | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 64                                   | Gas Bookouts-557700                              | \$0                  | \$0                  | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 65                                   | Gas Bookouts-557711                              | \$0                  | \$0                  | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 66                                   | Intraco Thermal Gas-557730                       | \$2,868,984          | \$2,868,984          | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 67                                   | Fuel DispatchFin -456010                         | \$1,567,174          | \$1,567,174          | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 68                                   | Fuel Dispatch-456015                             | (\$2,909,737)        | (\$2,909,737)        | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 69                                   | Other Elec Rev - Extraction Plant Cr - 456018    | (\$2,367)            | (\$2,367)            | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 70                                   | Other Elec Rev - Specified Source - 456019       | \$0                  | \$0                  | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 71                                   | Intraco Thermal Gas-456730                       | (\$1,251,637)        | (\$1,251,637)        | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 72                                   | Fuel Bookouts-456711                             | \$111,045            | \$111,045            | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 73                                   | Fuel Bookouts-456720                             | (\$111,045)          | (\$111,045)          | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 74                                   | <b>Other Purchases and Sales Subtotal</b>        | <b>\$432,797</b>     | <b>\$432,797</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> |
| 75                                   | Misc. Power Exp. Actual-557160 ED AN             | \$0                  | \$0                  | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 76                                   | <b>Misc. Power Exp. Subtotal</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> |
| 77                                   | Wind REC Exp Authorized                          | \$0                  | \$0                  | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 78                                   | Wind REC Exp Actual 557395                       | \$14                 | \$14                 | \$0            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        |
| 79                                   | <b>Wind REC Subtotal</b>                         | <b>\$14</b>          | <b>\$14</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> |
| 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        |

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

| Line No.                          | TOTAL        | Jan-21       | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 |
|-----------------------------------|--------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 83 EWEB REC WA EIA 937 Compliance | \$0          | \$0          | \$0    | \$0    | \$0    | \$0    | \$0    | \$0    | \$0    | \$0    | \$0    | \$0    | \$0    |
| 84 Net Resource Optimization      | \$432,811    | \$432,811    |        |        |        |        |        |        |        |        |        |        |        |
| 85 Adjusted Actual Net Expense    | \$14,703,768 | \$14,703,768 |        |        |        |        |        |        |        |        |        |        |        |

Avista Corp. - Resource Accounting  
 Washington Electric Jurisdiction  
 Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2021

| Retail Sales - MWh               | Jan-21             | Feb-21     | Mar-21     | Apr-21     | May-21     | Jun-21     | Jul-21     | Aug-21     | Sep-21     | Oct-21     | Nov-21     | Dec-21     | YTD                |
|----------------------------------|--------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------------|
| Total Billed Sales               | 523,729            | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | 523,729            |
| Deduct Prior Month Unbilled      | (310,534)          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | (310,534)          |
| Add Current Month Unbilled       | 291,212            | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | 291,212            |
| <b>Total Retail Sales</b>        | <b>504,407</b>     | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | <b>504,407</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    | 556,117            |
| Difference from Test Year        | (51,710)           |            |            |            |            |            |            |            |            |            |            |            | (51,710)           |
| 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>(\$936,468)</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>(\$936,468)</b> |

| 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       |
|------------------------|---------------------|---------|------------|---------------|-----------------------------|-----------|-------------------------------------|-----------|-----------|-----------------------|--------------------|-----------|-----------------------|
| 202101                 | RIDER 93            | ED      | WA         | 0021          | 0021 - LARGE GENERAL SERV   | 442200    | 21 FIRM COMMERCIAL                  | 0         | 0         | (429,334.37)          | 0                  | 0         | (429,334.37)          |
| 202101                 | RIDER 93            | ED      | WA         | 0011          | 0011 - GENERAL SERVICE      | 442200    | 21 FIRM COMMERCIAL                  | 0         | 0         | (214,631.49)          | 0                  | 0         | (214,631.49)          |
| 202101                 | RIDER 93            | ED      | WA         | 0032          | 0032 - PUMPING SVC RES&FRM  | 440000    | 01 RESIDENTIAL                      | 0         | 0         | (1,216.69)            | 0                  | 0         | (1,216.69)            |
| 202101                 | RIDER 93            | ED      | WA         | 0001          | 0001 - RESIDENTIAL          | 448000    | 80 INTERDEPARTMENT REVENUE          | 0         | 0         | (29.79)               | 0                  | 0         | (29.79)               |
| 202101                 | RIDER 93            | ED      | WA         | 0047          | 0047 - AREA LIGHT-COM&INDUS | 442300    | 39 FIRM-PUMPING-IRRIGATION ONLY     | 0         | 0         | (2.99)                | 0                  | 0         | (2.99)                |
| 202101                 | RIDER 93            | ED      | WA         | 0030          | 0030 - PUMPING SERV-SPECIAL | 440000    | 01 RESIDENTIAL                      | 0         | 0         | (23.84)               | 0                  | 0         | (23.84)               |
| 202101                 | RIDER 93            | ED      | WA         | 0002          | 0002 - RESIDENTIAL DISCOUNT | 440000    | 01 RESIDENTIAL                      | 0         | 0         | (3,314.36)            | 0                  | 0         | (3,314.36)            |
| 202101                 | RIDER 93            | ED      | WA         | 0042          | 0042 - CO OWND ST LTS SO VA | 444000    | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0         | 0         | (5,342.20)            | 0                  | 0         | (5,342.20)            |
| 202101                 | RIDER 93            | ED      | WA         | 0041          | 0041 - CO OWNED ST LIGHTS   | 444000    | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0         | 0         | (9.27)                | 0                  | 0         | (9.27)                |
| 202101                 | RIDER 93            | ED      | WA         | 0048          | 0048 - AREA LGHT-FARM&RESID | 442300    | 39 FIRM-PUMPING-IRRIGATION ONLY     | 0         | 0         | (0.31)                | 0                  | 0         | (0.31)                |
| 202101                 | RIDER 93            | ED      | WA         | 0048          | 0048 - AREA LGHT-FARM&RESID | 448000    | 80 INTERDEPARTMENT REVENUE          | 0         | 0         | (0.64)                | 0                  | 0         | (0.64)                |
| 202101                 | RIDER 93            | ED      | WA         | 0001          | 0001 - RESIDENTIAL          | 440000    | 01 RESIDENTIAL                      | 0         | 0         | (1,101,622.04)        | 0                  | 0         | (1,101,622.04)        |
| 202101                 | RIDER 93            | ED      | WA         | 0047          | 0047 - AREA LIGHT-COM&INDUS | 442200    | 21 FIRM COMMERCIAL                  | 0         | 0         | (2,595.81)            | 0                  | 0         | (2,595.81)            |
| 202101                 | RIDER 93            | ED      | WA         | 0045          | 0045 - CUST OWND ST LT ENGY | 444000    | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0         | 0         | (273.43)              | 0                  | 0         | (273.43)              |
| 202101                 | RIDER 93            | ED      | WA         | 0012          | 0012 - RESID&FARM-GEN SERV  | 440000    | 01 RESIDENTIAL                      | 0         | 0         | (28,801.06)           | 0                  | 0         | (28,801.06)           |
| 202101                 | RIDER 93            | ED      | WA         | 0011          | 0011 - GENERAL SERVICE      | 448000    | 80 INTERDEPARTMENT REVENUE          | 0         | 0         | (1,012.84)            | 0                  | 0         | (1,012.84)            |
| 202101                 | RIDER 93            | ED      | WA         | 0046          | 0046 - CUST OWND ST LT S V  | 444000    | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0         | 0         | (460.81)              | 0                  | 0         | (460.81)              |
| 202101                 | RIDER 93            | ED      | WA         | 0021          | 0021 - LARGE GENERAL SERV   | 448000    | 80 INTERDEPARTMENT REVENUE          | 0         | 0         | (3,011.54)            | 0                  | 0         | (3,011.54)            |
| 202101                 | RIDER 93            | ED      | WA         | 0031          | 0031 - PUMPING SERVICE      | 448000    | 80 INTERDEPARTMENT REVENUE          | 0         | 0         | (167.94)              | 0                  | 0         | (167.94)              |
| 202101                 | RIDER 93            | ED      | WA         | 0022          | 0022 - RESID&FRM-LGE GEN SE | 440000    | 01 RESIDENTIAL                      | 0         | 0         | (15,022.02)           | 0                  | 0         | (15,022.02)           |
| 202101                 | RIDER 93            | ED      | WA         | 0025          | 0025 - EXTRA LGE GEN SERV   | 442200    | 21 FIRM COMMERCIAL                  | 0         | 0         | (88,017.60)           | 0                  | 0         | (88,017.60)           |
| 202101                 | RIDER 93            | ED      | WA         | 0047          | 0047 - AREA LIGHT-COM&INDUS | 448000    | 80 INTERDEPARTMENT REVENUE          | 0         | 0         | (53.75)               | 0                  | 0         | (53.75)               |
| 202101                 | RIDER 93            | ED      | WA         | 0031          | 0031 - PUMPING SERVICE      | 442300    | 31 FIRM- INDUSTRIAL                 | 0         | 0         | (2,208.14)            | 0                  | 0         | (2,208.14)            |
| 202101                 | RIDER 93            | ED      | WA         | 0031          | 0031 - PUMPING SERVICE      | 442300    | 39 FIRM-PUMPING-IRRIGATION ONLY     | 0         | 0         | (705.76)              | 0                  | 0         | (705.76)              |
| 202101                 | RIDER 93            | ED      | WA         | 0032          | 0032 - PUMPING SVC RES&FRM  | 442300    | 39 FIRM-PUMPING-IRRIGATION ONLY     | 0         | 0         | (94.99)               | 0                  | 0         | (94.99)               |
| 202101                 | RIDER 93            | ED      | WA         | 0048          | 0048 - AREA LGHT-FARM&RESID | 440000    | 01 RESIDENTIAL                      | 0         | 0         | (1,374.77)            | 0                  | 0         | (1,374.77)            |
| 202101                 | RIDER 93            | ED      | WA         | 0030          | 0030 - PUMPING SERV-SPECIAL | 442300    | 39 FIRM-PUMPING-IRRIGATION ONLY     | 0         | 0         | (32.61)               | 0                  | 0         | (32.61)               |
| 202101                 | RIDER 93            | ED      | WA         | 0011          | 0011 - GENERAL SERVICE      | 442300    | 31 FIRM- INDUSTRIAL                 | 0         | 0         | (2,222.37)            | 0                  | 0         | (2,222.37)            |
| 202101                 | RIDER 93            | ED      | WA         | 0025          | 0025 - EXTRA LGE GEN SERV   | 442300    | 31 FIRM- INDUSTRIAL                 | 0         | 0         | (242,341.75)          | 0                  | 0         | (242,341.75)          |
| 202101                 | RIDER 93            | ED      | WA         | 0021          | 0021 - LARGE GENERAL SERV   | 442300    | 31 FIRM- INDUSTRIAL                 | 0         | 0         | (29,037.07)           | 0                  | 0         | (29,037.07)           |
| 202101                 | RIDER 93            | ED      | WA         | 0047          | 0047 - AREA LIGHT-COM&INDUS | 442300    | 31 FIRM- INDUSTRIAL                 | 0         | 0         | (66.87)               | 0                  | 0         | (66.87)               |
| 202101                 | RIDER 93            | ED      | WA         | 0031          | 0031 - PUMPING SERVICE      | 442200    | 21 FIRM COMMERCIAL                  | 0         | 0         | (10,356.66)           | 0                  | 0         | (10,356.66)           |
| 202101                 | RIDER 93            | ED      | WA         | 0044          | 0044 - CST OWND ST LT SO VA | 444000    | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0         | 0         | (106.88)              | 0                  | 0         | (106.88)              |
| 202101                 | RIDER 93            | ED      | WA         | 0012          | 0012 - RESID&FARM-GEN SERV  | 448000    | 80 INTERDEPARTMENT REVENUE          | 0         | 0         | (0.02)                | 0                  | 0         | (0.02)                |
| <b>Overall - Total</b> |                     |         |            |               |                             |           |                                     | <b>0</b>  | <b>0</b>  | <b>(2,183,492.68)</b> | <b>0</b>           | <b>0</b>  | <b>(2,183,492.68)</b> |

Run Date: Feb 3, 2021

**For Internal Use Only**

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Conversion Factor

0.955631  
**(2,086,613.29)**





### 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   |
|--------------------------|---------|---------------------|-------------------------------------|----------------|--------------------|-------------------|--------------------|--------------------|-------------------|
| 202101                   | ED      | 01                  | 01 RESIDENTIAL                      | 219,786        | 275,282,094        | 27,540,650        | 219,786            | 275,282,094        | 27,540,650        |
|                          |         | 21                  | 21 FIRM COMMERCIAL                  | 24,339         | 177,331,140        | 18,856,580        | 24,339             | 177,331,140        | 18,856,580        |
|                          |         | 31                  | 31 FIRM- INDUSTRIAL                 | 289            | 69,097,246         | 4,466,935         | 289                | 69,097,246         | 4,466,935         |
|                          |         | 39                  | 39 FIRM-PUMPING-IRRIGATION ONLY     | 519            | 210,375            | 30,233            | 519                | 210,375            | 30,233            |
|                          |         | 51                  | 51 LIGHTING-PUBLIC STREET AND HIWAY | 433            | 802,388            | 353,471           | 433                | 802,388            | 353,471           |
|                          |         | 80                  | 80 INTERDEPARTMENT REVENUE          | 90             | 1,005,337          | 106,661           | 90                 | 1,005,337          | 106,661           |
|                          |         | 83                  | 83 MISC-SERVICE REVENUE SNP         | 0              | 0                  | 2,549             | 0                  | 0                  | 2,549             |
|                          |         | 85                  | 85 MISC-RENT FROM ELECTRIC PROPERTY | 0              | 0                  | 25,209            | 0                  | 0                  | 25,209            |
|                          |         | <b>ED - Summary</b> |                                     |                |                    | <b>245,456</b>    | <b>523,728,579</b> | <b>51,382,286</b>  | <b>245,456</b>    |
| <b>202101 - Summary</b>  |         |                     |                                     | <b>245,456</b> | <b>523,728,579</b> | <b>51,382,286</b> | <b>245,456</b>     | <b>523,728,579</b> | <b>51,382,286</b> |
| <b>Overall - Summary</b> |         |                     |                                     | <b>245,456</b> | <b>523,728,579</b> | <b>51,382,286</b> | <b>245,456</b>     | <b>523,728,579</b> | <b>51,382,286</b> |

Run Date: Feb 3, 2021

**For Internal Use Only**

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# 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           | 1,615,710          | \$176,191                     |
|                     | 01 RESIDENTIAL      | 3800      | 01            | 032           | 112,471            | \$13,784                      |
|                     | 01 RESIDENTIAL      | 3800      | 01            | 001           | 64,206,774         | \$6,194,370                   |
|                     | 01 RESIDENTIAL      | 3800      | 01            | 022           | 378,446            | \$26,405                      |
| <b>01 - Summary</b> |                     |           |               |               | <b>66,313,400</b>  | <b>\$6,410,750</b>            |
| 21                  | 21 FIRM COMMERCIAL  | 3800      | 21            | 021           | 20,893,744         | \$1,466,866                   |
|                     | 21 FIRM COMMERCIAL  | 3800      | 21            | 011           | 16,610,036         | \$1,510,259                   |
|                     | 21 FIRM COMMERCIAL  | 3800      | 21            | 031           | 1,065,767          | \$102,221                     |
|                     | 21 FIRM COMMERCIAL  | 3800      | 21            | 025           | 5,130,156          | \$290,789                     |
| <b>21 - Summary</b> |                     |           |               |               | <b>43,699,703</b>  | <b>\$3,370,135</b>            |
| 31                  | 31 FIRM-INDUSTRIAL  | 3800      | 31            | 025           | 24,028,754         | \$1,369,819                   |
|                     | 31 FIRM- INDUSTRIAL | 3800      | 31            | 011           | 235,078            | \$20,671                      |
|                     | 31 FIRM- INDUSTRIAL | 3800      | 31            | 031           | 421,320            | \$39,955                      |
|                     | 31 FIRM-INDUSTRIAL  | 3800      | 31            | 025PG         | 39,111,000         | \$958,220                     |
|                     | 31 FIRM- INDUSTRIAL | 3800      | 31            | 021           | 2,461,345          | \$163,990                     |
|                     | 31 FIRM INDUSTRIAL  | 3800      | 31            | 025P          | 30,830,960         | \$1,547,260                   |
| <b>31 - Summary</b> |                     |           |               |               | <b>97,088,457</b>  | <b>\$4,099,915</b>            |
| <b>ID - Summary</b> |                     |           |               |               | <b>207,101,560</b> | <b>\$13,880,799</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            | 001           | 124,982,746        | \$11,980,959                  |
|                          | 01 RESIDENTIAL      | 2800      | 01            | 022           | 1,668,401          | \$137,927                     |
|                          | 01 RESIDENTIAL      | 2800      | 01            | 002           | 376,025            | \$23,866                      |
|                          | 01 RESIDENTIAL      | 2800      | 01            | 032           | 145,341            | \$23,279                      |
|                          | 01 RESIDENTIAL      | 2800      | 01            | 012           | 3,283,372          | \$465,931                     |
| <b>01 - Summary</b>      |                     |           |               |               | <b>130,455,886</b> | <b>\$12,631,963</b>           |
| 21                       | 21 FIRM COMMERCIAL  | 2800      | 21            | 021           | 47,682,911         | \$4,168,286                   |
|                          | 21 FIRM COMMERCIAL  | 2800      | 21            | 011           | 24,468,837         | \$2,945,748                   |
|                          | 21 FIRM COMMERCIAL  | 2800      | 21            | 031           | 1,237,173          | \$117,928                     |
|                          | 21 FIRM COMMERCIAL  | 2800      | 21            | 025           | 22,176,658         | \$1,596,456                   |
| <b>21 - Summary</b>      |                     |           |               |               | <b>95,565,579</b>  | <b>\$8,828,418</b>            |
| 31                       | 31 FIRM- INDUSTRIAL | 2800      | 31            | 011           | 253,353            | \$29,194                      |
|                          | 31 FIRM-INDUSTRIAL  | 2800      | 31            | 025           | 61,448,551         | \$4,220,397                   |
|                          | 31 FIRM- INDUSTRIAL | 2800      | 31            | 031           | 263,780            | \$25,004                      |
|                          | 31 FIRM- INDUSTRIAL | 2800      | 31            | 021           | 3,224,968          | \$269,166                     |
| <b>31 - Summary</b>      |                     |           |               |               | <b>65,190,652</b>  | <b>\$4,543,761</b>            |
| <b>WA - Summary</b>      |                     |           |               |               | <b>291,212,117</b> | <b>\$26,004,142</b>           |
| <b>Overall - Summary</b> |                     |           |               |               | <b>498,313,677</b> | <b>\$39,884,941</b>           |



Avista Hourly Data 02/03/2021 15:57 PM

| DAY              | HOUR | 27096         | 27120           | 27157                |
|------------------|------|---------------|-----------------|----------------------|
| Element Key----> |      | SOLAR SEL GEN | PDX MidC-Hourly | Solar Sel Power Cost |
| Short Name---->  |      |               |                 |                      |
| 1/30/2021        | H13  | 7             | 17.54           | 122.78               |
| 1/30/2021        | H14  | 4             | 17.44           | 69.76                |
| 1/30/2021        | H15  | 5             | 17.08           | 85.40                |
| 1/30/2021        | H16  | 2             | 17.03           | 34.06                |
| 1/30/2021        | H17  | 0             | 21.23           | -                    |
| 1/30/2021        | H18  | 0             | 21.75           | -                    |
| 1/30/2021        | H19  | 0             | 22.06           | -                    |
| 1/30/2021        | H20  | 0             | 20.41           | -                    |
| 1/30/2021        | H21  | 0             | 20.65           | -                    |
| 1/30/2021        | H22  | 0             | 18.53           | -                    |
| 1/30/2021        | H23  | 0             | 18.76           | -                    |
| 1/30/2021        | H24  | 0             | 18.74           | -                    |
| 1/31/2021        | H01  | 0             | 18.46           | -                    |
| 1/31/2021        | H02  | 0             | 19.39           | -                    |
| 1/31/2021        | H03  | 0             | 19.45           | -                    |
| 1/31/2021        | H04  | 0             | 19.38           | -                    |
| 1/31/2021        | H05  | 0             | 19.11           | -                    |
| 1/31/2021        | H06  | 0             | 19.16           | -                    |
| 1/31/2021        | H07  | 0             | 20.81           | -                    |
| 1/31/2021        | H08  | 0             | 19.53           | -                    |
| 1/31/2021        | H09  | 1             | 19.09           | 19.09                |
| 1/31/2021        | H10  | 1             | 19.01           | 19.01                |
| 1/31/2021        | H11  | 3             | 19.59           | 58.77                |
| 1/31/2021        | H12  | 3             | 21.12           | 63.36                |
| 1/31/2021        | H13  | 3             | 21.03           | 63.09                |
| 1/31/2021        | H14  | 2             | 18.38           | 36.76                |
| 1/31/2021        | H15  | 2             | 19.17           | 38.34                |
| 1/31/2021        | H16  | 0             | 22.16           | -                    |
| 1/31/2021        | H17  | 1             | 25.19           | 25.19                |
| 1/31/2021        | H18  | 0             | 27.36           | -                    |
| 1/31/2021        | H19  | 0             | 26.5            | -                    |
| 1/31/2021        | H20  | 0             | 22.23           | -                    |
| 1/31/2021        | H21  | 0             | 23.08           | -                    |
| 1/31/2021        | H22  | 0             | 16.07           | -                    |
| 1/31/2021        | H23  | 0             | 17.59           | -                    |
| 1/31/2021        | H24  | 0             | 15.91           | -                    |
|                  |      |               |                 | <b>21,741.97</b>     |

IM

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**AVISTA CORPORATION**  
Cost of Long-Term Debt Detail - Washington  
December 31, 2020

| Line No. | Description      | Coupon Rate       | Maturity Date | Settlement Date | Principal Amount | Issuance Costs | SWAP Loss/(Gain) | Discount (Premium) | Loss/Reacq Expenses | Net Proceeds | Yield to Maturity | Principal Outstanding 12/31/2020 | Effective Cost | Line No. |
|----------|------------------|-------------------|---------------|-----------------|------------------|----------------|------------------|--------------------|---------------------|--------------|-------------------|----------------------------------|----------------|----------|
| (a)      | (b)              | (c)               | (d)           | (e)             | (f)              | (g)            | (g)              | (h)                | (i)                 | (j)          | (k)               | (l)                              | (l)            | No.      |
| 1        | FMBS - SERIES A  | 7.530%            | 5/5/2023      | 5/6/1993        | 5,500,000        | 42,712         | -                | -                  | 963,011             | 4,494,277    | 9.359%            | 5,500,000                        | 514,744        | 1        |
| 2        | FMBS - SERIES A  | 7.540%            | 5/5/2023      | 5/7/1993        | 1,000,000        | 7,766          | -                | -                  | 175,412             | 816,822      | 9.375%            | 1,000,000                        | 93,747         | 2        |
| 3        | FMBS - SERIES A  | 7.180%            | 8/11/2023     | 8/12/1993       | 7,000,000        | 54,364         | -                | -                  | -                   | 6,945,636    | 7.244%            | 7,000,000                        | 507,064        | 3        |
| 4        | ADVANCE ASSOCIAT | 2.022%            | 6/1/2037      | 6/3/1997        | 40,000,000       | 1,296,086      | -                | -                  | (1,769,125)         | 40,473,039   | 1.979%            | 40,000,000                       | 791,744        | 4        |
| 5        | FMBS - SERIES C  | 6.370%            | 6/19/2028     | 6/19/1998       | 25,000,000       | 158,304        | -                | -                  | 188,649             | 24,653,047   | 6.475%            | 25,000,000                       | 1,618,863      | 5        |
| 6        | FMBS - 6.25%     | 6.250%            | 12/1/2035     | 11/17/2005      | 150,000,000      | 1,812,935      | (4,445,000)      | 367,500            | 1,700,376           | 150,564,188  | 6.222%            | 150,000,000                      | 9,332,891      | 6        |
| 7        | FMBS - 5.70%     | 5.700%            | 7/1/2037      | 12/15/2006      | 150,000,000      | 4,702,304      | 3,738,000        | 222,000            | -                   | 141,337,696  | 6.120%            | 150,000,000                      | 9,179,674      | 7        |
| 8        | 5.125% SERIES    | 5.125%            | 4/1/2022      | 9/22/2009       | 250,000,000      | 2,284,788      | (10,776,222)     | 575,000            | 2,875,817           | 255,040,618  | 4.907%            | 250,000,000                      | 12,268,615     | 8        |
| 9        | 5.55% SERIES     | 5.550%            | 12/20/2040    | 12/20/2010      | 35,000,000       | 258,834        | -                | -                  | 5,263,822           | 29,477,345   | 6.788%            | 35,000,000                       | 2,375,887      | 9        |
| 10       | 4.45% SERIES     | 4.450%            | 12/14/2041    | 12/14/2011      | 85,000,000       | 692,833        | 10,557,000       | -                  | -                   | 73,750,167   | 5.340%            | 85,000,000                       | 4,538,871      | 10       |
| 11       | 4.23% SERIES     | 4.230%            | 11/29/2047    | 11/30/2012      | 80,000,000       | 730,833        | 18,546,870       | -                  | 105,020             | 60,617,277   | 5.868%            | 80,000,000                       | 4,694,533      | 11       |
| 12       | 4.11% SERIES     | 4.110%            | 12/1/2044     | 12/18/2014      | 60,000,000       | 428,205        | (5,429,000)      | -                  | -                   | 65,000,795   | 3.650%            | 60,000,000                       | 2,190,040      | 12       |
| 13       | 4.37% SERIES     | 4.370%            | 12/1/2045     | 12/16/2015      | 100,000,000      | 590,761        | 9,383,299        | -                  | -                   | 90,025,940   | 5.017%            | 100,000,000                      | 5,016,889      | 13       |
| 14       | 3.54% SERIES     | 3.540%            | 12/1/2051     | 12/15/2016      | 175,000,000      | 1,042,569      | 53,966,197       | -                  | -                   | 119,991,233  | 5.598%            | 175,000,000                      | 9,797,043      | 14       |
| 15       | 3.91% SERIES     | 3.910%            | 12/1/2047     | 12/14/2017      | 90,000,000       | 552,539        | 8,823,322        | -                  | -                   | 80,624,139   | 4.550%            | 90,000,000                       | 4,095,220      | 15       |
| 16       | 4.35% SERIES     | 4.350%            | 6/1/2048      | 5/22/2018       | 375,000,000      | 4,246,448      | 26,580,102       | 378,750            | -                   | 343,794,700  | 4.881%            | 375,000,000                      | 18,303,348     | 16       |
| 17       | 3.43% SERIES     | 3.430%            | 12/1/2049     | 11/26/2019      | 180,000,000      | 1,108,340      | 13,330,106       | -                  | -                   | 165,561,554  | 3.885%            | 180,000,000                      | 6,992,955      | 17       |
| 18       | 3.07% SERIES     | 3.070%            | 9/30/2050     | 9/30/2020       | 165,000,000      | 1,071,782      | 33,503,119       | -                  | -                   | 130,425,099  | 4.323%            | 165,000,000                      | 7,133,408      | 18       |
| 19       |                  |                   |               |                 |                  |                |                  |                    |                     |              |                   | 1,973,500,000                    | 92,312,129     | 19       |
| 20       |                  |                   |               |                 |                  |                |                  |                    |                     |              |                   |                                  |                | 20       |
| 21       | Repurchase       | 2 8.85%           | 6/5/2028      | 5/24/2002       | 10,000,000       |                |                  |                    | (2,228,153)         | 12,228,153   | 6.981%            |                                  | 3 -188,084     | 21       |
| 22       | Repurchase       | 2 8.83%           | 6/5/2028      | 4/3/2003        | 10,000,000       |                |                  |                    | (450,769)           | 10,450,769   | 8.395%            |                                  | 3 -43,661      | 22       |
| 23       | Repurchase       | 2 8.83%           | 12/29/2022    | 3/11/2003       | 5,000,000        |                |                  |                    | 92,363              | 4,907,637    | 9.029%            |                                  | 3 10,341       | 23       |
| 24       | Repurchase       | 2 5.72%           | 3/1/2034      | 12/30/2009      | 17,000,000       |                |                  |                    | 1,916,297           | 15,083,703   | 6.661%            |                                  | 3 159,446      | 24       |
| 25       | Repurchase       | 2 6.55%           | 10/1/2032     | 12/31/2008      | 66,700,000       |                |                  |                    | 3,709,174           | 62,990,826   | 7.034%            |                                  | 3 324,360      | 25       |
| 26       |                  |                   |               |                 |                  |                |                  |                    |                     |              |                   | 1,973,500,000                    | 92,574,530     | 26       |
| 27       |                  | 3 Short Term-Debt |               |                 | 212,970,196      |                |                  |                    |                     |              | 2.557%            | 212,970,196                      | 5,446,489      | 27       |
| 28       |                  |                   |               |                 |                  |                |                  |                    |                     |              |                   | 2,186,470,196                    | 98,021,020     | 28       |
| 29       |                  |                   |               |                 |                  |                |                  |                    |                     |              |                   |                                  |                | 29       |
| 30       |                  |                   |               |                 |                  |                |                  |                    |                     |              |                   |                                  |                | 30       |
| 31       |                  |                   |               |                 |                  |                |                  |                    |                     |              |                   |                                  |                | 31       |
| 32       |                  |                   |               |                 |                  |                |                  |                    |                     |              |                   |                                  |                | 32       |
| 33       |                  |                   |               |                 |                  |                |                  |                    |                     |              |                   |                                  |                | 33       |
| 34       |                  |                   |               |                 |                  |                |                  |                    |                     |              |                   |                                  |                | 34       |
| 35       |                  |                   |               |                 |                  |                |                  |                    |                     |              |                   |                                  |                | 35       |
| 36       |                  |                   |               |                 |                  |                |                  |                    |                     |              |                   |                                  |                | 36       |
| 37       |                  |                   |               |                 |                  |                |                  |                    |                     |              |                   |                                  |                | 37       |

**WASHINGTON'S TOTAL DEBT OUTSTANDING AND COST OF DEBT AT December 31, 2020**

**4.48%**

- <sup>1</sup> Average Monthly Average Rate over a twelve month period
- <sup>2</sup> Coupon Rate at the time of repurchase
- <sup>3</sup> Calculated using the Internal Rate of Return method



IM

**From:** [Kennedy, Megan](#)  
**To:** [Kettner, Cheryl](#)  
**Subject:** RE: Tax Rate 2021  
**Date:** Tuesday, January 26, 2021 3:19:41 PM  
**Attachments:** [image002.png](#)

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Hi Cheryl,

Yes the federal rate is 21%.

Thanks

IM

**Megan Kennedy**, Utility Tax Manager

1411 E Mission Ave MSC-29, Spokane, WA, 99202

P 509.495.8144 | F 509.777.5419

[www.myavista.com](http://www.myavista.com)



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**From:** Kettner, Cheryl <[cheryl.kettner@avistacorp.com](mailto:cheryl.kettner@avistacorp.com)>  
**Sent:** Tuesday, January 26, 2021 2:40 PM  
**To:** Kennedy, Megan <[Megan.Kennedy@avistacorp.com](mailto:Megan.Kennedy@avistacorp.com)>  
**Subject:** Tax Rate 2021

Hi Megan!

Hope you are doing great! I always check in every year to make sure I am using the correct Tax Rate for The Washington ERM Calculation. For 2020 it was 21%. Is that still the correct one to use?

Thank you for your help!

**Cheryl A Kettner**

Resource Accounting Analyst



1411 E Mission Ave. MSC-07

Spokane, WA 99202

P 509.495.2902

[cheryl.kettner@avistacorp.com](mailto:cheryl.kettner@avistacorp.com)

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

MONTH OF JANUARY 2021

ATTACHMENT B  
REC DEFERRAL AND AMORTIZATION JOURNAL

**Avista Corporation Journal Entry**

Journal: 475-WASHINGTON REC DEFERRAL

Effective Date: 202101

Team: Resource Accounting

Last Saved by: Carolyn Groome

Last Update: 02/03/2021 2:56 PM

Type: C

Submitted by: Carolyn Groome

Approval Requested: 02/03/2021 2:56 PM

Category: DJ

Approved by:

Currency: USD

| Seq.           | Co. | FERC                                      | Ser. | Jur. | S.I. | Debit             | Credit            | Comment   |
|----------------|-----|---|------|------|------|-------------------|-------------------|---|
| 10             | 001 | 186324 - MISC DEF DEBIT-WA REC 3          | ED   | WA   | DL   | 0.00              | 3,527.01          | WA REC Deferral Interest                            |
| 20             | 001 | 431016 - INTEREST EXPENSE ON REC DEFERRAL | ED   | WA   | DL   | 3,527.01          | 0.00              | WA REC Deferral Interest                            |
| 30             | 001 | 186324 - MISC DEF DEBIT-WA REC 3          | ED   | WA   | DL   | 0.00              | 313,849.00        | WA REC Deferral 202007-202106                       |
| 40             | 001 | 557322 - DEF POWER SUPPLY EXP-RECs        | ED   | WA   | DL   | 313,849.00        | 0.00              | WA REC Deferral 202007-202106                       |
| 50             | 001 | 186322 - MISC DEF DEBIT - WA REC 1        | ED   | WA   | DL   | 5,288.09          | 0.00              | WA REC Deferral Amort Interest                      |
| 60             | 001 | 419600 - INTEREST ON ENERGY DEFERRALS     | ED   | WA   | DL   | 0.00              | 5,288.09          | WA REC Deferral Amort Interest                      |
| 70             | 001 | 186322 - MISC DEF DEBIT - WA REC 1        | ED   | WA   | DL   | 159,385.00        | 0.00              | WA Rec Deferral Amort                               |
| 80             | 001 | 557324 - DEF POWER SUPPLY EXP-REC AMORT   | ED   | WA   | DL   | 0.00              | 159,385.00        | 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>482,049.10</b> | <b>482,049.10</b> |   |

Explanation:

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

|  |                   |
|--|-------------------|
| <u>Carolyn Groome</u>  | <u>02/03/2021</u> |
| Prepared by Carolyn Groome                                   | Date              |
| <u>Carrie McCalland</u>                                      | <u>2/3/2021</u>   |
| Reviewed by  | Date              |
| _____<br>Approved for Entry<br>Corporate Accounting use Only | _____<br>Date     |

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

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

| Account 186322 ED WA |                         |                  |              |             |                       |            |                      |                             | 186322 RECON              |                 |              |
|----------------------|-------------------------|------------------|--------------|-------------|-----------------------|------------|----------------------|-----------------------------|---------------------------|-----------------|--------------|
| Month Ending         | Balance before Interest | Balance Transfer | Amortization | Adjustments | Monthly Interest Rate | Interest   | Interest Adjustments | End Balance before interest | End Balance with Interest | GL Wand Balance | Variance     |
| 201908               | (308,844.44)            |                  | 113,955.00   |             | 0.57417%              | (1,446.14) |                      | (194,889.44)                | (198,494.30)              | (198,494.30)    | 0.00         |
| 201909               | (194,889.44)            |                  | 111,872.00   |             | 0.57417%              | (797.83)   |                      | (83,017.44)                 | (87,420.13)               | (87,420.13)     | 0.00         |
| 201910               | (83,017.44)             |                  | 103,052.00   |             | 0.57417%              | (180.81)   |                      | 20,034.56                   | 15,451.06                 | 15,451.06       | 0.00         |
| 201911               | 20,034.56               |                  | 108,717.00   |             | 0.57417%              | 427.14     |                      | 128,751.56                  | 124,595.20                | 124,595.20      | 0.00         |
| 201912               | 128,751.56              |                  | 127,023.00   |             | 0.57417%              | 1,103.92   |                      | 255,774.56                  | 252,722.12                | 252,722.12      | 0.00         |
| 202001               | 252,722.12              |                  | 128,660.00   |             | 0.57417%              | 1,820.42   |                      | 381,382.12                  | 383,202.54                | 383,220.06      | 17.52        |
| 202002               | 381,382.12              |                  | 120,773.00   |             | 0.57417%              | 2,536.50   |                      | 502,155.12                  | 506,512.04                | 506,547.09      | 35.05        |
| 202003               | 502,155.12              |                  | 113,147.00   |             | 0.57417%              | 3,208.05   |                      | 615,302.12                  | 622,867.09                | 622,867.09      | 0.00         |
| 202004               | 615,302.12              |                  | 104,658.00   |             | 0.57417%              | 3,833.34   |                      | 719,960.12                  | 731,358.43                | 731,358.43      | 0.00         |
| 202005               | 719,960.12              |                  | 90,914.00    |             | 0.57417%              | 4,394.80   |                      | 810,874.12                  | 826,667.23                | 826,667.23      | 0.00         |
| 202006               | 810,874.12              |                  | 92,887.00    |             | 0.57417%              | 4,922.46   |                      | 903,761.12                  | 924,476.69                | 924,476.69      | 0.00         |
|                      | 924,476.69              | (880,285.99)     | 106,994.00   |             | 0.55450%              | 541.68     |                      | 151,184.70                  | 151,726.38                | 151,726.38      | 0.00         |
| 202007               |                         |                  |              |             |                       |            |                      |                             |                           |                 |              |
| 202008               | 151,184.70              |                  | 145,440.00   |             | 0.55450%              | 1,241.55   |                      | 296,624.70                  | 298,407.93                | 298,407.93      | 0.00         |
| 202009               | 296,624.70              |                  | 143,450.00   |             | 0.55450%              | 2,042.50   |                      | 440,074.70                  | 443,900.43                | 443,900.43      | 0.00         |
| 202010               | 440,074.70              |                  | 124,040.00   |             | 0.55450%              | 2,784.12   |                      | 564,114.70                  | 570,724.55                | 570,724.55      | 0.00         |
| 202011               | 564,114.70              |                  | 135,715.00   |             | 0.55450%              | 3,504.29   |                      | 699,829.70                  | 709,943.84                | 709,943.84      | 0.00         |
| 202012               | 699,829.70              |                  | 159,709.00   |             | 0.55450%              | 4,323.35   |                      | 859,538.70                  | 873,976.19                | 873,976.19      | 0.00         |
| 202101               | 873,976.19              |                  | 159,385.00   |             | 0.55450%              | 5,288.09   |                      | 1,033,361.19                | 1,038,649.28              | 873,976.19      | (164,673.09) |
| 202102               |                         |                  |              |             |                       |            |                      |                             |                           |                 |              |
| 202103               |                         |                  |              | ✓           |                       |            | ✓                    |                             |                           |                 |              |
| 202104               |                         |                  |              |             |                       |            |                      |                             |                           |                 |              |
| 202105               |                         |                  |              |             |                       |            |                      |                             |                           |                 |              |
| 202106               |                         |                  |              |             |                       |            |                      |                             |                           |                 |              |
|                      |                         |                  |              |             |                       |            |                      |                             |                           |                 |              |
|                      |                         |                  |              |             |                       |            |                      |                             |                           |                 |              |
|                      |                         |                  |              |             |                       |            |                      |                             |                           |                 |              |
| current month entry  |                         |                  | 159,385.00   |             |                       | 5,288.09   |                      |                             |                           |                 |              |

**202101** UPDATE DATE TO CALC JET ENTRY

| JET ENTRY:   | DR         | CR         |
|--------------|------------|------------|
| 186322 ED WA | 5,288.09   |            |
| 419600 ED WA |            | 5,288.09   |
| 186322 ED WA | 159,385.00 |            |
| 557324 ED WA |            | 159,385.00 |

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

164,673.09 TTL

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

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

| Account 186324 ED WA |                         |                  |              |              |                       |            |                      |                             | 186324 RECON              |                 |            |
|----------------------|-------------------------|------------------|--------------|--------------|-----------------------|------------|----------------------|-----------------------------|---------------------------|-----------------|------------|
| Month Ending         | Balance before Interest | Balance Transfer | Deferral     | WA I-937 RPS | Monthly Interest Rate | Interest   | Interest Adjustments | End Balance before interest | End Balance with Interest | GL Wand Balance | Variance   |
| 201907               | (1,771,401.27)          | 1,771,401.27     |              |              |                       | -          |                      | -                           |                           | -               | 0.00       |
| 201908               | -                       |                  |              |              | 0.57417%              | -          |                      | -                           | -                         | -               | 0.00       |
| 201909               | -                       |                  |              |              | 0.57417%              | -          |                      | -                           | -                         | -               | 0.00       |
| 201910               | -                       |                  |              |              | 0.57417%              | -          |                      | -                           | -                         | -               | 0.00       |
| 201911               | -                       |                  |              |              | 0.57417%              | -          |                      | -                           | -                         | -               | 0.00       |
| 201912               | -                       |                  |              |              | 0.57417%              | -          |                      | -                           | -                         | -               | 0.00       |
| 202001               | -                       |                  |              |              | 0.57417%              | -          |                      | -                           | -                         | -               | 0.00       |
| 202002               | -                       |                  |              |              | 0.57417%              | -          |                      | -                           | -                         | -               | 0.00       |
| 202003               | -                       |                  |              |              | 0.57417%              | -          |                      | -                           | -                         | -               | 0.00       |
| 202004               | -                       |                  |              |              | 0.57417%              | -          |                      | -                           | -                         | -               | 0.00       |
| 202005               | -                       |                  |              |              | 0.57417%              | -          |                      | -                           | -                         | -               | 0.00       |
| 202006               | -                       |                  |              |              | 0.57417%              | -          |                      | -                           | -                         | -               | 0.00       |
| 202007               | -                       |                  | (137,820.00) | 446,074.60   | 0.55450%              | 2,091.38   |                      | 308,254.60                  | 310,345.98                | 310,345.60      | (0.38)     |
| 202008               | 308,254.60              |                  | (121,774.00) |              | 0.55450%              | 1,372.03   |                      | 186,480.60                  | 189,944.01                | 189,943.63      | (0.38)     |
| 202009               | 186,480.60              |                  | (113,168.00) |              | 0.55450%              | 720.28     |                      | 73,312.60                   | 77,496.29                 | 77,495.91       | (0.38)     |
| 202010               | 73,312.60               |                  | (212,882.00) |              | 0.55450%              | (183.70)   |                      | (139,569.40)                | (135,569.41)              | (135,569.79)    | (0.38)     |
| 202011               | (139,569.40)            |                  | (210,704.00) |              | 0.55450%              | (1,358.09) |                      | (350,273.40)                | (347,631.50)              | (347,631.88)    | (0.38)     |
| 202012               | (350,273.40)            |                  | (129,213.00) |              | 0.55450%              | (2,300.51) |                      | (479,486.40)                | (479,145.01)              | (479,145.39)    | (0.38)     |
| 202101               | (479,145.01)            |                  | (313,849.00) |              | 0.55450%              | (3,527.01) |                      | (792,994.01)                | (796,179.63)              | (479,145.39)    | 317,034.24 |
| 202102               |                         |                  | ✓            |              |                       | ✓          |                      |                             |                           |                 |            |
| 202103               |                         |                  |              |              |                       |            |                      |                             |                           |                 |            |
| 202104               |                         |                  |              |              |                       |            |                      |                             |                           |                 |            |
| 202105               |                         |                  |              |              |                       |            |                      |                             |                           |                 |            |
| 202106               |                         |                  |              |              |                       |            |                      |                             |                           |                 |            |
| current month entry  |                         |                  | (313,849.00) |              |                       | (3,527.01) |                      | -                           |                           |                 |            |

**202101** UPDATE DATE TO CALC JET ENTRY

| JET ENTRY:   | DR         | CR         |
|--------------|------------|------------|
| 186324 ED WA |            | 3,527.01   |
| 431016 ED WA | 3,527.01   |            |
| 186324 ED WA |            | 313,849.00 |
| 557322 ED WA | 313,849.00 |            |

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

317,376.01 TTL

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

| REC Revenue and Expense          | Source       | 202101              | 202102          | 202103      | 202104      | 202105      | 202106      | 202107      | 202108      | 202109      | 202110      | 202111      | 202112      | Total               |
|----------------------------------|--------------|---------------------|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| Voluntary REC Revenue            | 456016-ED-AN | (478,216)           | -               | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | \$ (478,216)        |
| Voluntary REC Broker Fee Expense | 557171-ED-AN | 734                 | 2,218           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | \$ 2,952            |
| <b>Total</b>                     |              | <b>\$ (477,482)</b> | <b>\$ 2,218</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ (475,265)</b> |

| Washington State Share                   |        |                     |                 |             |             |             |             |             |             |             |             |             |             |                     |
|--|--------|---------------------|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| Voluntary REC Revenue                    | 65.73% | (314,332)           | -               | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | \$ (314,332)        |
| Voluntary REC Broker Fee Expense         | 65.73% | 482                 | 1,458           | -           | -           | -           | -           | -           | -           | -           | -           | -           | -           | \$ 1,940            |
| <b>Total Surcharge (+) or Rebate (-)</b> |        | <b>\$ (313,849)</b> | <b>\$ 1,458</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ (312,392)</b> |

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





### Revenue By Rate Schedule

Data Source: Financial Reporting  
 Data Updated Daily

State Code: ALL

Revenue (

Billing Determinant: RIDER 98

| Accounting Period | Service | Rate Code | Rate Schedule          | Rate Schedule Desc           | FERC Acct | Revenue Class Desc                  | Meter Qty | Usage Qty | Revenue Amt | Average M | TD Usag         | YTD Revenue Amt |          |                 |
|-------------------|---------|-----------|------------------------|------------------------------|-----------|-------------------------------------|-----------|-----------|-------------|-----------|-----------------|-----------------|----------|-----------------|
| 202101            | ED      | WA        | 0001                   | 0001 - RESIDENTIAL           | 440000    | 01 RESIDENTIAL                      | 0         | 0         | -84,332     | 0         | 0               | -84,332         |          |                 |
|                   |         |           | 0001                   | 0001 - RESIDENTIAL           | 448000    | 80 INTERDEPARTMENT REVENUE          | 0         | 0         | -2          | 0         | 0               | -2              |          |                 |
|                   |         |           | 0002                   | 0002 - RESIDENTIAL DISCOUNT  | 440000    | 01 RESIDENTIAL                      | 0         | 0         | -254        | 0         | 0               | -254            |          |                 |
|                   |         |           | 0011                   | 0011 - GENERAL SERVICE       | 442200    | 21 FIRM COMMERCIAL                  | 0         | 0         | -16,508     | 0         | 0               | -16,508         |          |                 |
|                   |         |           | 0011                   | 0011 - GENERAL SERVICE       | 442300    | 31 FIRM- INDUSTRIAL                 | 0         | 0         | -171        | 0         | 0               | -171            |          |                 |
|                   |         |           | 0011                   | 0011 - GENERAL SERVICE       | 448000    | 80 INTERDEPARTMENT REVENUE          | 0         | 0         | -78         | 0         | 0               | -78             |          |                 |
|                   |         |           | 0012                   | 0012 - RESID&FARM-GEN SERV   | 440000    | 01 RESIDENTIAL                      | 0         | 0         | -2,214      | 0         | 0               | -2,214          |          |                 |
|                   |         |           | 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         | -32,175     | 0         | 0               | -32,175         |          |                 |
|                   |         |           | 0021                   | 0021 - LARGE GENERAL SERV    | 442300    | 31 FIRM- INDUSTRIAL                 | 0         | 0         | -2,176      | 0         | 0               | -2,176          |          |                 |
|                   |         |           | 0021                   | 0021 - LARGE GENERAL SERV    | 448000    | 80 INTERDEPARTMENT REVENUE          | 0         | 0         | -226        | 0         | 0               | -226            |          |                 |
|                   |         |           | 0022                   | 0022 - RESID&FRM-LGE GEN SE  | 440000    | 01 RESIDENTIAL                      | 0         | 0         | -1,126      | 0         | 0               | -1,126          |          |                 |
|                   |         |           | 0025                   | 0025 - EXTRA LGE GEN SERV    | 442200    | 21 FIRM COMMERCIAL                  | 0         | 0         | -6,890      | 0         | 0               | -6,890          |          |                 |
|                   |         |           | 0025                   | 0025 - EXTRA LGE GEN SERV    | 442300    | 31 FIRM- INDUSTRIAL                 | 0         | 0         | -18,971     | 0         | 0               | -18,971         |          |                 |
|                   |         |           | 0030                   | 0030 - PUMPING SERV-SPECIAL  | 440000    | 01 RESIDENTIAL                      | 0         | 0         | -2          | 0         | 0               | -2              |          |                 |
|                   |         |           | 0030                   | 0030 - PUMPING SERV-SPECIAL  | 442300    | 39 FIRM-PUMPING-IRRIGATION ONLY     | 0         | 0         | -3          | 0         | 0               | -3              |          |                 |
|                   |         |           | 0031                   | 0031 - PUMPING SERVICE       | 442200    | 21 FIRM COMMERCIAL                  | 0         | 0         | -861        | 0         | 0               | -861            |          |                 |
|                   |         |           | 0031                   | 0031 - PUMPING SERVICE       | 442300    | 31 FIRM- INDUSTRIAL                 | 0         | 0         | -183        | 0         | 0               | -183            |          |                 |
|                   |         |           | 0031                   | 0031 - PUMPING SERVICE       | 442300    | 39 FIRM-PUMPING-IRRIGATION ONLY     | 0         | 0         | -59         | 0         | 0               | -59             |          |                 |
|                   |         |           | 0031                   | 0031 - PUMPING SERVICE       | 448000    | 80 INTERDEPARTMENT REVENUE          | 0         | 0         | -14         | 0         | 0               | -14             |          |                 |
|                   |         |           | 0032                   | 0032 - PUMPING SVC RES&FRM   | 440000    | 01 RESIDENTIAL                      | 0         | 0         | -101        | 0         | 0               | -101            |          |                 |
|                   |         |           | 0032                   | 0032 - PUMPING SVC RES&FRM   | 442300    | 39 FIRM-PUMPING-IRRIGATION ONLY     | 0         | 0         | -8          | 0         | 0               | -8              |          |                 |
|                   |         |           | 0041                   | 0041 - CO OWNED ST LIGHTS    | 444000    | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0         | 0         | 0           | 0         | 0               | 0               |          |                 |
|                   |         |           | 0042                   | 0042 - CO OWNED ST LTS SO VA | 444000    | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0         | 0         | -220        | 0         | 0               | -220            |          |                 |
|                   |         |           | 0044                   | 0044 - CST OWND ST LT SO VA  | 444000    | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0         | 0         | -5          | 0         | 0               | -5              |          |                 |
|                   |         |           | 0045                   | 0045 - CUST OWND ST LT ENGY  | 444000    | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0         | 0         | -12         | 0         | 0               | -12             |          |                 |
|                   |         |           | 0046                   | 0046 - CUST OWND ST LT S V   | 444000    | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0         | 0         | -21         | 0         | 0               | -21             |          |                 |
|                   |         |           | 0047                   | 0047 - AREA LIGHT-COM&INDUS  | 442200    | 21 FIRM COMMERCIAL                  | 0         | 0         | -110        | 0         | 0               | -110            |          |                 |
|                   |         |           | 0047                   | 0047 - AREA LIGHT-COM&INDUS  | 442300    | 31 FIRM- INDUSTRIAL                 | 0         | 0         | -3          | 0         | 0               | -3              |          |                 |
|                   |         |           | 0047                   | 0047 - AREA LIGHT-COM&INDUS  | 442300    | 39 FIRM-PUMPING-IRRIGATION ONLY     | 0         | 0         | 0           | 0         | 0               | 0               |          |                 |
|                   |         |           | 0047                   | 0047 - AREA LIGHT-COM&INDUS  | 448000    | 80 INTERDEPARTMENT REVENUE          | 0         | 0         | -2          | 0         | 0               | -2              |          |                 |
|                   |         |           | 0048                   | 0048 - AREA LGHT-FARM&RESID  | 440000    | 01 RESIDENTIAL                      | 0         | 0         | -59         | 0         | 0               | -59             |          |                 |
|                   |         |           | 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>-166,785</b> | <b>0</b>        | <b>0</b> | <b>-166,785</b> |
|                   |         |           | <b>ED - Total</b>      |                              |           |                                     |           |           | <b>0</b>    | <b>0</b>  | <b>-166,785</b> | <b>0</b>        | <b>0</b> | <b>-166,785</b> |
|                   |         |           | <b>202101 - Total</b>  |                              |           |                                     |           |           | <b>0</b>    | <b>0</b>  | <b>-166,785</b> | <b>0</b>        | <b>0</b> | <b>-166,785</b> |
|                   |         |           | <b>Overall - Total</b> |                              |           |                                     |           |           | <b>0</b>    | <b>0</b>  | <b>-166,785</b> | <b>0</b>        | <b>0</b> | <b>-166,785</b> |

For Internal

Conversion Factor 0.955631 UE-190334 7-2020 thru 6-2021  
 Amort Expense \$ (159,385)

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