

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

MONTH OF MAY 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: 202105
Last Update: 06/07/2021 8:06 AM
Approval Requested: 06/07/2021 8:09 AM

Explanation:

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

<u>Cheryl A Kettner</u>	<u>June 07, 2021</u>
Prepared by Cheryl Kettner	Date
<u>Jan McDaniel</u>	<u>6/7/2021</u>
Reviewed by	Date
_____	_____
Approved for Entry	Date
Corporate Accounting use Only	

Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202105

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Type: C

Submitted by: Cheryl Kettner

Approval Requested: 06/07/2021 8:09 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	0.00	0.00	Current Year ERM (2021)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	0.00	Current Year ERM Deferral Expense (2021)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	0.00	Current Year ERM Interest Accrual (2021)
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	0.00	0.00	Current Year ERM Interest Expense (2021)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	1,211,876.00	✓	0.00 Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	✓	1,211,876.00 Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	48,865.00	✓	0.00 Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓	48,865.00 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
Totals:						1,298,746.00	1,298,746.00	

Avista Corp.
 DJ480 and DJ481
 Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
May-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 May 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 May 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 May 2021.

IM

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 May 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 May 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 May we are still in the deadband for ERM. No deferral entry this month.
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)	(1,520,389)	0.00	
5/31/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,524,821)	(1,520,389)	4,432.00	
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)	(17,420,843)	0.00	
5/31/2021	(17,174,167)		1,211,876		(48,865)		(15,962,291)	(16,257,832)	(17,420,843)	(1,163,011.00)	
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	1,211,876		WA ERM Deferral-Approved for Rebate
557290 ED WA		1,211,876	WA ERM Amortization
431600 ED WA	48,865		Interest Expense Energy Deferrals
182352 ED WA		48,865	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)	(3,822)	0.00	
5/31/2021	0		0		0		0	(3,822)	(3,822)	0.00	
6/30/2021											
7/31/2021											
8/31/2021											
9/30/2021											
10/31/2021											
11/30/2021											
12/31/2021											

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

IM

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)	(11,517,540)	0.00	
5/31/2021	(11,383,248)				(33,573)		(11,383,248)	(11,551,113)	(11,517,540)	33,573.00	
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

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	\$56,126,002	\$10,842,390	\$11,196,254	\$12,433,514	\$11,603,998	\$10,049,846	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 447 Sale for Resale	(\$35,067,411)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	(\$4,528,743)	(\$9,283,538)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 501 Thermal Fuel	\$11,896,778	\$3,076,898	\$2,528,161	\$3,256,809	\$1,685,015	\$1,349,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 547 CT Fuel	\$27,219,683	\$6,183,441	\$9,662,506	\$3,546,107	\$4,135,657	\$3,691,972	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 456 Transmission Revenue	(\$6,747,011)	(\$1,152,745)	(\$1,459,637)	(\$1,197,340)	(\$1,166,811)	(\$1,770,478)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 565 Transmission Expense	\$6,993,834	\$1,427,937	\$1,395,907	\$1,456,732	\$1,373,241	\$1,340,017	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 557 Broker Fees	\$189,368	\$34,336	\$44,852	\$37,143	\$39,091	\$33,946	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Adjusted Actual Net Expense	\$60,611,243	\$14,270,957	\$12,715,744	\$15,071,434	\$13,141,448	\$5,411,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total through												
AUTHORIZED NET EXPENSE-SYSTEM	May	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	\$49,926,818	\$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	(\$23,671,671)	(\$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	\$12,375,554	\$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	\$27,817,751	\$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	(\$5,813,083)	(\$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	\$7,279,982	\$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	\$171,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16 Settlement Adjustment	(\$1,259,570)	(\$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 Authorized Net Expense	\$66,827,031	\$18,199,665	\$17,200,889	\$15,081,709	\$10,233,296	\$6,111,472	\$5,882,705	\$9,699,295	\$14,547,927	\$12,481,353	\$13,261,866	\$16,244,124	\$16,930,995
18 Actual - Authorized Net Expense	(\$6,215,788)	(\$3,928,708)	(\$4,485,145)	(\$10,275)	\$2,908,152	(\$699,812)							
19 Resource Optimization - Subtotal	(\$1,642,153)	\$432,811	(\$525,048)	(\$523,916)	(\$475,697)	(\$550,303)							
20 Adjusted Net Expense	(\$7,857,941)	(\$3,495,897)	(\$5,010,193)	(\$534,191)	\$2,432,455	(\$1,250,115)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21 Washington Allocation		65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%
22 Washington Share	(\$5,165,025)	(\$2,297,853)	(\$3,293,200)	(\$351,124)	\$1,598,853	(\$821,701)	\$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	\$1,204,642	\$936,468	\$68,583	(\$204,389)	\$260,331	\$143,649							
25 Net Power Cost (+) Surcharge (-) Rebate	(\$3,960,383)	(\$1,361,385)	(\$3,224,617)	(\$555,513)	\$1,859,184	(\$678,052)							
27 Cumulative Balance		(\$1,361,385)	(\$4,586,002)	(\$5,141,515)	(\$3,282,331)	(\$3,960,383)							
Deferral Amount, Cumulative (Customer)		\$0	(\$439,502)	(\$856,136)	\$0	\$0							
Deferral Amount, Monthly Entry		\$0	(\$439,502)	(\$416,634)	\$856,136	\$0							
Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$439,502	\$416,634	(\$856,136)	\$0							
Company Band Gross Margin Impact, Cumulative		(\$1,361,385)	(\$4,146,500)	(\$4,285,379)	(\$3,282,331)	(\$3,960,383)							

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	\$10,118,511	\$1,760,598	\$1,547,991	\$3,311,009	\$2,206,989	\$1,291,924	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$5,958,335	\$1,191,667	\$1,191,667	\$1,191,667	\$1,191,667	\$1,191,667	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$813,838	\$192,122	\$210,943	\$116,948	\$138,458	\$155,367	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$908,170	\$181,634	\$181,634	\$181,634	\$181,634	\$181,634	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$4,700,470	\$939,387	\$939,387	\$939,387	\$942,922	\$939,387	\$0	\$0	\$0	\$0	\$0	\$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	\$5,922	\$1,259	\$1,104	\$1,364	\$1,083	\$1,112	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$681,186	\$156,567	\$140,787	\$123,152	\$140,445	\$120,235	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$507,171	\$136,396	\$105,546	\$101,790	\$47,743	\$115,696	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,285,428	\$352,910	\$210,446	\$214,420	\$263,620	\$244,032	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$2,413,248	\$553,990	\$561,159	\$492,538	\$463,820	\$341,741	\$0	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$7,910	\$1,545	\$3,341	\$0	\$1,490	\$1,534	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$11,999,206	\$2,379,924	\$2,422,369	\$2,400,610	\$2,406,660	\$2,389,643	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$10,523,995	\$2,054,962	\$2,174,857	\$2,096,184	\$2,291,429	\$1,906,563	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$5,426,457	\$741,745	\$1,257,608	\$1,069,731	\$1,280,006	\$1,077,367	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$849,878	\$216,599	\$267,709	\$204,121	\$87,285	\$74,164	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$73,723)	(\$18,915)	(\$20,294)	(\$11,041)	(\$41,253)	\$17,780	\$0	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$56,126,002	\$10,842,390	\$11,196,254	\$12,433,514	\$11,603,998	\$10,049,846	\$0	\$0	\$0	\$0	\$0	\$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	\$55,265,268	\$9,888,603	\$12,141,354	\$12,196,279	\$11,427,486	\$9,611,546	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	(\$1,085,592)	\$515,200	(\$1,494,528)	(\$7,020)	(\$76,544)	(\$22,700)	\$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	(\$73,723)	(\$18,915)	(\$20,294)	(\$11,041)	(\$41,253)	\$17,780	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$1,205,585	\$245,545	\$307,440	\$58,800	\$215,500	\$378,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710	\$849,878	\$216,599	\$267,709	\$204,121	\$87,285	\$74,164	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$35,414)	(\$4,642)	(\$5,427)	(\$7,625)	(\$8,476)	(\$9,244)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$56,126,002	\$10,842,390	\$11,196,254	\$12,433,514	\$11,603,998	\$10,049,846	\$0	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

19	Short-Term Sales	(\$26,761,196)	(\$4,624,428)	(\$8,898,576)	(\$3,005,420)	(\$3,078,048)	(\$7,154,724)	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$436,360)	(\$60,959)	(\$111,784)	(\$73,106)	(\$101,368)	(\$89,143)	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$54,738)	(\$10,659)	(\$10,198)	(\$11,351)	(\$10,838)	(\$11,692)	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$138,786)	(\$31,587)	(\$29,894)	(\$25,068)	(\$24,353)	(\$27,884)	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$7,676,331)	(\$1,413,667)	(\$1,601,847)	(\$1,346,586)	(\$1,314,136)	(\$2,000,095)	\$0	\$0	\$0	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$35,067,411)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	(\$4,528,743)	(\$9,283,538)	\$0	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

447000	(\$24,341,715)	(\$2,925,963)	(\$6,454,601)	(\$1,455,960)	(\$4,507,136)	(\$8,998,055)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$495,007	\$21,742	\$48,190	\$93,037	\$168,687	\$163,351	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100	\$5,635,082	(\$255,100)	\$289,632	(\$253,584)	\$2,590,380	\$3,263,754	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150	(\$7,111,897)	(\$1,163,293)	(\$2,319,559)	(\$1,243,577)	(\$1,123,553)	(\$1,261,915)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700	(\$1,217,679)	(\$188,420)	(\$346,405)	(\$50,740)	(\$255,700)	(\$376,414)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710	(\$849,878)	(\$216,599)	(\$267,709)	(\$204,121)	(\$87,285)	(\$74,164)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720	(\$7,676,331)	(\$1,413,667)	(\$1,601,847)	(\$1,346,586)	(\$1,314,136)	(\$2,000,095)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$35,067,411)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	(\$4,528,743)	(\$9,283,538)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS

25	Kettle Falls Wood-501110	\$2,311,566	\$572,049	\$499,776	\$642,433	\$531,571	\$65,737	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$9,379	\$1,028	\$8,827	(\$4,157)	\$529	\$3,152	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$9,505,967	\$2,481,260	\$2,015,723	\$2,602,101	\$1,151,931	\$1,254,952	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$69,866	\$22,561	\$3,835	\$16,432	\$984	\$26,054	\$0	\$0	\$0	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$11,896,778	\$3,076,898	\$2,528,161	\$3,256,809	\$1,685,015	\$1,349,895	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-TONS

30	Kettle Falls	169,179	42,518	37,569	47,100	37,947	4,045	-	-	-	-	-	-
31	Colstrip	351,296	89,341	75,697	96,986	43,333	45,939	-	-	-	-	-	-

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	wood	\$13.45	\$13.30	\$13.64	\$14.01	\$16.25								
33	coal	\$27.77	\$26.63	\$26.83	\$26.58	\$27.32								
547 FUEL														
34	NE CT Gas/Oil-547213	\$959	\$113	(\$12)	\$87	(\$1)	\$772	\$0	\$0	\$0	\$0	\$0	\$0	
35	Boulder Park-547216	\$454,972	\$13,515	\$102,792	\$114,417	\$126,490	\$97,758	\$0	\$0	\$0	\$0	\$0	\$0	
36	Kettle Falls CT-547211	(\$691)	\$120	(\$8,703)	\$9,978	(\$113)	(\$1,973)	\$0	\$0	\$0	\$0	\$0	\$0	
37	Coyote Springs2-547610	\$9,155,979	\$3,313,555	\$4,600,091	\$384,055	\$426,040	\$432,238	\$0	\$0	\$0	\$0	\$0	\$0	
38	Lancaster-547312	\$16,288,062	\$2,848,373	\$4,650,571	\$2,761,100	\$2,921,481	\$3,106,537	\$0	\$0	\$0	\$0	\$0	\$0	
39	Rathdrum CT-547310	\$1,320,402	\$7,765	\$317,767	\$276,470	\$661,760	\$56,640	\$0	\$0	\$0	\$0	\$0	\$0	
40	Total 547 Fuel Expense	\$27,219,683	\$6,183,441	\$9,662,506	\$3,546,107	\$4,135,657	\$3,691,972	\$0	\$0	\$0	\$0	\$0	\$0	
41 TOTAL NET EXPENSE														
		\$60,175,052	\$13,961,429	\$12,734,622	\$14,774,899	\$12,895,927	\$5,808,175	\$0	\$0	\$0	\$0	\$0	\$0	
426 TRANSMISSION REVENUE														
			202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112
42	456100 ED AN	(\$4,136,347)	(\$593,403)	(\$845,855)	(\$644,720)	(\$718,854)	(\$1,333,515)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$385,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$47,289)	\$0	\$0	(\$7,259)	(\$18,490)	(\$21,540)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$507,202)	(\$101,484)	(\$102,584)	(\$102,211)	(\$100,923)	(\$100,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$849,878)	(\$216,599)	(\$269,939)	(\$201,891)	(\$87,285)	(\$74,164)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456017 ED AN - Low Voltage	(\$28,890)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	456700 ED WA - Low Voltage	(\$47,615)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	456705 ED AN - Low Voltage	(\$744,790)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Total 456 Transmission Revenue	(\$6,747,011)	(\$1,152,745)	(\$1,459,637)	(\$1,197,340)	(\$1,166,811)	(\$1,770,478)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$6,971,154	\$1,423,401	\$1,391,371	\$1,452,196	\$1,368,705	\$1,335,481	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$22,680	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Total 565 Transmission Expense	\$6,993,834	\$1,427,937	\$1,395,907	\$1,456,732	\$1,373,241	\$1,340,017	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees														
57	557170 ED AN	\$126,923	\$25,242	\$20,273	\$25,053	\$26,076	\$30,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$40,871	\$5,456	\$20,823	\$8,041	\$8,813	(\$2,262)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	557018 ED AN	\$21,574	\$3,638	\$3,756	\$4,049	\$4,202	\$5,929	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Total 557 ED AN Broker & Related Fees	\$189,368	\$34,336	\$44,852	\$37,143	\$39,091	\$33,946	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Purchases and Sales														
62	Econ Dispatch-557010	(\$3,468,468)	(\$674,103)	(\$364,175)	(\$1,034,253)	(\$754,555)	(\$641,382)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Econ Dispatch-557150	\$3,941,033	\$834,483	(\$577,904)	\$1,001,213	\$1,293,782	\$1,389,459	\$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	\$0
65	Gas Bookouts-557711	(\$73,308)	\$0	\$0	\$0	(\$73,308)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Intraco Thermal Gas-557730	\$23,035,951	\$2,868,984	\$6,447,097	\$3,205,749	\$3,411,503	\$7,102,618	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel DispatchFin-456010	\$3,128,466	\$1,567,174	\$293,860	\$489,761	\$343,965	\$433,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Fuel Dispatch-456015	(\$17,680,295)	(\$2,909,737)	(\$2,249,977)	(\$3,422,134)	(\$3,100,295)	(\$5,998,152)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$198,693)	(\$2,367)	(\$63,628)	(\$33,745)	(\$50,779)	(\$48,174)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Intraco Thermal Gas-456730	(\$10,401,622)	(\$1,251,637)	(\$4,010,362)	(\$731,747)	(\$1,619,411)	(\$2,788,465)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Fuel Bookouts-456711	\$388,882	\$111,045	\$177,323	\$100,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456720	(\$388,882)	(\$111,045)	(\$177,323)	(\$100,514)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Other Purchases and Sales Subtotal	(\$1,643,628)	\$432,797	(\$525,089)	(\$525,156)	(\$475,790)	(\$550,390)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Misc. Power Exp. Actual-557160 ED AN	\$1,189	\$0	\$0	\$1,189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Misc. Power Exp. Subtotal	\$1,189	\$0	\$0	\$1,189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$286	\$14	\$41	\$51	\$93	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	Wind REC Subtotal	\$286	\$14	\$41	\$51	\$93	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(\$1,642,153)	\$432,811	(\$525,048)	(\$523,916)	(\$475,697)	(\$550,303)							
85 Adjusted Actual Net Expense	\$58,969,090	\$14,703,768	\$12,190,696	\$14,547,518	\$12,665,751	\$4,861,357							

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	-	-	-	-	-	-	-	2,403,417
Deduct Prior Month Unbilled	(310,534)	(291,212)	(272,741)	(225,056)	(200,672)	-	-	-	-	-	-	-	(1,300,215)
Add Current Month Unbilled	291,212	272,741	225,056	200,672	224,333	-	-	-	-	-	-	-	1,214,014
Total Retail Sales	504,407	482,576	488,821	416,871	424,541	-	-	-	-	-	-	-	2,317,216
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	2,383,734
Difference from Test Year	(51,710)	(3,787)	11,286	(14,375)	(7,932)								(66,518)
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	\$18.11
Total Revenue Credit - \$	(\$936,468)	(\$68,583)	\$204,389	(\$260,331)	(\$143,649)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,204,642)

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
202105	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,094.95)	0	0	(6,717.97)
202105	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(187,718.89)	0	0	(1,172,608.35)
202105	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(7.15)	0	0	(42.57)
202105	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(2,110.47)	0	0	(12,712.44)
202105	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(1,683.83)	0	0	(6,632.15)
202105	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(1,390.69)	0	0	(13,739.81)
202105	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(6.57)	0	0	(77.14)
202105	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(53.91)	0	0	(330.37)
202105	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(494,309.47)	0	0	(4,459,137.81)
202105	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(24,311.76)	0	0	(142,689.10)
202105	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.31)	0	0	(13.86)
202105	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(34.73)	0	0	(681.48)
202105	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(4,504.13)	0	0	(27,638.22)
202105	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(2,857.68)	0	0	(13,535.92)
202105	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(504.79)	0	0	(4,370.60)
202105	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(1,917.62)	0	0	(13,530.84)
202105	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(41.83)	0	0	(254.63)
202105	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.48)	0	0	(3.04)
202105	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(12,598.22)	0	0	(116,946.93)
202105	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(6,516.15)	0	0	(58,678.73)
202105	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(7,478.37)	0	0	(13,018.76)
202105	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(6.73)	0	0	(6.73)
202105	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(1,130.82)	0	0	(1,966.91)
202105	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(75.53)	0	0	(488.64)
202105	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.01)	0	0	(0.09)
202105	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.24)	0	0	(1.45)
202105	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(130,509.16)	0	0	(943,602.58)
202105	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(289,129.74)	0	0	(1,916,123.49)
202105	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(1,269.13)	0	0	(9,539.65)
202105	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(64,332.05)	0	0	(411,632.75)
202105	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-	0	0	-
202105	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(481.46)	0	0	(2,785.24)
202105	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(211.54)	0	0	(1,293.99)
202105	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(17,755.60)	0	0	(66,798.50)
202105	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(14,092.58)	0	0	(22,303.14)
202105	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(3.45)	0	0	(118.71)
Overall - Total								0	0	(1,268,142.04)	0	0	(9,440,022.59)

Run Date: Jun 4, 2021

For Internal Use Only

Conversion Factor 0.955631
(1,211,875.85)

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
202105	ED	01	01 RESIDENTIAL	234,878	163,084,486	16,800,163	234,837	1,177,376,777	118,489,448
		21	21 FIRM COMMERCIAL	25,681	157,499,078	17,568,546	25,744	851,810,299	92,491,323
		31	31 FIRM- INDUSTRIAL	305	71,150,248	4,733,875	311	353,473,527	23,186,626
		39	39 FIRM-PUMPING-IRRIGATION ONLY	518	7,540,278	642,402	523	11,766,946	1,048,893
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	484	837,917	393,436	481	4,300,509	1,946,490
		80	80 INTERDEPARTMENT REVENUE	89	768,373	87,426	90	4,689,482	506,911
		83	83 MISC-SERVICE REVENUE SNP	0	0	2,280	0	0	13,619
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	126,043
ED - Summary				261,955	400,880,380	40,253,338	261,987	2,403,417,540	237,809,352
202105 - Summary				261,955	400,880,380	40,253,338	261,987	2,403,417,540	237,809,352
Overall - Summary				261,955	400,880,380	40,253,338	261,987	2,403,417,540	237,809,352

Run Date: Jun 4, 2021

For Internal Use Only



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	940,661	\$118,258
	01 RESIDENTIAL	3800	01	001	37,141,220	\$3,617,721
	01 RESIDENTIAL	3800	01	022	232,766	\$17,390
	01 RESIDENTIAL	3800	01	032	116,344	\$14,306
01 - Summary					38,430,991	\$3,767,676
21	21 FIRM COMMERCIAL	3800	21	021	17,990,744	\$1,282,353
	21 FIRM COMMERCIAL	3800	21	025	5,086,218	\$295,269
	21 FIRM COMMERCIAL	3800	21	031	1,427,164	\$136,786
	21 FIRM COMMERCIAL	3800	21	011	13,053,764	\$1,228,751
21 - Summary					37,557,889	\$2,943,159
31	31 FIRM- INDUSTRIAL	3800	31	021	2,285,355	\$152,630
	31 FIRM INDUSTRIAL	3800	31	025P	40,732,600	\$1,790,999
	31 FIRM- INDUSTRIAL	3800	31	011	188,870	\$17,055
	31 FIRM- INDUSTRIAL	3800	31	031	627,261	\$59,561
	31 FIRM-INDUSTRIAL	3800	31	025PG	24,316,000	\$595,742
	31 FIRM-INDUSTRIAL	3800	31	025	23,135,900	\$1,338,904
31 - Summary					91,285,985	\$3,954,892
ID - Summary					167,274,866	\$10,665,727

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	032	260,896	\$33,758
	01 RESIDENTIAL	2800	01	022	924,648	\$81,283
	01 RESIDENTIAL	2800	01	012	1,872,487	\$306,684
	01 RESIDENTIAL	2800	01	002	204,789	\$13,198
	01 RESIDENTIAL	2800	01	001	72,781,216	\$7,031,727
01 - Summary					76,044,036	\$7,466,651
21	21 FIRM COMMERCIAL	2800	21	031	2,746,283	\$265,462
	21 FIRM COMMERCIAL	2800	21	021	41,290,248	\$3,681,721
	21 FIRM COMMERCIAL	2800	21	025	21,269,081	\$1,580,378
	21 FIRM COMMERCIAL	2800	21	011	19,348,205	\$2,409,756
21 - Summary					84,653,817	\$7,937,317
31	31 FIRM- INDUSTRIAL	2800	31	021	3,478,899	\$292,864
	31 FIRM- INDUSTRIAL	2800	31	011	188,640	\$22,337
	31 FIRM-INDUSTRIAL	2800	31	025	59,538,394	\$4,075,388
	31 FIRM- INDUSTRIAL	2800	31	031	429,345	\$41,664
31 - Summary					63,635,277	\$4,432,252
WA - Summary					224,333,130	\$19,836,221
Overall - Summary					391,607,996	\$30,501,948

IM



Power Transaction Register

Profit Center: POWER
 Contract Month: 202105
 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
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NON-INTERCOMPANY

Adams Nielson Solar, LLC

POWER											
01	31	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	5,952.000	5,626.000	\$40.470	227,684.22
POWER Total:								5,952.000	5,626.000		227,684.22
STRA Total:								5,952.000	5,626.000		227,684.22
NON-INTERCOMPANY TOTAL:								5,952.000	5,626.000		227,684.22
TOTAL PURCHASES:								5,952.000	5,626.000		227,684.22

IM

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

MONTH OF MAY 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: 202105
Last Update: 06/03/2021 7:19 AM
Approval Requested: 06/03/2021 7:43 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	9,209.65	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	9,209.65	0.00	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	305,965.00	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	305,965.00	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	8,563.44	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	8,563.44	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	121,957.00	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	121,957.00	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
Totals:						445,695.09	445,695.09	

Explanation:

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

<u>Carolyn Groome</u>	<u>6/3/2021</u>
Prepared by Carolyn Groome	Date
<u>Jan McCalland</u>	<u>6/3/2021</u>
Reviewed by	Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

IM

DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186322 ED WA									186322 RECON		
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201908	(308,844.44)		113,955.00		0.57417%	(1,446.14)		(194,889.44)	(198,494.30)	(198,494.30)	0.00
201909	(194,889.44)		111,872.00		0.57417%	(797.83)		(83,017.44)	(87,420.13)	(87,420.13)	0.00
201910	(83,017.44)		103,052.00		0.57417%	(180.81)		20,034.56	15,451.06	15,451.06	0.00
201911	20,034.56		108,717.00		0.57417%	427.14		128,751.56	124,595.20	124,595.20	0.00
201912	128,751.56		127,023.00		0.57417%	1,103.92		255,774.56	252,722.12	252,722.12	0.00
202001	252,722.12		128,660.00		0.57417%	1,820.42		381,382.12	383,202.54	383,220.06	17.52
202002	381,382.12		120,773.00		0.57417%	2,536.50		502,155.12	506,512.04	506,547.09	35.05
202003	502,155.12		113,147.00		0.57417%	3,208.05		615,302.12	622,867.09	622,867.09	0.00
202004	615,302.12		104,658.00		0.57417%	3,833.34		719,960.12	731,358.43	731,358.43	0.00
202005	719,960.12		90,914.00		0.57417%	4,394.80		810,874.12	826,667.23	826,667.23	0.00
202006	810,874.12		92,887.00		0.57417%	4,922.46		903,761.12	924,476.69	924,476.69	0.00
	924,476.69	(880,285.99)	106,994.00		0.55450%	541.68		151,184.70	151,726.38	151,726.38	0.00
202007											
202008	151,184.70		145,440.00		0.55450%	1,241.55		296,624.70	298,407.93	298,407.93	0.00
202009	296,624.70		143,450.00		0.55450%	2,042.50		440,074.70	443,900.43	443,900.43	0.00
202010	440,074.70		124,040.00		0.55450%	2,784.12		564,114.70	570,724.55	570,724.55	0.00
202011	564,114.70		135,715.00		0.55450%	3,504.29		699,829.70	709,943.84	709,943.84	0.00
202012	699,829.70		159,709.00		0.55450%	4,323.35		859,538.70	873,976.19	873,976.19	0.00
202101	873,976.19		159,385.00		0.55450%	5,288.09		1,033,361.19	1,038,649.28	1,038,649.28	0.00
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	1,509,697.48	(130,520.44)
202106											
current month entry			121,957.00			8,563.44					

202105 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	8,563.44	
419600 ED WA		8,563.44
186322 ED WA	121,957.00	
557324 ED WA		121,957.00

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

130,520.44 TTL

IM

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)	(1,529,889.82)	(0.38)
202105	(1,507,910.01)		(305,965.00)		0.55450%	(9,209.65)		(1,813,875.01)	(1,845,064.09)	(1,529,889.82)	315,174.27
202106			✓			✓					
current month entry			(305,965.00)			(9,209.65)		-			

202105 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		9,209.65
431016 ED WA	9,209.65	
186324 ED WA		305,965.00
557322 ED WA	305,965.00	

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

315,174.65 TTL

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)	-	-	-	-	-	-	-	\$ (2,057,184)
Voluntary REC Broker Fee Expense	557171-ED-AN	734	5,791	7,897	6,929	5,210	-	-	-	-	-	-	-	\$ 26,561
Total		\$ (477,482)	\$ (260,538)	\$ (378,541)	\$ (448,575)	\$ (465,487)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,030,624)

Washington State Share														
Voluntary REC Revenue	65.73%	(314,332)	(175,058)	(254,005)	(299,403)	(309,389)	-	-	-	-	-	-	-	\$ (1,352,187)
Voluntary REC Broker Fee Expense	65.73%	482	3,807	5,191	4,554	3,424	-	-	-	-	-	-	-	\$ 17,458
Total Surcharge (+) or Rebate (-)		\$ (313,849)	\$ (171,252)	\$ (248,815)	\$ (294,849)	\$ (305,965)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,334,729)

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



Revenue By Rate Schedule

Data Source: Financial Reporting

Data Updated Daily

IM

State Code: WA

Revenue

Billing Determinant:

Accounting Period	Service Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	meter Q	Usage Qty	Revenue Amt	Average M	TD Usage	YTD Revenue Amt
202105	ED	WA	0001 0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-49,893	0	0	-360,637
			0001 0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-9
			0002 0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-140	0	0	-1,107
			0011 0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-13,261	0	0	-77,490
			0011 0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-129	0	0	-784
			0011 0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-51	0	0	-354
			0012 0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,283	0	0	-9,502
			0012 0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0021 0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-28,305	0	0	-153,649
			0021 0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-2,385	0	0	-11,593
			0021 0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-188	0	0	-1,067
			0022 0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-634	0	0	-4,613
			0023 0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-1	0	0	-1
			0025 0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-6,626	0	0	-33,813
			0025 0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-19,333	0	0	-96,437
			0030 0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-7
			0030 0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,545	0	0	-2,355
			0031 0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-1,941	0	0	-6,158
			0031 0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-304	0	0	-1,210
			0031 0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-819	0	0	-1,324
			0031 0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-4	0	0	-61
			0032 0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-184	0	0	-608
			0032 0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-124	0	0	-204
			0041 0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	-2
			0042 0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-243	0	0	-1,214
			0044 0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-4	0	0	-23
			0045 0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-12	0	0	-58
			0046 0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-29	0	0	-139
			0047 0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-115	0	0	-569
			0047 0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-3	0	0	-15
			0047 0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-1
			0047 0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	0	-12
			0048 0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-58	0	0	-300
			0048 0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0048 0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			WA - Total			0	0	-127,619	0	0	-765,314
			ED - Total			0	0	-127,619	0	0	-765,314
			202105 - Total			0	0	-127,619	0	0	-765,314
			Overall - Total			0	0	-127,619	0	0	-765,314

For Internal