

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

MONTH OF MARCH 2021

ATTACHMENT A  
ERM DEFERRAL AND AMORTIZATION JOURNAL



Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202103

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Update: 04/07/2021 12:27 PM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 04/07/2021 12:29 PM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	416,634.00	Current Year ERM (2021)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	416,634.00	0.00	Current Year ERM Deferral Expense (2021)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	1,911.00	Current Year ERM Interest Accrual (2021)
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	1,911.00	0.00	Current Year ERM Interest Expense (2021)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	2,140,417.00	0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	2,140,417.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	58,489.00	0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	58,489.00	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	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	33,573.00	0.00	Interest Expense on Pending Balance
120	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>2,655,456.00</b>	<b>2,655,456.00</b>	

Avista Corp.  
 DJ480 and DJ481  
 Manager Review

**Power Deferral Calculation Workbook for ID PCA & WA ERM**  
Mar-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 March 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 March 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 March 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 March 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 March 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 March we are in the 75/25 customer sharing band in WA. Verified sharing was calculated appropriately.
Review all comments left by preparer.	IM
Ensure all comments/questions resolved on a timely basis.	IM

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

Comment/Question	Response	Follow-Up

# Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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)	(1,507,093)	0.00	
2/28/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,511,525)	(1,511,525)	0.00	
3/31/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,515,957)	(1,511,525)	4,432.00	
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

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

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)	(22,967,463)	0.00	
2/28/2021	(22,896,856)		1,995,077		(64,588)		(20,901,779)	(21,036,974)	(21,036,974)	0.00	
3/31/2021	(20,901,779)	0	2,140,417		(58,489)		(18,761,362)	(18,955,046)	(21,036,974)	(2,081,928.00)	
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	2,140,417		WA ERM Deferral-Approved for Rebate
557290 ED WA		2,140,417	WA ERM Amortization
431600 ED WA	58,489		Interest Expense Energy Deferrals
182352 ED WA		58,489	WA ERM Deferral-Approved for Rebate

IM

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	0	0.00	
2/28/2021	0		(439,502)		(648)		(439,502)	(440,150)	(440,150)	0.00	
3/31/2021	(439,502)		(416,634)		(1,911)		(856,136)	(858,695)	(440,150)	418,545.00	
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	416,634.00		Deferred Power Supply Expense
186280 ED WA	-	416,634.00	Regulatory Asset ERM Deferred Current Year
431600 ED WA	1,911.00		Interest Expense Energy Deferrals
186280 ED WA		1,911.00	Regulatory Asset ERM Deferred Current Year

IM

**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

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)	(11,416,821)	0.00	
2/28/2021	(11,383,248)	0			(33,573)		(11,383,248)	(11,450,394)	(11,450,394)	0.00	
3/31/2021	(11,383,248)				(33,573)		(11,383,248)	(11,483,967)	(11,450,394)	33,573.00	
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	-	-	Balance Transfer from 186280 to 186290
186290 ED WA	-	-	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

IM



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	\$34,472,158	\$10,842,390	\$11,196,254	\$12,433,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 447 Sale for Resale	(\$21,255,130)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 501 Thermal Fuel	\$8,861,868	\$3,076,898	\$2,528,161	\$3,256,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 547 CT Fuel	\$19,392,054	\$6,183,441	\$9,662,506	\$3,546,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 456 Transmission Revenue	(\$3,809,722)	(\$1,152,745)	(\$1,459,637)	(\$1,197,340)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 565 Transmission Expense	\$4,280,576	\$1,427,937	\$1,395,907	\$1,456,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 557 Broker Fees	\$116,331	\$34,336	\$44,852	\$37,143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>8 Adjusted Actual Net Expense</b>	<b>\$42,058,135</b>	<b>\$14,270,957</b>	<b>\$12,715,744</b>	<b>\$15,071,434</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 March</b>												
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>		<b>Jan/21</b>	<b>Feb/21</b>	<b>Mar/21</b>	<b>Apr/21</b>	<b>May/21</b>	<b>Jun/21</b>	<b>Jul/21</b>	<b>Aug/21</b>	<b>Sep/21</b>	<b>Oct/21</b>	<b>Nov/21</b>	<b>Dec/21</b>
9 555 Purchased Power	\$32,968,345	\$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	(\$13,462,029)	(\$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	\$8,332,786	\$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	\$22,252,384	\$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	(\$3,418,290)	(\$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	\$4,462,059	\$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	\$102,750	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16 Settlement Adjustment	(\$755,742)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)
<b>17 Authorized Net Expense</b>	<b>\$50,482,263</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>
<b>18 Actual - Authorized Net Expense</b>	<b>(\$8,424,128)</b>	<b>(\$3,928,708)</b>	<b>(\$4,485,145)</b>	<b>(\$10,275)</b>									
19 Resource Optimization - Subtotal	(\$616,153)	\$432,811	(\$525,048)	(\$523,916)									
20 Adjusted Net Expense	(\$9,040,281)	(\$3,495,897)	(\$5,010,193)	(\$534,191)	\$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	(\$5,942,177)	(\$2,297,853)	(\$3,293,200)	(\$351,124)	\$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 (+) Surcharge (-) Rebate	\$800,662	\$936,468	\$68,583	(\$204,389)									
<b>25 Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$5,141,515)</b>	<b>(\$1,361,385)</b>	<b>(\$3,224,617)</b>	<b>(\$555,513)</b>									
<b>27 Cumulative Balance</b>		<b>(\$1,361,385)</b>	<b>(\$4,586,002)</b>	<b>(\$5,141,515)</b>									
Deferral Amount, Cumulative (Customer)		\$0	(\$439,502)	(\$856,136)									
Deferral Amount, Monthly Entry		\$0	(\$439,502)	(\$416,634)									
<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>\$856,136</b>	<b>\$0</b>	<b>\$439,502</b>	<b>\$416,634</b>									
<b>Company Band Gross Margin Impact, Cumulative</b>		<b>(\$1,361,385)</b>	<b>(\$4,146,500)</b>	<b>(\$4,285,379)</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	\$6,619,598	\$1,760,598	\$1,547,991	\$3,311,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$3,575,001	\$1,191,667	\$1,191,667	\$1,191,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$520,013	\$192,122	\$210,943	\$116,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$544,902	\$181,634	\$181,634	\$181,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$2,818,161	\$939,387	\$939,387	\$939,387	\$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	\$3,727	\$1,259	\$1,104	\$1,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$420,506	\$156,567	\$140,787	\$123,152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$343,732	\$136,396	\$105,546	\$101,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$777,776	\$352,910	\$210,446	\$214,420	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,607,687	\$553,990	\$561,159	\$492,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$4,886	\$1,545	\$3,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA )	\$7,202,903	\$2,379,924	\$2,422,369	\$2,400,610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$6,326,003	\$2,054,962	\$2,174,857	\$2,096,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$3,069,084	\$741,745	\$1,257,608	\$1,069,731	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$688,429	\$216,599	\$267,709	\$204,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$50,250)	(\$18,915)	(\$20,294)	(\$11,041)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Total 555 Purchased Power</b>	<b>\$34,472,158</b>	<b>\$10,842,390</b>	<b>\$11,196,254</b>	<b>\$12,433,514</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	\$34,226,236	\$9,888,603	\$12,141,354	\$12,196,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	(\$986,348)	\$515,200	(\$1,494,528)	(\$7,020)	\$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	(\$50,250)	(\$18,915)	(\$20,294)	(\$11,041)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$611,785	\$245,545	\$307,440	\$58,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$688,429	\$216,599	\$267,709	\$204,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$17,694)	(\$4,642)	(\$5,427)	(\$7,625)									
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$34,472,158</b>	<b>\$10,842,390</b>	<b>\$11,196,254</b>	<b>\$12,433,514</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	(\$16,528,424)	(\$4,624,428)	(\$8,898,576)	(\$3,005,420)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$245,849)	(\$60,959)	(\$111,784)	(\$73,106)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$32,208)	(\$10,659)	(\$10,198)	(\$11,351)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$86,549)	(\$31,587)	(\$29,894)	(\$25,068)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$4,362,100)	(\$1,413,667)	(\$1,601,847)	(\$1,346,586)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	<b>Total 447 Sales for Resale</b>	<b>(\$21,255,130)</b>	<b>(\$6,141,300)</b>	<b>(\$10,652,299)</b>	<b>(\$4,461,531)</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	(\$10,836,524)	(\$2,925,963)	(\$6,454,601)	(\$1,455,960)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$162,969	\$21,742	\$48,190	\$93,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100	(\$219,052)	(\$255,100)	\$289,632	(\$253,584)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$4,726,429)	(\$1,163,293)	(\$2,319,559)	(\$1,243,577)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$585,565)	(\$188,420)	(\$346,405)	(\$50,740)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$688,429)	(\$216,599)	(\$267,709)	(\$204,121)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$4,362,100)	(\$1,413,667)	(\$1,601,847)	(\$1,346,586)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>(\$21,255,130)</b>	<b>(\$6,141,300)</b>	<b>(\$10,652,299)</b>	<b>(\$4,461,531)</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	\$1,714,258	\$572,049	\$499,776	\$642,433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$5,698	\$1,028	\$8,827	(\$4,157)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$7,099,084	\$2,481,260	\$2,015,723	\$2,602,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$42,828	\$22,561	\$3,835	\$16,432	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	<b>Total 501 Fuel Expense</b>	<b>\$8,861,868</b>	<b>\$3,076,898</b>	<b>\$2,528,161</b>	<b>\$3,256,809</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	127,187	42,518	37,569	47,100	-	-	-	-	-	-	-	-
31	Colstrip	262,024	89,341	75,697	96,986	-	-	-	-	-	-	-	-

**501 FUEL-COST PER TON**

Mar 2021 WA ID Actual Deferrals - Snapshot - 4/14/2021

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 Kettle Falls	wood	\$13.45	\$13.30	\$13.64										
33 Colstrip	coal	\$27.77	\$26.63	\$26.83										
<b>547 FUEL</b>														
34 NE CT Gas/Oil-547213		\$188	\$113	(\$12)	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35 Boulder Park-547216		\$230,724	\$13,515	\$102,792	\$114,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36 Kettle Falls CT-547211		\$1,395	\$120	(\$8,703)	\$9,978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37 Coyote Springs2-547610		\$8,297,701	\$3,313,555	\$4,600,091	\$384,055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38 Lancaster-547312		\$10,260,044	\$2,848,373	\$4,650,571	\$2,761,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39 Rathdrum CT-547310		\$602,002	\$7,765	\$317,767	\$276,470	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>40 Total 547 Fuel Expense</b>		<b>\$19,392,054</b>	<b>\$6,183,441</b>	<b>\$9,662,506</b>	<b>\$3,546,107</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>\$41,470,950</b>	<b>\$13,961,429</b>	<b>\$12,734,622</b>	<b>\$14,774,899</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>42-52 546 TRANSMISSION REVENUE</b>														
			202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112
42 456100 ED AN		(\$2,083,978)	(\$593,403)	(\$845,855)	(\$644,720)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement		(\$231,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 456020 ED AN - Sale of excess BPA Trans		(\$7,259)	\$0	\$0	(\$7,259)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 456030 ED AN - Clearwater Trans		(\$306,279)	(\$101,484)	(\$102,584)	(\$102,211)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 456130 ED AN - Ancillary Services Revenue		(\$688,429)	(\$216,599)	(\$269,939)	(\$201,891)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 456017 ED AN - Low Voltage		(\$17,334)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage		(\$28,569)	(\$9,523)	(\$9,523)	(\$9,523)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51 456705 ED AN - Low Voltage		(\$446,874)	(\$148,958)	(\$148,958)	(\$148,958)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>52 Total 456 Transmission Revenue</b>		<b>(\$3,809,722)</b>	<b>(\$1,152,745)</b>	<b>(\$1,459,637)</b>	<b>(\$1,197,340)</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>53-55 565 TRANSMISSION EXPENSE</b>														
53 565000 ED AN		\$4,266,968	\$1,423,401	\$1,391,371	\$1,452,196	\$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		\$13,608	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>56 Total 565 Transmission Expense</b>		<b>\$4,280,576</b>	<b>\$1,427,937</b>	<b>\$1,395,907</b>	<b>\$1,456,732</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>57-61 557 Broker &amp; Related Fees</b>														
57 557170 ED AN		\$70,568	\$25,242	\$20,273	\$25,053	\$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		\$34,320	\$5,456	\$20,823	\$8,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60 557018 ED AN		\$11,443	\$3,638	\$3,756	\$4,049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>61 Total 557 ED AN Broker &amp; Related Fees</b>		<b>\$116,331</b>	<b>\$34,336</b>	<b>\$44,852</b>	<b>\$37,143</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>62-74 Other Purchases and Sales</b>														
62 Econ Dispatch-557010		(\$2,072,531)	(\$674,103)	(\$364,175)	(\$1,034,253)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63 Econ Dispatch-557150		\$1,257,792	\$834,483	(\$577,904)	\$1,001,213	\$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		\$12,521,830	\$2,868,984	\$6,447,097	\$3,205,749	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67 Fuel DispatchFin-456010		\$2,350,795	\$1,567,174	\$293,860	\$489,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 Fuel Dispatch-456015		(\$8,581,848)	(\$2,909,737)	(\$2,249,977)	(\$3,422,134)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69 Other Elec Rev - Extraction Plant Cr - 456018		(\$99,740)	(\$2,367)	(\$63,628)	(\$33,745)	\$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		(\$5,993,746)	(\$1,251,637)	(\$4,010,362)	(\$731,747)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72 Fuel Bookouts-456711		\$388,882	\$111,045	\$177,323	\$100,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73 Fuel Bookouts-456720		(\$388,882)	(\$111,045)	(\$177,323)	(\$100,514)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>74 Other Purchases and Sales Subtotal</b>		<b>(\$617,448)</b>	<b>\$432,797</b>	<b>(\$525,089)</b>	<b>(\$525,156)</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		\$1,189	\$0	\$0	\$1,189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>76 Misc. Power Exp. Subtotal</b>		<b>\$1,189</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,189</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		\$106	\$14	\$41	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>79 Wind REC Subtotal</b>		<b>\$106</b>	<b>\$14</b>	<b>\$41</b>	<b>\$51</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	(\$616,153)	\$432,811	(\$525,048)	(\$523,916)									
85 Adjusted Actual Net Expense	\$41,441,982	\$14,703,768	\$12,190,696	\$14,547,518									

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

25.16      176328 \$ 839,321.3  
 20.4      304296 \$ 2,610,547.2  
                  \$ 3,449,868.5

<b>Retail Sales - MWh</b>	<b>Jan-21</b>	<b>Feb-21</b>	<b>Mar-21</b>	<b>Apr-21</b>	<b>May-21</b>	<b>Jun-21</b>	<b>Jul-21</b>	<b>Aug-21</b>	<b>Sep-21</b>	<b>Oct-21</b>	<b>Nov-21</b>	<b>Dec-21</b>	<b>YTD</b>
Total Billed Sales	523,729	501,047	536,506	-	-	-	-	-	-	-	-	-	1,561,282
Deduct Prior Month Unbilled	(310,534)	(291,212)	(272,741)	-	-	-	-	-	-	-	-	-	(874,487)
Add Current Month Unbilled	291,212	272,741	225,056	-	-	-	-	-	-	-	-	-	789,009
<b>Total Retail Sales</b>	<b>504,407</b>	<b>482,576</b>	<b>488,821</b>	-	-	-	-	-	-	-	-	-	<b>1,475,804</b>
<b>Test Year Retail Sales</b>	<b>556,117</b>	<b>486,363</b>	<b>477,535</b>	<b>431,246</b>	<b>432,473</b>	<b>424,693</b>	<b>490,670</b>	<b>464,617</b>	<b>435,934</b>	<b>436,959</b>	<b>468,856</b>	<b>553,150</b>	<b>1,520,015</b>
<b>Difference from Test Year</b>	<b>(51,710)</b>	<b>(3,787)</b>	<b>11,286</b>										<b>(44,211)</b>
<b>Production Rate - \$/MWh</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>
<b>Total Revenue Credit - \$</b>	<b>(\$936,468)</b>	<b>(\$68,583)</b>	<b>\$204,389</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>(\$800,662)</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
202103	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(34,447.87)	0	0	(93,792.69)
202103	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(88.83)	0	0	(264.04)
202103	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(857.97)	0	0	(2,199.93)
202103	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(3,092.30)	0	0	(8,197.66)
202103	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.99)	0	0	(8.97)
202103	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(30,200.99)	0	0	(85,870.01)
202103	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(83,542.55)	0	0	(259,598.91)
202103	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-	0	0	-
202103	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(2,335.05)	0	0	(6,646.45)
202103	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(231,415.08)	0	0	(720,539.32)
202103	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(457,742.19)	0	0	(1,281,463.19)
202103	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(1,373.18)	0	0	(3,849.47)
202103	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(273.43)	0	0	(820.29)
202103	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(16.47)	0	0	(27.81)
202103	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(2,858.32)	0	0	(9,046.25)
202103	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(78.38)	0	0	(213.49)
202103	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(1,113,496.82)	0	0	(3,261,564.34)
202103	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(13,509.40)	0	0	(42,110.76)
202103	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(53.92)	0	0	(161.35)
202103	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(18.52)	0	0	(61.62)
202103	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(164.91)	0	0	(496.54)
202103	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(3,436.05)	0	0	(10,161.87)
202103	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(15,115.36)	0	0	(36,997.30)
202103	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(1,027.60)	0	0	(1,080.47)
202103	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.02)	0	0	(0.06)
202103	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(33.86)	0	0	(95.93)
202103	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(3,160.51)	0	0	(8,104.96)
202103	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,619.51)	0	0	(4,361.50)
202103	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.64)	0	0	(1.92)
202103	RIDER 93	ED	WA	0042	0042 - CO OWNED ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(7,214.10)	0	0	(17,701.68)
202103	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(1,037.22)	0	0	(3,065.65)
202103	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(135.37)	0	0	(327.51)
202103	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(230,775.70)	0	0	(650,435.16)
202103	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(668.98)	0	0	(1,725.41)
202103	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.31)	0	0	(0.93)
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>(2,239,794.40)</b>	<b>0</b>	<b>0</b>	<b>(6,510,993.44)</b>

Run Date: Apr 7, 2021

**For Internal Use Only**

Conversion Factor      0.955631  
**(2,140,416.96)**

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### 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
202103	ED	01	01 RESIDENTIAL	262,988	278,206,457	27,832,326	234,674	814,841,657	81,536,277
		21	21 FIRM COMMERCIAL	28,558	187,942,755	20,440,315	25,716	532,311,211	57,142,957
		31	31 FIRM- INDUSTRIAL	355	67,872,729	4,588,419	313	207,586,679	13,673,572
		39	39 FIRM-PUMPING-IRRIGATION ONLY	534	497,716	54,030	524	894,087	112,469
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	668	1,011,045	469,943	479	2,623,520	1,163,476
		80	80 INTERDEPARTMENT REVENUE	93	975,049	105,081	91	3,024,657	321,329
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,120	0	0	8,429
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	75,626
<b>ED - Summary</b>				<b>293,196</b>	<b>536,505,751</b>	<b>53,518,442</b>	<b>261,796</b>	<b>1,561,281,810</b>	<b>154,034,135</b>
<b>202103 - Summary</b>				<b>293,196</b>	<b>536,505,751</b>	<b>53,518,442</b>	<b>261,796</b>	<b>1,561,281,810</b>	<b>154,034,135</b>
<b>Overall - Summary</b>				<b>293,196</b>	<b>536,505,751</b>	<b>53,518,442</b>	<b>261,796</b>	<b>1,561,281,810</b>	<b>154,034,135</b>

Run Date: Apr 7, 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	1,069,319	\$123,850
	01 RESIDENTIAL	3800	01	032	72,562	\$9,745
	01 RESIDENTIAL	3800	01	022	227,059	\$16,548
	01 RESIDENTIAL	3800	01	001	39,220,047	\$3,840,460
<b>01 - Summary</b>					<b>40,588,987</b>	<b>\$3,990,603</b>
21	21 FIRM COMMERCIAL	3800	21	031	765,551	\$74,489
	21 FIRM COMMERCIAL	3800	21	021	14,393,999	\$1,046,952
	21 FIRM COMMERCIAL	3800	21	025	5,090,260	\$281,985
	21 FIRM COMMERCIAL	3800	21	011	12,132,772	\$1,133,341
<b>21 - Summary</b>					<b>32,382,582</b>	<b>\$2,536,767</b>
31	31 FIRM- INDUSTRIAL	3800	31	021	1,738,982	\$117,852
	31 FIRM INDUSTRIAL	3800	31	025P	29,527,780	\$1,729,296
	31 FIRM- INDUSTRIAL	3800	31	011	182,045	\$16,273
	31 FIRM-INDUSTRIAL	3800	31	025PG	37,798,000	\$926,051
	31 FIRM- INDUSTRIAL	3800	31	031	425,378	\$40,630
	31 FIRM-INDUSTRIAL	3800	31	025	25,373,824	\$1,402,416
<b>31 - Summary</b>					<b>95,046,009</b>	<b>\$4,232,518</b>
<b>ID - Summary</b>					<b>168,017,579</b>	<b>\$10,759,887</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	022	950,721	\$81,432
	01 RESIDENTIAL	2800	01	012	2,181,620	\$328,647
	01 RESIDENTIAL	2800	01	001	80,053,124	\$7,807,917
	01 RESIDENTIAL	2800	01	032	103,939	\$18,435
	01 RESIDENTIAL	2800	01	002	247,024	\$15,892
<b>01 - Summary</b>					<b>83,536,429</b>	<b>\$8,252,323</b>
21	21 FIRM COMMERCIAL	2800	21	031	1,144,125	\$110,974
	21 FIRM COMMERCIAL	2800	21	025	22,132,476	\$1,568,596
	21 FIRM COMMERCIAL	2800	21	021	32,213,603	\$2,900,183
	21 FIRM COMMERCIAL	2800	21	011	16,664,125	\$2,056,575
<b>21 - Summary</b>					<b>72,154,329</b>	<b>\$6,636,328</b>
31	31 FIRM- INDUSTRIAL	2800	31	011	168,672	\$19,702
	31 FIRM-INDUSTRIAL	2800	31	025	66,533,100	\$4,360,748
	31 FIRM- INDUSTRIAL	2800	31	031	239,227	\$23,077
	31 FIRM- INDUSTRIAL	2800	31	021	2,424,269	\$206,959
<b>31 - Summary</b>					<b>69,365,268</b>	<b>\$4,610,487</b>
<b>WA - Summary</b>					<b>225,056,025</b>	<b>\$19,499,138</b>
<b>Overall - Summary</b>					<b>393,073,604</b>	<b>\$30,259,025</b>

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Avista  
 DAY

Hourly Data

4/7/2021 9:07

Element Key---->	27096	27120	27157
Short Name---->	SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
3/31/2021 H01	0	27.86	0
3/31/2021 H02	0	29.87	0
3/31/2021 H03	0	31.15	0
3/31/2021 H04	0	33.07	0
3/31/2021 H05	0	34.63	0
3/31/2021 H06	0	42.38	0
3/31/2021 H07	0	42.13	0
3/31/2021 H08	7	41.99	293.93
3/31/2021 H09	17	48.31	821.27
3/31/2021 H10	18	48.34	870.12
3/31/2021 H11	18	35.28	635.04
3/31/2021 H12	19	28.09	533.71
3/31/2021 H13	18	27.52	495.36
3/31/2021 H14	18	27.12	488.16
3/31/2021 H15	18	26.96	485.28
3/31/2021 H16	19	23.97	455.43
3/31/2021 H17	18	24.86	447.48
3/31/2021 H18	13	26.49	344.37
3/31/2021 H19	3	31.48	94.44
3/31/2021 H20	0	36.37	0
3/31/2021 H21	0	33.71	0
3/31/2021 H22	0	31.22	0
3/31/2021 H23	0	31.22	0
3/31/2021 H24	0	27.83	0

**93,037.20**

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# Power Transaction Register

Profit Center: POWER  
 Contract Month: 202103  
 Direction: ALL  
 Counterparty: Adams Nielson Solar, LLC  
 Term Type: ALL  
 Deal Type: ALL  
 Company Deal Type Exclusions Maintenance Form?: Y  
 EQR Variance Only?: N

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## PURCHASES

Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
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### NON-INTERCOMPANY

Adams Nielson Solar, LLC

POWER											
Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
01	31	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	3,906.000	3,908.000	\$40.470	158,156.76
<b>POWER Total:</b>								<b>3,906.000</b>	<b>3,908.000</b>		<b>158,156.76</b>
<b>STRA Total:</b>								<b>3,906.000</b>	<b>3,908.000</b>		<b>158,156.76</b>
<b>NON-INTERCOMPANY TOTAL:</b>								<b>3,906.000</b>	<b>3,908.000</b>		<b>158,156.76</b>
<b>TOTAL PURCHASES:</b>								<b>3,906.000</b>	<b>3,908.000</b>		<b>158,156.76</b>

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

MONTH OF MARCH 2021

ATTACHMENT B  
REC DEFERRAL AND AMORTIZATION JOURNAL



**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)	(796,521.02)	(796,521.40)	(0.38)
202102	(792,994.01)		(171,252.00)		0.55450%	(4,871.95)		(964,246.01)	(972,644.97)	(972,645.35)	(0.38)
202103	(964,246.01)		(248,815.00)		0.55450%	(6,036.58)		(1,213,061.01)	(1,227,496.55)	(972,645.35)	254,851.20
202104			✓			✓					
202105											
202106											
current month entry			(248,815.00)			(6,036.58)		-			

**202103** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		6,036.58
431016 ED WA	6,036.58	
186324 ED WA		248,815.00
557322 ED WA	248,815.00	

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

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254,851.58 TTL



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)	(266,329)	(386,437)	-	-	-	-	-	-	-	-	-	\$ (1,130,983)
Voluntary REC Broker Fee Expense	557171-ED-AN	734	5,791	7,897	-	-	-	-	-	-	-	-	-	\$ 14,422
<b>Total</b>		<b>\$ (477,482)</b>	<b>\$ (260,538)</b>	<b>\$ (378,541)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,116,561)</b>

Washington State Share														
Voluntary REC Revenue	65.73%	(314,332)	(175,058)	(254,005)	-	-	-	-	-	-	-	-	-	\$ (743,395)
Voluntary REC Broker Fee Expense	65.73%	482	3,807	5,191	-	-	-	-	-	-	-	-	-	\$ 9,480
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (313,849)</b>	<b>\$ (171,252)</b>	<b>\$ (248,815)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (733,916)</b>

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

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**Revenue By Rate Schedule**

Data Source: Financial Reporting  
 Data Updated Daily

State Code: WA Revenue C Billing Determina

Accounting Perio	Service	State Cod	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qt	Revenue Amt	Average M	YTD Usage	YTD Revenue Amt	
202103	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-85,253	0	0	-249,709	
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-3	0	0	-7	
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-263	0	0	-778	
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-17,740	0	0	-50,001	
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-180	0	0	-511	
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-80	0	0	-236	
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-2,322	0	0	-6,603	
			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	-34,304	0	0	-96,034	
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-2,582	0	0	-7,029	
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-214	0	0	-678	
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,012	0	0	-3,156	
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-6,540	0	0	-20,322	
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-18,116	0	0	-56,406	
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-2	0	0	-5	
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-85	0	0	-90	
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-1,256	0	0	-3,075	
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-263	0	0	-674	
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-71	0	0	-183	
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-14	0	0	-41	
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-114	0	0	-320	
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-7	0	0	-22	
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-1	0	0	-1	
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-296	0	0	-728	
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-6	0	0	-15	
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-12	0	0	-35	
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-31	0	0	-80	
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-130	0	0	-338	
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-3	0	0	-9	
			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	-7	
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-69	0	0	-185	
			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>-170,971</b>	<b>0</b>	<b>0</b>	<b>-497,280</b>
			<b>ED - Total</b>					<b>0</b>	<b>0</b>	<b>-170,971</b>	<b>0</b>	<b>0</b>	<b>-497,280</b>
			<b>202103 - Total</b>					<b>0</b>	<b>0</b>	<b>-170,971</b>	<b>0</b>	<b>0</b>	<b>-497,280</b>
			<b>Overall - Total</b>					<b>0</b>	<b>0</b>	<b>-170,971</b>	<b>0</b>	<b>0</b>	<b>-497,280</b>

**For Internal Use Only**

Conversion Factor **0.955631** UE-190334 7-2020 thru 6-2021  
 Amort Expense \$ **(163,385)**