

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

MONTH OF JULY 2021

ATTACHMENT A
ERM DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202107

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Update: 08/05/2021 3:44 PM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 08/05/2021 3:45 PM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	4,515,115.00	✓	0.00 Current Year ERM (2021)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	✓	4,515,115.00 Current Year ERM Deferral Expense (2021)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	7,137.00	✓	0.00 Current Year ERM Interest Accrual (2021)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓	7,137.00 Current Year ERM Interest Inc (2021)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	1,611,574.00	✓	0.00 Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	✓	1,611,574.00 Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	44,935.00	✓	0.00 Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓	44,935.00 Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	4,843.00	✓	0.00 Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	✓	4,843.00 Regulatory Asset ERM Approved for Recovery
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	36,684.00	✓	0.00 Interest Expense on Pending Balance
120	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	0.00	✓	36,684.00 Interest Expense on Pending Balance
Totals:						6,220,288.00	6,220,288.00	

Avista Corp.
 DJ480 and DJ481
 Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
Jul-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 July 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 July 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 July 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 July 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 July 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 July we went through the 50/50 sharing band and into the 90/10 sharing band. Verified sharing calculation is correct.
Review all comments left by preparer.	IM
Ensure all comments/questions resolved on a timely basis.	IM

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up
Our surcharge position got significantly bigger during July. Confirmed with Scott Reid, Wholesale Marketing Manager that this is consistent with his understanding. We had higher load and lower hydro so we had more market purchases at higher market prices. Consistent with June scenario.		

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2020									(1,502,661)		
1/31/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,507,093)	(1,507,093)	0.00	
2/28/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,511,525)	(1,511,525)	0.00	
3/31/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,515,957)	(1,515,957)	0.00	
4/30/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,520,389)	(1,520,389)	0.00	
5/31/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,524,821)	(1,524,821)	0.00	
6/30/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,529,253)	(1,529,253)	0.00	
7/31/2021	(1,529,253)	0	0		(4,843)		(1,529,253)	(1,534,096)	(1,529,253)	4,843.00	
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	4,843		Interest Expense Energy Deferrals
182350 ED WA		4,843	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	0.31666%

Account 182352

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2020									(24,983,469)		
1/31/2021	(24,983,469)		2,086,613		(70,607)		(22,896,856)	(22,967,463)	(22,967,463)	0.00	
2/28/2021	(22,896,856)		1,995,077		(64,588)		(20,901,779)	(21,036,974)	(21,036,974)	0.00	
3/31/2021	(20,901,779)	0	2,140,417		(58,489)		(18,761,362)	(18,955,046)	(18,955,046)	0.00	
4/30/2021	(18,761,362)		1,587,195		(52,992)		(17,174,167)	(17,420,843)	(17,420,843)	0.00	
5/31/2021	(17,174,167)		1,211,876		(48,865)		(15,962,291)	(16,257,832)	(16,257,832)	0.00	
6/30/2021	(15,962,291)		1,306,754		(45,151)		(14,655,537)	(14,996,229)	(14,996,229)	0.00	
7/31/2021	(14,996,229)	0	1,611,574		(44,935)		(13,384,655)	(13,429,590)	(14,996,229)	(1,566,639.00)	
8/31/2021											
9/30/2021			✓								
10/31/2021											
11/30/2021											
12/31/2021											

Entry:

	Debit	Credit	
182352 ED WA	1,611,574		WA ERM Deferral-Approved for Rebate
557290 ED WA		1,611,574	WA ERM Amortization
431600 ED WA	44,935		Interest Expense Energy Deferrals
182352 ED WA		44,935	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	0.31666%

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2020									(11,383,248)		
1/31/2021	(11,383,248)	11,383,248	0		0		0	0	0	0.00	
2/28/2021	0		(439,502)		(648)		(439,502)	(440,150)	(440,150)	0.00	
3/31/2021	(439,502)		(416,634)		(1,911)		(856,136)	(858,695)	(858,695)	0.00	
4/30/2021	(856,136)		856,136		(1,263)		0	(3,822)	(3,822)	0.00	
5/31/2021	0		0		0		0	(3,822)	(3,822)	0.00	
6/30/2021	0		0		0		0	(3,822)	(3,822)	0.00	
7/31/2021	(3,822)		4,515,115		7,137		4,511,293	4,518,430	(3,822)	(4,522,252.00)	
8/31/2021											
9/30/2021			✓								
10/31/2021											
11/30/2021											
12/31/2021											

Entry:			
	Debit	Credit	
557280 ED WA		4,515,115.00	Deferred Power Supply Expense
186280 ED WA	4,515,115.00	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		7,137.00	Interest Inc Energy Deferrals
186280 ED WA	7,137.00	-	Regulatory Asset ERM Deferred Current Year

IM

Avista Corp. - Resource Accounting
Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2019

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

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)	(11,584,686)	0.00	
7/31/2021	(11,584,686)				(36,684)		(11,584,686)	(11,621,370)	(11,584,686)	36,684.00	WA Commission staff member requested a 90 day extension of the ERM. Approval for prudence pushed to October 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	36,684		Interest Expense on Pending Balance
186290 ED WA		36,684	Interest Expense on Pending Balance

IM

p - Resource Accounting
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	\$85,435,432	\$10,842,390	\$11,196,254	\$12,433,514	\$11,603,998	\$10,047,314	\$15,128,565	\$14,183,396	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$36,535,643)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	(\$4,528,743)	(\$9,283,538)	\$782,514	(\$2,250,746)	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$16,896,987	\$3,076,898	\$2,528,161	\$3,256,809	\$1,685,015	\$1,349,895	\$1,969,382	\$3,030,827	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$39,196,804	\$6,183,441	\$9,662,506	\$3,546,107	\$4,135,657	\$3,691,972	\$2,361,505	\$9,615,616	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$11,722,186)	(\$1,152,745)	(\$1,459,637)	(\$1,197,340)	(\$1,166,811)	(\$1,770,478)	(\$2,216,150)	(\$2,759,025)	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$10,159,738	\$1,427,937	\$1,395,907	\$1,456,732	\$1,373,241	\$1,340,017	\$1,413,349	\$1,752,555	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$381,747	\$34,336	\$44,852	\$37,143	\$39,091	\$33,946	\$48,761	\$143,618	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$103,812,879	\$14,270,957	\$12,715,744	\$15,071,434	\$13,141,448	\$5,409,128	\$19,487,926	\$23,716,241	\$0	\$0	\$0	\$0	\$0
		Total through Jul												
	AUTHORIZED NET EXPENSE		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	\$64,126,728	\$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	(\$32,779,527)	(\$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	\$15,953,898	\$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	\$35,169,329	\$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	(\$8,661,990)	(\$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	\$10,124,242	\$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	\$239,750	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16	Settlement Adjustment	(\$1,763,401)	(\$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	\$82,409,029	\$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	\$21,403,850	(\$3,928,707)	(\$4,485,145)	(\$10,274)	\$2,908,153	(\$702,344)	\$13,605,221	\$14,016,947					
19	Resource Optimization - Subtot:	(\$2,010,207)	\$432,811	(\$525,048)	(\$523,916)	(\$475,697)	(\$550,303)	(\$649,665)	\$281,611					
20	Adjusted Net Expense	\$19,393,643	(\$3,495,896)	(\$5,010,193)	(\$534,190)	\$2,432,456	(\$1,252,647)	\$12,955,556	\$14,298,558	\$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	\$12,747,441	(\$2,297,853)	(\$3,293,200)	(\$351,123)	\$1,598,853	(\$823,365)	\$8,515,687	\$9,398,442	\$0	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA v/A Retail Revenue Adjustment Cost (+))	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Revenue	(\$1,063,979)	\$936,470	\$68,583	(\$204,389)	\$260,331	\$143,649	(\$1,252,107)	(\$1,016,514)					
25	Surcharge (-)	\$11,683,463	(\$1,361,383)	(\$3,224,618)	(\$555,513)	\$1,859,185	(\$679,717)	\$7,263,580	\$8,381,928					
27	Cumulative Balance		(\$1,361,383)	(\$4,586,000)	(\$5,141,513)	(\$3,282,329)	(\$3,962,045)	\$3,301,535	\$11,683,463					
	Deferral Amount, Cumulative (Customer)		\$0	(\$439,500)	(\$856,135)	\$0	\$0	\$0	\$4,515,116					
	Deferral Amount, Monthly Entry		\$0	(\$439,500)	(\$416,634)	\$856,135	\$0	\$0	\$4,515,116					
	Acct 557280 Entry: (+) Company Band Gross	(\$4,515,116)	\$0	\$439,500	\$416,634	(\$856,135)	\$0	\$0	(\$4,515,116)					
			(\$1,361,383)	(\$4,146,500)	(\$4,285,378)	(\$3,282,329)	(\$3,962,045)	\$3,301,535	\$7,168,346					

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	\$23,610,038	\$1,760,597	\$1,547,991	\$3,311,009	\$2,206,989	\$1,289,391	\$7,105,736	\$6,388,325	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$8,341,667	\$1,191,667	\$1,191,667	\$1,191,667	\$1,191,667	\$1,191,667	\$1,191,667	\$1,191,667	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$1,515,831	\$192,122	\$210,943	\$116,948	\$138,458	\$155,367	\$245,358	\$456,636	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,271,438	\$181,634	\$181,634	\$181,634	\$181,634	\$181,634	\$181,634	\$181,634	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$6,579,246	\$939,387	\$939,387	\$939,387	\$942,922	\$939,387	\$939,387	\$939,387	\$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	\$7,480	\$1,259	\$1,104	\$1,364	\$1,083	\$1,112	\$806	\$751	\$0	\$0	\$0	\$0
8	Small Power	\$862,576	\$156,567	\$140,787	\$123,152	\$140,445	\$120,235	\$120,819	\$60,572	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$806,712	\$136,396	\$105,546	\$101,790	\$47,743	\$115,696	\$129,807	\$169,735	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,414,946	\$352,910	\$210,446	\$214,420	\$263,620	\$244,032	\$128,597	\$922	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$3,343,285	\$553,990	\$561,159	\$492,538	\$463,820	\$341,741	\$419,370	\$510,666	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$10,542	\$1,545	\$3,341	\$0	\$1,490	\$1,534	\$1,288	\$1,343	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$16,590,783	\$2,379,924	\$2,422,369	\$2,400,610	\$2,406,660	\$2,389,643	\$2,177,828	\$2,413,750	\$0	\$0	\$0	\$0
14	Palouse Wind	\$12,972,899	\$2,054,962	\$2,174,857	\$2,096,184	\$2,291,429	\$1,906,563	\$1,407,873	\$1,041,030	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$7,104,034	\$741,745	\$1,257,608	\$1,069,731	\$1,280,006	\$1,077,367	\$1,028,077	\$649,498	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$1,065,516	\$216,599	\$267,709	\$204,121	\$87,285	\$74,164	\$111,569	\$104,069	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$61,562)	(\$18,915)	(\$20,294)	(\$11,041)	(\$41,253)	\$17,780	(\$61,250)	\$73,411	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$85,435,432	\$10,842,390	\$11,196,254	\$12,433,514	\$11,603,998	\$10,047,314	\$15,128,565	\$14,183,396	\$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	\$85,321,993	\$9,888,603	\$12,141,354	\$12,196,279	\$11,427,486	\$9,609,014	\$15,415,880	\$14,643,377	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	(\$2,520,896)	\$515,200	(\$1,494,528)	(\$7,020)	(\$76,544)	(\$22,700)	(\$443,040)	(\$992,264)	\$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	(\$61,562)	(\$18,915)	(\$20,294)	(\$11,041)	(\$41,253)	\$17,780	(\$61,250)	\$73,411	\$0	\$0	\$0	\$0	\$0
555700	\$1,683,805	\$245,545	\$307,440	\$58,800	\$215,500	\$378,300	\$114,600	\$363,620	\$0	\$0	\$0	\$0	\$0
555710	\$1,065,516	\$216,599	\$267,709	\$204,121	\$87,285	\$74,164	\$111,569	\$104,069	\$0	\$0	\$0	\$0	\$0
	(\$53,424)	(\$4,642)	(\$5,427)	(\$7,625)	(\$8,476)	(\$9,244)	(\$9,194)	(\$8,817)					
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$85,435,432	\$10,842,390	\$11,196,254	\$12,433,514	\$11,603,998	\$10,047,314	\$15,128,565	\$14,183,396	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

19	Short-Term Sales	(\$25,150,443)	(\$4,624,428)	(\$8,898,577)	(\$3,005,420)	(\$3,078,047)	(\$7,154,724)	\$2,318,837	(\$708,083)	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$1,004,102)	(\$60,959)	(\$111,784)	(\$73,106)	(\$101,368)	(\$89,143)	(\$148,390)	(\$419,352)	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$77,000)	(\$10,659)	(\$10,198)	(\$11,351)	(\$10,838)	(\$11,692)	(\$10,899)	(\$11,363)	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$187,123)	(\$31,587)	(\$29,894)	(\$25,068)	(\$24,353)	(\$27,884)	(\$24,944)	(\$23,394)	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$10,116,975)	(\$1,413,667)	(\$1,601,847)	(\$1,346,586)	(\$1,314,136)	(\$2,000,095)	(\$1,352,090)	(\$1,088,554)	\$0	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$36,535,643)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	(\$4,528,743)	(\$9,283,538)	\$782,514	(\$2,250,746)	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

447000	(\$32,827,540)	(\$2,925,963)	(\$6,454,601)	(\$1,455,960)	(\$4,507,136)	(\$8,998,055)	(\$4,753,084)	(\$3,732,741)	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$1,073,553	\$21,742	\$48,190	\$93,037	\$168,687	\$163,351	\$261,536	\$317,010	\$0	\$0	\$0	\$0	\$0
447100	\$21,510,908	(\$255,100)	\$289,632	(\$253,584)	\$2,590,380	\$3,263,754	\$9,202,904	\$6,672,922	\$0	\$0	\$0	\$0	\$0
447150	(\$13,384,602)	(\$1,163,293)	(\$2,319,559)	(\$1,243,577)	(\$1,123,553)	(\$1,261,915)	(\$2,365,391)	(\$3,907,314)	\$0	\$0	\$0	\$0	\$0
447700	(\$1,725,471)	(\$188,420)	(\$346,405)	(\$50,740)	(\$255,700)	(\$376,414)	(\$99,792)	(\$408,000)	\$0	\$0	\$0	\$0	\$0
447710	(\$1,065,516)	(\$216,599)	(\$267,709)	(\$204,121)	(\$87,285)	(\$74,164)	(\$111,569)	(\$104,069)	\$0	\$0	\$0	\$0	\$0
447720	(\$10,116,975)	(\$1,413,667)	(\$1,601,847)	(\$1,346,586)	(\$1,314,136)	(\$2,000,095)	(\$1,352,090)	(\$1,088,554)	\$0	\$0	\$0	\$0	\$0
	(\$36,535,643)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	(\$4,528,743)	(\$9,283,538)	\$782,514	(\$2,250,746)	\$0	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS

25	Kettle Falls Wood-501110	\$3,626,492	\$572,049	\$499,776	\$642,433	\$531,571	\$65,737	\$619,807	\$695,119	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$14,773	\$1,028	\$8,827	(\$4,157)	\$529	\$3,152	\$1,765	\$3,629	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$13,150,894	\$2,481,260	\$2,015,723	\$2,602,101	\$1,151,931	\$1,254,952	\$1,346,485	\$2,298,442	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$104,828	\$22,561	\$3,835	\$16,432	\$984	\$26,054	\$1,325	\$33,637	\$0	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$16,896,987	\$3,076,898	\$2,528,161	\$3,256,809	\$1,685,015	\$1,349,895	\$1,969,382	\$3,030,827	\$0	\$0	\$0	\$0

501 FUEL-TONS

30	Kettle Falls	259,580	42,518	37,569	47,100	37,947	4,045	43,491	46,910	-	-	-	-
31	Colstrip	489,173	89,341	75,697	96,986	43,333	45,939	49,599	88,278	-	-	-	-

501 FUEL-COST PER TON

UE-011595-UE-140188-AVA-JUL2021-ERM-Def-Calc-8-16-21 - 8/16/2021

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

Line No.	TOTAL	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	
32 Kettle Falls	wood	\$13.45	\$13.30	\$13.64	\$14.01	\$16.25	\$14.25	\$14.82						
33 Colstrip	coal	\$27.77	\$26.63	\$26.83	\$26.58	\$27.32	\$27.15	\$26.04						
547 FUEL														
34 NE CT Gas/Oil-547213		\$35,780	\$113	(\$12)	\$87	(\$1)	\$772	\$27,234	\$7,587	\$0	\$0	\$0	\$0	
35 Boulder Park-547216		\$965,894	\$13,515	\$102,792	\$114,417	\$126,490	\$97,758	\$216,747	\$294,175	\$0	\$0	\$0	\$0	
36 Kettle Falls CT-547211		\$67,199	\$120	(\$8,703)	\$9,978	(\$113)	(\$1,973)	\$24,727	\$43,163	\$0	\$0	\$0	\$0	
37 Coyote Springs2-547610		\$13,657,829	\$3,313,555	\$4,600,091	\$384,055	\$426,040	\$432,238	\$520,235	\$3,981,615	\$0	\$0	\$0	\$0	
38 Lancaster-547312		\$21,125,596	\$2,848,373	\$4,650,571	\$2,761,100	\$2,921,481	\$3,106,537	\$957,420	\$3,880,114	\$0	\$0	\$0	\$0	
39 Rathdrum CT-547310		\$3,344,506	\$7,765	\$317,767	\$276,470	\$661,760	\$56,640	\$615,142	\$1,408,962	\$0	\$0	\$0	\$0	
40 Total 547 Fuel Expense		\$39,196,804	\$6,183,441	\$9,662,506	\$3,546,107	\$4,135,657	\$3,691,972	\$2,361,505	\$9,615,616	\$0	\$0	\$0	\$0	
41 TOTAL NET EXPENSE		\$104,993,580	\$13,961,429	\$12,734,622	\$14,774,899	\$12,895,927	\$5,805,643	\$20,241,966	\$24,579,093	\$0	\$0	\$0	\$0	
546 TRANSMISSION REVENUE														
			202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112
42 456100 ED AN		(\$8,200,532)	(\$593,403)	(\$845,855)	(\$644,720)	(\$718,854)	(\$1,333,515)	(\$1,753,682)	(\$2,310,503)	\$0	\$0	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement		(\$539,000)	(\$77,000)	(\$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	\$0
47 456030 ED AN - Clearwater Trans		(\$707,202)	(\$101,484)	(\$102,584)	(\$102,211)	(\$100,923)	(\$100,000)	(\$100,000)	(\$100,000)	\$0	\$0	\$0	\$0	\$0
48 456130 ED AN - Ancillary Services Revenue		(\$1,065,516)	(\$216,599)	(\$269,939)	(\$201,891)	(\$87,285)	(\$74,164)	(\$111,569)	(\$104,069)	\$0	\$0	\$0	\$0	\$0
49 456017 ED AN - Low Voltage		(\$43,640)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage		(\$66,661)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	\$0	\$0	\$0	\$0	\$0
51 456705 ED AN - Low Voltage		(\$1,042,706)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	\$0	\$0	\$0	\$0	\$0
52 Total 456 Transmission Revenue		(\$11,722,186)	(\$1,152,745)	(\$1,459,637)	(\$1,197,340)	(\$1,166,811)	(\$1,770,478)	(\$2,216,150)	(\$2,759,025)	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE														
53 565000 ED AN		\$10,127,986	\$1,423,401	\$1,391,371	\$1,452,196	\$1,368,705	\$1,335,481	\$1,408,813	\$1,748,019	\$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		\$31,752	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0
56 Total 565 Transmission Expense		\$10,159,738	\$1,427,937	\$1,395,907	\$1,456,732	\$1,373,241	\$1,340,017	\$1,413,349	\$1,752,555	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees														
57 557170 ED AN		\$192,696	\$25,242	\$20,273	\$25,053	\$26,076	\$30,279	\$33,496	\$32,277	\$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		\$157,365	\$5,456	\$20,823	\$8,041	\$8,813	(\$2,262)	\$9,894	\$106,600	\$0	\$0	\$0	\$0	\$0
60 557018 ED AN		\$31,686	\$3,638	\$3,756	\$4,049	\$4,202	\$5,929	\$5,371	\$4,741	\$0	\$0	\$0	\$0	\$0
61 Total 557 ED AN Broker & Related Fees		\$381,747	\$34,336	\$44,852	\$37,143	\$39,091	\$33,946	\$48,761	\$143,618	\$0	\$0	\$0	\$0	\$0
Other Purchases and Sales														
62 Econ Dispatch-557010		(\$5,201,523)	(\$674,103)	(\$364,175)	(\$1,034,253)	(\$754,555)	(\$641,382)	(\$841,845)	(\$891,210)	\$0	\$0	\$0	\$0	\$0
63 Econ Dispatch-557150		\$8,637,091	\$834,483	(\$577,904)	\$1,001,213	\$1,293,782	\$1,389,459	\$4,059,673	\$636,385	\$0	\$0	\$0	\$0	\$0
64 Gas Bookouts-557700		\$225,955	\$0	\$0	\$0	\$73,308	\$0	\$49,163	\$103,484	\$0	\$0	\$0	\$0	\$0
65 Gas Bookouts-557711		(\$225,955)	\$0	\$0	\$0	(\$73,308)	\$0	(\$49,163)	(\$103,484)	\$0	\$0	\$0	\$0	\$0
66 Intraco Thermal Gas-557730		\$31,056,926	\$2,868,984	\$6,447,097	\$3,205,749	\$3,411,503	\$7,102,618	\$3,544,693	\$4,476,282	\$0	\$0	\$0	\$0	\$0
67 Fuel DispatchFin-456010		\$4,618,232	\$1,567,174	\$293,860	\$489,761	\$343,965	\$433,706	\$531,060	\$958,706	\$0	\$0	\$0	\$0	\$0
68 Fuel Dispatch-456015		(\$26,505,656)	(\$2,909,737)	(\$2,249,977)	(\$3,422,134)	(\$3,100,295)	(\$5,998,152)	(\$5,830,647)	(\$2,994,714)	\$0	\$0	\$0	\$0	\$0
69 Other Elec Rev - Extraction Plant Cr - 456018		(\$278,804)	(\$2,367)	(\$63,628)	(\$33,745)	(\$50,779)	(\$48,174)	(\$50,266)	(\$29,845)	\$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		(\$14,628,593)	(\$1,251,637)	(\$4,010,362)	(\$731,747)	(\$1,619,411)	(\$2,788,465)	(\$2,062,515)	(\$2,164,456)	\$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	\$0
73 Fuel Bookouts-456720		(\$421,157)	(\$111,045)	(\$177,323)	(\$100,514)	\$0	\$0	(\$32,275)	\$0	\$0	\$0	\$0	\$0	\$0
74 Other Purchases and Sales Subtotal		(\$2,302,327)	\$432,797	(\$525,089)	(\$525,156)	(\$475,790)	(\$550,390)	(\$649,847)	(\$8,852)	\$0	\$0	\$0	\$0	\$0
75 Misc. Power Exp. Actual-557160 ED AN		\$291,326	\$0	\$0	\$1,189	\$0	\$0	\$0	\$290,137	\$0	\$0	\$0	\$0	\$0
76 Misc. Power Exp. Subtotal		\$291,326	\$0	\$0	\$1,189	\$0	\$0	\$0	\$290,137	\$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		\$794	\$14	\$41	\$51	\$93	\$87	\$182	\$326	\$0	\$0	\$0	\$0	\$0
79 Wind REC Subtotal		\$794	\$14	\$41	\$51	\$93	\$87	\$182	\$326	\$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	(\$2,010,207)	\$432,811	(\$525,048)	(\$523,916)	(\$475,697)	(\$550,303)	(\$649,665)	\$281,611					
85 Adjusted Actual Net Expense	\$101,802,672	\$14,703,768	\$12,190,696	\$14,547,518	\$12,665,751	\$4,858,825	\$18,838,261	\$23,997,852					

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

Retail Sales - MWh	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	YTD
Total Billed Sales	523,729	501,047	536,506	441,255	400,880	432,739	533,586	-	-	-	-	-	3,369,742
Deduct Prior Month Unbilled	(310,534)	(291,212)	(272,741)	(225,056)	(200,672)	(224,333)	(285,426)	-	-	-	-	-	(1,809,974)
Add Current Month Unbilled	291,212	272,741	225,056	200,672	224,333	285,426	298,640	-	-	-	-	-	1,798,080
Total Retail Sales	504,407	482,576	488,821	416,871	424,541	493,832	546,800	-	-	-	-	-	3,357,848
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	3,299,097
Difference from Test Year	(51,710)	(3,787)	11,286	(14,375)	(7,932)	69,139	56,130						58,751
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	\$1,016,514	\$0	\$0	\$0	\$0	\$0	\$1,063,979

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
202107	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(39,778.66)	0	0	(136,440.08)
202107	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(472.64)	0	0	(5,291.89)
202107	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(1,744.53)	0	0	(5,250.38)
202107	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(41.83)	0	0	(338.29)
202107	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(8,397.97)	0	0	(74,252.07)
202107	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(748,091.69)	0	0	(5,743,361.68)
202107	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(7.15)	0	0	(56.87)
202107	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.24)	0	0	(1.93)
202107	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(5,363.50)	0	0	(22,907.25)
202107	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(481.38)	0	0	(3,747.99)
202107	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,104.32)	0	0	(8,921.23)
202107	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(1,674.69)	0	0	(16,771.00)
202107	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(54.77)	0	0	(440.69)
202107	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(1,278.82)	0	0	(12,041.13)
202107	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(74,527.45)	0	0	(552,220.37)
202107	RIDER 93	ED	ID	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(0.53)	0	0	(0.53)
202107	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-	0	0	-
202107	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(158,157.55)	0	0	(1,242,495.46)
202107	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(368,598.07)	0	0	(2,603,926.69)
202107	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(1,920.43)	0	0	(17,468.37)
202107	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(4,996.93)	0	0	(14,815.03)
202107	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(20,257.70)	0	0	(61,474.29)
202107	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(2.43)	0	0	(18.68)
202107	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(20.26)	0	0	(65.11)
202107	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	(639.48)
202107	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(189,286.51)	0	0	(1,540,843.18)
202107	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(12.27)	0	0	(97.87)
202107	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(211.54)	0	0	(1,717.07)
202107	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(1.82)	0	0	(122.58)
202107	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(156.36)	0	0	(977.80)
202107	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(20.73)	0	0	(41.65)
202107	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(13,955.37)	0	0	(143,580.37)
202107	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(26,551.14)	0	0	(194,746.13)
202107	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(4,501.75)	0	0	(36,642.14)
202107	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(2,095.54)	0	0	(16,861.86)
202107	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(12,552.61)	0	0	(35,245.93)
202107	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.31)	0	0	(18.48)
202107	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.48)	0	0	(4.00)
202107	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.01)	0	0	(0.11)
Overall - Total								0	0	(1,686,397.40)	0	0	(12,493,845.66)

Run Date: Aug 4, 2021

For Internal Use Only

Conversion Factor 0.955631
(1,611,573.63)

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
202107	ED	01	01 RESIDENTIAL	235,353	245,400,601	24,865,860	234,956	1,599,827,797	161,478,651
		21	21 FIRM COMMERCIAL	25,846	201,806,755	22,016,925	25,785	1,228,567,543	133,876,317
		31	31 FIRM- INDUSTRIAL	310	73,228,916	4,952,581	312	495,707,716	32,819,017
		39	39 FIRM-PUMPING-IRRIGATION ONLY	524	11,480,417	955,760	523	33,255,708	2,845,205
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	485	864,008	393,826	482	6,066,112	2,733,807
		80	80 INTERDEPARTMENT REVENUE	89	805,562	89,530	90	6,317,794	686,557
		83	83 MISC-SERVICE REVENUE SNP	0	0	2,550	0	0	18,494
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	176,460
		OD	OD Other Electric Direct	0	0	3,200	0	0	3,200
ED - Summary				262,607	533,586,260	53,305,439	262,148	3,369,742,670	334,637,707
202107 - Summary				262,607	533,586,260	53,305,439	262,148	3,369,742,670	334,637,707
Overall - Summary				262,607	533,586,260	53,305,439	262,148	3,369,742,670	334,637,707

Run Date: Aug 4, 2021

For Internal Use Only



IM

Avista Hourly Data 8/5/2021 10:04

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
7/30/2021 H19		8		-
7/30/2021 H20		2		-
7/30/2021 H21		0		-
7/30/2021 H22		0		-
7/30/2021 H23		0		-
7/30/2021 H24		0		-
7/31/2021 H01		0		-
7/31/2021 H02		0		-
7/31/2021 H03		0		-
7/31/2021 H04		0		-
7/31/2021 H05		0		-
7/31/2021 H06		0		-
7/31/2021 H07		2		-
7/31/2021 H08		6		-
7/31/2021 H09		10		-
7/31/2021 H10		15		-
7/31/2021 H11		13		-
7/31/2021 H12		15		-
7/31/2021 H13		13		-
7/31/2021 H14		14		-
7/31/2021 H15		13		-
7/31/2021 H16		13		-
7/31/2021 H17		9		-
7/31/2021 H18		4		-
7/31/2021 H19		2		-
7/31/2021 H20		1		-
7/31/2021 H21		0		-
7/31/2021 H22		0		-
7/31/2021 H23		0		-
7/31/2021 H24		0		-
				33,610.00 Powerdex Estimate
				\$ 317,009.65



Power Transaction Register

Profit Center: POWER
Contract Month: 202107
Direction: ALL
Counterparty: Adams Nielson Solar, LLC
Term Type: ALL
Deal Type: ALL
Company Deal Type Exclusions Maintenance Form?: Y
EQR Variance Only?: N

AU

PURCHASES

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

NON-INTERCOMPANY

Adams Nielson Solar, LLC

POWER											
01	31	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	6,944.000	6,077.000	\$40.470	245,936.19
POWER Total:								6,944.000	6,077.000		245,936.19
STRA Total:								6,944.000	6,077.000		245,936.19
NON-INTERCOMPANY TOTAL:								6,944.000	6,077.000		245,936.19
TOTAL PURCHASES:								6,944.000	6,077.000		245,936.19

AVISTA CORPORATION
 Cost of Long-Term Debt Detail - Washington
 June 30, 2021

Line No.	Description	Coupon Rate	Maturity Date	Settlement Date	Principal Amount	Issuance Costs	SWAP Loss/(Gain)	Discount (Premium)	Loss/Reacq Expenses	Net Proceeds	Yield to Maturity	Principal Outstanding 6/30/2021	Effective Cost	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(g)	(g)	(h)	(i)	(j)	(k)	(l)	
1	FMBS - SERIES A	7.530%	5/5/2023	5/6/1993	5,500,000	42,712	-	-	963,011	4,494,277	9.359%	5,500,000	514,744	1
2	FMBS - SERIES A	7.540%	5/5/2023	5/7/1993	1,000,000	7,766	-	-	175,412	816,822	9.375%	1,000,000	93,747	2
3	FMBS - SERIES A	7.180%	8/11/2023	8/12/1993	7,000,000	54,364	-	-	-	6,945,636	7.244%	7,000,000	507,064	3
4	ADVANCE ASSOCIAT	1.227%	6/1/2037	6/3/1997	40,000,000	1,296,086	-	-	(1,769,125)	40,473,039	1.189%	40,000,000	475,762	4
5	FMBS - SERIES C	6.370%	6/19/2028	6/19/1998	25,000,000	158,304	-	-	188,649	24,653,047	6.475%	25,000,000	1,618,863	5
6	FMBS - 6.25%	6.250%	12/1/2035	11/17/2005	150,000,000	1,812,935	(4,445,000)	367,500	1,700,376	150,564,188	6.222%	150,000,000	9,332,891	6
7	FMBS - 5.70%	5.700%	7/1/2037	12/15/2006	150,000,000	4,702,304	3,738,000	222,000	-	141,337,696	6.120%	150,000,000	9,179,674	7
8	5.125% SERIES	5.125%	4/1/2022	9/22/2009	250,000,000	2,284,788	(10,776,222)	575,000	2,875,817	255,040,618	4.907%	250,000,000	12,268,615	8
9	5.55% SERIES	5.550%	12/20/2040	12/20/2010	35,000,000	258,834	-	-	5,263,822	29,477,345	6.788%	35,000,000	2,375,887	9
10	4.45% SERIES	4.450%	12/14/2041	12/14/2011	85,000,000	692,833	10,557,000	-	-	73,750,167	5.340%	85,000,000	4,538,871	10
11	4.23% SERIES	4.230%	11/29/2047	11/30/2012	80,000,000	730,833	18,546,870	-	105,020	60,617,277	5.868%	80,000,000	4,694,533	11
12	4.11% SERIES	4.110%	12/1/2044	12/18/2014	60,000,000	428,205	(5,429,000)	-	-	65,000,795	3.650%	60,000,000	2,190,040	12
13	4.37% SERIES	4.370%	12/1/2045	12/16/2015	100,000,000	590,761	9,383,299	-	-	90,025,940	5.017%	100,000,000	5,016,889	13
14	3.54% SERIES	3.540%	12/1/2051	12/15/2016	175,000,000	1,042,569	53,966,197	-	-	119,991,233	5.598%	175,000,000	9,797,043	14
15	3.91% SERIES	3.910%	12/1/2047	12/14/2017	90,000,000	552,539	8,823,322	-	-	80,624,139	4.550%	90,000,000	4,095,220	15
16	4.35% SERIES	4.350%	6/1/2048	5/22/2018	375,000,000	4,246,448	26,580,102	378,750	-	343,794,700	4.881%	375,000,000	18,303,348	16
17	3.43% SERIES	3.430%	12/1/2049	11/26/2019	180,000,000	1,108,340	13,330,106	-	-	165,561,554	3.885%	180,000,000	6,992,955	17
18	3.07% SERIES	3.070%	9/30/2050	9/30/2020	165,000,000	1,089,049	33,503,119	-	-	130,407,832	4.324%	165,000,000	7,134,622	18
19												1,973,500,000	99,130,769	19
20														20
21	Repurchase	2 8.85%	6/5/2028	5/24/2002	10,000,000				(2,228,153)	12,228,153	6.981%		-188,084	21
22	Repurchase	2 8.83%	6/5/2028	4/3/2003	10,000,000				(450,769)	10,450,769	8.395%		-43,661	22
23	Repurchase	2 8.83%	12/29/2022	3/11/2003	5,000,000				92,363	4,907,637	9.029%		10,341	23
24	Repurchase	2 5.72%	3/1/2034	12/30/2009	17,000,000				1,916,297	15,083,703	6.661%		159,446	24
25	Repurchase	2 6.55%	10/1/2032	12/31/2008	66,700,000				3,709,174	62,990,826	7.034%		324,360	25
26												1,973,500,000	99,393,171	26
27	3 Short Term-Debt				199,957,646						2.599%	199,957,646	5,196,290	27
28												2,173,457,646	104,589,461	28

WASHINGTON'S TOTAL DEBT OUTSTANDING AND COST OF DEBT AT June 30, 2021

4.81%

- ¹ Average Monthly Average Rate over a twelve month period
- ² Coupon Rate at the time of repurchase
- ³ Calculated using the Internal Rate of Return method



IM

Current Month Journal Entry

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	012	1,118,750	\$136,957
	01 RESIDENTIAL	3800	01	001	55,218,599	\$5,264,403
	01 RESIDENTIAL	3800	01	032	206,762	\$22,033
	01 RESIDENTIAL	3800	01	022	288,833	\$20,951
01 - Summary					56,832,944	\$5,444,344
21	21 FIRM COMMERCIAL	3800	21	011	17,702,655	\$1,616,291
	21 FIRM COMMERCIAL	3800	21	021	22,346,075	\$1,561,533
	21 FIRM COMMERCIAL	3800	21	025	5,923,102	\$326,260
	21 FIRM COMMERCIAL	3800	21	031	2,918,698	\$270,568
21 - Summary					48,890,529	\$3,774,652
31	31 FIRM- INDUSTRIAL	3800	31	031	1,221,170	\$112,663
	31 FIRM-INDUSTRIAL	3800	31	025PG	41,207,000	\$1,009,572
	31 FIRM INDUSTRIAL	3800	31	025P	29,206,523	\$1,589,783
	31 FIRM- INDUSTRIAL	3800	31	021	2,328,005	\$155,623
	31 FIRM- INDUSTRIAL	3800	31	011	218,369	\$19,393
	31 FIRM-INDUSTRIAL	3800	31	025	23,065,589	\$1,305,935
	31 - Summary					97,246,656
ID - Summary					202,970,130	\$13,411,966

Jurisdiction: WA

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	2800	01	022	1,247,914	\$106,553
	01 RESIDENTIAL	2800	01	032	804,209	\$82,132
	01 RESIDENTIAL	2800	01	012	2,152,958	\$344,358
	01 RESIDENTIAL	2800	01	001	114,322,308	\$10,635,291
	01 RESIDENTIAL	2800	01	002	255,935	\$16,197
01 - Summary					118,783,324	\$11,184,531
21	21 FIRM COMMERCIAL	2800	21	011	24,776,640	\$3,015,967
	21 FIRM COMMERCIAL	2800	21	031	6,401,899	\$574,997
	21 FIRM COMMERCIAL	2800	21	021	54,413,102	\$4,742,812
	21 FIRM COMMERCIAL	2800	21	025	26,052,281	\$1,888,136
21 - Summary					111,643,921	\$10,221,912
31	31 FIRM- INDUSTRIAL	2800	31	011	197,289	\$23,171
	31 FIRM- INDUSTRIAL	2800	31	021	3,945,411	\$330,887
	31 FIRM- INDUSTRIAL	2800	31	031	863,187	\$77,853
	31 FIRM-INDUSTRIAL	2800	31	025	63,206,945	\$4,160,941
31 - Summary					68,212,831	\$4,592,852
WA - Summary					298,640,076	\$25,999,295
Overall - Summary					501,610,206	\$39,411,261

IM

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

MONTH OF JULY 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: 202107
 Last Update: 08/04/2021 12:39 PM
 Approval Requested: 08/04/2021 12:53 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	2,850.70 ✓	0.00	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00 ✓	2,850.70	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00 ✓	396,171.00	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	396,171.00 ✓	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00 ✓	1,737.57	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	1,737.57 ✓	0.00	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	127,688.00 ✓	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00 ✓	127,688.00	WA Rec Deferral Amort
90	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	2,158,444.01 ✓	0.00	Annual Transfer of Deferral balance to amortization
100	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00 ✓	2,158,444.01	Annual transfer of Deferral balance to amortization
Totals:						2,686,891.28	2,686,891.28	

Explanation:

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

<u>Carolyn Groome</u>	<u>8/4/2021</u>
Prepared by Carolyn Groome	Date
<u>Jan McSalland</u>	<u>8/4/2021</u>
Reviewed by	Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Account 186322 ED WA								186322 RECON			
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
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	1,781,241.78	0.00
202107	1,781,241.78	(2,158,444.01)	127,688.00		0.55450%	(1,737.57)		(249,514.23)	(243,361.59)	1,781,241.78	2,024,603.37
202108		✓	✓			✓					
202109											
202110											
202111											
202112											
202201											
202202											
202203											
202204											
202205											
202206											
202207											
current month entry			127,688.00			(1,737.57)					

202107 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		1,737.57
419600 ED WA	1,737.57	
186322 ED WA	127,688.00	
557324 ED WA		127,688.00

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

IM

125,950.43 TTL

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
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)	(2,200,646.72)	(0.38)
202107	(2,158,444.01)	2,158,444.01	-			-		-			
202108		✓									
202109											
202110											
202111											
202112											
current month entry											

IM

DJ475 - Washington REC Deferral - Account 186323

The rate is based on WA Rate Order for REC deferral
 Interest will be accrued monthly and compounded semi-annually.
 Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

Account 186323 ED WA									186323 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201901	-		-		0.57417%	-		-	-	-	0.00
201902	-		-		0.57417%	-		-	-	-	0.00
201903	-		-		0.57417%	-		-	-	-	0.00
201904	-		-		0.57417%	-		-	-	-	0.00
201905	-		-		0.57417%	-		-	-	-	0.00
201906	-		-		0.57417%	-		-	-	-	0.00
201907	-		(158,513.00)	857,009.74	0.57417%	4,465.63		698,496.74	702,962.37	702,962.37	0.00
201908	698,496.74		(78,816.00)		0.57417%	3,784.29		619,680.74	627,930.66	627,930.66	0.00
201909	619,680.74		(70,681.00)		0.57417%	3,355.11		548,999.74	560,604.77	560,604.77	0.00
201910	548,999.74		(79,693.00)		0.57417%	2,923.41		469,306.74	483,835.18	483,835.18	0.00
201911	469,306.74		(73,634.00)		0.57417%	2,483.23		395,672.74	412,684.41	412,684.41	0.00
201912	395,672.74		(127,049.00)		0.57417%	1,907.10		268,623.74	287,542.51	287,542.51	0.00
202001	287,542.51		(207,454.00)		0.57417%	1,055.41		80,088.51	81,143.92	81,035.30	(108.62)
202002	80,088.51		(189,625.00)		0.57417%	(84.54)		(109,536.49)	(108,565.62)	(108,782.87)	(217.25)
202003	(109,536.49)		(174,686.00)		0.57417%	(1,130.42)		(284,222.49)	(284,382.04)	(284,382.04)	0.00
202004	(284,222.49)		(141,610.00)		0.57417%	(2,038.46)		(425,832.49)	(428,030.50)	(428,030.50)	0.00
202005	(425,832.49)		(252,713.00)		0.57417%	(3,170.50)		(678,545.49)	(683,914.00)	(683,914.00)	0.00
202006	(678,545.49)		(191,925.00)		0.57417%	(4,446.99)		(870,470.49)	(880,285.99)	(880,285.99)	0.00
202007	(880,285.99)	880,285.99	-			-		-			
202101	-					-		-			
202102	-					-		-			
202103	-					-		-			
202104	-					-		-			
202105	-					-		-			
202106	-					-		-			
202107	-		(396,171.00)	712,187.45	0.55450%	2,850.70		316,016.45	318,867.15	-	(318,867.15)
202108											
202109			✓	✓		✓					
202110											
202111											
202112											

current month entry

(396,171.00)

2,850.70

202107 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA	2,850.70	
431016 ED WA		2,850.70
186323 ED WA		396,171.00
557322 ED WA	396,171.00	

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

Recorded on NSJ001 for July

IM

202107

Transferred all deferral amounts from 186324 to amortization account 186322
July forward deferral amounts get recorded to 186323

Interest rate remains at 6.654% per UE-190334 ✓

IM

Conversion Rate Factor of .955631 per UE-190334 remains the same

WA I-937 RPS Compliance amount will be recorded on an NSJ and go to account 186323 - (2 YR LAG FOR COMPLIANCE) - 2019 ID Allocation = \$712,187.45

PT ratio stays the same as previous order. **As per Annette on 7/27/2021,** there will be a change for next year due to a power supply adjustment in the current GRC effective Oct-2021.

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2021 REC Revenue and Expense Deferral Calculation

REC Revenue and Expense	Source	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	Total
Voluntary REC Revenue	456016-ED-AN	(478,216)	(266,329)	(386,437)	(455,504)	(470,697)	(535,013)	(604,207)	-	-	-	-	-	\$ (3,196,404)
Voluntary REC Broker Fee Expense	557171-ED-AN	734	5,791	7,897	6,929	5,210	10,794	1,482	-	-	-	-	-	\$ 38,837
Total		\$ (477,482)	\$ (260,538)	\$ (378,541)	\$ (448,575)	\$ (465,487)	\$ (524,219)	\$ (602,724)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,157,567)

Washington State Share														
Voluntary REC Revenue	65.73%	(314,332)	(175,058)	(254,005)	(299,403)	(309,389)	(351,664)	(397,145)	-	-	-	-	-	\$ (2,100,996)
Voluntary REC Broker Fee Expense	65.73%	482	3,807	5,191	4,554	3,424	7,095	974	-	-	-	-	-	\$ 25,527
Total Surcharge (+) or Rebate (-)		\$ (313,849)	\$ (171,252)	\$ (248,815)	\$ (294,849)	\$ (305,965)	\$ (344,569)	\$ (396,171)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,075,469)

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

IM



Revenue By Rate Schedule

Data Source: Financial Reporting
 Data Updated Daily

State Code: WA

Revenue

Billing Determinant: RIDER

Accounting Period	Service Center	Rate Sched	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	Average Meter	TD Usage	YTD Revenue Amt
202107	ED	WA	0001 0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-55,847	0	0	-470,602
			0001 0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-10
			0002 0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-125	0	0	-1,369
			0011 0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-11,759	0	0	-103,587
			0011 0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-97	0	0	-1,006
			0011 0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-39	0	0	-439
			0012 0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,032	0	0	-11,825
			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	0	0	0	-2
			0013 0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	0	-4
			0021 0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-27,536	0	0	-212,519
			0021 0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-1,893	0	0	-15,990
			0021 0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-174	0	0	-1,439
			0022 0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-656	0	0	-5,974
			0023 0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-1	0	0	-5
			0025 0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-7,676	0	0	-48,292
			0025 0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-19,485	0	0	-134,352
			0030 0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-9
			0030 0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,589	0	0	-6,017
			0031 0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-3,290	0	0	-12,721
			0031 0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-482	0	0	-2,131
			0031 0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,006	0	0	-3,390
			0031 0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-11	0	0	-87
			0032 0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-401	0	0	-1,358
			0032 0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-135	0	0	-508
			0041 0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	-3
			0042 0042 - CO OWNED ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-199	0	0	-1,656
			0044 0044 - CST OWNED ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-3	0	0	-31
			0045 0045 - CUST OWNED ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-10	0	0	-80
			0046 0046 - CUST OWNED ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-24	0	0	-192
			0047 0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-90	0	0	-762
			0047 0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-2	0	0	-21
			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	-16
			0048 0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-47	0	0	-409
			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	-133,617	0	0	-1,036,805
			ED - Total			0	0	-133,617	0	0	-1,036,805
			202107 - Total			0	0	-133,617	0	0	-1,036,805
			Overall - Total			0	0	-133,617	0	0	-1,036,805

IM

For Internal Use

Conversion Factor 0.955631 ✓ UE-190334 7-2021 thru end of 2021
 Amort Expense \$ (127,688) Check with Annette in Oct2021

IM

2019 Compliance Year for WA I-937

we used 2018 & 2019 vintage RECs to meet our 2019 compliance

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total	
Quantity																										
W797 Kettle Falls Woodwaste Plant - Kettle Falls 2	4,356	3,208	4,282	3,282	0	1,038	4,170	3,569	3,275	4,471	4,237	4,043	0	0	0	0	0	0	0	0	0	0	0	0	0	39,931
W130 Kettle Falls Woodwaste Plant - Kettle Falls V	2,425	7,001	22,874	19,830	0	6,165	7,737	0	0	6,303	17,145	24,810	0	0	0	0	0	0	0	0	0	0	0	0	0	114,290
W2906 Palouse Wind, LLC - Palouse Wind	32,099	0	0	0	0	0	0	0	0	0	13,845	0	31,085	27,765	20,583	32,999	26,521	26,425	2,564	0	0	0	0	0	0	213,886
W1560 Cabinet Gorge HED - Cabinet Gorge Unit 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,184	0	0	0	0	0	0	0	0	0	12,184
W1561 Cabinet Gorge HED - Cabinet Gorge Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,690	0	0	0	0	0	0	0	0	0	13,690
W1562 Cabinet Gorge HED - Cabinet Gorge Unit 4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,137	0	0	0	0	0	0	0	0	0	0	6,137
W2103 Long Lake HED - Long Lake Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	7,241	0	0	0	0	0	0	0	0	0	0	0	0	7,241
W216 Nine Mile HED - Nine Mile HED	0	0	0	0	0	0	0	0	0	0	0	0	6,021	587	0	0	0	0	0	0	0	0	0	0	0	6,608
W283 Nine Mile HED 2 - Nine Mile HED 2	0	0	0	0	0	0	0	0	0	0	0	0	1,830	0	0	0	0	0	0	0	0	0	0	0	0	1,830
W1530 Noxon Rapids HED - Noxon Rapids Unit 1	0	0	0	0	0	0	0	0	0	0	0	0	0	21,297	138	0	0	0	0	0	0	0	0	0	0	21,435
W1552 NOXON RAPIDS HED - NOXON RAPIDS UNIT	0	0	0	0	0	0	0	0	0	0	0	0	0	7,709	0	0	0	0	0	0	0	0	0	0	0	7,709
W1554 Noxon Rapids HED - Noxon Rapids Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	0	14,529	0	0	0	0	0	0	0	0	0	0	0	14,529
W1555 Noxon Rapids HED - Noxon Rapids Unit 4	0	0	0	0	0	0	0	0	0	0	0	0	0	11,898	0	0	0	0	0	0	0	0	0	0	0	11,898
																										471,368

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total	
Price																										
W797 Kettle Falls Woodwaste Plant - Kettle Falls 2	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	based on actual
W130 Kettle Falls Woodwaste Plant - Kettle Falls V	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	based on actual
W2906 Palouse Wind, LLC - Palouse Wind	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	based on actual
W1560 Cabinet Gorge HED - Cabinet Gorge Unit 2	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	based on actual
W1561 Cabinet Gorge HED - Cabinet Gorge Unit 3	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	based on actual
W1562 Cabinet Gorge HED - Cabinet Gorge Unit 4	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	based on actual
W2103 Long Lake HED - Long Lake Unit 3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	based on actual
W216 Nine Mile HED - Nine Mile HED	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	based on actual
W283 Nine Mile HED 2 - Nine Mile HED 2	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	\$6.18	based on actual
W1530 Noxon Rapids HED - Noxon Rapids Unit 1	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	based on actual
W1552 NOXON RAPIDS HED - NOXON RAPIDS UNIT	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	based on actual
W1554 Noxon Rapids HED - Noxon Rapids Unit 3	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	based on actual
W1555 Noxon Rapids HED - Noxon Rapids Unit 4	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	based on actual

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total	
System \$																										
W797 Kettle Falls Woodwaste Plant - Kettle Falls 2	26,920	19,825	26,463	20,283	0	6,415	25,771	22,056	20,240	27,631	26,185	24,986	0	0	0	0	0	0	0	0	0	0	0	0	0	246,774
W130 Kettle Falls Woodwaste Plant - Kettle Falls V	14,987	43,266	141,361	122,549	0	38,100	47,815	0	0	38,953	105,956	153,326	0	0	0	0	0	0	0	0	0	0	0	0	0	706,312
W2906 Palouse Wind, LLC - Palouse Wind	160,495	0	0	0	0	0	0	0	0	0	69,225	0	155,425	138,825	102,915	164,995	132,605	132,125	12,820	0	0	0	0	0	0	1,069,430
W1560 Cabinet Gorge HED - Cabinet Gorge Unit 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	487	0	0	0	0	0	0	0	0	0	487
W1561 Cabinet Gorge HED - Cabinet Gorge Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	548	0	0	0	0	0	0	0	0	0	548
W1562 Cabinet Gorge HED - Cabinet Gorge Unit 4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245	0	0	0	0	0	0	0	0	0	0	245
W2103 Long Lake HED - Long Lake Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
W216 Nine Mile HED - Nine Mile HED	0	0	0	0	0	0	0	0	0	0	0	0	37,210	3,628	0	0	0	0	0	0	0	0	0	0	0	40,837
W283 Nine Mile HED 2 - Nine Mile HED 2	0	0	0	0	0	0	0	0	0	0	0	0	11,309	0	0	0	0	0	0	0	0	0	0	0	0	11,309
W1530 Noxon Rapids HED - Noxon Rapids Unit 1	0	0	0	0	0	0	0	0	0	0	0	0	0	852	6	0	0	0	0	0	0	0	0	0	0	857
W1552 NOXON RAPIDS HED - NOXON RAPIDS UNIT	0	0	0	0	0	0	0	0	0	0	0	0	0	308	0	0	0	0	0	0	0	0	0	0	0	308
W1554 Noxon Rapids HED - Noxon Rapids Unit 3	0	0	0	0	0	0	0	0	0	0	0	0	0	581	0	0	0	0	0	0	0	0	0	0	0	581
W1555 Noxon Rapids HED - Noxon Rapids Unit 4	0	0	0	0	0	0	0	0	0	0	0	0	0	476	0	0	0	0	0	0	0	0	0	0	0	476
																										2,078,166

PT Ratio	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.27%	34.61%	2,078,166
Idaho \$	\$69,363	\$21,621	\$57,513	\$48,949	\$0	\$15,255	\$25,218	\$7,559	\$6,936	\$22,818	\$69,008	\$61,107	\$69,892	\$49,578	\$35,355	\$56,898	\$45,444	\$45,279	\$4,393	\$0	\$0	\$0	\$0	\$0	\$0	\$712,187.45

	Vintage -->					
	2015	2016	2017	2018	2019	
<u>Quantity</u>						
KFGS		43,846	105,771	0	154,221	
Palouse		95,703	277,938	267,305	213,886	
Clark Fork		151,030	151,030	151,030	87,582	A
Upper Spo		215	21,950	21,950	8,438	↓
LL/LF		19,059	19,059	19,059	7,241	↓
Total		309,853	575,748	459,344	471,368	✓
<u>System \$</u>						
KFGS		204,103	475,970	0	953,086	
Palouse		445,497	1,250,721	1,202,873	1,069,430	
Clark Fork		0	0	0	3,503	
Upper Spo		1,001	98,775	98,775	52,147	
LL/LF		0	0	0	0	
Total		650,601	1,825,466	1,301,648	2,078,166	✓
<u>Avg Price</u>						
KFGS		\$4.66	\$4.50	\$0.00	\$6.18	
Palouse		\$4.66	\$4.50	\$4.50	\$5.00	
Clark Fork		\$0.00	\$0.00	\$0.00	\$0.04	
Upper Spo		\$4.66	\$4.50	\$4.50	\$6.18	
LL/LF		\$0.00	\$0.00	\$0.00	\$0.00	

A's = 103,261 ✓

McLelland, Ian

From: Reid, Scott <Scott.Reid@avistacorp.com>
Sent: Thursday, August 5, 2021 7:09 AM
To: Groome, Carolyn
Cc: McLelland, Ian; Lyons, John
Subject: Idaho lost REC revenue

We get a 20% apprenticeship credit for Palouse/Rattlesnake wind RECs in WA for I-937 so when John Lyons does the filing, he grosses up the REC quantity accordingly.
 As far as Idaho is concerned, their value would be based on the 1x quantity.

Incremental hydro RECs are not in WREGIS; that's something John handles. They have no market value outside WA.

		1x	1.2x
PW 2018	A	43,944	53,132
PW 2019	↓	167,942	201,530
KF 2018		154,221	154,221
Hydro 2019		103,261	103,261
		471,368	514,144

A's = 213,886



Scott Reid
 Wholesale Marketing Manager



1411 E Mission MCS-7
 Spokane, WA 99202
 P 509.495.4893
<http://www.avistautilities.com>

From: Groome, Carolyn <Carolyn.Groome@avistacorp.com>
Sent: Wednesday, August 4, 2021 5:52 PM
To: Reid, Scott <Scott.Reid@avistacorp.com>
Subject: RE: Idaho JE 2019 for I-937.xlsx

The Table showing below that is in the Order has a disconnect to your number on your spreadsheet of 471,368. Ian wants to know why that is. Also, do we not add the Incremental Hydro of 157,657?

Table 1: Avista's 2019 Renewable Resource Target and Compliance Plan

2019 Target (MWh)	Incremental Hydro (MWh)	2018 RECs	2019 RECs	Purchased RECs (unbundled)	Total Resources in 2019 (MWh)
514,144	157,657	0 ⁵	653,192	0	810,849

Service Date: August 8, 2019

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of

AVISTA CORPORATION'S

Renewable Energy Target Progress
Report under RCW 19.285.070 and
WAC 480-109-210

DOCKET UE-190445

ORDER 01

ORDER APPROVING
COMPLIANCE WITH ELIGIBLE
RENEWABLE ENERGY TARGET
REPORTING REQUIREMENTS FOR
2019

BACKGROUND

- 1* The Energy Independence Act (EIA or Act)¹ requires qualifying electric utilities to obtain certain percentages of their electricity from eligible renewable resources. The Washington Utilities and Transportation Commission (Commission) enforces compliance with the EIA by investor-owned utilities.² Ultimately, the Commission must determine “whether the utility has generated, acquired or arranged to acquire enough renewable energy credits or qualifying generation to comply with its renewable resource target.”³
- 2* The Commission has implemented these requirements by establishing a two-step compliance process.⁴ Because a utility may comply with its renewable portfolio standards (RPS) obligation by using renewable energy credits (RECs) acquired in the year after the target year, ultimate compliance for 2019, for example, may be demonstrated as late as June 1, 2021. Accordingly, there will be two Commission decisions for each year’s compliance: (1) a determination that the Company has enough resources to meet the 9 percent target; and (2) the retrospective compliance decision. Before the Commission is the initial resource-adequacy filing made by Avista Corporation (Avista or Company) for its 2019 obligation. The Commission will consider Avista’s compliance with its 2019

¹ Chapter 19.285 RCW.

² RCW 19.285.060(6).

³ WAC 480-109-210(3)(b).

⁴ WAC 480-109-210(1) and (6).

target when Avista requests such a finding, which the Company must do through a filing in this docket no later than June 1, 2021.

- 3 On May 30, 2019, Avista filed with the Commission its 2019 RPS Report, which identified a 2019 target of 514,144 megawatt-hours (MWh). On June 21, 2019, Avista filed a revised report unredacting its incremental cost information and correcting work paper inconsistencies. Table 1, below, summarizes Avista’s 2019 target and the total amount of resources that the Company had acquired by January 1, 2019:

Table 1: Avista’s 2019 Renewable Resource Target and Compliance Plan

IM

	2019 Target (MWh)	Incremental Hydro (MWh)	2018 RECs	2019 RECs	Purchased RECs (unbundled)	Total Resources in 2019 (MWh)
✓	514,144	157,657	0 ⁵	653,192	0	810,849

- 4 Avista seeks an order from the Commission confirming that the Company has complied with the Commission’s EIA reporting requirements and accepting the Company’s calculations and eligibility of the renewable resources identified in the RPS Report for 2019.
- 5 On June 10, 2019, the Commission issued a Notice inviting interested persons to file written comments on Avista’s RPS Report. During the comment period, the Commission received written comments from Commission staff (Staff) and written comments from the NW Energy Coalition (NWECC). NWECC commended the Company for meeting its RPS target without relying on alternative compliance methods. NWECC also expressed reservation regarding Avista’s long-held assumption that using a combined cycle combustion turbine (CCCT) was adequate for calculating noneligible resource costs, which NWECC maintains should include the social cost of carbon. Overall, NWECC was pleased that the Company met its target and recommends that the Commission approve the report.
- 6 Based on the information that the Company provided in its RPS Report and supplemental filing, Staff believes that Avista correctly calculated its 2019 RPS target, and that it has acquired sufficient resources to meet that target. Although Commission rules require the Company to document its use of renewable resources under various renewable energy programs in its annual report, Staff requests the Commission require Avista to include

⁵ Avista has no excess Renewable Energy Credits (RECs) from 2018 that could be used toward its 2019 target.

that information in its final compliance report, which will allow Staff to determine whether its resources meet EIA requirements.

- 7 Staff recommends that the Commission issue an order in this docket determining that: (1) the 2019 renewable energy target for Avista is 514,144 MWh; (2) Avista has demonstrated that, by January 1, 2019, the Company acquired at least 514,144 MWh of eligible renewable resources, equivalent RECs, or a combination of the two, sufficient to supply at least 9 percent of its load for 2019; (3) Avista has complied with the June 1, 2019, reporting requirements pursuant to WAC 480-109-210; (4) Avista has performed its required five-year incremental hydropower method three evaluation and may now switch to method one to calculate its incremental hydropower contribution starting in 2019; (5) Avista will switch to method one to calculate its incremental hydropower contribution in 2019 and subsequent years to more accurately estimate yearly generation at eligible hydropower facilities; and (6) in its final compliance report for 2019 required by WAC 480-109-210(6), Avista must provide details about which certificates were used for its various renewable energy programs.

DISCUSSION

- 8 The Commission accepts Avista's calculation of 514,144 megawatt-hours as the Company's renewable energy target for 2019 and determines that Avista has identified sufficient resources to be able to meet that target. The Commission will make its final determination about whether Avista has met its 2019 target when the Company requests such a finding, no later than June 1, 2021.
- 9 Avista has completed its required five-year incremental hydropower method three evaluation, and now requests permission to switch to method one to calculate its incremental hydropower contribution starting in 2019. We grant Avista's request. Switching to method one to calculate its incremental hydropower contribution starting in 2019 and continuing in subsequent years will more accurately estimate yearly generation at eligible hydropower facilities.
- 10 To assist Staff with determining whether Avista's resources meet EIA eligibility requirements, Avista must provide details about which certificates were used for its various renewable energy programs, as required by WAC 480-109-210(2)(d)(i), in its final compliance report for 2019.

FINDINGS AND CONCLUSIONS

- 11 (1) The Commission is an agency of the state of Washington vested by statute with the authority to regulate the rates, regulations, practices, and accounts of public service companies, including electric companies.
- 12 (2) Avista is an electrical company and a public service company subject to Commission jurisdiction.
- 13 (3) Avista serves more than 25,000 customers within the State of Washington and is a “qualifying utility” within the meaning of RCW 19.285.030(18).
- 14 (4) Avista has properly calculated its renewable energy target for 2019 to be 514,144 megawatt-hours.
- 15 (5) By January 1, 2019, Avista had acquired sufficient eligible renewable resources to supply at least 9 percent of its load for the remainder of 2019.
- 16 (6) Avista has met the reporting requirements of RCW 19.285.070 and WAC 480-109-210. These reporting requirements include Avista’s plan for meeting its RPS obligation for the remainder of 2019.
- 17 (7) Avista has performed its required five-year incremental hydropower method three evaluation and its request to switch to method one to calculate its incremental hydropower contribution starting in 2019 should be granted.
- 18 (8) Avista must switch to method one to calculate its incremental hydropower contribution in 2019 and in subsequent years.
- 19 (9) Pursuant to WAC 480-109-210(4), Avista must provide a summary of its RPS Report to its customers, by bill insert or other suitable method, within 30 days of the date of this Order.
- 20 (10) Pursuant to WAC 480-109-200(3), Avista must register in Western Renewable Energy Generation Information System (WREGIS) all Company-owned incremental hydropower facilities on which the Company intends to rely for compliance with RPS requirements.
- 21 (11) Pursuant to WAC 480-109-210(6), Avista must file a report no later than June 1, 2021, that lists the certificate numbers in WREGIS the for every megawatt-hour

and renewable energy credit that Avista retired to meet the January 1, 2019, target.

ORDER

THE COMMISSION ORDERS:

- 22 (1) The Commission accepts the calculation of 514,144 megawatt-hours as the 2019 renewable energy target for Avista Corporation.
- 23 (2) Avista Corporation has identified eligible renewable resources sufficient to supply at least 9 percent of its load for 2019.
- 24 (3) Avista Corporation has complied with the June 1, 2019, reporting requirements pursuant to WAC 480-109-210.
- 25 (4) Avista Corporation has performed its required five-year incremental hydropower method three evaluation and its request to switch to method one to calculate its incremental hydropower contribution starting in 2019 is granted.
- 26 (5) Avista Corporation must switch to method one to calculate its incremental hydropower contribution in 2019 and in subsequent years.
- 27 (6) Avista Corporation's final compliance report must list certificate numbers for every renewable energy credit that Avista Corporation retired in the Western Renewable Energy Generation Information System and details about which certificates were used for its voluntary renewable energy programs in 2019.
- 28 (7) The Commission Secretary is authorized to accept or approve a filing that complies with the requirements of this Order.

**DOCKET UE-190445
ORDER 01**

PAGE 6

DATED at Olympia, Washington, and effective August 8, 2019.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DAVID W. DANNER, Chairman

ANN E. RENDAHL, Commissioner

JAY M. BALASBAS, Commissioner