

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

MONTH OF JUNE 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: 202106
Last Update: 07/07/2021 2:23 PM
Approval Requested: 07/07/2021 2:23 PM

Explanation:

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

<u>Cheryl A Kettner</u>	<u>July 07, 2021</u>
Prepared by Cheryl Kettner	Date
<u>Case McCalland</u>	<u>7/7/2021</u>
Reviewed by	Date
_____	_____
Approved for Entry	Date
Corporate Accounting use Only	

Avista Corporation Journal Entry

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Submitted by: Cheryl Kettner

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Approved by:

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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	0.00	Current Year ERM (2021)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	0.00	Current Year ERM Deferral Expense (2021)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	0.00	Current Year ERM Interest Accrual (2021)
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	0.00	0.00	Current Year ERM Interest Expense (2021)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	1,306,754.00	✓	0.00 Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	✓	1,306,754.00 Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	45,151.00	✓	0.00 Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓	45,151.00 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:						1,389,910.00	1,389,910.00	

Avista Corp.
DJ480 and DJ481
Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
Jun-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 June 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 June 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 June 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 June 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 June 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 June 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
We flipped from a rebate to a surcharge position in June. Confirmed with Scott Reid, Wholesale Marketing Manager that this is consistent with his understanding. We had higher load, lower hydro, higher market prices and various plants down for maintenance so we had more market purchases at those higher market prices. YTD ERM appears reasonable.		

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)	(1,524,821)	0.00	
6/30/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,529,253)	(1,524,821)	4,432.00	
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)	(16,257,832)	0.00	
6/30/2021	(15,962,291)		1,306,754		(45,151)		(14,655,537)	(14,996,229)	(16,257,832)	(1,261,603.00)	
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	1,306,754		WA ERM Deferral-Approved for Rebate
557290 ED WA		1,306,754	WA ERM Amortization
431600 ED WA	45,151		Interest Expense Energy Deferrals
182352 ED WA		45,151	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	0		0		0		0	(3,822)	(3,822)	0.00	
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)	(11,551,113)	0.00	
6/30/2021	(11,383,248)				(33,573)		(11,383,248)	(11,584,686)	(11,551,113)	33,573.00	
7/31/2021											
8/31/2021											
9/30/2021											
10/31/2021											
11/30/2021											
12/31/2021											

Entry:

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

IM

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	TOTAL	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1	555 Purchased Power	\$71,252,036	\$10,842,390	\$11,196,254	\$12,433,514	\$11,603,998	\$10,047,314	\$15,128,565	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$34,284,897)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	(\$4,528,743)	(\$9,283,538)	\$782,514	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$13,866,160	\$3,076,898	\$2,528,161	\$3,256,809	\$1,685,015	\$1,349,895	\$1,969,382	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$29,581,188	\$6,183,441	\$9,662,506	\$3,546,107	\$4,135,657	\$3,691,972	\$2,361,505	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$8,963,161)	(\$1,152,745)	(\$1,459,637)	(\$1,197,340)	(\$1,166,811)	(\$1,770,478)	(\$2,216,150)	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$8,407,183	\$1,427,937	\$1,395,907	\$1,456,732	\$1,373,241	\$1,340,017	\$1,413,349	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$238,129	\$34,336	\$44,852	\$37,143	\$39,091	\$33,946	\$48,761	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$80,096,638	\$14,270,957	\$12,715,744	\$15,071,434	\$13,141,448	\$5,409,128	\$19,487,926	\$0	\$0	\$0	\$0	\$0	\$0
		Total through Jun												
	AUTHORIZED NET EXPENSE-SYSTEM		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	\$56,759,587	\$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	(\$27,453,927)	(\$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	\$13,734,306	\$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	\$29,516,077	\$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	(\$7,211,612)	(\$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	\$8,671,290	\$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	\$205,500	\$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	(\$1,511,486)	(\$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	\$72,709,735	\$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	\$13,261,866	\$16,244,124	\$16,930,995
18	Actual - Authorized Net Expense	\$7,386,903	(\$3,928,707)	(\$4,485,145)	(\$10,274)	\$2,908,153	(\$702,344)	\$13,605,221						
19	Resource Optimization - Subtotal	(\$2,291,818)	\$432,811	(\$525,048)	(\$523,916)	(\$475,697)	(\$550,303)	(\$649,665)						
20	Adjusted Net Expense	\$5,095,085	(\$3,495,896)	(\$5,010,193)	(\$534,190)	\$2,432,456	(\$1,252,647)	\$12,955,556	\$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	\$3,348,999	(\$2,297,853)	(\$3,293,200)	(\$351,123)	\$1,598,853	(\$823,365)	\$8,515,687	\$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	(\$47,465)	\$936,470	\$68,583	(\$204,389)	\$260,331	\$143,649	(\$1,252,107)						
25	Net Power Cost (+) Surcharge (-) Rebate	\$3,301,535	(\$1,361,383)	(\$3,224,618)	(\$555,513)	\$1,859,185	(\$679,717)	\$7,263,580						
27	Cumulative Balance		(\$1,361,383)	(\$4,586,000)	(\$5,141,513)	(\$3,282,329)	(\$3,962,045)	\$3,301,535						
	Deferral Amount, Cumulative (Customer)		\$0	(\$439,500)	(\$856,135)	\$0	\$0	\$0						
	Deferral Amount, Monthly Entry		\$0	(\$439,500)	(\$416,634)	\$856,135	\$0	\$0						
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$439,500	\$416,634	(\$856,135)	\$0	\$0						
	Company Band Gross Margin Impact, Cumulative		(\$1,361,383)	(\$4,146,500)	(\$4,285,378)	(\$3,282,329)	(\$3,962,045)	\$3,301,535						

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						
33 Colstrip	coal	\$27.77	\$26.63	\$26.83	\$26.58	\$27.32	\$27.15						
547 FUEL													
34 NE CT Gas/Oil-547213		\$28,193	\$113	(\$12)	\$87	(\$1)	\$772	\$27,234	\$0	\$0	\$0	\$0	\$0
35 Boulder Park-547216		\$671,719	\$13,515	\$102,792	\$114,417	\$126,490	\$97,758	\$216,747	\$0	\$0	\$0	\$0	\$0
36 Kettle Falls CT-547211		\$24,036	\$120	(\$8,703)	\$9,978	(\$113)	(\$1,973)	\$24,727	\$0	\$0	\$0	\$0	\$0
37 Coyote Springs2-547610		\$9,676,214	\$3,313,555	\$4,600,091	\$384,055	\$426,040	\$432,238	\$520,235	\$0	\$0	\$0	\$0	\$0
38 Lancaster-547312		\$17,245,482	\$2,848,373	\$4,650,571	\$2,761,100	\$2,921,481	\$3,106,537	\$957,420	\$0	\$0	\$0	\$0	\$0
39 Rathdrum CT-547310		\$1,935,544	\$7,765	\$317,767	\$276,470	\$661,760	\$56,640	\$615,142	\$0	\$0	\$0	\$0	\$0
40 Total 547 Fuel Expense		\$29,581,188	\$6,183,441	\$9,662,506	\$3,546,107	\$4,135,657	\$3,691,972	\$2,361,505	\$0	\$0	\$0	\$0	\$0
41 TOTAL NET EXPENSE		\$80,414,487	\$13,961,429	\$12,734,622	\$14,774,899	\$12,895,927	\$5,805,643	\$20,241,966	\$0	\$0	\$0	\$0	\$0
546 TRANSMISSION REVENUE													
		202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112
42 456100 ED AN		(\$5,890,029)	(\$593,403)	(\$845,855)	(\$644,720)	(\$718,854)	(\$1,333,515)	(\$1,753,682)	\$0	\$0	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement		(\$462,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0
46 456020 ED AN - Sale of excess BPA Trans		(\$56,929)	\$0	\$0	(\$7,259)	(\$18,490)	(\$21,540)	(\$9,640)	\$0	\$0	\$0	\$0	\$0
47 456030 ED AN - Clearwater Trans		(\$607,202)	(\$101,484)	(\$102,584)	(\$102,211)	(\$100,923)	(\$100,000)	(\$100,000)	\$0	\$0	\$0	\$0	\$0
48 456130 ED AN - Ancillary Services Revenue		(\$961,447)	(\$216,599)	(\$269,939)	(\$201,891)	(\$87,285)	(\$74,164)	(\$111,569)	\$0	\$0	\$0	\$0	\$0
49 456017 ED AN - Low Voltage		(\$34,668)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage		(\$57,138)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	\$0	\$0	\$0	\$0	\$0
51 456705 ED AN - Low Voltage		(\$893,748)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	\$0	\$0	\$0	\$0	\$0
52 Total 456 Transmission Revenue		(\$8,963,161)	(\$1,152,745)	(\$1,459,637)	(\$1,197,340)	(\$1,166,811)	(\$1,770,478)	(\$2,216,150)	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE													
53 565000 ED AN		\$8,379,967	\$1,423,401	\$1,391,371	\$1,452,196	\$1,368,705	\$1,335,481	\$1,408,813	\$0	\$0	\$0	\$0	\$0
54 565312 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 565710 ED AN		\$27,216	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0
56 Total 565 Transmission Expense		\$8,407,183	\$1,427,937	\$1,395,907	\$1,456,732	\$1,373,241	\$1,340,017	\$1,413,349	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees													
57 557170 ED AN		\$160,419	\$25,242	\$20,273	\$25,053	\$26,076	\$30,279	\$33,496	\$0	\$0	\$0	\$0	\$0
58 557172 ED AN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 557165 ED AN		\$50,765	\$5,456	\$20,823	\$8,041	\$8,813	(\$2,262)	\$9,894	\$0	\$0	\$0	\$0	\$0
60 557018 ED AN		\$26,945	\$3,638	\$3,756	\$4,049	\$4,202	\$5,929	\$5,371	\$0	\$0	\$0	\$0	\$0
61 Total 557 ED AN Broker & Related Fees		\$238,129	\$34,336	\$44,852	\$37,143	\$39,091	\$33,946	\$48,761	\$0	\$0	\$0	\$0	\$0
Other Purchases and Sales													
62 Econ Dispatch-557010		(\$4,310,313)	(\$674,103)	(\$364,175)	(\$1,034,253)	(\$754,555)	(\$641,382)	(\$841,845)	\$0	\$0	\$0	\$0	\$0
63 Econ Dispatch-557150		\$8,000,706	\$834,483	(\$577,904)	\$1,001,213	\$1,293,782	\$1,389,459	\$4,059,673	\$0	\$0	\$0	\$0	\$0
64 Gas Bookouts-557700		\$122,471	\$0	\$0	\$0	\$73,308	\$0	\$49,163	\$0	\$0	\$0	\$0	\$0
65 Gas Bookouts-557711		(\$122,471)	\$0	\$0	\$0	(\$73,308)	\$0	(\$49,163)	\$0	\$0	\$0	\$0	\$0
66 Intraco Thermal Gas-557730		\$26,580,644	\$2,868,984	\$6,447,097	\$3,205,749	\$3,411,503	\$7,102,618	\$3,544,693	\$0	\$0	\$0	\$0	\$0
67 Fuel DispatchFin -456010		\$3,659,526	\$1,567,174	\$293,860	\$489,761	\$343,965	\$433,706	\$531,060	\$0	\$0	\$0	\$0	\$0
68 Fuel Dispatch-456015		(\$23,510,942)	(\$2,909,737)	(\$2,249,977)	(\$3,422,134)	(\$3,100,295)	(\$5,998,152)	(\$5,830,647)	\$0	\$0	\$0	\$0	\$0
69 Other Elec Rev - Extraction Plant Cr - 456018		(\$248,959)	(\$2,367)	(\$63,628)	(\$33,745)	(\$50,779)	(\$48,174)	(\$50,266)	\$0	\$0	\$0	\$0	\$0
70 Other Elec Rev - Specified Source - 456019		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71 Intraco Thermal Gas-456730		(\$12,464,137)	(\$1,251,637)	(\$4,010,362)	(\$731,747)	(\$1,619,411)	(\$2,788,465)	(\$2,062,515)	\$0	\$0	\$0	\$0	\$0
72 Fuel Bookouts-456711		\$421,157	\$111,045	\$177,323	\$100,514	\$0	\$0	\$32,275	\$0	\$0	\$0	\$0	\$0
73 Fuel Bookouts-456720		(\$421,157)	(\$111,045)	(\$177,323)	(\$100,514)	\$0	\$0	(\$32,275)	\$0	\$0	\$0	\$0	\$0
74 Other Purchases and Sales Subtotal		(\$2,293,475)	\$432,797	(\$525,089)	(\$525,156)	(\$475,790)	(\$550,390)	(\$649,847)	\$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
76 Misc. Power Exp. Subtotal		\$1,189	\$0	\$0	\$1,189	\$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
78 Wind REC Exp Actual 557395		\$468	\$14	\$41	\$51	\$93	\$87	\$182	\$0	\$0	\$0	\$0	\$0
79 Wind REC Subtotal		\$468	\$14	\$41	\$51	\$93	\$87	\$182	\$0	\$0	\$0	\$0	\$0
80 WA EIA937 Requirement (EWEB) - Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81 WA EIA937 Requirement (EWEB) - Broker Fee Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 WA EIA 937 Requirement (EWEB) - Broker Fee Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Line No.	TOTAL	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
83 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84 Net Resource Optimization	(\$2,291,818)	\$432,811	(\$525,048)	(\$523,916)	(\$475,697)	(\$550,303)	(\$649,665)						
85 Adjusted Actual Net Expense	\$77,804,820	\$14,703,768	\$12,190,696	\$14,547,518	\$12,665,751	\$4,858,825	\$18,838,261						

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	-	-	-	-	-	-	2,836,156
Deduct Prior Month Unbilled	(310,534)	(291,212)	(272,741)	(225,056)	(200,672)	(224,333)	-	-	-	-	-	-	(1,524,548)
Add Current Month Unbilled	291,212	272,741	225,056	200,672	224,333	285,426	-	-	-	-	-	-	1,499,440
Total Retail Sales	504,407	482,576	488,821	416,871	424,541	493,832	-	-	-	-	-	-	2,811,048
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	2,808,427
Difference from Test Year	(51,710)	(3,787)	11,286	(14,375)	(7,932)	69,139							2,621
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	
Total Revenue Credit - \$	(\$936,470)	(\$68,583)	\$204,389	(\$260,331)	(\$143,649)	\$1,252,107	\$0	\$0	\$0	\$0	\$0	\$0	\$47,465

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
202106	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(2,053.88)	0	0	(14,766.32)
202106	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(9,674.56)	0	0	(22,693.32)
202106	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(18,913.45)	0	0	(41,216.59)
202106	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(211.54)	0	0	(1,505.53)
202106	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(3,185.95)	0	0	(9,818.10)
202106	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	(564.06)
202106	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(1,222.66)	0	0	(10,762.31)
202106	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(20.92)	0	0	(20.92)
202106	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.31)	0	0	(16.17)
202106	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(481.37)	0	0	(3,266.61)
202106	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(536,132.18)	0	0	(4,995,269.99)
202106	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.01)	0	0	(0.10)
202106	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(7,175.37)	0	0	(65,854.10)
202106	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(1,538.94)	0	0	(3,505.85)
202106	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(29,862.92)	0	0	(96,661.42)
202106	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.48)	0	0	(3.52)
202106	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(2.05)	0	0	(120.76)
202106	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(448.65)	0	0	(4,819.25)
202106	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(55.55)	0	0	(385.92)
202106	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(41.83)	0	0	(296.46)
202106	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(16.25)	0	0	(16.25)
202106	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-	0	0	-
202106	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(139.96)	0	0	(821.44)
202106	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(38.12)	0	0	(44.85)
202106	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(66,060.17)	0	0	(477,692.92)
202106	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(7.15)	0	0	(49.72)
202106	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.24)	0	0	(1.69)
202106	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(4,502.17)	0	0	(32,140.39)
202106	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(1,356.50)	0	0	(15,096.31)
202106	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(140,735.33)	0	0	(1,084,337.91)
202106	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(4,007.83)	0	0	(17,543.75)
202106	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(178,948.32)	0	0	(1,351,556.67)
202106	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(2,017.10)	0	0	(15,547.94)
202106	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(12,678.07)	0	0	(129,625.00)
202106	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(319,205.13)	0	0	(2,235,328.62)
202106	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,098.94)	0	0	(7,816.91)
202106	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(25,505.89)	0	0	(168,194.99)
202106	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(8.46)	0	0	(85.60)
Overall - Total								0	0	(1,367,425.67)	0	0	(10,807,448.26)

Run Date: Jul 6, 2021

For Internal Use Only

Conversion Factor 0.955631
(1,306,754.36)

IM

Current Month Journal Entry

IM

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	001	49,497,809	\$4,724,165
	01 RESIDENTIAL	3800	01	022	294,225	\$21,298
	01 RESIDENTIAL	3800	01	032	181,997	\$20,094
	01 RESIDENTIAL	3800	01	012	1,160,477	\$141,081
01 - Summary					51,134,508	\$4,906,638
21	21 FIRM COMMERCIAL	3800	21	011	17,951,531	\$1,651,068
	21 FIRM COMMERCIAL	3800	21	021	24,278,718	\$1,686,087
	21 FIRM COMMERCIAL	3800	21	031	2,478,330	\$232,566
	21 FIRM COMMERCIAL	3800	21	025	5,363,130	\$299,920
21 - Summary					50,071,709	\$3,869,641
31	31 FIRM- INDUSTRIAL	3800	31	011	261,170	\$23,229
	31 FIRM INDUSTRIAL	3800	31	025P	29,986,560	\$1,650,773
	31 FIRM- INDUSTRIAL	3800	31	021	2,805,747	\$185,721
	31 FIRM-INDUSTRIAL	3800	31	025	22,646,196	\$1,276,253
	31 FIRM-INDUSTRIAL	3800	31	025PG	35,784,000	\$876,708
	31 FIRM- INDUSTRIAL	3800	31	031	1,040,013	\$97,056
31 - Summary					92,523,685	\$4,109,741
ID - Summary					193,729,903	\$12,886,019

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	2,353,512	\$368,368
	01 RESIDENTIAL	2800	01	002	249,435	\$15,689
	01 RESIDENTIAL	2800	01	032	617,006	\$66,834
	01 RESIDENTIAL	2800	01	022	1,283,086	\$109,567
	01 RESIDENTIAL	2800	01	001	98,594,747	\$9,230,001
01 - Summary					103,097,786	\$9,790,459
21	21 FIRM COMMERCIAL	2800	21	021	57,082,223	\$4,963,193
	21 FIRM COMMERCIAL	2800	21	025	24,030,637	\$1,748,977
	21 FIRM COMMERCIAL	2800	21	011	26,124,094	\$3,184,673
	21 FIRM COMMERCIAL	2800	21	031	5,783,525	\$527,039
21 - Summary					113,020,478	\$10,423,881
31	31 FIRM- INDUSTRIAL	2800	31	011	227,003	\$26,659
	31 FIRM-INDUSTRIAL	2800	31	025	63,743,497	\$4,170,424
	31 FIRM- INDUSTRIAL	2800	31	021	4,560,913	\$380,483
	31 FIRM- INDUSTRIAL	2800	31	031	776,188	\$71,081
31 - Summary					69,307,601	\$4,648,647
WA - Summary					285,425,865	\$24,862,987
Overall - Summary					479,155,768	\$37,749,006



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
202106	ED	01	01 RESIDENTIAL	235,151	177,050,418	18,123,343	234,890	1,354,427,196	136,612,791
		21	21 FIRM COMMERCIAL	25,932	174,950,489	19,368,070	25,775	1,026,760,787	111,859,392
		31	31 FIRM- INDUSTRIAL	315	69,005,273	4,679,810	312	422,478,800	27,866,436
		39	39 FIRM-PUMPING-IRRIGATION ONLY	526	10,008,346	840,553	523	21,775,292	1,889,445
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	484	901,594	393,491	482	5,202,104	2,339,981
		80	80 INTERDEPARTMENT REVENUE	89	822,750	90,116	90	5,512,232	597,027
		83	83 MISC-SERVICE REVENUE SNP	0	0	2,325	0	0	15,944
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	151,251
ED - Summary				262,497	432,738,871	43,522,916	262,072	2,836,156,410	281,332,268
202106 - Summary				262,497	432,738,871	43,522,916	262,072	2,836,156,410	281,332,268
Overall - Summary				262,497	432,738,871	43,522,916	262,072	2,836,156,410	281,332,268

Run Date: Jul 6, 2021

For Internal Use Only

IM



Power Transaction Register

Profit Center: POWER
 Contract Month: 202106
 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	30	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	6,240.000	6,100.000	\$40.470	246,867.00
POWER Total:								6,240.000	6,100.000		246,867.00
STRA Total:								6,240.000	6,100.000		246,867.00
NON-INTERCOMPANY TOTAL:								6,240.000	6,100.000		246,867.00
TOTAL PURCHASES:								6,240.000	6,100.000		246,867.00

DAY	HOUR	27096	27120	27157
Element Key----->				
Short Name----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
6/29/2021	H11	17	29.59	503.03
6/29/2021	H12	17	32.34	549.78
6/29/2021	H13	16	37.84	605.44
6/29/2021	H14	17	41.43	704.31
6/29/2021	H15	16	50.53	808.48
6/29/2021	H16	16	57.65	922.4
6/29/2021	H17	16	69.45	1111.2
6/29/2021	H18	17	72.74	1236.58
6/29/2021	H19	14	65.69	919.66
6/29/2021	H20	3	65.83	197.49
6/29/2021	H21	0	53.26	0
6/29/2021	H22	0	28.32	0
6/29/2021	H23	0	35.21	0
6/29/2021	H24	0	23.72	0
6/30/2021	H01	0	16.49	0
6/30/2021	H02	0	15.93	0
6/30/2021	H03	0	12.89	0
6/30/2021	H04	0	14.96	0
6/30/2021	H05	0	16.45	0
6/30/2021	H06	1	17.85	17.85
6/30/2021	H07	10	17.45	174.5
6/30/2021	H08	15	18.1	271.5
6/30/2021	H09	18	24.1	433.8
6/30/2021	H10	18	23.08	415.44
6/30/2021	H11	18	24.88	447.84
6/30/2021	H12	17	26.28	446.76
6/30/2021	H13	18	26.61	478.98
6/30/2021	H14	17	28.27	480.59
6/30/2021	H15	18	31.63	569.34
6/30/2021	H16	17	33.78	574.26
6/30/2021	H17	17	35.1	596.7
6/30/2021	H18	16	37.68	602.88
6/30/2021	H19	14	37.42	523.88
6/30/2021	H20	4	34.48	137.92
6/30/2021	H21	1	28.91	28.91
6/30/2021	H22	0	19.57	0
6/30/2021	H23	0	21.73	0
6/30/2021	H24	0	21.49	0
				\$ 261,535.99

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

MONTH OF JUNE 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: 202106
Last Update: 07/07/2021 8:48 AM
Approval Requested: 07/07/2021 8:54 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	11,013.25	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	11,013.25	0.00	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	344,569.00	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	344,569.00	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	9,266.86	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	9,266.86	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	131,757.00	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	131,757.00	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:						496,606.11	496,606.11	

Explanation:

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

<i>Carolyn Groome</i>	7/7/2021
Prepared by Carolyn Groome	Date
<i>Jan McAdland</i>	7/7/2021
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

DJ475 - Washington REC Deferral - Account 186324

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186324 ED WA									186324 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201907	(1,771,401.27)	1,771,401.27				-		-		-	0.00
201908	-				0.57417%	-		-	-	-	0.00
201909	-				0.57417%	-		-	-	-	0.00
201910	-				0.57417%	-		-	-	-	0.00
201911	-				0.57417%	-		-	-	-	0.00
201912	-				0.57417%	-		-	-	-	0.00
202001	-				0.57417%	-		-	-	-	0.00
202002	-				0.57417%	-		-	-	-	0.00
202003	-				0.57417%	-		-	-	-	0.00
202004	-				0.57417%	-		-	-	-	0.00
202005	-				0.57417%	-		-	-	-	0.00
202006	-				0.57417%	-		-	-	-	0.00
202007	-		(137,820.00)	446,074.60	0.55450%	2,091.38		308,254.60	310,345.98	310,345.60	(0.38)
202008	308,254.60		(121,774.00)		0.55450%	1,372.03		186,480.60	189,944.01	189,943.63	(0.38)
202009	186,480.60		(113,168.00)		0.55450%	720.28		73,312.60	77,496.29	77,495.91	(0.38)
202010	73,312.60		(212,882.00)		0.55450%	(183.70)		(139,569.40)	(135,569.41)	(135,569.79)	(0.38)
202011	(139,569.40)		(210,704.00)		0.55450%	(1,358.09)		(350,273.40)	(347,631.50)	(347,631.88)	(0.38)
202012	(350,273.40)		(129,213.00)		0.55450%	(2,300.51)		(479,486.40)	(479,145.01)	(479,145.39)	(0.38)
202101	(479,145.01)		(313,849.00)		0.55450%	(3,527.01)		(792,994.01)	(796,521.02)	(796,521.40)	(0.38)
202102	(792,994.01)		(171,252.00)		0.55450%	(4,871.95)		(964,246.01)	(972,644.97)	(972,645.35)	(0.38)
202103	(964,246.01)		(248,815.00)		0.55450%	(6,036.58)		(1,213,061.01)	(1,227,496.55)	(1,227,496.93)	(0.38)
202104	(1,213,061.01)		(294,849.00)		0.55450%	(7,543.89)		(1,507,910.01)	(1,529,889.44)	(1,529,889.82)	(0.38)
202105	(1,507,910.01)		(305,965.00)		0.55450%	(9,209.65)		(1,813,875.01)	(1,845,064.09)	(1,845,064.47)	(0.38)
202106	(1,813,875.01)		(344,569.00)		0.55450%	(11,013.25)		(2,158,444.01)	(2,200,646.34)	(1,845,064.47)	355,581.87
current month entry			✓ (344,569.00)			✓ (11,013.25)		-			

202106 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		11,013.25
431016 ED WA	11,013.25	
186324 ED WA		344,569.00
557322 ED WA	344,569.00	

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

355,582.25 TTL

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	1,640,217.92	0.00
202106	1,605,332.19		131,757.00		0.55450%	9,266.86		1,737,089.19	1,781,241.78	1,640,217.92	(141,023.86)
			✓			✓					
current month entry			131,757.00			9,266.86					

202106 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	9,266.86	
419600 ED WA		9,266.86
186322 ED WA	131,757.00	
557324 ED WA		131,757.00

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

141,023.86 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)	(535,013)	-	-	-	-	-	-	\$ (2,592,197)
Voluntary REC Broker Fee Expense	557171-ED-AN	734	5,791	7,897	6,929	5,210	10,794	-	-	-	-	-	-	\$ 37,354
Total		\$ (477,482)	\$ (260,538)	\$ (378,541)	\$ (448,575)	\$ (465,487)	\$ (524,219)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,554,843)

Washington State Share														
Voluntary REC Revenue	65.73%	(314,332)	(175,058)	(254,005)	(299,403)	(309,389)	(351,664)	-	-	-	-	-	-	\$ (1,703,851)
Voluntary REC Broker Fee Expense	65.73%	482	3,807	5,191	4,554	3,424	7,095	-	-	-	-	-	-	\$ 24,553
Total Surcharge (+) or Rebate (-)		\$ (313,849)	\$ (171,252)	\$ (248,815)	\$ (294,849)	\$ (305,965)	\$ (344,569)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,679,298)

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



IM

Revenue By Rate Schedule

Data Source: Financial Report
Data Updated Daily

State Code: ALL

Reven

Billing Determinant: RIDER 98

Accounting Period	Service	Rate Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Letter Q1	Usage Q1	Revenue Amt	Average	TD Usage	YTD Revenue Amt
202106	ED	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	-54,118	0	0	-414,755
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-9
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-137	0	0	-1,244
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-14,338	0	0	-91,828
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-125	0	0	-908
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-46	0	0	-400
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,291	0	0	-10,793
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-2	0	0	-2
			0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	0	-2
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-31,334	0	0	-184,983
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-2,504	0	0	-14,096
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-198	0	0	-1,265
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-704	0	0	-5,318
			0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-4	0	0	-4
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-6,804	0	0	-40,617
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-18,430	0	0	-114,867
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-8
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-2,074	0	0	-4,428
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-3,274	0	0	-9,432
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-439	0	0	-1,649
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,060	0	0	-2,384
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-15	0	0	-76
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-349	0	0	-958
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-169	0	0	-373
			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	-1,457
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-4	0	0	-27
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-12	0	0	-70
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-29	0	0	-168
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-103	0	0	-671
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-3	0	0	-18
			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	-14
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-61	0	0	-362
			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	-137,875	0	0	-903,188
ED - Total							0	0	-137,875	0	0	-903,188
202106 - Total							0	0	-137,875	0	0	-903,188
Overall - Total							0	0	-137,875	0	0	-903,188

For Internal

Conversion Factor 0.955631
Amort Expense \$ (131,757)