

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

MONTH OF APRIL 2021

ATTACHMENT A  
ERM DEFERRAL AND AMORTIZATION JOURNAL



Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202104

Team: Resource Accounting

Last Saved by: Cheryl Kettner

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Submitted by: Cheryl Kettner

Approval Requested: 05/07/2021 11:02 AM

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	856,136.00	✓	0.00	Current Year ERM (2021)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	✓	856,136.00	Current Year ERM Deferral Expense (2021)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	✓	1,263.00	Current Year ERM Interest Accrual (2021)
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	1,263.00	✓	0.00	Current Year ERM Interest Expense (2021)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	1,587,195.00	✓	0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	✓	1,587,195.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	52,992.00	✓	0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓	52,992.00	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>2,535,591.00</b>		<b>2,535,591.00</b>	

Avista Corp.  
 DJ480 and DJ481  
 Manager Review

**Power Deferral Calculation Workbook for ID PCA & WA ERM**  
Apr-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 April 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 April 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 April 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 April 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 April 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 April we have dropped back into the deadband for ERM. Reversed the entire deferral that was on the GL at 3/31/2021.
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)	(1,515,957)	0.00	
4/30/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,520,389)	(1,515,957)	4,432.00	
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)	(18,955,046)	0.00	
4/30/2021	(18,761,362)		1,587,195		(52,992)		(17,174,167)	(17,420,843)	(18,955,046)	(1,534,203.00)	
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	1,587,195		WA ERM Deferral-Approved for Rebate
557290 ED WA		1,587,195	WA ERM Amortization
431600 ED WA	52,992		Interest Expense Energy Deferrals
182352 ED WA		52,992	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)	(858,695)	0.00	
4/30/2021	(856,136)		856,136		(1,263)		0	(3,822)	(858,695)	(854,873.00)	
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		856,136.00	Deferred Power Supply Expense
186280 ED WA	856,136.00	-	Regulatory Asset ERM Deferred Current Year
431600 ED WA	1,263.00		Interest Expense Energy Deferrals
186280 ED WA		1,263.00	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)	(11,483,967)	0.00	
4/30/2021	(11,383,248)				(33,573)		(11,383,248)	(11,517,540)	(11,483,967)	33,573.00	
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	\$46,076,156	\$10,842,390	\$11,196,254	\$12,433,514	\$11,603,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 447 Sale for Resale	(\$25,783,873)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	(\$4,528,743)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 501 Thermal Fuel	\$10,546,883	\$3,076,898	\$2,528,161	\$3,256,809	\$1,685,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 547 CT Fuel	\$23,527,711	\$6,183,441	\$9,662,506	\$3,546,107	\$4,135,657	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 456 Transmission Revenue	(\$4,976,533)	(\$1,152,745)	(\$1,459,637)	(\$1,197,340)	(\$1,166,811)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 565 Transmission Expense	\$5,653,817	\$1,427,937	\$1,395,907	\$1,456,732	\$1,373,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 557 Broker Fees	\$155,422	\$34,336	\$44,852	\$37,143	\$39,091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 <b>Adjusted Actual Net Expense</b>	<b>\$55,199,583</b>	<b>\$14,270,957</b>	<b>\$12,715,744</b>	<b>\$15,071,434</b>	<b>\$13,141,448</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</b>												
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>April</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	\$42,722,811	\$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	(\$19,678,701)	(\$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	\$10,824,291	\$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	\$26,391,569	\$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	(\$4,559,595)	(\$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	\$5,885,840	\$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	\$137,000	\$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	(\$1,007,656)	(\$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>\$60,715,559</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>(\$5,515,976)</b>	<b>(\$3,928,708)</b>	<b>(\$4,485,145)</b>	<b>(\$10,275)</b>	<b>\$2,908,152</b>								
19 Resource Optimization - Subtotal	(\$1,091,850)	\$432,811	(\$525,048)	(\$523,916)	(\$475,697)								
20 Adjusted Net Expense	(\$6,607,826)	(\$3,495,897)	(\$5,010,193)	(\$534,191)	\$2,432,455	\$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	(\$4,343,324)	(\$2,297,853)	(\$3,293,200)	(\$351,124)	\$1,598,853	\$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	\$1,060,993	\$936,468	\$68,583	(\$204,389)	\$260,331								
25 <b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$3,282,331)</b>	<b>(\$1,361,385)</b>	<b>(\$3,224,617)</b>	<b>(\$555,513)</b>	<b>\$1,859,184</b>								
27 <b>Cumulative Balance</b>		<b>(\$1,361,385)</b>	<b>(\$4,586,002)</b>	<b>(\$5,141,515)</b>	<b>(\$3,282,331)</b>								
Deferral Amount, Cumulative (Customer)		\$0	(\$439,502)	(\$856,136)	\$0								
Deferral Amount, Monthly Entry		\$0	(\$439,502)	(\$416,634)	\$856,136								
Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$439,502	\$416,634	(\$856,136)								
Company Band Gross Margin Impact, Cumulative		(\$1,361,385)	(\$4,146,500)	(\$4,285,379)	(\$3,282,331)								

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	\$8,826,587	\$1,760,598	\$1,547,991	\$3,311,009	\$2,206,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$4,766,668	\$1,191,667	\$1,191,667	\$1,191,667	\$1,191,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$658,471	\$192,122	\$210,943	\$116,948	\$138,458	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$726,536	\$181,634	\$181,634	\$181,634	\$181,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$3,761,083	\$939,387	\$939,387	\$939,387	\$942,922	\$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	\$4,810	\$1,259	\$1,104	\$1,364	\$1,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$560,951	\$156,567	\$140,787	\$123,152	\$140,445	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$391,475	\$136,396	\$105,546	\$101,790	\$47,743	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,041,396	\$352,910	\$210,446	\$214,420	\$263,620	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$2,071,507	\$553,990	\$561,159	\$492,538	\$463,820	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$6,376	\$1,545	\$3,341	\$0	\$1,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA )	\$9,609,563	\$2,379,924	\$2,422,369	\$2,400,610	\$2,406,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$8,617,432	\$2,054,962	\$2,174,857	\$2,096,184	\$2,291,429	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$4,349,090	\$741,745	\$1,257,608	\$1,069,731	\$1,280,006	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$775,714	\$216,599	\$267,709	\$204,121	\$87,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$91,503)	(\$18,915)	(\$20,294)	(\$11,041)	(\$41,253)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Total 555 Purchased Power</b>	<b>\$46,076,156</b>	<b>\$10,842,390</b>	<b>\$11,196,254</b>	<b>\$12,433,514</b>	<b>\$11,603,998</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	\$45,653,722	\$9,888,603	\$12,141,354	\$12,196,279	\$11,427,486	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	(\$1,062,892)	\$515,200	(\$1,494,528)	(\$7,020)	(\$76,544)	\$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	(\$91,503)	(\$18,915)	(\$20,294)	(\$11,041)	(\$41,253)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$827,285	\$245,545	\$307,440	\$58,800	\$215,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$775,714	\$216,599	\$267,709	\$204,121	\$87,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$26,170)	(\$4,642)	(\$5,427)	(\$7,625)	(\$8,476)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$46,076,156</b>	<b>\$10,842,390</b>	<b>\$11,196,254</b>	<b>\$12,433,514</b>	<b>\$11,603,998</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	(\$19,606,472)	(\$4,624,428)	(\$8,898,576)	(\$3,005,420)	(\$3,078,048)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$347,217)	(\$60,959)	(\$111,784)	(\$73,106)	(\$101,368)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$43,046)	(\$10,659)	(\$10,198)	(\$11,351)	(\$10,838)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$110,902)	(\$31,587)	(\$29,894)	(\$25,068)	(\$24,353)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$5,676,236)	(\$1,413,667)	(\$1,601,847)	(\$1,346,586)	(\$1,314,136)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	<b>Total 447 Sales for Resale</b>	<b>(\$25,783,873)</b>	<b>(\$6,141,300)</b>	<b>(\$10,652,299)</b>	<b>(\$4,461,531)</b>	<b>(\$4,528,743)</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	(\$15,343,660)	(\$2,925,963)	(\$6,454,601)	(\$1,455,960)	(\$4,507,136)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$331,656	\$21,742	\$48,190	\$93,037	\$168,687	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100	\$2,371,328	(\$255,100)	\$289,632	(\$253,584)	\$2,590,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$5,849,982)	(\$1,163,293)	(\$2,319,559)	(\$1,243,577)	(\$1,123,553)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$841,265)	(\$188,420)	(\$346,405)	(\$50,740)	(\$255,700)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$775,714)	(\$216,599)	(\$267,709)	(\$204,121)	(\$87,285)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$5,676,236)	(\$1,413,667)	(\$1,601,847)	(\$1,346,586)	(\$1,314,136)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>(\$25,783,873)</b>	<b>(\$6,141,300)</b>	<b>(\$10,652,299)</b>	<b>(\$4,461,531)</b>	<b>(\$4,528,743)</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	\$2,245,829	\$572,049	\$499,776	\$642,433	\$531,571	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$6,227	\$1,028	\$8,827	(\$4,157)	\$529	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$8,251,015	\$2,481,260	\$2,015,723	\$2,602,101	\$1,151,931	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$43,812	\$22,561	\$3,835	\$16,432	\$984	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	<b>Total 501 Fuel Expense</b>	<b>\$10,546,883</b>	<b>\$3,076,898</b>	<b>\$2,528,161</b>	<b>\$3,256,809</b>	<b>\$1,685,015</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	165,134	42,518	37,569	47,100	37,947	-	-	-	-	-	-	-
31	Colstrip	305,357	89,341	75,697	96,986	43,333	-	-	-	-	-	-	-

**501 FUEL-COST PER TON**

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	\$14.01								
33 Colstrip	coal	\$27.77	\$26.63	\$26.83	\$26.58								
<b>547 FUEL</b>													
34 NE CT Gas/Oil-547213		\$187	\$113	(\$12)	\$87	(\$1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 Boulder Park-547216		\$357,214	\$13,515	\$102,792	\$114,417	\$126,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 Kettle Falls CT-547211		\$1,282	\$120	(\$8,703)	\$9,978	(\$113)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 Coyote Springs2-547610		\$8,723,741	\$3,313,555	\$4,600,091	\$384,055	\$426,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38 Lancaster-547312		\$13,181,525	\$2,848,373	\$4,650,571	\$2,761,100	\$2,921,481	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39 Rathdrum CT-547310		\$1,263,762	\$7,765	\$317,767	\$276,470	\$661,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>40 Total 547 Fuel Expense</b>		<b>\$23,527,711</b>	<b>\$6,183,441</b>	<b>\$9,662,506</b>	<b>\$3,546,107</b>	<b>\$4,135,657</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>\$54,366,877</b>	<b>\$13,961,429</b>	<b>\$12,734,622</b>	<b>\$14,774,899</b>	<b>\$12,895,927</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>202101      202102      202103      202104      202105      202106      202107      202108      202109      202110      202111      202112</b>													
<b>456 TRANSMISSION REVENUE</b>													
42 456100 ED AN		(\$2,802,832)	(\$593,403)	(\$845,855)	(\$644,720)	(\$718,854)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement		(\$308,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 456020 ED AN - Sale of excess BPA Trans		(\$25,749)	\$0	\$0	(\$7,259)	(\$18,490)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 456030 ED AN - Clearwater Trans		(\$407,202)	(\$101,484)	(\$102,584)	(\$102,211)	(\$100,923)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 456130 ED AN - Ancillary Services Revenue		(\$775,714)	(\$216,599)	(\$269,939)	(\$201,891)	(\$87,285)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 456017 ED AN - Low Voltage		(\$23,112)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage		(\$38,092)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51 456705 ED AN - Low Voltage		(\$595,832)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>52 Total 456 Transmission Revenue</b>		<b>(\$4,976,533)</b>	<b>(\$1,152,745)</b>	<b>(\$1,459,637)</b>	<b>(\$1,197,340)</b>	<b>(\$1,166,811)</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		\$5,635,673	\$1,423,401	\$1,391,371	\$1,452,196	\$1,368,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 565312 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 565710 ED AN		\$18,144	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>56 Total 565 Transmission Expense</b>		<b>\$5,653,817</b>	<b>\$1,427,937</b>	<b>\$1,395,907</b>	<b>\$1,456,732</b>	<b>\$1,373,241</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		\$96,644	\$25,242	\$20,273	\$25,053	\$26,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 557172 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 557165 ED AN		\$43,133	\$5,456	\$20,823	\$8,041	\$8,813	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60 557018 ED AN		\$15,645	\$3,638	\$3,756	\$4,049	\$4,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>61 Total 557 ED AN Broker &amp; Related Fees</b>		<b>\$155,422</b>	<b>\$34,336</b>	<b>\$44,852</b>	<b>\$37,143</b>	<b>\$39,091</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		(\$2,827,086)	(\$674,103)	(\$364,175)	(\$1,034,253)	(\$754,555)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63 Econ Dispatch-557150		\$2,551,574	\$834,483	(\$577,904)	\$1,001,213	\$1,293,782	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64 Gas Bookouts-557700		\$73,308	\$0	\$0	\$0	\$73,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65 Gas Bookouts-557711		(\$73,308)	\$0	\$0	\$0	(\$73,308)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 Intraco Thermal Gas-557730		\$15,933,333	\$2,868,984	\$6,447,097	\$3,205,749	\$3,411,503	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67 Fuel DispatchFin-456010		\$2,694,760	\$1,567,174	\$293,860	\$489,761	\$343,965	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 Fuel Dispatch-456015		(\$11,682,143)	(\$2,909,737)	(\$2,249,977)	(\$3,422,134)	(\$3,100,295)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69 Other Elec Rev - Extraction Plant Cr - 456018		(\$150,519)	(\$2,367)	(\$63,628)	(\$33,745)	(\$50,779)	\$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
71 Intraco Thermal Gas-456730		(\$7,613,157)	(\$1,251,637)	(\$4,010,362)	(\$731,747)	(\$1,619,411)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72 Fuel Bookouts-456711		\$388,882	\$111,045	\$177,323	\$100,514	\$100,514	\$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
<b>74 Other Purchases and Sales Subtotal</b>		<b>(\$1,093,238)</b>	<b>\$432,797</b>	<b>(\$525,089)</b>	<b>(\$525,156)</b>	<b>(\$475,790)</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
<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>
77 Wind REC Exp Authorized		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78 Wind REC Exp Actual 557395		\$199	\$14	\$41	\$51	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>79 Wind REC Subtotal</b>		<b>\$199</b>	<b>\$14</b>	<b>\$41</b>	<b>\$51</b>	<b>\$93</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
81 WA EIA937 Requirement (EWEB) - Broker Fee Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA 937 Requirement (EWEB) - Broker Fee Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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	(\$1,091,850)	\$432,811	(\$525,048)	(\$523,916)	(\$475,697)								
85 Adjusted Actual Net Expense	\$54,107,733	\$14,703,768	\$12,190,696	\$14,547,518	\$12,665,751								

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

<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	441,255	-	-	-	-	-	-	-	-	2,002,537
Deduct Prior Month Unbilled	(310,534)	(291,212)	(272,741)	(225,056)	-	-	-	-	-	-	-	-	(1,099,543)
Add Current Month Unbilled	291,212	272,741	225,056	200,672	-	-	-	-	-	-	-	-	989,681
<b>Total Retail Sales</b>	<b>504,407</b>	<b>482,576</b>	<b>488,821</b>	<b>416,871</b>	-	-	-	-	-	-	-	-	<b>1,892,675</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	1,951,261
Difference from Test Year	(51,710)	(3,787)	11,286	(14,375)									(58,586)
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>(\$68,583)</b>	<b>\$204,389</b>	<b>(\$260,331)</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>(\$1,060,993)</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
202104	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(3,340.46)	0	0	(5,540.39)
202104	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(2,566.97)	0	0	(11,613.22)
202104	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(1,098.85)	0	0	(4,948.32)
202104	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,261.52)	0	0	(5,623.02)
202104	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(578.37)	0	0	(2,303.78)
202104	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(12,045.60)	0	0	(49,042.90)
202104	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(1,624.07)	0	0	(8,270.52)
202104	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(703,264.00)	0	0	(3,964,828.34)
202104	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(24,584.65)	0	0	(118,377.34)
202104	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(62.97)	0	0	(276.46)
202104	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.02)	0	0	(0.08)
202104	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-	0	0	-
202104	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(10,051.82)	0	0	(52,162.58)
202104	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.58)	0	0	(11.55)
202104	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.64)	0	0	(2.56)
202104	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(87,701.79)	0	0	(347,300.70)
202104	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(572.05)	0	0	(836.09)
202104	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(5,432.41)	0	0	(23,134.09)
202104	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(800.16)	0	0	(3,865.81)
202104	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(345,530.56)	0	0	(1,626,993.75)
202104	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(150.21)	0	0	(646.75)
202104	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(264,350.14)	0	0	(984,889.46)
202104	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(18,478.70)	0	0	(104,348.71)
202104	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(7.61)	0	0	(35.42)
202104	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(19.33)	0	0	(115.26)
202104	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(2,404.31)	0	0	(10,601.97)
202104	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(85.60)	0	0	(413.11)
202104	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.28)	0	0	(1.21)
202104	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(2,573.28)	0	0	(10,678.24)
202104	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(2,187.25)	0	0	(12,349.12)
202104	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(162,658.26)	0	0	(813,093.42)
202104	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(8.95)	0	0	(70.57)
202104	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(262.16)	0	0	(1,082.45)
202104	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(7,130.09)	0	0	(8,210.56)
202104	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(51.45)	0	0	(212.80)
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>(1,660,887.11)</b>	<b>0</b>	<b>0</b>	<b>(8,171,880.55)</b>

Run Date: May 6, 2021

**For Internal Use Only**

Conversion Factor      0.955631  
**(1,587,195.21)**

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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
202104	ED	01	01 RESIDENTIAL	235,287	199,450,634	20,153,008	234,827	1,014,292,291	101,689,285
		21	21 FIRM COMMERCIAL	25,890	162,000,010	17,779,820	25,759	694,311,221	74,922,777
		31	31 FIRM- INDUSTRIAL	314	74,736,600	4,779,179	313	282,323,279	18,452,751
		39	39 FIRM-PUMPING-IRRIGATION ONLY	525	3,332,581	294,021	524	4,226,668	406,490
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	485	839,072	389,578	481	3,462,592	1,553,054
		80	80 INTERDEPARTMENT REVENUE	90	896,451	98,156	91	3,921,108	419,485
		83	83 MISC-SERVICE REVENUE SNP	0	0	2,910	0	0	11,339
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	100,834
<b>ED - Summary</b>				<b>262,591</b>	<b>441,255,349</b>	<b>43,521,879</b>	<b>261,995</b>	<b>2,002,537,159</b>	<b>197,556,015</b>
<b>202104 - Summary</b>				<b>262,591</b>	<b>441,255,349</b>	<b>43,521,879</b>	<b>261,995</b>	<b>2,002,537,159</b>	<b>197,556,015</b>
<b>Overall - Summary</b>				<b>262,591</b>	<b>441,255,349</b>	<b>43,521,879</b>	<b>261,995</b>	<b>2,002,537,159</b>	<b>197,556,015</b>

Run Date: May 6, 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	001	32,963,428	\$3,234,305
	01 RESIDENTIAL	3800	01	032	68,929	\$9,301
	01 RESIDENTIAL	3800	01	022	192,385	\$14,390
	01 RESIDENTIAL	3800	01	012	849,642	\$103,752
<b>01 - Summary</b>					<b>34,074,383</b>	<b>\$3,361,749</b>
21	21 FIRM COMMERCIAL	3800	21	021	13,737,298	\$991,454
	21 FIRM COMMERCIAL	3800	21	011	10,182,963	\$962,510
	21 FIRM COMMERCIAL	3800	21	031	743,190	\$72,344
	21 FIRM COMMERCIAL	3800	21	025	4,971,890	\$278,458
<b>21 - Summary</b>					<b>29,635,341</b>	<b>\$2,304,766</b>
31	31 FIRM-INDUSTRIAL	3800	31	025	23,579,339	\$1,317,234
	31 FIRM-INDUSTRIAL	3800	31	025PG	20,037,000	\$490,907
	31 FIRM- INDUSTRIAL	3800	31	011	148,961	\$13,453
	31 FIRM- INDUSTRIAL	3800	31	021	1,762,159	\$118,342
	31 FIRM INDUSTRIAL	3800	31	025P	28,973,534	\$1,540,045
	31 FIRM- INDUSTRIAL	3800	31	031	410,611	\$39,222
<b>31 - Summary</b>					<b>74,911,604</b>	<b>\$3,519,204</b>
<b>ID - Summary</b>					<b>138,621,328</b>	<b>\$9,185,719</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	63,981,548	\$6,270,179
	01 RESIDENTIAL	2800	01	022	863,173	\$76,002
	01 RESIDENTIAL	2800	01	002	198,362	\$12,856
	01 RESIDENTIAL	2800	01	012	1,695,529	\$269,337
	01 RESIDENTIAL	2800	01	032	106,407	\$18,298
<b>01 - Summary</b>					<b>66,845,019</b>	<b>\$6,646,672</b>
21	21 FIRM COMMERCIAL	2800	21	025	21,339,556	\$1,555,300
	21 FIRM COMMERCIAL	2800	21	011	14,915,576	\$1,870,972
	21 FIRM COMMERCIAL	2800	21	021	30,723,791	\$2,792,005
	21 FIRM COMMERCIAL	2800	21	031	1,160,113	\$113,525
<b>21 - Summary</b>					<b>68,139,036</b>	<b>\$6,331,802</b>
31	31 FIRM- INDUSTRIAL	2800	31	021	2,284,116	\$195,686
	31 FIRM- INDUSTRIAL	2800	31	031	236,453	\$23,035
	31 FIRM- INDUSTRIAL	2800	31	011	149,927	\$17,791
	31 FIRM-INDUSTRIAL	2800	31	025	63,017,395	\$4,190,798
<b>31 - Summary</b>					<b>65,687,892</b>	<b>\$4,427,311</b>
<b>WA - Summary</b>					<b>200,671,947</b>	<b>\$17,405,784</b>
<b>Overall - Summary</b>					<b>339,293,275</b>	<b>\$26,591,503</b>

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Avista

Hourly Data

05/06/2021 17:06 PM

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
4/29/2021	H11	15	26.44	396.60
4/29/2021	H12	15	27.06	405.90
4/29/2021	H13	18	25.44	457.92
4/29/2021	H14	16	27.5	440.00
4/29/2021	H15	18	34.69	624.42
4/29/2021	H16	15	33.51	502.65
4/29/2021	H17	16	33.11	529.76
4/29/2021	H18	15	31.47	472.05
4/29/2021	H19	5	29.08	145.40
4/29/2021	H20	1	32.59	32.59
4/29/2021	H21	0	34.68	-
4/29/2021	H22	0	29.46	-
4/29/2021	H23	0	31.14	-
4/29/2021	H24	0	26.14	-
4/30/2021	H01	0	22.28	-
4/30/2021	H02	0	20.69	-
4/30/2021	H03	0	21.38	-
4/30/2021	H04	0	20.17	-
4/30/2021	H05	0	20.41	-
4/30/2021	H06	0	20.96	-
4/30/2021	H07	3	20.92	62.76
4/30/2021	H08	5	20.52	102.60
4/30/2021	H09	7	17.71	123.97
4/30/2021	H10	6	17.11	102.66
4/30/2021	H11	11	16.52	181.72
4/30/2021	H12	11	18.8	206.80
4/30/2021	H13	15	19.52	292.80
4/30/2021	H14	18	19.07	343.26
4/30/2021	H15	17	18.51	314.67
4/30/2021	H16	16	18.43	294.88
4/30/2021	H17	14	19.59	274.26
4/30/2021	H18	17	21.8	370.60
4/30/2021	H19	6	25.92	155.52
4/30/2021	H20	1	28.22	28.22
4/30/2021	H21	0	34.81	-
4/30/2021	H22	0	36.8	-
4/30/2021	H23	0	31.97	-
4/30/2021	H24	0	33.33	-
		<u>5014</u>	<u>168,687.22</u>	



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

MONTH OF APRIL 2021

ATTACHMENT B  
REC DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

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

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

Effective Date: 202104  
 Last Update: 05/06/2021 1:03 PM  
 Approval Requested: 05/06/2021 1:06 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	7,543.89	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	7,543.89	0.00	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	294,849.00	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	294,849.00	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	7,853.29	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	7,853.29	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	134,185.00	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	134,185.00	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>444,431.18</b>	<b>444,431.18</b>	

Explanation:

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

<u>Carolyn Groome</u> Prepared by Carolyn Groome	<u>05/06/2021</u> Date
<u>Case McCalland</u> Reviewed by	<u>5/6/2021</u> Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

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

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186324 ED WA									186324 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
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)	(1,227,496.93)	(0.38)
202104	(1,213,061.01)		(294,849.00)		0.55450%	(7,543.89)		(1,507,910.01)	(1,529,889.44)	(1,227,496.93)	302,392.51
202105											
202106											
current month entry			(294,849.00)			(7,543.89)					

**202104** UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		7,543.89
431016 ED WA	7,543.89	
186324 ED WA		294,849.00
557322 ED WA	294,849.00	

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

302,392.89 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)	(266,329)	(386,437)	(455,504)	-	-	-	-	-	-	-	-	\$ (1,586,487)
Voluntary REC Broker Fee Expense	557171-ED-AN	734	5,791	7,897	6,929	-	-	-	-	-	-	-	-	\$ 21,351
<b>Total</b>		<b>\$ (477,482)</b>	<b>\$ (260,538)</b>	<b>\$ (378,541)</b>	<b>\$ (448,575)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,565,137)</b>

Washington State Share														
Voluntary REC Revenue	65.73%	(314,332)	(175,058)	(254,005)	(299,403)	-	-	-	-	-	-	-	-	\$ (1,042,798)
Voluntary REC Broker Fee Expense	65.73%	482	3,807	5,191	4,554	-	-	-	-	-	-	-	-	\$ 14,034
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (313,849)</b>	<b>\$ (171,252)</b>	<b>\$ (248,815)</b>	<b>\$ (294,849)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,028,764)</b>

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



### Revenue By Rate Schedule

Data Source: Financial Reporting  
 Data Updated Daily

State Code: WA

Revenue

Billing Determinant: RIDER 98

Accounting Period	Service	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	Average Price	YTD Revenue Amt
202104	ED	WA	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-61,035	0	-310,744
			0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	-9
			0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-189	0	-967
			0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-14,227	0	-64,229
			0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-143	0	-654
			0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-67	0	-303
			0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,616	0	-8,219
			0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0
			0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-29,309	0	-125,343
			0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-2,179	0	-9,208
			0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-201	0	-879
			0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-823	0	-3,979
			0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-6,866	0	-27,188
			0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-20,698	0	-77,104
			0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	-6
			0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-720	0	-810
			0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-1,141	0	-4,216
			0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-233	0	-906
			0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-321	0	-504
			0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-16	0	-57
			0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-105	0	-424
			0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-59	0	-80
			0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	-2
			0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-243	0	-971
			0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-4	0	-19
			0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-12	0	-47
			0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-29	0	-109
			0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-115	0	-453
			0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-3	0	-12
			0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	-1
			0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	-9
			0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-57	0	-242
			0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0
			0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0
			<b>WA - Total</b>			<b>0</b>	<b>0</b>	<b>-140,415</b>	<b>0</b>	<b>-637,695</b>
			<b>ED - Total</b>			<b>0</b>	<b>0</b>	<b>-140,415</b>	<b>0</b>	<b>-637,695</b>
			<b>202104 - Total</b>			<b>0</b>	<b>0</b>	<b>-140,415</b>	<b>0</b>	<b>-637,695</b>
			<b>Overall - Total</b>			<b>0</b>	<b>0</b>	<b>-140,415</b>	<b>0</b>	<b>-637,695</b>

For Internal Use

IM

Conversion Factor 0.955631  
 Amort Expense \$ (134,185)