

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

MONTH OF NOVEMBER 2021

ATTACHMENT A
ERM DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 481-WA ERM
Team: Resource Accounting
Type: C
Category: DJ
Currency: USD

Last Saved by: Cheryl Kettner
Submitted by: Cheryl Kettner
Approved by:

Effective Date: 202111
Last Update: 12/06/2021 4:28 PM
Approval Requested: 12/06/2021 4:32 PM

Cheryl A Kettner

Prepared by Cheryl Kettner

Jan McCallum

Reviewed by

Dec 06, 2021

Date

12/7/2021

Date

Approved for Entry
Corporate Accounting use Only

Date

Avista Corporation Journal Entry

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Currency: USD

| Seq. | Co. | FERC | Ser. | Jur. | S.I. | Debit | Credit | Comment |
|----------------|-----|---|------|------|------|---------------------|--------|--|
| 10 | 001 | 186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR | ED | WA | DL | 3,023,971.00 | ✓ | 0.00 Current Year ERM (2021) |
| 20 | 001 | 557280 - DEFERRED POWER SUPPLY EXPENSE | ED | WA | DL | 0.00 | ✓ | 3,023,971.00 Current Year ERM Deferral Expense (2021) |
| 30 | 001 | 186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR | ED | WA | DL | 20,479.00 | ✓ | 0.00 Current Year ERM Interest Accrual (2021) |
| 40 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | ED | WA | DL | 0.00 | ✓ | 20,479.00 Current Year ERM Interest Inc (2021) |
| 50 | 001 | 182352 - WA ERM DEFERRAL - APPROVED FOR REBATE | ED | WA | DL | 1,326,305.00 | ✓ | 0.00 Monthly Amortization of 182352 |
| 60 | 001 | 557290 - WA ERM AMORTIZATION | ED | WA | DL | 0.00 | ✓ | 1,326,305.00 Monthly Amortization beginning April 01, 2020 |
| 70 | 001 | 431600 - INTEREST EXPENSE ENERGY DEFERRALS | ED | WA | DL | 26,886.00 | ✓ | 0.00 Interest Expense on 182352 Account |
| 80 | 001 | 182352 - WA ERM DEFERRAL - APPROVED FOR REBATE | ED | WA | DL | 0.00 | ✓ | 26,886.00 Interest Expense |
| 90 | 001 | 431600 - INTEREST EXPENSE ENERGY DEFERRALS | ED | WA | DL | 41,759.00 | ✓ | 0.00 Interest Expense Energy Deferrals |
| 100 | 001 | 182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY | ED | WA | DL | 0.00 | ✓ | 41,759.00 Regulatory Asset ERM Approved for Recovery |
| Totals: | | | | | | 4,439,400.00 | | 4,439,400.00 |

Explanation:

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

Avista Corp.
DJ480 and DJ481
Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
Nov-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. [source data accuracy and completeness] | 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. [parameters accuracy and completeness] | Cognos - Billed Revenue Usage reports attached, parameters reviewed and noted to be correct for November 2021. |
| Agree total amount(s) to relevant journal entries in the GL. [source data accuracy and completeness] | Total deferral amounts calculated from workbook agree to journal entry line items for November 2021. |
| Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness] | 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 November 2021. |

| Reviewer Checklist | |
|--|--|
| Data Input Validation | Sign-off/Date |
| Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness] | Reviewed to make sure that November data was used in all spreadsheets and reports. IM |
| Agree the system report screen shots to the system export data in the report. [source data accuracy and completeness] | 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. [source data accuracy and completeness] | Agreed totals to respective reports and journal entry. IM |
| Validate that check totals equal \$0 or are immaterial, as noted above. [source data accuracy and completeness] | 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. [completeness] | Noted that November data was used and spreadsheet appeared rolled forward. IM |
| Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. [accuracy] | IM |
| Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented. | In November we are in the 90/10 sharing band. Verified sharing calculation is correct. |
| Review all comments left by preparer. | IM |
| Ensure all comments/questions resolved on a timely basis. | IM |

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

| Comment/Question | Response | Follow-Up |
|------------------|----------|-----------|
| | | |

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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 | 0.31666% |

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) | (3,822) | 0.00 | |
| 5/31/2021 | 0 | | 0 | | 0 | | 0 | (3,822) | (3,822) | 0.00 | |
| 6/30/2021 | 0 | | 0 | | 0 | | 0 | (3,822) | (3,822) | 0.00 | |
| 7/31/2021 | (3,822) | | 4,515,115 | | 7,137 | | 4,511,293 | 4,518,430 | 4,518,430 | 0.00 | |
| 8/31/2021 | 4,511,293 | | 1,574,412 | | 16,778 | | 6,085,705 | 6,109,620 | 6,109,620 | 0.00 | |
| 9/30/2021 | 6,085,705 | | (2,023,328) | | 16,067 | | 4,062,377 | 4,102,359 | 4,102,359 | 0.00 | |
| 10/31/2021 | 4,062,377 | | 892,778 | | 14,277 | | 4,955,155 | 5,009,414 | 5,009,414 | 0.00 | |
| 11/30/2021 | 4,955,155 | | 3,023,971 | | 20,479 | | 7,979,126 | 8,053,864 | 5,009,414 | (3,044,450.00) | |
| 12/31/2021 | | | | | | | | | | | |

| Entry: | Debit | Credit | |
|--------------|--------------|--------------|--|
| 557280 ED WA | - | 3,023,971.00 | Deferred Power Supply Expense |
| 186280 ED WA | 3,023,971.00 | - | Regulatory Asset ERM Deferred Current Year |
| 419600 ED WA | | 20,479.00 | Interest Inc Energy Deferrals |
| 186280 ED WA | 20,479.00 | - | Regulatory Asset ERM Deferred Current Year |

IM

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

| | |
|------------------------|----------|
| Jan-June Interest Rate | 0.29493% |
| Jul-Dec Interest Rate | 0.31666% |

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) | (17,420,843) | 0.00 | |
| 5/31/2021 | (17,174,167) | | 1,211,876 | | (48,865) | | (15,962,291) | (16,257,832) | (16,257,832) | 0.00 | |
| 6/30/2021 | (15,962,291) | | 1,306,754 | | (45,151) | | (14,655,537) | (14,996,229) | (14,996,229) | 0.00 | |
| 7/31/2021 | (14,996,229) | 0 | 1,611,574 | | (44,935) | | (13,384,655) | (13,429,590) | (13,429,590) | 0.00 | |
| 8/31/2021 | (13,384,655) | | 1,611,606 | | (39,832) | | (11,773,049) | (11,857,816) | (11,857,816) | 0.00 | |
| 9/30/2021 | (11,773,049) | | 1,381,157 | | (35,094) | | (10,391,892) | (10,511,753) | (10,511,753) | 0.00 | |
| 10/31/2021 | (10,391,892) | | 1,238,105 | | (30,947) | | (9,153,787) | (9,304,595) | (9,304,595) | 0.00 | |
| 11/30/2021 | (9,153,787) | | 1,326,305 | | (26,886) | | (7,827,482) | (8,005,176) | (9,304,595) | (1,299,419.00) | |
| 12/31/2021 | | | | | | | | | | | |

Entry:

| | Debit | Credit | |
|--------------|-----------|-----------|-------------------------------------|
| 182352 ED WA | 1,326,305 | | WA ERM Deferral-Approved for Rebate |
| 557290 ED WA | | 1,326,305 | WA ERM Amortization |
| 431600 ED WA | 26,886 | | Interest Expense Energy Deferrals |
| 182352 ED WA | | 26,886 | WA ERM Deferral-Approved for Rebate |

IM

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 | 0.31666% |

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) | (1,520,389) | 0.00 | |
| 5/31/2021 | (1,502,661) | | 0 | | (4,432) | | (1,502,661) | (1,524,821) | (1,524,821) | 0.00 | |
| 6/30/2021 | (1,502,661) | | 0 | | (4,432) | | (1,502,661) | (1,529,253) | (1,529,253) | 0.00 | |
| 7/31/2021 | (1,529,253) | 0 | 0 | | (4,843) | | (1,529,253) | (1,534,096) | (1,534,096) | 0.00 | |
| 8/31/2021 | (1,529,253) | | 0 | | (4,843) | | (1,529,253) | (1,538,939) | (1,538,939) | 0.00 | |
| 9/30/2021 | (1,529,253) | (11,658,054) | 0 | | (41,527) | | (13,187,307) | (13,238,520) | (13,238,520) | 0.00 | |
| 10/31/2021 | (13,187,307) | | 0 | | (41,759) | | (13,187,307) | (13,280,279) | (13,280,279) | 0.00 | |
| 11/30/2021 | (13,187,307) | | 0 | | (41,759) | | (13,187,307) | (13,322,038) | (13,280,279) | 41,759.00 | |
| 12/31/2021 | | | 0 | | | | | | | | |

| | | |
|--------------|--------|---|
| Entry: | | |
| | Debit | Credit |
| 431600 ED WA | 41,759 | Interest Expense Energy Deferrals |
| 182350 ED WA | | 41,759 Regulatory Asset ERM Approved for Recovery |

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 | \$132,921,746 | \$10,842,390 | \$11,196,254 | \$12,433,514 | \$11,603,998 | \$10,047,314 | \$15,128,565 | \$14,183,396 | \$14,703,950 | \$9,678,910 | \$11,065,243 | \$12,038,210 | \$0 |
| 2 | 447 Sale for Resale | (\$79,651,854) | (\$6,141,300) | (\$10,652,299) | (\$4,461,531) | (\$4,528,743) | (\$9,283,538) | \$782,514 | (\$2,250,746) | (\$7,333,188) | (\$13,172,401) | (\$12,997,455) | (\$9,613,167) | \$0 |
| 3 | 501 Thermal Fuel | \$30,849,586 | \$3,076,898 | \$2,528,161 | \$3,256,809 | \$1,685,015 | \$1,349,895 | \$1,969,382 | \$3,030,827 | \$2,887,838 | \$3,778,845 | \$3,530,795 | \$3,755,121 | \$0 |
| 4 | 547 CT Fuel | \$84,797,655 | \$6,183,441 | \$9,662,506 | \$3,546,107 | \$4,135,657 | \$3,691,972 | \$2,361,505 | \$9,615,616 | \$10,102,506 | \$10,315,651 | \$13,289,210 | \$11,893,484 | \$0 |
| 5 | 456 Transmission Revenue | (\$20,496,279) | (\$1,152,745) | (\$1,459,637) | (\$1,197,340) | (\$1,166,811) | (\$1,770,478) | (\$2,216,150) | (\$2,759,025) | (\$2,687,385) | (\$2,240,835) | (\$2,096,664) | (\$1,749,209) | \$0 |
| 6 | 565 Transmission Expense | \$16,819,426 | \$1,427,937 | \$1,395,907 | \$1,456,732 | \$1,373,241 | \$1,340,017 | \$1,413,349 | \$1,752,555 | \$1,792,737 | \$1,620,392 | \$1,652,788 | \$1,593,771 | \$0 |
| 7 | 557 Broker Fees | \$618,828 | \$34,336 | \$44,852 | \$37,143 | \$39,091 | \$33,946 | \$48,761 | \$143,618 | \$79,288 | \$56,524 | \$33,516 | \$67,753 | \$0 |
| 8 | Adjusted Actual Net Expense | \$165,859,108 | \$14,270,957 | \$12,715,744 | \$15,071,434 | \$13,141,448 | \$5,409,128 | \$19,487,926 | \$23,716,241 | \$19,545,746 | \$10,037,086 | \$14,477,433 | \$17,985,963 | \$0 |
| | | Total through | | | | | | | | | | | | |
| | AUTHORIZED NET EXPENSE-SYSTEM | Nov | Jan/21 | Feb/21 | Mar/21 | Apr/21 | May/21 | Jun/21 | Jul/21 | Aug/21 | Sep/21 | Oct/21 | Nov/21 | Dec/21 |
| 9 | 555 Purchased Power | \$97,886,474 | \$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 | \$8,843,272 | \$9,402,762 | \$9,592,788 |
| 10 | 447 Sale for Resale | (\$57,372,385) | (\$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) | (\$8,663,704) | (\$8,697,132) | (\$11,768,210) |
| 11 | 501 Thermal Fuel | \$26,843,929 | \$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 | \$3,193,370 | \$2,640,329 | \$2,771,729 |
| 12 | 547 CT Fuel | \$68,203,736 | \$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 | \$9,531,785 | \$9,667,646 | \$12,083,216 |
| 13 | 456 Transmission Revenue | (\$14,978,921) | (\$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) | (\$1,643,339) | (\$1,954,560) | (\$2,258,481) |
| 14 | 565 Transmission Expense | \$16,014,678 | \$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 | \$1,439,897 | \$1,439,897 | \$1,439,897 |
| 15 | 557 Broker Fees - Other Expenses | \$413,522 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$52,636 | \$52,636 | \$52,636 |
| 16 | 456 Other Revenue | (\$783,930) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$420,270) | (\$363,660) | \$127,075 |
| 17 | Settlement Adjustment | (\$2,267,230) | (\$251,914) | (\$251,914) | (\$251,914) | (\$251,914) | (\$251,914) | (\$251,914) | (\$251,914) | (\$251,914) | (\$251,914) | \$0 | \$0 | \$0 |
| 18 | Authorized Net Expense | \$133,959,874 | \$18,199,664 | \$17,200,889 | \$15,081,708 | \$10,233,295 | \$6,111,473 | \$5,882,705 | \$9,699,294 | \$14,547,926 | \$12,481,353 | \$12,333,647 | \$12,187,918 | \$12,040,650 |
| 19 | Actual - Authorized Net Expense | \$31,899,234 | (\$3,928,707) | (\$4,485,145) | (\$10,274) | \$2,908,153 | (\$702,344) | \$13,605,221 | \$14,016,947 | \$4,997,820 | (\$2,444,267) | \$2,143,786 | \$5,798,045 | |
| 20 | Resource Optimization - Subtotal | (\$6,320,468) | \$432,811 | (\$525,048) | (\$523,916) | (\$475,697) | (\$550,303) | (\$649,665) | \$281,611 | (\$1,216,054) | (\$1,357,735) | (\$1,013,083) | (\$723,389) | |
| 21 | Adjusted Net Expense | \$25,578,766 | (\$3,495,896) | (\$5,010,193) | (\$534,190) | \$2,432,456 | (\$1,252,647) | \$12,955,556 | \$14,298,558 | \$3,781,766 | (\$3,802,002) | \$1,130,703 | \$5,074,656 | \$0 |
| 22 | Washington Allocation | | 65.73% | 65.73% | 65.73% | 65.73% | 65.73% | 65.73% | 65.73% | 65.73% | 65.73% | 65.64% | 65.64% | 65.64% |
| 23 | Washington Share | \$16,807,338 | (\$2,297,853) | (\$3,293,200) | (\$351,123) | \$1,598,853 | (\$823,365) | \$8,515,687 | \$9,398,442 | \$2,485,755 | (\$2,499,056) | \$742,193 | \$3,331,004 | \$0 |
| 24 | Washington 100% Activity (EIA 937) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | WA Retail Revenue Adjustment (+) Surcharge (-) Rebate | (\$1,270,726) | \$936,470 | \$68,583 | (\$204,389) | \$260,331 | \$143,649 | (\$1,252,107) | (\$1,016,514) | (\$736,407) | \$250,914 | \$249,782 | \$28,964 | |
| 26 | Net Power Cost (+) Surcharge (-) Rebate | \$15,536,612 | (\$1,361,383) | (\$3,224,618) | (\$555,513) | \$1,859,185 | (\$679,717) | \$7,263,580 | \$8,381,928 | \$1,749,348 | (\$2,248,142) | \$991,975 | \$3,359,968 | |
| 28 | Cumulative Balance | | (\$1,361,383) | (\$4,586,000) | (\$5,141,513) | (\$3,282,329) | (\$3,962,045) | \$3,301,535 | \$11,683,463 | \$13,432,810 | \$11,184,669 | \$12,176,644 | \$15,536,612 | |
| | Deferral Amount, Cumulative (Customer) | | \$0 | (\$439,500) | (\$856,135) | \$0 | \$0 | \$0 | \$4,515,116 | \$6,089,529 | \$4,066,202 | \$4,958,980 | \$7,982,951 | |
| | Deferral Amount, Monthly Entry | | \$0 | (\$439,500) | (\$416,634) | \$856,135 | \$0 | \$0 | \$4,515,116 | \$1,574,413 | (\$2,023,327) | \$892,778 | \$3,023,972 | |
| | Acct 557280 Entry; (+) Rebate, (-) Surcharge | (\$7,982,951) | \$0 | \$439,500 | \$416,634 | (\$856,135) | \$0 | \$0 | (\$4,515,116) | (\$1,574,413) | \$2,023,327 | (\$892,778) | (\$3,023,972) | |
| | Company Band Gross Margin Impact, Cumulative | | (\$1,361,383) | (\$4,146,500) | (\$4,285,378) | (\$3,282,329) | (\$3,962,045) | \$3,301,535 | \$7,168,346 | \$7,343,281 | \$7,118,467 | \$7,217,664 | \$7,553,661 | |

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 | |
|----------------------------|--|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------|------------|
| 555 PURCHASED POWER | | | | | | | | | | | | | | |
| 1 | Short-Term Purchases | \$35,856,134 | \$1,760,597 | \$1,547,991 | \$3,311,009 | \$2,206,989 | \$1,289,391 | \$7,105,736 | \$6,388,325 | \$6,416,029 | \$1,418,490 | \$2,193,419 | \$2,218,157 | \$0 |
| 2 | Chelan County PUD (Rocky Reach Slice) | \$13,108,333 | \$1,191,667 | \$1,191,667 | \$1,191,667 | \$1,191,667 | \$1,191,667 | \$1,191,667 | \$1,191,667 | \$1,191,667 | \$1,191,667 | \$1,191,667 | \$1,191,667 | \$0 |
| 3 | Douglas County PUD (Wells Settlement) | \$2,409,973 | \$192,122 | \$210,943 | \$116,948 | \$138,458 | \$155,367 | \$245,358 | \$456,636 | \$327,792 | \$206,412 | \$187,476 | \$172,462 | \$0 |
| 4 | Douglas County PUD (Wells) | \$1,997,974 | \$181,634 | \$181,634 | \$181,634 | \$181,634 | \$181,634 | \$181,634 | \$181,634 | \$181,634 | \$181,634 | \$181,634 | \$181,634 | \$0 |
| 5 | Grant County PUD (Priest Rapids/Wanapum) | \$10,336,796 | \$939,387 | \$939,387 | \$939,387 | \$942,922 | \$939,387 | \$939,387 | \$939,387 | \$939,387 | \$939,387 | \$939,387 | \$939,387 | \$0 |
| 6 | Bonneville Power Admin. (WNP-3) ¹ | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 7 | Inland Power & Light - Deer Lake | \$10,799 | \$1,259 | \$1,104 | \$1,364 | \$1,083 | \$1,112 | \$806 | \$751 | \$869 | \$781 | \$797 | \$873 | \$0 |
| 8 | Small Power | \$1,035,430 | \$156,567 | \$140,787 | \$123,152 | \$140,445 | \$120,235 | \$120,819 | \$60,572 | \$31,100 | \$30,365 | \$33,366 | \$78,022 | \$0 |
| 9 | Stimson Lumber | \$1,390,023 | \$136,396 | \$105,546 | \$101,790 | \$47,743 | \$115,696 | \$129,807 | \$169,735 | \$121,137 | \$160,805 | \$133,979 | \$133,979 | \$0 |
| 10 | City of Spokane-Upriver | \$1,634,201 | \$352,910 | \$210,446 | \$214,420 | \$263,620 | \$244,032 | \$128,597 | \$922 | \$830 | \$47,826 | \$170,598 | \$0 | |
| 11 | City of Spokane - Waste-to-Energy | \$5,111,976 | \$553,990 | \$561,159 | \$492,538 | \$463,820 | \$341,741 | \$419,370 | \$510,666 | \$493,357 | \$455,001 | \$474,358 | \$345,975 | \$0 |
| 12 | Clearwater Power Company | \$15,076 | \$1,545 | \$3,341 | \$0 | \$1,490 | \$1,534 | \$1,288 | \$1,343 | \$1,487 | \$1,487 | \$1,269 | \$292 | \$0 |
| 13 | Rathdrum Power, LLC (Lancaster PPA) | \$26,406,196 | \$2,379,924 | \$2,422,369 | \$2,400,610 | \$2,406,660 | \$2,389,643 | \$2,177,828 | \$2,413,750 | \$2,448,344 | \$2,457,036 | \$2,457,458 | \$2,452,574 | \$0 |
| 14 | Palouse Wind | \$20,729,656 | \$2,054,962 | \$2,174,857 | \$2,096,184 | \$2,291,429 | \$1,906,563 | \$1,407,873 | \$1,041,030 | \$1,445,900 | \$1,640,442 | \$1,956,541 | \$2,713,874 | \$0 |
| 15 | Rattlesnake Flat, LLC | \$11,491,079 | \$741,745 | \$1,257,608 | \$1,069,731 | \$1,280,006 | \$1,077,367 | \$1,028,077 | \$649,498 | \$923,141 | \$929,581 | \$1,167,308 | \$1,367,015 | \$0 |
| 16 | WPM Ancillary Services | \$1,404,635 | \$216,599 | \$267,709 | \$204,121 | \$87,285 | \$74,164 | \$111,569 | \$104,069 | \$100,173 | \$74,767 | \$79,850 | \$84,329 | \$0 |
| 17 | Non-Mon. Accruals | (\$16,534) | (\$18,915) | (\$20,294) | (\$11,041) | (\$41,253) | \$17,780 | (\$61,250) | \$73,411 | \$35,682 | \$29,895 | (\$7,920) | (\$12,629) | \$0 |
| 18 | Total 555 Purchased Power | \$132,921,746 | \$10,842,390 | \$11,196,254 | \$12,433,514 | \$11,603,998 | \$10,047,314 | \$15,128,565 | \$14,183,396 | \$14,703,950 | \$9,678,910 | \$11,065,243 | \$12,038,210 | \$0 |

(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 | \$133,074,949 | \$9,888,603 | \$12,141,354 | \$12,196,279 | \$11,427,486 | \$9,609,014 | \$15,415,880 | \$14,643,377 | \$14,775,567 | \$9,890,659 | \$11,261,553 | \$11,825,177 | \$0 |
| 555030 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 555100 | (\$3,668,748) | \$515,200 | (\$1,494,528) | (\$7,020) | (\$76,544) | (\$22,700) | (\$443,040) | (\$992,264) | (\$418,808) | (\$394,000) | (\$349,544) | \$14,500 | \$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 | (\$16,534) | (\$18,915) | (\$20,294) | (\$11,041) | (\$41,253) | \$17,780 | (\$61,250) | \$73,411 | \$35,682 | \$29,895 | (\$7,920) | (\$12,629) | \$0 |
| 555700 | \$2,205,780 | \$245,545 | \$307,440 | \$58,800 | \$215,500 | \$378,300 | \$114,600 | \$363,620 | \$219,000 | \$84,400 | \$87,175 | \$131,400 | \$0 |
| 555710 | \$1,404,635 | \$216,599 | \$267,709 | \$204,121 | \$87,285 | \$74,164 | \$111,569 | \$104,069 | \$100,173 | \$74,767 | \$79,850 | \$84,329 | \$0 |
| | (\$78,336) | (\$4,642) | (\$5,427) | (\$7,625) | (\$8,476) | (\$9,244) | (\$9,194) | (\$8,817) | (\$7,664) | (\$6,811) | (\$5,871) | (\$4,567) | \$0 |
| WNP3 Mid Point | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$132,921,746 | \$10,842,390 | \$11,196,254 | \$12,433,514 | \$11,603,998 | \$10,047,314 | \$15,128,565 | \$14,183,396 | \$14,703,950 | \$9,678,910 | \$11,065,243 | \$12,038,210 | \$0 |

447 SALES FOR RESALE

| | | | | | | | | | | | | | | |
|----|---------------------------------------|-----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|------------------|----------------------|----------------------|-----------------------|-----------------------|----------------------|------------|
| 19 | Short-Term Sales | (\$61,608,499) | (\$4,624,428) | (\$8,898,577) | (\$3,005,420) | (\$3,078,047) | (\$7,154,724) | \$2,318,837 | (\$708,083) | (\$5,920,065) | (\$11,640,139) | (\$11,150,477) | (\$7,747,374) | \$0 |
| 20 | Nichols Pumping Index Sale | (\$2,028,477) | (\$60,959) | (\$111,784) | (\$73,106) | (\$101,368) | (\$89,143) | (\$148,390) | (\$419,352) | (\$298,929) | (\$318,691) | (\$238,971) | (\$167,784) | \$0 |
| 21 | Sovereign Power/Kaiser Load Following | (\$123,100) | (\$10,659) | (\$10,198) | (\$11,351) | (\$10,838) | (\$11,692) | (\$10,899) | (\$11,363) | (\$11,528) | (\$10,925) | (\$11,860) | (\$11,788) | \$0 |
| 22 | Pend Oreille DES | (\$286,001) | (\$31,587) | (\$29,894) | (\$25,068) | (\$24,353) | (\$27,884) | (\$24,944) | (\$23,394) | (\$19,353) | (\$21,213) | (\$29,067) | (\$29,245) | \$0 |
| 23 | Merchant Ancillary Services | (\$15,605,777) | (\$1,413,667) | (\$1,601,847) | (\$1,346,586) | (\$1,314,136) | (\$2,000,095) | (\$1,352,090) | (\$1,088,554) | (\$1,083,312) | (\$1,181,434) | (\$1,567,080) | (\$1,656,976) | \$0 |
| 24 | Total 447 Sales for Resale | (\$79,651,854) | (\$6,141,300) | (\$10,652,299) | (\$4,461,531) | (\$4,528,743) | (\$9,283,538) | \$782,514 | (\$2,250,746) | (\$7,333,188) | (\$13,172,401) | (\$12,997,455) | (\$9,613,167) | \$0 |

447 SALES FOR RESALE

| | | | | | | | | | | | | | |
|--|-----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|------------------|----------------------|----------------------|-----------------------|-----------------------|----------------------|------------|
| 447000 | (\$62,833,944) | (\$2,925,963) | (\$6,454,601) | (\$1,455,960) | (\$4,507,136) | (\$8,998,055) | (\$4,753,084) | (\$3,732,741) | (\$4,707,866) | (\$10,115,149) | (\$9,488,245) | (\$5,695,144) | \$0 |
| Solar Select Generation Priced at Powerdex | \$1,794,515 | \$21,742 | \$48,190 | \$93,037 | \$168,687 | \$163,351 | \$261,536 | \$317,010 | \$264,823 | \$237,503 | \$167,599 | \$51,037 | \$0 |
| 447100 | \$24,922,576 | (\$255,100) | \$289,632 | (\$253,584) | \$2,590,380 | \$3,263,754 | \$9,202,904 | \$6,672,922 | \$1,467,648 | \$897,000 | \$1,027,520 | \$19,500 | \$0 |
| 447150 | (\$23,998,068) | (\$1,163,293) | (\$2,319,559) | (\$1,243,577) | (\$1,123,553) | (\$1,261,915) | (\$2,365,391) | (\$3,907,314) | (\$2,844,608) | (\$2,765,604) | (\$2,897,999) | (\$2,105,255) | \$0 |
| 447700 | (\$2,526,521) | (\$188,420) | (\$346,405) | (\$50,740) | (\$255,700) | (\$376,414) | (\$99,792) | (\$408,000) | (\$329,700) | (\$169,950) | (\$159,400) | (\$142,000) | \$0 |
| 447710 | (\$1,404,635) | (\$216,599) | (\$267,709) | (\$204,121) | (\$87,285) | (\$74,164) | (\$111,569) | (\$104,069) | (\$100,173) | (\$74,767) | (\$79,850) | (\$84,329) | \$0 |
| 447720 | (\$15,605,777) | (\$1,413,667) | (\$1,601,847) | (\$1,346,586) | (\$1,314,136) | (\$2,000,095) | (\$1,352,090) | (\$1,088,554) | (\$1,083,312) | (\$1,181,434) | (\$1,567,080) | (\$1,656,976) | \$0 |
| | (\$79,651,854) | (\$6,141,300) | (\$10,652,299) | (\$4,461,531) | (\$4,528,743) | (\$9,283,538) | \$782,514 | (\$2,250,746) | (\$7,333,188) | (\$13,172,401) | (\$12,997,455) | (\$9,613,167) | \$0 |

501 FUEL-DOLLARS

| | | | | | | | | | | | | | | |
|----|-------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|
| 25 | Kettle Falls Wood-501110 | \$6,598,457 | \$572,049 | \$499,776 | \$642,433 | \$531,571 | \$65,737 | \$619,807 | \$695,119 | \$799,548 | \$709,445 | \$750,950 | \$712,022 | \$0 |
| 26 | Kettle Falls Gas-501120 | \$15,962 | \$1,028 | \$8,827 | (\$4,157) | \$529 | \$3,152 | \$1,765 | \$3,629 | \$104 | \$396 | (\$2,900) | \$3,589 | \$0 |
| 27 | Colstrip Coal-501140 | \$24,050,626 | \$2,481,260 | \$2,015,723 | \$2,602,101 | \$1,151,931 | \$1,254,952 | \$1,346,485 | \$2,298,442 | \$2,066,924 | \$3,025,844 | \$2,770,730 | \$3,036,234 | \$0 |
| 28 | Colstrip Oil-501160 | \$184,541 | \$22,561 | \$3,835 | \$16,432 | \$984 | \$26,054 | \$1,325 | \$33,637 | \$21,262 | \$43,160 | \$12,015 | \$3,276 | \$0 |
| 29 | Total 501 Fuel Expense | \$30,849,586 | \$3,076,898 | \$2,528,161 | \$3,256,809 | \$1,685,015 | \$1,349,895 | \$1,969,382 | \$3,030,827 | \$2,887,838 | \$3,778,845 | \$3,530,795 | \$3,755,121 | \$0 |

501 FUEL-TONS

| | | | | | | | | | | | | | | |
|----|--------------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---|
| 30 | Kettle Falls | 454,608 | 42,518 | 37,569 | 47,100 | 37,947 | 4,045 | 43,491 | 46,910 | 52,195 | 46,530 | 50,278 | 46,025 | - |
| 31 | Colstrip | 856,668 | 89,341 | 75,697 | 96,986 | 43,333 | 45,939 | 49,599 | 88,278 | 80,421 | 90,783 | 96,222 | 100,069 | - |

501 FUEL-COST PER TON

UE-011595-UE-140188-AVA-NOV2021-ERM-Def-Calc-11-15-21 - 12/15/2021

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 | \$14.01 | \$16.25 | \$14.25 | \$14.82 | \$15.32 | \$15.25 | \$14.94 | \$15.47 | | |
| 33 Colstrip | coal | \$27.77 | \$26.63 | \$26.83 | \$26.58 | \$27.32 | \$27.15 | \$26.04 | \$25.70 | \$33.33 | \$28.80 | \$30.34 | | |
| 547 FUEL | | | | | | | | | | | | | | |
| 34 NE CT Gas/Oil-547213 | | \$82,047 | \$113 | (\$12) | \$87 | (\$1) | \$772 | \$27,234 | \$7,587 | \$5 | \$655 | \$45,919 | (\$312) | \$0 |
| 35 Boulder Park-547216 | | \$2,103,248 | \$13,515 | \$102,792 | \$114,417 | \$126,490 | \$97,758 | \$216,747 | \$294,175 | \$307,223 | \$304,119 | \$403,646 | \$122,366 | \$0 |
| 36 Kettle Falls CT-547211 | | \$136,060 | \$120 | (\$8,703) | \$9,978 | (\$113) | \$1,973 | \$24,727 | \$43,163 | \$8,996 | \$41,513 | \$18,469 | (\$117) | \$0 |
| 37 Coyote Springs2-547610 | | \$35,821,925 | \$3,313,555 | \$4,600,091 | \$384,055 | \$426,040 | \$432,238 | \$520,235 | \$3,981,615 | \$4,619,270 | \$4,909,747 | \$6,395,380 | \$6,239,699 | \$0 |
| 38 Lancaster-547312 | | \$40,303,866 | \$2,848,373 | \$4,650,571 | \$2,761,100 | \$2,921,481 | \$3,106,537 | \$957,420 | \$3,880,114 | \$3,583,575 | \$4,298,927 | \$5,890,127 | \$5,405,641 | \$0 |
| 39 Rathdrum CT-547310 | | \$6,350,509 | \$7,765 | \$317,767 | \$276,470 | \$661,760 | \$56,640 | \$615,142 | \$1,408,962 | \$1,583,437 | \$760,690 | \$535,669 | \$126,207 | \$0 |
| 40 Total 547 Fuel Expense | | \$84,797,655 | \$6,183,441 | \$9,662,506 | \$3,546,107 | \$4,135,657 | \$3,691,972 | \$2,361,505 | \$9,615,616 | \$10,102,506 | \$10,315,651 | \$13,289,210 | \$11,893,484 | \$0 |
| 41 TOTAL NET EXPENSE | | \$168,917,133 | \$13,961,429 | \$12,734,622 | \$14,774,899 | \$12,895,927 | \$5,805,643 | \$20,241,966 | \$24,579,093 | \$20,361,106 | \$10,601,005 | \$14,887,793 | \$18,073,648 | \$0 |
| 456 TRANSMISSION REVENUE | | | | | | | | | | | | | | |
| | | 202101 | 202102 | 202103 | 202104 | 202105 | 202106 | 202107 | 202108 | 202109 | 202110 | 202111 | 202112 | |
| 42 456100 ED AN | | (\$15,254,926) | (\$593,403) | (\$845,855) | (\$644,720) | (\$718,854) | (\$1,333,515) | (\$1,753,682) | (\$2,310,503) | (\$2,242,470) | (\$1,820,198) | (\$1,671,830) | (\$1,319,896) | \$0 |
| 45 456120 ED AN - BPA Settlement | | (\$847,000) | (\$77,000) | (\$77,000) | (\$77,000) | (\$77,000) | (\$77,000) | (\$77,000) | (\$77,000) | (\$77,000) | (\$77,000) | (\$77,000) | (\$77,000) | \$0 |
| 46 456020 ED AN - Sale of excess BPA Trans | | (\$57,129) | \$0 | \$0 | (\$7,259) | (\$18,490) | (\$21,540) | (\$9,640) | \$0 | (\$200) | \$0 | \$0 | \$0 | \$0 |
| 47 456030 ED AN - Clearwater Trans | | (\$1,107,202) | (\$101,484) | (\$102,584) | (\$102,211) | (\$100,923) | (\$100,000) | (\$100,000) | (\$100,000) | (\$100,000) | (\$100,000) | (\$100,000) | (\$100,000) | \$0 |
| 48 456130 ED AN - Ancillary Services Revenue | | (\$1,404,635) | (\$216,599) | (\$269,939) | (\$201,891) | (\$87,285) | (\$74,164) | (\$111,569) | (\$104,069) | (\$100,173) | (\$74,767) | (\$79,850) | (\$84,329) | \$0 |
| 49 456017 ED AN - Low Voltage | | (\$86,080) | (\$5,778) | (\$5,778) | (\$5,778) | (\$5,778) | (\$5,778) | (\$5,778) | (\$8,972) | (\$11,053) | (\$11,053) | (\$10,167) | (\$10,167) | \$0 |
| 50 456700 ED WA - Low Voltage | | (\$104,753) | (\$9,523) | (\$9,523) | (\$9,523) | (\$9,523) | (\$9,523) | (\$9,523) | (\$9,523) | (\$9,523) | (\$9,523) | (\$9,523) | (\$9,523) | \$0 |
| 51 456705 ED AN - Low Voltage | | (\$1,634,554) | (\$148,958) | (\$148,958) | (\$148,958) | (\$148,958) | (\$148,958) | (\$148,958) | (\$148,958) | (\$148,294) | (\$148,294) | (\$148,294) | (\$148,294) | \$0 |
| 52 Total 456 Transmission Revenue | | (\$20,496,279) | (\$1,152,745) | (\$1,459,637) | (\$1,197,340) | (\$1,166,811) | (\$1,770,478) | (\$2,216,150) | (\$2,759,025) | (\$2,687,385) | (\$2,240,835) | (\$2,096,664) | (\$1,749,209) | \$0 |
| 565 TRANSMISSION EXPENSE | | | | | | | | | | | | | | |
| 53 565000 ED AN | | \$16,769,530 | \$1,423,401 | \$1,391,371 | \$1,452,196 | \$1,368,705 | \$1,335,481 | \$1,408,813 | \$1,748,019 | \$1,788,201 | \$1,615,856 | \$1,648,252 | \$1,589,235 | \$0 |
| 54 565312 ED AN | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 55 565710 ED AN | | \$49,896 | \$4,536 | \$4,536 | \$4,536 | \$4,536 | \$4,536 | \$4,536 | \$4,536 | \$4,536 | \$4,536 | \$4,536 | \$4,536 | \$0 |
| 56 Total 565 Transmission Expense | | \$16,819,426 | \$1,427,937 | \$1,395,907 | \$1,456,732 | \$1,373,241 | \$1,340,017 | \$1,413,349 | \$1,752,555 | \$1,792,737 | \$1,620,392 | \$1,652,788 | \$1,593,771 | \$0 |
| 557 Broker & Related Fees | | | | | | | | | | | | | | |
| 57 557170 ED AN | | \$297,183 | \$25,242 | \$20,273 | \$25,053 | \$26,076 | \$30,279 | \$33,496 | \$32,277 | \$27,965 | \$24,951 | \$23,816 | \$27,755 | \$0 |
| 58 557172 ED AN | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 59 557165 ED AN | | \$271,649 | \$5,456 | \$20,823 | \$8,041 | \$8,813 | (\$2,262) | \$9,894 | \$106,600 | \$46,165 | \$26,584 | \$5,572 | \$35,963 | \$0 |
| 60 557018 ED AN | | \$49,996 | \$3,638 | \$3,756 | \$4,049 | \$4,202 | \$5,929 | \$5,371 | \$4,741 | \$5,158 | \$4,989 | \$4,128 | \$4,035 | \$0 |
| 61 Total 557 ED AN Broker & Related Fees | | \$618,828 | \$34,336 | \$44,852 | \$37,143 | \$39,091 | \$33,946 | \$48,761 | \$143,618 | \$79,288 | \$56,524 | \$33,516 | \$67,753 | \$0 |
| Other Purchases and Sales | | | | | | | | | | | | | | |
| 62 Econ Dispatch-557010 | | (\$7,662,051) | (\$674,103) | (\$364,175) | (\$1,034,253) | (\$754,555) | (\$641,382) | (\$841,845) | (\$891,210) | (\$1,825,257) | (\$241,215) | \$895,675 | (\$1,289,731) | \$0 |
| 63 Econ Dispatch-557150 | | \$6,027,380 | \$834,483 | (\$577,904) | \$1,001,213 | \$1,293,782 | \$1,389,459 | \$4,059,673 | \$636,385 | \$1,408,254 | (\$645,735) | (\$4,864,696) | \$1,492,466 | \$0 |
| 64 Gas Bookouts-557700 | | \$2,466,743 | \$0 | \$0 | \$0 | \$73,308 | \$0 | \$49,163 | \$103,484 | \$1,209,817 | \$722,071 | \$0 | \$308,900 | \$0 |
| 65 Gas Bookouts-557711 | | (\$2,466,743) | \$0 | \$0 | \$0 | (\$73,308) | \$0 | (\$49,163) | (\$103,484) | (\$1,209,817) | (\$722,071) | \$0 | (\$308,900) | \$0 |
| 66 Intraco Thermal Gas-557730 | | \$55,985,811 | \$2,868,984 | \$6,447,097 | \$3,205,749 | \$3,411,503 | \$7,102,618 | \$3,544,693 | \$4,476,282 | \$6,452,349 | \$5,334,032 | \$8,691,943 | \$4,450,561 | \$0 |
| 67 Fuel DispatchFin -456010 | | \$6,734,095 | \$1,567,174 | \$293,860 | \$489,761 | \$343,965 | \$433,706 | \$531,060 | \$958,706 | \$851,431 | \$244,905 | \$225,944 | \$793,583 | \$0 |
| 68 Fuel Dispatch-456015 | | (\$41,842,320) | (\$2,909,737) | (\$2,249,977) | (\$3,422,134) | (\$3,100,295) | (\$5,998,152) | (\$5,830,647) | (\$2,994,714) | (\$3,475,623) | (\$3,388,124) | (\$4,488,465) | (\$3,984,452) | \$0 |
| 69 Other Elec Rev - Extraction Plant Cr - 456018 | | (\$528,856) | (\$2,367) | (\$63,628) | (\$33,745) | (\$50,779) | (\$48,174) | (\$50,266) | (\$29,845) | (\$47,599) | (\$62,259) | (\$64,422) | (\$75,772) | \$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 | | (\$25,380,090) | (\$1,251,637) | (\$4,010,362) | (\$731,747) | (\$1,619,411) | (\$2,788,465) | (\$2,062,515) | (\$2,164,456) | (\$4,594,944) | (\$2,635,055) | (\$1,409,888) | (\$2,111,610) | \$0 |
| 72 Fuel Bookouts-456711 | | \$1,198,048 | \$111,045 | \$177,323 | \$100,514 | \$0 | \$0 | \$32,275 | \$0 | \$390,425 | \$0 | \$0 | \$386,466 | \$0 |
| 73 Fuel Bookouts-456720 | | (\$1,198,048) | (\$111,045) | (\$177,323) | (\$100,514) | \$0 | \$0 | (\$32,275) | \$0 | (\$390,425) | \$0 | \$0 | (\$386,466) | \$0 |
| 74 Other Purchases and Sales Subtotal | | (\$6,666,031) | \$432,797 | (\$525,089) | (\$525,156) | (\$475,790) | (\$550,390) | (\$649,847) | (\$8,852) | (\$1,231,389) | (\$1,393,451) | (\$1,013,909) | (\$724,955) | \$0 |
| 75 Misc. Power Exp. Actual-557160 ED AN | | \$344,336 | \$0 | \$0 | \$1,189 | \$0 | \$0 | \$0 | \$290,137 | \$15,177 | \$35,566 | \$729 | \$1,538 | \$0 |
| 76 Misc. Power Exp. Subtotal | | \$344,336 | \$0 | \$0 | \$1,189 | \$0 | \$0 | \$0 | \$290,137 | \$15,177 | \$35,566 | \$729 | \$1,538 | \$0 |
| 77 Wind REC Exp Authorized | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 78 Wind REC Exp Actual 557395 | | \$1,227 | \$14 | \$41 | \$51 | \$93 | \$87 | \$182 | \$326 | \$158 | \$150 | \$97 | \$28 | \$0 |
| 79 Wind REC Subtotal | | \$1,227 | \$14 | \$41 | \$51 | \$93 | \$87 | \$182 | \$326 | \$158 | \$150 | \$97 | \$28 | \$0 |
| 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 | (\$6,320,468) | \$432,811 | (\$525,048) | (\$523,916) | (\$475,697) | (\$550,303) | (\$649,665) | \$281,611 | (\$1,216,054) | (\$1,357,735) | (\$1,013,083) | (\$723,389) | |
| 85 Adjusted Actual Net Expense | \$159,538,640 | \$14,703,768 | \$12,190,696 | \$14,547,518 | \$12,665,751 | \$4,858,825 | \$18,838,261 | \$23,997,852 | \$18,329,692 | \$8,679,351 | \$13,464,350 | \$17,262,574 | |

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

| Retail Sales - MWh | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 | YTD |
|----------------------------------|--------------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|------------------|--------------------|--------------------|-------------------|------------|--------------------|
| Total Billed Sales | 523,729 | 501,047 | 536,506 | 441,255 | 400,880 | 432,739 | 533,586 | 533,857 | 457,882 | 409,808 | 438,575 | - | 5,209,864 |
| Deduct Prior Month Unbilled | (310,534) | (291,212) | (272,741) | (225,056) | (200,672) | (224,333) | (285,426) | (298,640) | (270,063) | (234,260) | (259,081) | - | (2,872,018) |
| Add Current Month Unbilled | 291,212 | 272,741 | 225,056 | 200,672 | 224,333 | 285,426 | 298,640 | 270,063 | 234,260 | 259,081 | 283,011 | - | 2,844,495 |
| Total Retail Sales | 504,407 | 482,576 | 488,821 | 416,871 | 424,541 | 493,832 | 546,800 | 505,280 | 422,079 | 434,629 | 462,505 | - | 5,182,341 |
| Test Year Retail Sales | 556,117 | 486,363 | 477,535 | 431,246 | 432,473 | 424,693 | 490,670 | 464,617 | 435,934 | 453,843 | 464,733 | 551,297 | 5,118,224 |
| Difference from Test Year | (51,710) | (3,787) | 11,286 | (14,375) | (7,932) | 69,139 | 56,130 | 40,663 | (13,855) | (19,214) | (2,228) | | 64,117 |
| Production Rate - \$/MWh | \$18.11 | \$18.11 | \$18.11 | \$18.11 | \$18.11 | \$18.11 | \$18.11 | \$18.11 | \$18.11 | \$13.00 | \$13.00 | \$13.00 | |
| Total Revenue Credit - \$ | (\$936,470) | (\$68,583) | \$204,389 | (\$260,331) | (\$143,649) | \$1,252,107 | \$1,016,514 | \$736,407 | (\$250,914) | (\$249,782) | (\$28,964) | \$0 | \$1,270,726 |

| 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 |
|------------------------|---------------------|---------|------------|---------------|---------------------------------------|-----------|-------------------------------------|-----------|-----------|-----------------------|--------------------|-----------|------------------------|
| 202111 | RIDER 93 | ED | WA | 0025 | 0025 - EXTRA LGE GEN SERV | 442200 | 21 FIRM COMMERCIAL | 0 | 0 | (69,521.71) | 0 | 0 | (853,611.21) |
| 202111 | RIDER 93 | ED | WA | 0047 | 0047 - AREA LIGHT-COM&INDUS | 442300 | 31 FIRM- INDUSTRIAL | 0 | 0 | (53.99) | 0 | 0 | (658.87) |
| 202111 | RIDER 93 | ED | WA | 0030 | 0030 - PUMPING SERV-SPECIAL | 440000 | 01 RESIDENTIAL | 0 | 0 | (6.49) | 0 | 0 | (136.10) |
| 202111 | RIDER 93 | ED | WA | 0047 | 0047 - AREA LIGHT-COM&INDUS | 442200 | 21 FIRM COMMERCIAL | 0 | 0 | (2,061.21) | 0 | 0 | (25,124.59) |
| 202111 | RIDER 93 | ED | WA | 0031 | 0031 - PUMPING SERVICE | 442300 | 31 FIRM- INDUSTRIAL | 0 | 0 | (2,318.50) | 0 | 0 | (48,370.71) |
| 202111 | RIDER 93 | ED | ID | 0001 | 0001 - RESIDENTIAL | 440000 | 01 RESIDENTIAL | 0 | 0 | - | 0 | 0 | (0.53) |
| 202111 | RIDER 93 | ED | WA | 0022 | 0022 - RESID&FRM-LGE GEN SE | 440000 | 01 RESIDENTIAL | 0 | 0 | (7,399.96) | 0 | 0 | (104,434.57) |
| 202111 | RIDER 93 | ED | WA | 0030 | 0030 - PUMPING SERV-SPECIAL | 442300 | 39 FIRM-PUMPING-IRRIGATION ONLY | 0 | 0 | (1,825.70) | 0 | 0 | (108,754.67) |
| 202111 | RIDER 93 | ED | WA | 0013 | 0013 - General Service TOU - WA | 448000 | 80 INTERDEPARTMENT REVENUE | 0 | 0 | (15.57) | 0 | 0 | (114.30) |
| 202111 | RIDER 93 | ED | WA | 0048 | 0048 - AREA LGHT-FARM&RESID | 440000 | 01 RESIDENTIAL | 0 | 0 | (1,095.07) | 0 | 0 | (13,336.57) |
| 202111 | RIDER 93 | ED | WA | 0048 | 0048 - AREA LGHT-FARM&RESID | 448000 | 80 INTERDEPARTMENT REVENUE | 0 | 0 | (0.48) | 0 | 0 | (5.92) |
| 202111 | RIDER 93 | ED | WA | 0251 | 0251 - EX LG GEN SERV/IEP | 442300 | 31 FIRM- INDUSTRIAL | 0 | 0 | (117,993.69) | 0 | 0 | (117,993.69) |
| 202111 | RIDER 93 | ED | WA | 0048 | 0048 - AREA LGHT-FARM&RESID | 442300 | 39 FIRM-PUMPING-IRRIGATION ONLY | 0 | 0 | (0.24) | 0 | 0 | (2.89) |
| 202111 | RIDER 93 | ED | WA | 0025 | 0025 - EXTRA LGE GEN SERV | 442300 | 31 FIRM- INDUSTRIAL | 0 | 0 | (80,237.92) | 0 | 0 | (2,200,634.74) |
| 202111 | RIDER 93 | ED | WA | 0045 | 0045 - CUST OWND ST LT ENGY | 444000 | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0 | 0 | (211.54) | 0 | 0 | (2,563.23) |
| 202111 | RIDER 93 | ED | WA | 0002 | 0002 - RESIDENTIAL DISCOUNT | 440000 | 01 RESIDENTIAL | 0 | 0 | (2,265.26) | 0 | 0 | (23,539.34) |
| 202111 | RIDER 93 | ED | WA | 0011 | 0011 - GENERAL SERVICE | 448000 | 80 INTERDEPARTMENT REVENUE | 0 | 0 | (554.74) | 0 | 0 | (7,389.53) |
| 202111 | RIDER 93 | ED | WA | 0011 | 0011 - GENERAL SERVICE | 442200 | 21 FIRM COMMERCIAL | 0 | 0 | (138,536.78) | 0 | 0 | (1,837,757.19) |
| 202111 | RIDER 93 | ED | WA | 0011 | 0011 - GENERAL SERVICE | 442300 | 31 FIRM- INDUSTRIAL | 0 | 0 | (1,289.51) | 0 | 0 | (16,959.36) |
| 202111 | RIDER 93 | ED | WA | 0041 | 0041 - CO OWNED ST LIGHTS | 444000 | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0 | 0 | (7.15) | 0 | 0 | (85.47) |
| 202111 | RIDER 93 | ED | WA | 0042 | 0042 - CO OWNED ST LTS SO VA | 444000 | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0 | 0 | (4,479.60) | 0 | 0 | (54,608.36) |
| 202111 | RIDER 93 | ED | WA | 0001 | 0001 - RESIDENTIAL | 440000 | 01 RESIDENTIAL | 0 | 0 | (595,457.31) | 0 | 0 | (8,133,160.04) |
| 202111 | RIDER 93 | ED | WA | 0047 | 0047 - AREA LIGHT-COM&INDUS | 442300 | 39 FIRM-PUMPING-IRRIGATION ONLY | 0 | 0 | (2.31) | 0 | 0 | (27.72) |
| 202111 | RIDER 93 | ED | WA | 0013 | 0013 - General Service TOU - WA | 442200 | 21 FIRM COMMERCIAL | 0 | 0 | (49.06) | 0 | 0 | (107.69) |
| 202111 | RIDER 93 | ED | WA | 0021 | 0021 - LARGE GENERAL SERV | 448000 | 80 INTERDEPARTMENT REVENUE | 0 | 0 | (2,029.52) | 0 | 0 | (25,564.27) |
| 202111 | RIDER 93 | ED | WA | 0031 | 0031 - PUMPING SERVICE | 442200 | 21 FIRM COMMERCIAL | 0 | 0 | (8,987.19) | 0 | 0 | (239,613.26) |
| 202111 | RIDER 93 | ED | WA | 0031 | 0031 - PUMPING SERVICE | 448000 | 80 INTERDEPARTMENT REVENUE | 0 | 0 | (143.45) | 0 | 0 | (1,636.64) |
| 202111 | RIDER 93 | ED | WA | 0001 | 0001 - RESIDENTIAL | 448000 | 80 INTERDEPARTMENT REVENUE | 0 | 0 | (3.85) | 0 | 0 | (132.21) |
| 202111 | RIDER 93 | ED | WA | 0032 | 0032 - PUMPING SVC RES&FRM | 440000 | 01 RESIDENTIAL | 0 | 0 | (822.24) | 0 | 0 | (24,116.26) |
| 202111 | RIDER 93 | ED | WA | 0023 | 0023 - Large General Service TOU - WA | 442200 | 21 FIRM COMMERCIAL | 0 | 0 | - | 0 | 0 | (127.87) |
| 202111 | RIDER 93 | ED | WA | 0012 | 0012 - RESID&FARM-GEN SERV | 440000 | 01 RESIDENTIAL | 0 | 0 | (15,529.98) | 0 | 0 | (199,688.78) |
| 202111 | RIDER 93 | ED | WA | 0031 | 0031 - PUMPING SERVICE | 442300 | 39 FIRM-PUMPING-IRRIGATION ONLY | 0 | 0 | (1,196.85) | 0 | 0 | (58,512.57) |
| 202111 | RIDER 93 | ED | WA | 0046 | 0046 - CUST OWND ST LT S V | 444000 | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0 | 0 | (437.85) | 0 | 0 | (5,589.20) |
| 202111 | RIDER 93 | ED | WA | 0021 | 0021 - LARGE GENERAL SERV | 442200 | 21 FIRM COMMERCIAL | 0 | 0 | (307,979.36) | 0 | 0 | (3,897,231.65) |
| 202111 | RIDER 93 | ED | WA | 0044 | 0044 - CST OWND ST LT SO VA | 444000 | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0 | 0 | (75.42) | 0 | 0 | (940.89) |
| 202111 | RIDER 93 | ED | WA | 0021 | 0021 - LARGE GENERAL SERV | 442300 | 31 FIRM- INDUSTRIAL | 0 | 0 | (24,424.76) | 0 | 0 | (295,937.10) |
| 202111 | RIDER 93 | ED | WA | 0047 | 0047 - AREA LIGHT-COM&INDUS | 448000 | 80 INTERDEPARTMENT REVENUE | 0 | 0 | (42.75) | 0 | 0 | (508.21) |
| 202111 | RIDER 93 | ED | ID | 0011 | 0011 - GENERAL SERVICE | 442200 | 21 FIRM COMMERCIAL | 0 | 0 | - | 0 | 0 | - |
| 202111 | RIDER 93 | ED | WA | 0032 | 0032 - PUMPING SVC RES&FRM | 442300 | 39 FIRM-PUMPING-IRRIGATION ONLY | 0 | 0 | (190.93) | 0 | 0 | (8,826.72) |
| 202111 | RIDER 93 | ED | WA | 0012 | 0012 - RESID&FARM-GEN SERV | 448000 | 80 INTERDEPARTMENT REVENUE | 0 | 0 | (0.01) | 0 | 0 | (0.15) |
| Overall - Total | | | | | | | | 0 | 0 | (1,387,247.95) | 0 | 0 | (18,307,803.07) |

Run Date: Dec 6, 2021

For Internal Use Only

Conversion Factor 0.956069 Effective Oct 01, 2021
(1,326,304.76)

IM



Current Month Journal Entry

Jurisdiction: ID

| Revenue Class | Revenue Class Desc | Town Code | Revenue Class | Rate Schedule | Gross Unbilled kWh | Total Unbilled + Basic Charge |
|---------------------|---------------------|-----------|---------------|---------------|--------------------|-------------------------------|
| 01 | 01 RESIDENTIAL | 3800 | 01 | 012 | 1,422,263 | \$171,624 |
| | 01 RESIDENTIAL | 3800 | 01 | 001 | 55,116,445 | \$5,311,292 |
| | 01 RESIDENTIAL | 3800 | 01 | 022 | 299,811 | \$23,125 |
| | 01 RESIDENTIAL | 3800 | 01 | 032 | 90,936 | \$12,883 |
| 01 - Summary | | | | | 56,929,456 | \$5,518,924 |
| 21 | 21 FIRM COMMERCIAL | 3800 | 21 | 011 | 17,378,848 | \$1,697,093 |
| | 21 FIRM COMMERCIAL | 3800 | 21 | 021 | 22,176,512 | \$1,656,641 |
| | 21 FIRM COMMERCIAL | 3800 | 21 | 031 | 1,300,685 | \$130,949 |
| | 21 FIRM COMMERCIAL | 3800 | 21 | 025 | 5,073,707 | \$319,497 |
| 21 - Summary | | | | | 45,929,752 | \$3,804,181 |
| 31 | 31 FIRM-INDUSTRIAL | 3800 | 31 | 025 | 22,717,127 | \$1,448,821 |
| | 31 FIRM- INDUSTRIAL | 3800 | 31 | 021 | 2,730,308 | \$193,414 |
| | 31 FIRM- INDUSTRIAL | 3800 | 31 | 031 | 510,489 | \$50,895 |
| | 31 FIRM- INDUSTRIAL | 3800 | 31 | 011 | 263,766 | \$24,813 |
| | 31 FIRM-INDUSTRIAL | 3800 | 31 | 025PG | 38,314,000 | \$938,693 |
| | 31 FIRM INDUSTRIAL | 3800 | 31 | 025P | 30,931,322 | \$1,909,579 |
| 31 - Summary | | | | | 95,467,013 | \$4,566,216 |
| ID - Summary | | | | | 198,326,221 | \$13,889,321 |

Jurisdiction: WA

| Revenue Class | Revenue Class Desc | Town Code | Revenue Class | Rate Schedule | Gross Unbilled kWh | Total Unbilled + Basic Charge |
|--------------------------|---------------------|-----------|---------------|---------------|--------------------|-------------------------------|
| 01 | 01 RESIDENTIAL | 2800 | 01 | 012 | 2,781,319 | \$432,163 |
| | 01 RESIDENTIAL | 2800 | 01 | 022 | 1,296,384 | \$114,346 |
| | 01 RESIDENTIAL | 2800 | 01 | 021 | 0 | |
| | 01 RESIDENTIAL | 2800 | 01 | 002 | 408,102 | \$23,941 |
| | 01 RESIDENTIAL | 2800 | 01 | 011 | 0 | |
| | 01 RESIDENTIAL | 2800 | 01 | 001 | 107,320,195 | \$9,831,005 |
| | 01 RESIDENTIAL | 2800 | 01 | 032 | 156,007 | \$26,453 |
| 01 - Summary | | | | | 111,962,007 | \$10,427,908 |
| 21 | 21 FIRM COMMERCIAL | 2800 | 21 | 011 | 25,198,002 | \$3,178,733 |
| | 21 FIRM COMMERCIAL | 2800 | 21 | 031 | 1,705,217 | \$164,683 |
| | 21 FIRM COMMERCIAL | 2800 | 21 | 021 | 53,954,290 | \$4,892,287 |
| | 21 FIRM COMMERCIAL | 2800 | 21 | 025 | 22,191,293 | \$1,696,034 |
| 21 - Summary | | | | | 103,048,801 | \$9,931,737 |
| 31 | 31 FIRM- INDUSTRIAL | 2800 | 31 | 031 | 439,907 | \$42,011 |
| | 31 FIRM- INDUSTRIAL | 2800 | 31 | 011 | 234,532 | \$28,314 |
| | 31 FIRM-INDUSTRIAL | 2800 | 31 | 025 | 24,234,108 | \$1,912,330 |
| | 31 FIRM-INDUSTRIAL | 2800 | 31 | 025I | 38,813,139 | \$2,006,806 |
| | 31 FIRM- INDUSTRIAL | 2800 | 31 | 021 | 4,278,926 | \$371,338 |
| 31 - Summary | | | | | 68,000,612 | \$4,360,800 |
| WA - Summary | | | | | 283,011,421 | \$24,720,446 |
| Overall - Summary | | | | | 481,337,642 | \$38,609,766 |

IM



Revenue By Revenue Class

Data Source: Financial Reporting

Electric

Data Updated Daily

State Code: WA

| Accounting Period | Service | Revenue Class | Revenue Class Desc | Meter Qty | Usage Qty | Revenue Amt | YTD Average Meters | YTD Usage | YTD Revenue Amt |
|--------------------------|---------|---------------|-------------------------------------|----------------|--------------------|-------------------|--------------------|----------------------|--------------------|
| 202111 ✓ | ED | 01 | 01 RESIDENTIAL | 236,377 | 196,230,153 | 19,333,716 | 235,385 | 2,386,848,049 | 239,631,291 |
| | | 21 | 21 FIRM COMMERCIAL | 25,793 | 165,028,211 | 18,606,934 | 25,808 | 1,950,656,364 | 214,223,621 |
| | | 31 | 31 FIRM- INDUSTRIAL | 308 | 74,539,629 | 4,694,175 | 312 | 795,210,182 | 52,732,585 |
| | | 39 | 39 FIRM-PUMPING-IRRIGATION ONLY | 519 | 1,068,001 | 109,343 | 522 | 57,883,049 | 4,993,861 |
| | | 51 | 51 LIGHTING-PUBLIC STREET AND HIWAY | 490 | 849,466 | 392,307 | 488 | 9,524,541 | 4,307,144 |
| | | 80 | 80 INTERDEPARTMENT REVENUE | 91 | 859,957 | 97,228 | 90 | 9,742,378 | 1,075,123 |
| | | 83 | 83 MISC-SERVICE REVENUE SNP | 0 | 0 | 2,700 | 0 | 0 | 29,609 |
| | | 85 | 85 MISC-RENT FROM ELECTRIC PROPERTY | 0 | 0 | 25,209 | 0 | 0 | 277,294 |
| | | OD | OD Other Electric Direct | 0 | 0 | 5,300 | 0 | 0 | 30,400 |
| ED - Summary | | | | 263,578 | 438,575,417 | 43,266,912 | 262,605 | 5,209,864,562 | 517,300,929 |
| 202111 - Summary | | | | 263,578 | 438,575,417 | 43,266,912 | 262,605 | 5,209,864,562 | 517,300,929 |
| Overall - Summary | | | | 263,578 | 438,575,417 | 43,266,912 | 262,605 | 5,209,864,562 | 517,300,929 |

Run Date: Dec 6, 2021

For Internal Use Only

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IM



Power Transaction Register

Profit Center: POWER
 Contract Month: 202111
 Direction: ALL
 Counterparty: Adams Nielson Solar, LLC
 Term Type: ALL
 Deal Type: ALL
 Company Deal Type Exclusions Maintenance Form?: Y
 EQR Variance Only?: N

AU

PURCHASES

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

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 | 30 | Silkworth | LT | 262025 | AVST CORP | Energy | Sys Opt | 1,440.000 | 1,139.000 | \$40.470 | 46,095.33 |
| POWER Total: | | | | | | | | 1,440.000 | 1,139.000 | | 46,095.33 |
| STRA Total: | | | | | | | | 1,440.000 | 1,139.000 | | 46,095.33 |
| NON-INTERCOMPANY TOTAL: | | | | | | | | 1,440.000 | 1,139.000 | | 46,095.33 |
| TOTAL PURCHASES: | | | | | | | | 1,440.000 | 1,139.000 | | 46,095.33 |

✓

Avista Hourly Data 12/6/2021 11:11

| DAY | HOUR | 27096 | 27120 | 27157 |
|-------------------|------|---------------|-----------------|--|
| Element Key-----> | | SOLAR SEL GEN | PDX MidC-Hourly | Solar Sel Power Cost |
| Short Name-----> | | | | |
| 11/30/2021 | H12 | 5 | | 0 |
| 11/30/2021 | H13 | 8 | | 0 |
| 11/30/2021 | H14 | 9 | | 0 |
| 11/30/2021 | H15 | 3 | | 0 |
| 11/30/2021 | H16 | 0 | | 0 |
| 11/30/2021 | H17 | 0 | | 0 |
| 11/30/2021 | H18 | 0 | | 0 |
| 11/30/2021 | H19 | 0 | | 0 |
| 11/30/2021 | H20 | 0 | | 0 |
| 11/30/2021 | H21 | 0 | | 0 |
| 11/30/2021 | H22 | 0 | | 0 |
| 11/30/2021 | H23 | 0 | | 0 |
| 11/30/2021 | H24 | 0 | | 0 |
| | | 1139 | 26839.29 | 43,512.02 |
| | | | | 4,549.00 Powerdex Estimate 11/7 |
| | | | | 2,976.00 Powerdex Estimate 11/27 - 11/30 |
| | | | | \$ 51,037.02 |

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

MONTH OF NOVEMBER 2021

ATTACHMENT B
REC DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 475-WASHINGTON REC DEFERRAL

Effective Date: 202111

Team: Resource Accounting

Last Saved by: Jennifer Hossack

Last Update: 12/03/2021 10:40 AM

Type: C

Submitted by:

Category: DJ


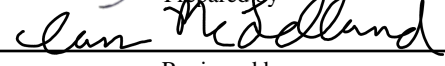
Approved by:

Currency: USD

| Seq. | Co. | FERC | Ser. | Jur. | S.I. | Debit | Credit | Comment |
|----------------|-----|---|------|------|------|-------------------|-------------------|--------------------------------|
| 10 | 001 | 186323 - MISC DEF DEBIT-WA REC 2 | ED | WA | DL | 0.00 | ✓ 4,887.22 | WA REC Deferral Interest |
| 20 | 001 | 431016 - INTEREST EXPENSE ON REC DEFERRAL | ED | WA | DL | 4,887.22 | ✓ 0.00 | WA REC Deferral Interest |
| 30 | 001 | 186323 - MISC DEF DEBIT-WA REC 2 | ED | WA | DL | 0.00 | ✓ 234,675.33 | WA REC Deferral 202007-202106 |
| 40 | 001 | 557322 - DEF POWER SUPPLY EXP-RECs | ED | WA | DL | 234,675.33 | ✓ 0.00 | WA REC Deferral 202007-202106 |
| 50 | 001 | 186322 - MISC DEF DEBIT - WA REC 1 | ED | WA | DL | 0.00 | ✓ 286.86 | WA REC Deferral Amort Interest |
| 60 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | ED | WA | DL | 286.86 | ✓ 0.00 | WA REC Deferral Amort Interest |
| 70 | 001 | 186322 - MISC DEF DEBIT - WA REC 1 | ED | WA | DL | 64,748.95 | ✓ 0.00 | WA Rec Deferral Amort |
| 80 | 001 | 557324 - DEF POWER SUPPLY EXP-REC AMORT | ED | WA | DL | 0.00 | ✓ 64,748.95 | WA Rec Deferral Amort |
| Totals: | | | | | | 304,598.36 | 304,598.36 | |

Explanation:

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

| | |
|---|-----------|
|  | 12/3/21 |
| Prepared by | Date |
|  | 12/3/2021 |
| Reviewed by | Date |
| Approved for Entry Corporate Accounting use Only | Date |

DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

| Account | 186322 ED WA | | | | | | 186322 RECON | | | | | |
|---------------------|--------------|----------------|------------|------------|----------|------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 202101 | 873,976.19 | | 159,385.00 | | 0.55450% | 5,288.09 | | 1,033,361.19 | | 1,038,649.28 | 1,038,649.28 |
| 202102 | 1,033,361.19 | | 152,444.00 | | 0.55450% | 6,152.64 | | 1,185,805.19 | | 1,197,245.92 | 1,197,245.92 | 0.00 |
| 202103 | 1,185,805.19 | | 163,385.00 | | 0.55450% | 7,028.27 | | 1,349,190.19 | | 1,367,659.19 | 1,367,659.19 | 0.00 |
| 202104 | 1,349,190.19 | | 134,185.00 | | 0.55450% | 7,853.29 | | 1,483,375.19 | | 1,509,697.48 | 1,509,697.48 | 0.00 |
| 202105 | 1,483,375.19 | | 121,957.00 | | 0.55450% | 8,563.44 | | 1,605,332.19 | | 1,640,217.92 | 1,640,217.92 | 0.00 |
| 202106 | 1,605,332.19 | | 131,757.00 | | 0.55450% | 9,266.86 | | 1,737,089.19 | | 1,781,241.78 | 1,781,241.78 | 0.00 |
| 202107 | 1,781,241.78 | (2,158,444.01) | 127,688.00 | | 0.55450% | (1,737.57) | | (249,514.23) | | (251,251.80) | (251,251.80) | 0.00 |
| 202108 | (249,514.23) | (42,202.71) | 79,152.00 | | 0.55450% | (1,398.12) | | (212,564.94) | | (215,700.63) | (215,700.63) | 0.00 |
| 202109 | (212,564.94) | | 67,774.32 | | 0.55450% | (990.77) | | (144,790.62) | | (148,917.08) | (148,917.08) | 0.00 |
| 202110 | (144,790.62) | | 60,682.43 | | 0.55450% | (634.62) | | (84,108.19) | | (88,869.27) | (88,869.27) | 0.00 |
| 202111 | (84,108.19) | | 64,748.95 | ✓ | 0.55450% | (286.86) | ✓ | (19,359.24) | | (24,407.18) | (88,869.27) | (64,462.09) |
| 202112 | (19,359.24) | | | | | | | | | | | |
| 202201 | | | | | | | | | | | | |
| 202202 | | | | | | | | | | | | |
| 202203 | | | | | | | | | | | | |
| 202204 | | | | | | | | | | | | |
| 202205 | | | | | | | | | | | | |
| 202206 | | | | | | | | | | | | |
| 202207 | | | | | | | | | | | | |
| current month entry | | | 64,748.95 | | | (286.86) | | | | | | |

202111 UPDATE DATE TO CALC JET ENTRY

| JET ENTRY: | DR | CR |
|--------------|-----------|-----------|
| 186322 ED WA | | 286.86 |
| 419600 ED WA | 286.86 | |
| 186322 ED WA | 64,748.95 | |
| 557324 ED WA | | 64,748.95 |

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

64,462.09 TTL

IM

DJ475 - Washington REC Deferral - Account 186323

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 186323 ED WA | | | | | | | | | 186323 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 |
| 202101 | - | | | | | - | | - | | | |
| 202102 | - | | | | | - | | - | | | |
| 202103 | - | | | | | - | | - | | | |
| 202104 | - | | | | | - | | - | | | |
| 202105 | - | | | | | - | | - | | | |
| 202106 | - | | | | | - | | - | | | |
| 202107 | - | | (396,171.00) | 712,187.45 | 0.55450% | 2,850.70 | | 316,016.45 | 318,867.15 | 318,867.15 | 0.00 |
| 202108 | 316,016.45 | | (548,594.00) | | 0.55450% | 231.33 | | (232,577.55) | (229,495.52) | (231,247.83) | (1,752.31) |
| 202109 | (232,577.55) | | (233,557.41) | | 0.55450% | (1,937.18) | | (466,134.96) | (464,990.11) | (464,990.11) | 0.00 |
| 202110 | (466,134.96) | | (297,902.45) | | 0.55450% | (3,410.65) | | (764,037.41) | (766,303.21) | (766,303.21) | 0.00 |
| 202111 | (764,037.41) | | (234,675.33) | ✓ | 0.55450% | (4,887.22) | ✓ | (998,712.74) | (1,005,865.76) | (766,303.21) | 239,562.55 |
| 202112 | (998,712.74) | | | | | | | | | | |

current month entry

(234,675.33)

(4,887.22)

202111 UPDATE DATE TO CALC JET ENTRY

| JET ENTRY: | DR | CR |
|--------------|------------|------------|
| 186323 ED WA | | 4,887.22 |
| 431016 ED WA | 4,887.22 | |
| 186323 ED WA | | 234,675.33 |
| 557322 ED WA | 234,675.33 | |

✓ Misc Def Debit - WA Rec 2
 Interest Exp on Rec Def
 Misc Def Debit - WA Rec 2
 ✓ Def Power Supply Exp - RECs

IM

IM

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) | (470,697) | (535,013) | (604,207) | (850,626) | (367,708) | (460,690) | (360,567) | - | \$ (5,235,994) |
| Voluntary REC Broker Fee Expense | 557171-ED-AN | 734 | 5,791 | 7,897 | 6,929 | 5,210 | 10,794 | 1,482 | 16,008 | 12,380 | 7,469 | 3,538 | 908 | \$ 79,139 |
| Total | | \$ (477,482) | \$ (260,538) | \$ (378,541) | \$ (448,575) | \$ (465,487) | \$ (524,219) | \$ (602,724) | \$ (834,618) | \$ (355,328) | \$ (453,221) | \$ (357,029) | \$ 908 | \$ (5,156,856) |

| Washington State Share | | | | | | | | | | | | | | |
|--|--------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|-----------------------|
| Voluntary REC Revenue | 65.73% | (314,332) | (175,058) | (254,005) | (299,403) | (309,389) | (351,664) | (397,145) | (559,116) | (241,695) | (302,812) | (237,001) | - | \$ (3,441,619) |
| Voluntary REC Broker Fee Expense | 65.73% | 482 | 3,807 | 5,191 | 4,554 | 3,424 | 7,095 | 974 | 10,522 | 8,137 | 4,909 | 2,325 | 597 | \$ 52,018 |
| Total Surcharge (+) or Rebate (-) | | \$ (313,849) | \$ (171,252) | \$ (248,815) | \$ (294,849) | \$ (305,965) | \$ (344,569) | \$ (396,171) | \$ (548,594) | \$ (233,557) | \$ (297,902) | \$ (234,675) | \$ 597 | \$ (3,389,601) |

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



Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

State Code: ALL

Revenue Class: ALL

Billing Determinant: RIDER 98

| Accounting Period | Service | State Code | Rate Schedule | Rate Schedule Desc | FERC Acct | Revenue Class Desc | Meter Qty | Usage Qty | Revenue Amt | YTD Average Meters | YTD Usage | YTD Revenue Amt |
|-------------------|---------|------------------------|---------------|---------------------------------------|-----------|-------------------------------------|-----------|-----------|----------------|--------------------|-----------|-------------------|
| 202111 | ED | ID | 0001 | 0001 - RESIDENTIAL | 440000 | 01 RESIDENTIAL | 0 | 0 | 0 | 0 | 0 | 0 |
| | | ID | 0011 | 0011 - GENERAL SERVICE | 442200 | 21 FIRM COMMERCIAL | 0 | 0 | 0 | 0 | 0 | 0 |
| | | ID - Total | | | | | 0 | 0 | 0 | 0 | 0 | 0 |
| | | WA | 0001 | 0001 - RESIDENTIAL | 440000 | 01 RESIDENTIAL | 0 | 0 | -28,204 | 0 | 0 | -583,751 |
| | | WA | 0001 | 0001 - RESIDENTIAL | 448000 | 80 INTERDEPARTMENT REVENUE | 0 | 0 | 0 | 0 | 0 | -10 |
| | | WA | 0002 | 0002 - RESIDENTIAL DISCOUNT | 440000 | 01 RESIDENTIAL | 0 | 0 | -107 | 0 | 0 | -1,691 |
| | | WA | 0011 | 0011 - GENERAL SERVICE | 442200 | 21 FIRM COMMERCIAL | 0 | 0 | -6,617 | 0 | 0 | -132,084 |
| | | WA | 0011 | 0011 - GENERAL SERVICE | 442300 | 31 FIRM- INDUSTRIAL | 0 | 0 | -62 | 0 | 0 | -1,240 |
| | | WA | 0011 | 0011 - GENERAL SERVICE | 448000 | 80 INTERDEPARTMENT REVENUE | 0 | 0 | -27 | 0 | 0 | -539 |
| | | WA | 0012 | 0012 - RESID&FARM-GEN SERV | 440000 | 01 RESIDENTIAL | 0 | 0 | -701 | 0 | 0 | -14,459 |
| | | WA | 0012 | 0012 - RESID&FARM-GEN SERV | 448000 | 80 INTERDEPARTMENT REVENUE | 0 | 0 | 0 | 0 | 0 | 0 |
| | | WA | 0013 | 0013 - General Service TOU - WA | 442200 | 21 FIRM COMMERCIAL | 0 | 0 | -2 | 0 | 0 | -5 |
| | | WA | 0013 | 0013 - General Service TOU - WA | 448000 | 80 INTERDEPARTMENT REVENUE | 0 | 0 | -1 | 0 | 0 | -7 |
| | | WA | 0021 | 0021 - LARGE GENERAL SERV | 442200 | 21 FIRM COMMERCIAL | 0 | 0 | -15,116 | 0 | 0 | -276,145 |
| | | WA | 0021 | 0021 - LARGE GENERAL SERV | 442300 | 31 FIRM- INDUSTRIAL | 0 | 0 | -1,199 | 0 | 0 | -20,959 |
| | | WA | 0021 | 0021 - LARGE GENERAL SERV | 448000 | 80 INTERDEPARTMENT REVENUE | 0 | 0 | -100 | 0 | 0 | -1,837 |
| | | WA | 0022 | 0022 - RESID&FRM-LGE GEN SE | 440000 | 01 RESIDENTIAL | 0 | 0 | -363 | 0 | 0 | -7,468 |
| | | WA | 0023 | 0023 - Large General Service TOU - WA | 442200 | 21 FIRM COMMERCIAL | 0 | 0 | 0 | 0 | 0 | -9 |
| | | WA | 0025 | 0025 - EXTRA LGE GEN SERV | 442200 | 21 FIRM COMMERCIAL | 0 | 0 | -3,696 | 0 | 0 | -64,313 |
| | | WA | 0025 | 0025 - EXTRA LGE GEN SERV | 442300 | 31 FIRM- INDUSTRIAL | 0 | 0 | -4,265 | 0 | 0 | -169,424 |
| | | WA | 0030 | 0030 - PUMPING SERV-SPECIAL | 440000 | 01 RESIDENTIAL | 0 | 0 | 0 | 0 | 0 | -11 |
| | | WA | 0030 | 0030 - PUMPING SERV-SPECIAL | 442300 | 39 FIRM-PUMPING-IRRIGATION ONLY | 0 | 0 | -97 | 0 | 0 | -8,547 |
| | | WA | 0031 | 0031 - PUMPING SERVICE | 442200 | 21 FIRM COMMERCIAL | 0 | 0 | -478 | 0 | 0 | -18,228 |
| | | WA | 0031 | 0031 - PUMPING SERVICE | 442300 | 31 FIRM- INDUSTRIAL | 0 | 0 | -123 | 0 | 0 | -3,523 |
| | | WA | 0031 | 0031 - PUMPING SERVICE | 442300 | 39 FIRM-PUMPING-IRRIGATION ONLY | 0 | 0 | -63 | 0 | 0 | -4,628 |
| | | WA | 0031 | 0031 - PUMPING SERVICE | 448000 | 80 INTERDEPARTMENT REVENUE | 0 | 0 | -8 | 0 | 0 | -122 |
| | | WA | 0032 | 0032 - PUMPING SVC RES&FRM | 440000 | 01 RESIDENTIAL | 0 | 0 | -43 | 0 | 0 | -1,853 |
| | | WA | 0032 | 0032 - PUMPING SVC RES&FRM | 442300 | 39 FIRM-PUMPING-IRRIGATION ONLY | 0 | 0 | -10 | 0 | 0 | -698 |
| | | WA | 0041 | 0041 - CO OWND ST LIGHTS | 444000 | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0 | 0 | 0 | 0 | 0 | -3 |
| | | WA | 0042 | 0042 - CO OWND ST LTS SO VA | 444000 | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0 | 0 | -86 | 0 | 0 | -2,010 |
| | | WA | 0044 | 0044 - CST OWND ST LT SO VA | 444000 | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0 | 0 | -3 | 0 | 0 | -42 |
| | | WA | 0045 | 0045 - CLST OWND ST LT ENGY | 444000 | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0 | 0 | -5 | 0 | 0 | -102 |
| | | WA | 0046 | 0046 - CLST OWND ST LT S V | 444000 | 51 LIGHTING-PUBLIC STREET AND HIWAY | 0 | 0 | -13 | 0 | 0 | -244 |
| | | WA | 0047 | 0047 - AREA LIGHT-COM&INDUS | 442200 | 21 FIRM COMMERCIAL | 0 | 0 | -64 | 0 | 0 | -1,014 |
| | | WA | 0047 | 0047 - AREA LIGHT-COM&INDUS | 442300 | 31 FIRM- INDUSTRIAL | 0 | 0 | -2 | 0 | 0 | -27 |
| | | WA | 0047 | 0047 - AREA LIGHT-COM&INDUS | 442300 | 39 FIRM-PUMPING-IRRIGATION ONLY | 0 | 0 | 0 | 0 | 0 | -1 |
| | | WA | 0047 | 0047 - AREA LIGHT-COM&INDUS | 448000 | 80 INTERDEPARTMENT REVENUE | 0 | 0 | -1 | 0 | 0 | -22 |
| | | WA | 0048 | 0048 - AREA LGHT-FARM&RESID | 440000 | 01 RESIDENTIAL | 0 | 0 | -27 | 0 | 0 | -520 |
| | | WA | 0048 | 0048 - AREA LGHT-FARM&RESID | 442300 | 39 FIRM-PUMPING-IRRIGATION ONLY | 0 | 0 | 0 | 0 | 0 | 0 |
| | | WA | 0048 | 0048 - AREA LGHT-FARM&RESID | 448000 | 80 INTERDEPARTMENT REVENUE | 0 | 0 | 0 | 0 | 0 | 0 |
| | | WA | 0251 | 0251 - EX LG GEN SERV/IEP | 442300 | 31 FIRM- INDUSTRIAL | 0 | 0 | -6,272 | 0 | 0 | -6,272 |
| | | WA - Total | | | | | 0 | 0 | -67,755 | 0 | 0 | -1,321,809 |
| | | ED - Total | | | | | 0 | 0 | -67,755 | 0 | 0 | -1,321,809 |
| | | 202111 - Total | | | | | 0 | 0 | -67,755 | 0 | 0 | -1,321,809 |
| | | Overall - Total | | | | | 0 | 0 | -67,755 | 0 | 0 | -1,321,809 |

Page 1 of 4

Run Date: Dec 2, 2021

For Internal Use Only

IM

Conversion Factor 0.955631 UE-190334 7-2021 thru end of 2021
Amort Expense \$ (64,749) (Check with Annette in Oct 2022)

✓