

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

MONTH OF AUGUST 2021

ATTACHMENT A
ERM DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202108

Team: Resource Accounting

Last Saved by: Cheryl Kettner

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Submitted by: Cheryl Kettner

Approval Requested: 09/07/2021 11:13 AM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	1,574,412.00	✓ 0.00	Current Year ERM (2021)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	✓ 1,574,412.00	Current Year ERM Deferral Expense (2021)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	16,778.00	✓ 0.00	Current Year ERM Interest Accrual (2021)
40	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓ 16,778.00	Current Year ERM Interest Inc (2021)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	1,611,606.00	✓ 0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	✓ 1,611,606.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	39,832.00	✓ 0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓ 39,832.00	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:						3,284,155.00	3,284,155.00	

Avista Corp.
 DJ480 and DJ481
 Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
Aug-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 August 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 August 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 August 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 August 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 August 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 August we are in the 90/10 sharing band. Verified sharing calculation is correct.
Review all comments left by preparer.	IM
Ensure all comments/questions resolved on a timely basis.	IM

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2020									(1,502,661)		
1/31/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,507,093)	(1,507,093)	0.00	
2/28/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,511,525)	(1,511,525)	0.00	
3/31/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,515,957)	(1,515,957)	0.00	
4/30/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,520,389)	(1,520,389)	0.00	
5/31/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,524,821)	(1,524,821)	0.00	
6/30/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,529,253)	(1,529,253)	0.00	
7/31/2021	(1,529,253)	0	0		(4,843)		(1,529,253)	(1,534,096)	(1,534,096)	0.00	
8/31/2021	(1,529,253)		0		(4,843)		(1,529,253)	(1,538,939)	(1,534,096)	4,843.00	
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)	(13,429,590)	0.00	
8/31/2021	(13,384,655)		1,611,606		(39,832)		(11,773,049)	(11,857,816)	(13,429,590)	(1,571,774.00)	
9/30/2021				✓							
10/31/2021											
11/30/2021											
12/31/2021											

Entry:

	Debit	Credit	
182352 ED WA	1,611,606		WA ERM Deferral-Approved for Rebate
557290 ED WA		1,611,606	WA ERM Amortization
431600 ED WA	39,832		Interest Expense Energy Deferrals
182352 ED WA		39,832	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	4,518,430	0.00	
8/31/2021	4,511,293		1,574,412	✓	16,778		6,085,705	6,109,620	4,518,430	(1,591,190.00)	
9/30/2021											
10/31/2021											
11/30/2021											
12/31/2021											

Entry:	Debit	Credit	
557280 ED WA		1,574,412.00	Deferred Power Supply Expense
186280 ED WA	1,574,412.00	-	Regulatory Asset ERM Deferred Current Year
419600 ED WA		16,778.00	Interest Inc Energy Deferrals
186280 ED WA	16,778.00	-	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)	(11,621,370)	0.00	WA Commission staff member requested a 90 day extension of the ERM. Approval for prudence pushed to October 2021.
8/31/2021	(11,584,686)				(36,684)		(11,584,686)	(11,658,054)	(11,621,370)	36,684.00	
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

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	\$100,139,383	\$10,842,390	\$11,196,254	\$12,433,514	\$11,603,998	\$10,047,314	\$15,128,565	\$14,183,396	\$14,703,950	\$0	\$0	\$0	\$0
2 447 Sale for Resale	(\$43,868,831)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	(\$4,528,743)	(\$9,283,538)	\$782,514	(\$2,250,746)	(\$7,333,188)	\$0	\$0	\$0	\$0
3 501 Thermal Fuel	\$19,784,825	\$3,076,898	\$2,528,161	\$3,256,809	\$1,685,015	\$1,349,895	\$1,969,382	\$3,030,827	\$2,887,838	\$0	\$0	\$0	\$0
4 547 CT Fuel	\$49,299,310	\$6,183,441	\$9,662,506	\$3,546,107	\$4,135,657	\$3,691,972	\$2,361,505	\$9,615,616	\$10,102,506	\$0	\$0	\$0	\$0
5 456 Transmission Revenue	(\$14,409,571)	(\$1,152,745)	(\$1,459,637)	(\$1,197,340)	(\$1,166,811)	(\$1,770,478)	(\$2,216,150)	(\$2,759,025)	(\$2,687,385)	\$0	\$0	\$0	\$0
6 565 Transmission Expense	\$11,952,475	\$1,427,937	\$1,395,907	\$1,456,732	\$1,373,241	\$1,340,017	\$1,413,349	\$1,752,555	\$1,792,737	\$0	\$0	\$0	\$0
7 557 Broker Fees	\$461,035	\$34,336	\$44,852	\$37,143	\$39,091	\$33,946	\$48,761	\$143,618	\$79,288	\$0	\$0	\$0	\$0
8 Adjusted Actual Net Expense	\$123,358,626	\$14,270,957	\$12,715,744	\$15,071,434	\$13,141,448	\$5,409,128	\$19,487,926	\$23,716,241	\$19,545,746	\$0	\$0	\$0	\$0
	Total through Aug												
AUTHORIZED NET EXPENSE-SYSTEM													
9 555 Purchased Power	\$72,191,644	\$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	(\$35,994,777)	(\$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	\$18,432,022	\$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	\$42,510,748	\$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	(\$10,008,809)	(\$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	\$11,567,443	\$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	\$274,000	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16 Settlement Adjustment	(\$2,015,315)	(\$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	\$96,956,956	\$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	\$26,401,670	(\$3,928,707)	(\$4,485,145)	(\$10,274)	\$2,908,153	(\$702,344)	\$13,605,221	\$14,016,947	\$4,997,820				
19 Resource Optimization - Subtotal	(\$3,226,261)	\$432,811	(\$525,048)	(\$523,916)	(\$475,697)	(\$550,303)	(\$649,665)	\$281,611	(\$1,216,054)				
20 Adjusted Net Expense	\$23,175,409	(\$3,495,896)	(\$5,010,193)	(\$534,190)	\$2,432,456	(\$1,252,647)	\$12,955,556	\$14,298,558	\$3,781,766	\$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	\$15,233,196	(\$2,297,853)	(\$3,293,200)	(\$351,123)	\$1,598,853	(\$823,365)	\$8,515,687	\$9,398,442	\$2,485,755	\$0	\$0	\$0	\$0
23 Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$1,800,386)	\$936,470	\$68,583	(\$204,389)	\$260,331	\$143,649	(\$1,252,107)	(\$1,016,514)	(\$736,407)				
25 Net Power Cost (+) Surcharge (-) Rebate	\$13,432,810	(\$1,361,383)	(\$3,224,618)	(\$555,513)	\$1,859,185	(\$679,717)	\$7,263,580	\$8,381,928	\$1,749,348				
27 Cumulative Balance		(\$1,361,383)	(\$4,586,000)	(\$5,141,513)	(\$3,282,329)	(\$3,962,045)	\$3,301,535	\$11,683,463	\$13,432,810				
input 10,000,000 and up	90% 90%	\$0	\$0	\$0	\$0	\$0	\$0	\$1,683,463	\$3,432,810				
input 4,000,000 to \$10M	50% 75%	\$0	(\$586,000)	(\$1,141,513)	\$0	\$0	\$0	\$6,000,000	\$6,000,000				
input 0 to \$4M	0% 0%	(\$1,361,383)	(\$4,000,000)	(\$4,000,000)	(\$3,282,329)	(\$3,962,045)	\$3,301,535	\$4,000,000	\$4,000,000				
check #-should be zero		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Deferral Amount, Cumulative (Customer)		\$0	(\$439,500)	(\$856,135)	\$0	\$0	\$0	\$4,515,116	\$6,089,529				
Deferral Amount, Monthly Entry		\$0	(\$439,500)	(\$416,634)	\$856,135	\$0	\$0	\$4,515,116	\$1,574,413				
Acct 557280 Entry: (+) Rebate, (-) Surcharge	(\$4,515,116)	\$0	\$439,500	\$416,634	(\$856,135)	\$0	\$0	(\$4,515,116)	(\$1,574,413)				
Company Band Gross Margin Impact, Cumulative		(\$1,361,383)	(\$4,146,500)	(\$4,285,378)	(\$3,282,329)	(\$3,962,045)	\$3,301,535	\$7,168,346	\$7,343,281				

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	\$30,026,068	\$1,760,597	\$1,547,991	\$3,311,009	\$2,206,989	\$1,289,391	\$7,105,736	\$6,388,325	\$6,416,029	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$9,533,333	\$1,191,667	\$1,191,667	\$1,191,667	\$1,191,667	\$1,191,667	\$1,191,667	\$1,191,667	\$1,191,667	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$1,843,623	\$192,122	\$210,943	\$116,948	\$138,458	\$155,367	\$245,358	\$456,636	\$327,792	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,453,072	\$181,634	\$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)	\$7,518,634	\$939,387	\$939,387	\$939,387	\$942,922	\$939,387	\$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	\$0
7	Inland Power & Light - Deer Lake	\$8,349	\$1,259	\$1,104	\$1,364	\$1,083	\$1,112	\$806	\$751	\$869	\$0	\$0	\$0	\$0
8	Small Power	\$893,676	\$156,567	\$140,787	\$123,152	\$140,445	\$120,235	\$120,819	\$60,572	\$31,100	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$974,101	\$136,396	\$105,546	\$101,790	\$47,743	\$115,696	\$129,807	\$169,735	\$167,389	\$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	\$0
11	City of Spokane - Waste-to-Energy	\$3,836,642	\$553,990	\$561,159	\$492,538	\$463,820	\$341,741	\$419,370	\$510,666	\$493,357	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$12,028	\$1,545	\$3,341	\$0	\$1,490	\$1,534	\$1,288	\$1,343	\$1,487	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$19,039,127	\$2,379,924	\$2,422,369	\$2,400,610	\$2,406,660	\$2,389,643	\$2,177,828	\$2,413,750	\$2,448,344	\$0	\$0	\$0	\$0
14	Palouse Wind	\$14,418,799	\$2,054,962	\$2,174,857	\$2,096,184	\$2,291,429	\$1,906,563	\$1,407,873	\$1,041,030	\$1,445,900	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$8,027,175	\$741,745	\$1,257,608	\$1,069,731	\$1,280,006	\$1,077,367	\$1,028,077	\$649,498	\$923,141	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$1,165,689	\$216,599	\$267,709	\$204,121	\$87,285	\$74,164	\$111,569	\$104,069	\$100,173	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$25,880)	(\$18,915)	(\$20,294)	(\$11,041)	(\$41,253)	\$17,780	(\$61,250)	\$73,411	\$35,682	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$100,139,383	\$10,842,390	\$11,196,254	\$12,433,514	\$11,603,998	\$10,047,314	\$15,128,565	\$14,183,396	\$14,703,950	\$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	\$100,097,560	\$9,888,603	\$12,141,354	\$12,196,279	\$11,427,486	\$9,609,014	\$15,415,880	\$14,643,377	\$14,775,567	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	(\$2,939,704)	\$515,200	(\$1,494,528)	(\$7,020)	(\$76,544)	(\$22,700)	(\$443,040)	(\$992,264)	(\$418,808)	\$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	(\$25,880)	(\$18,915)	(\$20,294)	(\$11,041)	(\$41,253)	\$17,780	(\$61,250)	\$73,411	\$35,682	\$0	\$0	\$0	\$0
555700	\$1,902,805	\$245,545	\$307,440	\$58,800	\$215,500	\$378,300	\$114,600	\$363,620	\$219,000	\$0	\$0	\$0	\$0
555710	\$1,165,689	\$216,599	\$267,709	\$204,121	\$87,285	\$74,164	\$111,569	\$104,069	\$100,173	\$0	\$0	\$0	\$0
	(\$61,087)	(\$4,642)	(\$5,427)	(\$7,625)	(\$8,476)	(\$9,244)	(\$9,194)	(\$8,817)	(\$7,664)				
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$100,139,383	\$10,842,390	\$11,196,254	\$12,433,514	\$11,603,998	\$10,047,314	\$15,128,565	\$14,183,396	\$14,703,950	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

19	Short-Term Sales	(\$31,070,508)	(\$4,624,428)	(\$8,898,577)	(\$3,005,420)	(\$3,078,047)	(\$7,154,724)	\$2,318,837	(\$708,083)	(\$5,920,065)	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$1,303,031)	(\$60,959)	(\$111,784)	(\$73,106)	(\$101,368)	(\$89,143)	(\$148,390)	(\$419,352)	(\$298,929)	\$0	\$0	\$0	\$0
21	Sovereign Power/Kaiser Load Following	(\$88,528)	(\$10,659)	(\$10,198)	(\$11,351)	(\$10,838)	(\$11,692)	(\$10,899)	(\$11,363)	(\$11,528)	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$206,477)	(\$31,587)	(\$29,894)	(\$25,068)	(\$24,353)	(\$27,884)	(\$24,944)	(\$23,394)	(\$19,353)	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$11,200,287)	(\$1,413,667)	(\$1,601,847)	(\$1,346,586)	(\$1,314,136)	(\$2,000,095)	(\$1,352,090)	(\$1,088,554)	(\$1,083,312)	\$0	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$43,868,831)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	(\$4,528,743)	(\$9,283,538)	\$782,514	(\$2,250,746)	(\$7,333,188)	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

447000	(\$37,535,406)	(\$2,925,963)	(\$6,454,601)	(\$1,455,960)	(\$4,507,136)	(\$8,998,055)	(\$4,753,084)	(\$3,732,741)	(\$4,707,866)	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$1,338,376	\$21,742	\$48,190	\$93,037	\$168,687	\$163,351	\$261,536	\$317,010	\$264,823				
447100	\$22,978,556	(\$255,100)	\$289,632	(\$253,584)	\$2,590,380	\$3,263,754	\$9,202,904	\$6,672,922	\$1,467,648	\$0	\$0	\$0	\$0
447150	(\$16,229,210)	(\$1,163,293)	(\$2,319,559)	(\$1,243,577)	(\$1,123,553)	(\$1,261,915)	(\$2,365,391)	(\$3,907,314)	(\$2,844,608)	\$0	\$0	\$0	\$0
447700	(\$2,055,171)	(\$188,420)	(\$346,405)	(\$50,740)	(\$255,700)	(\$376,414)	(\$99,792)	(\$408,000)	(\$329,700)	\$0	\$0	\$0	\$0
447710	(\$1,165,689)	(\$216,599)	(\$267,709)	(\$204,121)	(\$87,285)	(\$74,164)	(\$111,569)	(\$104,069)	(\$100,173)	\$0	\$0	\$0	\$0
447720	(\$11,200,287)	(\$1,413,667)	(\$1,601,847)	(\$1,346,586)	(\$1,314,136)	(\$2,000,095)	(\$1,352,090)	(\$1,088,554)	(\$1,083,312)	\$0	\$0	\$0	\$0
	(\$43,868,831)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	(\$4,528,743)	(\$9,283,538)	\$782,514	(\$2,250,746)	(\$7,333,188)	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS

25	Kettle Falls Wood-501110	\$4,426,040	\$572,049	\$499,776	\$642,433	\$531,571	\$65,737	\$619,807	\$695,119	\$799,548	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$14,877	\$1,028	\$8,827	(\$4,157)	\$529	\$3,152	\$1,765	\$3,629	\$104	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$15,217,818	\$2,481,260	\$2,015,723	\$2,602,101	\$1,151,931	\$1,254,952	\$1,346,485	\$2,298,442	\$2,066,924	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$126,090	\$22,561	\$3,835	\$16,432	\$984	\$26,054	\$1,325	\$33,637	\$21,262	\$0	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$19,784,825	\$3,076,898	\$2,528,161	\$3,256,809	\$1,685,015	\$1,349,895	\$1,969,382	\$3,030,827	\$2,887,838	\$0	\$0	\$0	\$0

501 FUEL-TONS

30	Kettle Falls	311,775	42,518	37,569	47,100	37,947	4,045	43,491	46,910	52,195	-	-	-	-
31	Colstrip	569,594	89,341	75,697	96,986	43,333	45,939	49,599	88,278	80,421	-	-	-	-

501 FUEL-COST PER TON

UE-011595-UE-140188-AVA-AUG2021-ERM-Def-Calc-9-15-21 - 9/15/2021

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

Line No.	TOTAL	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
32 Kettle Falls	wood	\$13.45	\$13.30	\$13.64	\$14.01	\$16.25	\$14.25	\$14.82	\$15.32				
33 Colstrip	coal	\$27.77	\$26.63	\$26.83	\$26.58	\$27.32	\$27.15	\$26.04	\$25.70				
547 FUEL													
34 NE CT Gas/Oil-547213		\$35,785	\$113	(\$12)	\$87	(\$1)	\$772	\$27,234	\$7,587	\$5	\$0	\$0	\$0
35 Boulder Park-547216		\$1,273,117	\$13,515	\$102,792	\$114,417	\$126,490	\$97,758	\$216,747	\$294,175	\$307,223	\$0	\$0	\$0
36 Kettle Falls CT-547211		\$76,195	\$120	(\$8,703)	\$9,978	(\$113)	(\$1,973)	\$24,727	\$43,163	\$8,996	\$0	\$0	\$0
37 Coyote Springs2-547610		\$18,277,099	\$3,313,555	\$4,600,091	\$384,055	\$426,040	\$432,238	\$520,235	\$3,981,615	\$4,619,270	\$0	\$0	\$0
38 Lancaster-547312		\$24,709,171	\$2,848,373	\$4,650,571	\$2,761,100	\$2,921,481	\$3,106,537	\$957,420	\$3,880,114	\$3,583,575	\$0	\$0	\$0
39 Rathdrum CT-547310		\$4,927,943	\$7,765	\$317,767	\$276,470	\$661,760	\$56,640	\$615,142	\$1,408,962	\$1,583,437	\$0	\$0	\$0
40 Total 547 Fuel Expense		\$49,299,310	\$6,183,441	\$9,662,506	\$3,546,107	\$4,135,657	\$3,691,972	\$2,361,505	\$9,615,616	\$10,102,506	\$0	\$0	\$0
41 TOTAL NET EXPENSE		\$125,354,687	\$13,961,429	\$12,734,622	\$14,774,899	\$12,895,927	\$5,805,643	\$20,241,966	\$24,579,093	\$20,361,106	\$0	\$0	\$0
202101 202102 202103 202104 202105 202106 202107 202108 202109 202110 202111 202112													
456 TRANSMISSION REVENUE													
42 456100 ED AN	(\$10,443,002)	(\$593,403)	(\$845,855)	(\$644,720)	(\$718,854)	(\$1,333,515)	(\$1,753,682)	(\$2,310,503)	(\$2,242,470)	\$0	\$0	\$0	\$0
45 456120 ED AN - BPA Settlement	(\$616,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0
46 456020 ED AN - Sale of excess BPA Trans	(\$57,129)	\$0	\$0	(\$7,259)	(\$18,490)	(\$21,540)	(\$9,640)	\$0	(\$200)	\$0	\$0	\$0	\$0
47 456030 ED AN - Clearwater Trans	(\$807,202)	(\$101,484)	(\$102,584)	(\$102,211)	(\$100,923)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	\$0	\$0	\$0	\$0
48 456130 ED AN - Ancillary Services Revenue	(\$1,165,689)	(\$216,599)	(\$269,939)	(\$201,891)	(\$87,285)	(\$74,164)	(\$111,569)	(\$104,069)	(\$100,173)	\$0	\$0	\$0	\$0
49 456017 ED AN - Low Voltage	(\$54,693)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0
50 456700 ED WA - Low Voltage	(\$76,184)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	\$0	\$0	\$0	\$0
51 456705 ED AN - Low Voltage	(\$1,189,672)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	(\$146,966)	\$0	\$0	\$0	\$0
52 Total 456 Transmission Revenue	(\$14,409,571)	(\$1,152,745)	(\$1,459,637)	(\$1,197,340)	(\$1,166,811)	(\$1,770,478)	(\$2,216,150)	(\$2,759,025)	(\$2,687,385)	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE													
53 565000 ED AN	\$11,916,187	\$1,423,401	\$1,391,371	\$1,452,196	\$1,368,705	\$1,335,481	\$1,408,813	\$1,748,019	\$1,788,201	\$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	\$36,288	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0
56 Total 565 Transmission Expense	\$11,952,475	\$1,427,937	\$1,395,907	\$1,456,732	\$1,373,241	\$1,340,017	\$1,413,349	\$1,752,555	\$1,792,737	\$0	\$0	\$0	\$0
557 Broker & Related Fees													
57 557170 ED AN	\$220,661	\$25,242	\$20,273	\$25,053	\$26,076	\$30,279	\$33,496	\$32,277	\$27,965	\$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	\$203,530	\$5,456	\$20,823	\$8,041	\$8,813	(\$2,262)	\$9,894	\$106,600	\$46,165	\$0	\$0	\$0	\$0
60 557018 ED AN	\$36,844	\$3,638	\$3,756	\$4,049	\$4,202	\$5,929	\$5,371	\$4,741	\$5,158	\$0	\$0	\$0	\$0
61 Total 557 ED AN Broker & Related Fees	\$461,035	\$34,336	\$44,852	\$37,143	\$39,091	\$33,946	\$48,761	\$143,618	\$79,288	\$0	\$0	\$0	\$0
Other Purchases and Sales													
62 Econ Dispatch-557010	(\$7,026,780)	(\$674,103)	(\$364,175)	(\$1,034,253)	(\$754,555)	(\$641,382)	(\$841,845)	(\$891,210)	(\$1,825,257)	\$0	\$0	\$0	\$0
63 Econ Dispatch-557150	\$10,045,345	\$834,483	(\$577,904)	\$1,001,213	\$1,293,782	\$1,389,459	\$4,059,673	\$636,385	\$1,408,254	\$0	\$0	\$0	\$0
64 Gas Bookouts-557700	\$1,435,772	\$0	\$0	\$0	\$73,308	\$0	\$49,163	\$103,484	\$1,209,817	\$0	\$0	\$0	\$0
65 Gas Bookouts-557711	(\$1,435,772)	\$0	\$0	\$0	(\$73,308)	\$0	(\$49,163)	(\$103,484)	(\$1,209,817)	\$0	\$0	\$0	\$0
66 Intraco Thermal Gas-557730	\$37,509,275	\$2,868,984	\$6,447,097	\$3,205,749	\$3,411,503	\$7,102,618	\$3,544,693	\$4,476,282	\$6,452,349	\$0	\$0	\$0	\$0
67 Fuel DispatchFin-456010	\$5,469,663	\$1,567,174	\$293,860	\$489,761	\$343,965	\$433,706	\$531,060	\$958,706	\$851,431	\$0	\$0	\$0	\$0
68 Fuel Dispatch-456015	(\$29,981,279)	(\$2,909,737)	(\$2,249,977)	(\$3,422,134)	(\$3,100,295)	(\$5,998,152)	(\$5,830,647)	(\$2,994,714)	(\$3,475,623)	\$0	\$0	\$0	\$0
69 Other Elec Rev - Extraction Plant Cr - 456018	(\$326,403)	(\$2,367)	(\$63,628)	(\$33,745)	(\$50,779)	(\$48,174)	(\$50,266)	(\$29,845)	(\$47,599)	\$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	(\$19,223,537)	(\$1,251,637)	(\$4,010,362)	(\$731,747)	(\$1,619,411)	(\$2,788,465)	(\$2,062,515)	(\$2,164,456)	(\$4,594,944)	\$0	\$0	\$0	\$0
72 Fuel Bookouts-456711	\$811,582	\$111,045	\$177,323	\$100,514	\$0	\$0	\$32,275	\$0	\$390,425	\$0	\$0	\$0	\$0
73 Fuel Bookouts-456720	(\$811,582)	(\$111,045)	(\$177,323)	(\$100,514)	\$0	\$0	(\$32,275)	\$0	(\$390,425)	\$0	\$0	\$0	\$0
74 Other Purchases and Sales Subtotal	(\$3,533,716)	\$432,797	(\$525,089)	(\$525,156)	(\$475,790)	(\$550,390)	(\$649,847)	(\$8,852)	(\$1,231,389)	\$0	\$0	\$0	\$0
75 Misc. Power Exp. Actual-557160 ED AN	\$306,503	\$0	\$0	\$1,189	\$0	\$0	\$0	\$290,137	\$15,177	\$0	\$0	\$0	\$0
76 Misc. Power Exp. Subtotal	\$306,503	\$0	\$0	\$1,189	\$0	\$0	\$0	\$290,137	\$15,177	\$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	\$952	\$14	\$41	\$51	\$93	\$87	\$182	\$326	\$158	\$0	\$0	\$0	\$0
79 Wind REC Subtotal	\$952	\$14	\$41	\$51	\$93	\$87	\$182	\$326	\$158				

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	(\$3,226,261)	\$432,811	(\$525,048)	(\$523,916)	(\$475,697)	(\$550,303)	(\$649,665)	\$281,611	(\$1,216,054)				
85 Adjusted Actual Net Expense	\$120,132,365	\$14,703,768	\$12,190,696	\$14,547,518	\$12,665,751	\$4,858,825	\$18,838,261	\$23,997,852	\$18,329,692				

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

Retail Sales - MWh	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	YTD
Total Billed Sales	523,729	501,047	536,506	441,255	400,880	432,739	533,586	533,857	-	-	-	-	3,903,599
Deduct Prior Month Unbilled	(310,534)	(291,212)	(272,741)	(225,056)	(200,672)	(224,333)	(285,426)	(298,640)	-	-	-	-	(2,108,614)
Add Current Month Unbilled	291,212	272,741	225,056	200,672	224,333	285,426	298,640	270,063	-	-	-	-	2,068,143
Total Retail Sales	504,407	482,576	488,821	416,871	424,541	493,832	546,800	505,280	-	-	-	-	3,863,128
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	3,763,714
Difference from Test Year	(51,710)	(3,787)	11,286	(14,375)	(7,932)	69,139	56,130	40,663					99,414
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	\$736,407	\$0	\$0	\$0	\$0	\$1,800,386

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
202108	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(27,407.93)	0	0	(222,154.06)
202108	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	(21.37)	0	0	(63.02)
202108	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(75.15)	0	0	(714.63)
202108	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(13.30)	0	0	(111.17)
202108	RIDER 93	ED	WA	0013	0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(30.84)	0	0	(49.52)
202108	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(187,253.80)	0	0	(1,728,096.98)
202108	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(171.75)	0	0	(1,149.55)
202108	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-	0	0	-
202108	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(8,516.96)	0	0	(82,769.03)
202108	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(81,524.67)	0	0	(633,745.04)
202108	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(524.82)	0	0	(5,816.71)
202108	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(14,394.14)	0	0	(157,974.51)
202108	RIDER 93	ED	ID	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-	0	0	(0.53)
202108	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(734,719.30)	0	0	(6,478,080.98)
202108	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(4,442.30)	0	0	(19,257.33)
202108	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(1,723.93)	0	0	(6,974.31)
202108	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(1,530.40)	0	0	(18,301.40)
202108	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.31)	0	0	(20.79)
202108	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	(4,229.37)
202108	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(2,087.29)	0	0	(18,949.15)
202108	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,112.76)	0	0	(10,033.99)
202108	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(54.73)	0	0	(495.42)
202108	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(42.15)	0	0	(380.44)
202108	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(4,498.02)	0	0	(41,140.16)
202108	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(20,632.80)	0	0	(82,107.09)
202108	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(2,070.76)	0	0	(19,539.13)
202108	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(1,345.53)	0	0	(13,386.66)
202108	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(1.79)	0	0	(124.37)
202108	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(42,477.18)	0	0	(178,917.26)
202108	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(11,448.78)	0	0	(46,694.71)
202108	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(173,062.48)	0	0	(1,415,557.94)
202108	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(7.15)	0	0	(64.02)
202108	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(9,110.10)	0	0	(32,017.35)
202108	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.01)	0	0	(0.12)
202108	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.24)	0	0	(2.17)
202108	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.48)	0	0	(4.48)
202108	RIDER 93	ED	WA	0023	0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	(34.85)	0	0	(99.96)
202108	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(211.54)	0	0	(1,928.61)
202108	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(355,398.39)	0	0	(2,959,325.08)
Overall - Total								0	0	(1,686,431.38)	0	0	(14,180,277.04)

Run Date: Sep 4, 2021

For Internal Use Only

Conversion Factor 0.955631
(1,611,606.11)

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Revenue By Revenue Class

Data Source: Financial Reporting

Electric ✓

Data Updated Daily

State Code: WA

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202108 ✓	ED	01	01 RESIDENTIAL	235,761	241,134,387	24,102,513	235,057	1,840,962,184	185,581,163
		21	21 FIRM COMMERCIAL	25,803	205,677,583	22,393,161	25,787	1,434,245,125	156,269,478
		31	31 FIRM- INDUSTRIAL	314	74,081,965	5,076,307	312	569,789,681	37,895,324
		39	39 FIRM-PUMPING-IRRIGATION ONLY	528	11,231,490	952,386	524	44,487,198	3,797,592
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	487	858,231	393,324	483	6,924,343	3,127,130
		80	80 INTERDEPARTMENT REVENUE	89	873,461	98,661	90	7,191,255	785,219
		83	83 MISC-SERVICE REVENUE SNP	0	0	2,895	0	0	21,389
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	201,668
		OD	OD Other Electric Direct	0	0	2,800	0	0	6,000
ED - Summary				262,982	533,857,116	53,047,256	262,253	3,903,599,786	387,684,963
202108 - Summary				262,982	533,857,116	53,047,256	262,253	3,903,599,786	387,684,963
Overall - Summary				262,982	533,857,116	53,047,256	262,253	3,903,599,786	387,684,963

Run Date: Sep 4, 2021

For Internal Use Only

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Current Month Journal Entry

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	012	941,295	\$121,217
	01 RESIDENTIAL	3800	01	032	163,817	\$18,260
	01 RESIDENTIAL	3800	01	001	44,981,239	\$4,389,163
	01 RESIDENTIAL	3800	01	022	259,419	\$19,274
01 - Summary					46,345,770	\$4,547,914
21	21 FIRM COMMERCIAL	3800	21	021	18,979,384	\$1,351,388
	21 FIRM COMMERCIAL	3800	21	025	5,874,627	\$322,148
	21 FIRM COMMERCIAL	3800	21	011	15,171,564	\$1,394,233
	21 FIRM COMMERCIAL	3800	21	031	2,830,269	\$261,408
21 - Summary					42,855,843	\$3,329,177
31	31 FIRM-INDUSTRIAL	3800	31	025	23,265,670	\$1,308,775
	31 FIRM- INDUSTRIAL	3800	31	021	1,913,888	\$129,665
	31 FIRM- INDUSTRIAL	3800	31	011	170,944	\$15,243
	31 FIRM INDUSTRIAL	3800	31	025P	32,812,506	\$1,775,858
	31 FIRM-INDUSTRIAL	3800	31	025PG	40,319,000	\$987,816
	31 FIRM- INDUSTRIAL	3800	31	031	1,025,379	\$94,335
31 - Summary					99,507,387	\$4,311,691
ID - Summary					188,709,001	\$12,188,782

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	1,887,000	\$318,966
	01 RESIDENTIAL	2800	01	032	607,526	\$64,002
	01 RESIDENTIAL	2800	01	001	95,412,777	\$8,913,970
	01 RESIDENTIAL	2800	01	022	1,075,450	\$96,585
	01 RESIDENTIAL	2800	01	002	198,730	\$12,726
01 - Summary					99,181,483	\$9,406,250
21	21 FIRM COMMERCIAL	2800	21	025	26,290,964	\$1,885,258
	21 FIRM COMMERCIAL	2800	21	021	44,880,620	\$4,106,422
	21 FIRM COMMERCIAL	2800	21	011	22,677,093	\$2,813,584
	21 FIRM COMMERCIAL	2800	21	031	5,809,155	\$509,207
21 - Summary					99,657,832	\$9,314,470
31	31 FIRM-INDUSTRIAL	2800	31	025	66,340,876	\$4,282,735
	31 FIRM- INDUSTRIAL	2800	31	011	176,393	\$21,080
	31 FIRM- INDUSTRIAL	2800	31	031	1,245,887	\$109,025
	31 FIRM- INDUSTRIAL	2800	31	021	3,460,838	\$301,800
31 - Summary					71,223,994	\$4,714,639
WA - Summary					270,063,309	\$23,435,359
Overall - Summary					458,772,310	\$35,624,141



Power Transaction Register

Profit Center: POWER
Contract Month: 202108
Direction: ALL
Counterparty: Adams Nielson Solar, LLC
Term Type: ALL
Deal Type: ALL
Company Deal Type Exclusions Maintenance Form?: Y
EQR Variance Only?: N

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PURCHASES

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

Adams Nielson Solar, LLC

POWER											
01	31	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	5,952.000	4,842.000	\$40.470	195,955.74
POWER Total:								5,952.000	4,842.000		195,955.74
STRA Total:								5,952.000	4,842.000		195,955.74
NON-INTERCOMPANY TOTAL:								5,952.000	4,842.000		195,955.74
TOTAL PURCHASES:								5,952.000	4,842.000		195,955.74

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
8/30/2021	H13	17	43.26	735.42
8/30/2021	H14	16	42.37	677.92
8/30/2021	H15	17	42.85	728.45
8/30/2021	H16	17	42.39	720.63
8/30/2021	H17	16	39.44	631.04
8/30/2021	H18	13	41.85	544.05
8/30/2021	H19	4	41.18	164.72
8/30/2021	H20	0	39.24	-
8/30/2021	H21	0	31.03	-
8/30/2021	H22	0	26.89	-
8/30/2021	H23	0	24.83	-
8/30/2021	H24	0	24.07	-
8/31/2021	H01	0	19.65	-
8/31/2021	H02	0	18.75	-
8/31/2021	H03	0	19.61	-
8/31/2021	H04	0	19.38	-
8/31/2021	H05	0	19.6	-
8/31/2021	H06	0	21.96	-
8/31/2021	H07	1	26.86	26.86
8/31/2021	H08	11	36.59	402.49
8/31/2021	H09	17	40.69	691.73
8/31/2021	H10	18	43.13	776.34
8/31/2021	H11	18	38.77	697.86
8/31/2021	H12	17	47.67	810.39
8/31/2021	H13	17	45.66	776.22
8/31/2021	H14	18	46.16	830.88
8/31/2021	H15	17	46.76	794.92
8/31/2021	H16	17	42.19	717.23
8/31/2021	H17	17	40.81	693.77
8/31/2021	H18	15	40.67	610.05
8/31/2021	H19	3	37.5	112.50
8/31/2021	H20	0	36.61	-
8/31/2021	H21	0	31.2	-
8/31/2021	H22	0	29.97	-
8/31/2021	H23	0	25.9	-
8/31/2021	H24	0	26.69	-
		4842		264,823.02

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

MONTH OF AUGUST 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

Effective Date: 202108
Last Saved by: Jennifer Hossack
Submitted by: Jennifer Hossack
Approved by:
Last Update: 09/03/2021 9:48 AM
Approval Requested: 09/03/2021 10:12 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	1,520.98	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	1,520.98	0.00	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	548,594.00	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	548,594.00	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	1,398.12	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	1,398.12	0.00	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	79,152.00	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	79,152.00	WA Rec Deferral Amort
90	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	42,202.71	0.00	Annual Transfer of Deferral balance to amortization (Correction from July missed interest)
100	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	42,202.71	Annual transfer of Deferral balance to amortization (Correction from July missed interest)
Totals:						672,867.81	672,867.81	

Explanation:

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

<u>Jenn Hossack</u> Prepared by Jennifer Hossack	<u>09/03/21</u> Date
<u>Jan McDaniel</u> Reviewed by	<u>9/3/2021</u> Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

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	0.00
202108			(548,594.00)		0.55450%	(1,520.98)		(548,594.00)	(547,264.28)	318,867.15	866,131.43
202109											
202110											
202111											
202112											

current month entry (548,594.00) (1,520.98)

202108 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		1,520.98
431016 ED WA	1,520.98	
186323 ED WA		548,594.00
557322 ED WA	548,594.00	

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

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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	(2,200,646.72)	127,688.00		0.55450%	(1,971.59)		(291,716.94)	(293,688.53)	(251,251.80)	42,436.73
202108	(291,716.94)		79,152.00	✓	0.55450%	(1,398.12)		(212,564.94)	(215,934.65)	(251,251.80)	(35,317.15)
202109											
202110											
202111											
202112											
202201											
202202											
202203											
202204											
202205											
202206											
202207											
current month entry			79,152.00			(1,398.12)					

202108 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA		1,398.12
419600 ED WA	1,398.12	
186322 ED WA	79,152.00	
557324 ED WA		79,152.00



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

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Check
79,152.00
(1,398.12)
(35,317.15)
42,436.73

77,753.88 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	-			-		-	(42,202.33)	(42,202.71)	(0.38)
202108		42,202.71	✓								
202109											
202110											
202111											
202112											
current month entry											

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

REC Revenue and Expense	Source	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	Total
Voluntary REC Revenue	456016-ED-AN	(478,216)	(266,329)	(386,437)	(455,504)	(470,697)	(535,013)	(604,207)	(850,626)	-	-	-	-	\$ (4,047,029)
Voluntary REC Broker Fee Expense	557171-ED-AN	734	5,791	7,897	6,929	5,210	10,794	1,482	16,008	-	-	-	-	\$ 54,844
Total		\$ (477,482)	\$ (260,538)	\$ (378,541)	\$ (448,575)	\$ (465,487)	\$ (524,219)	\$ (602,724)	\$ (834,618)	\$ -	\$ -	\$ -	\$ -	\$ (3,992,185)
Washington State Share														
Voluntary REC Revenue	65.73%	(314,332)	(175,058)	(254,005)	(299,403)	(309,389)	(351,664)	(397,145)	(559,116)	-	-	-	-	\$ (2,660,112)
Voluntary REC Broker Fee Expense	65.73%	482	3,807	5,191	4,554	3,424	7,095	974	10,522	-	-	-	-	\$ 36,049
Total Surcharge (+) or Rebate (-)		\$ (313,849)	\$ (171,252)	\$ (248,815)	\$ (294,849)	\$ (305,965)	\$ (344,569)	\$ (396,171)	\$ (548,594)	\$ -	\$ -	\$ -	\$ -	\$ (2,624,063)
Accounting Entries														
186324.ED.WA (202007 thru 202106)		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit	
557322.ED.WA		Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit	



Revenue By Rate Schedule

Data Source: Financial Reporting

Data Updated Daily

State Code: WA ✓

Revenue C

Billing Determinant: RIDER 98

Accounting Period	Service	Rate Sched	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	Average Me	YTD Usage	YTD Revenue Amt
202108	ED	WA	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-34,806	0	0	-505,407
			0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-10
			0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-72	0	0	-1,441
			0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-8,333	0	0	-111,920
			0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-64	0	0	-1,070
			0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-25	0	0	-464
			0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-686	0	0	-12,512
			0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0013 - General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-2	0	0	-4
			0013 - General Service TOU - WA	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-5
			0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-17,594	0	0	-230,113
			0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-1,348	0	0	-17,337
			0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-102	0	0	-1,541
			0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-431	0	0	-6,404
			0023 - Large General Service TOU - WA	442200	21 FIRM COMMERCIAL	0	0	-2	0	0	-7
			0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-4,334	0	0	-52,626
			0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-9,954	0	0	-144,306
			0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-1	0	0	-9
			0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,113	0	0	-7,130
			0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-2,281	0	0	-15,002
			0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-523	0	0	-2,654
			0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-611	0	0	-4,000
			0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-9	0	0	-96
			0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-238	0	0	-1,596
			0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-92	0	0	-600
			0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	-3
			0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-90	0	0	-1,746
			0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-3	0	0	-34
			0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-86
			0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-14	0	0	-205
			0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-65	0	0	-827
			0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-2	0	0	-22
			0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-1
			0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-18
			0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-28	0	0	-437
			0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			WA - Total			0	0	-82,827	0	0	-1,119,632
			ED - Total			0	0	-82,827	0	0	-1,119,632
			202108 - Total			0	0	-82,827	0	0	-1,119,632
			Overall - Total			0	0	-82,827	0	0	-1,119,632

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For Internal Use O

Conversion Factor 0.955631 UE-190334 7-2021 thru end of 2021

Amort Expense \$ (79,152) (Check with Annette in Oct2021)

