

AVISTA CORPORATION

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

MONTH OF APRIL 2020

Avista Utilities
 ERM Balances and Activity
 (excluding interest)

Wa Alloc % 65.73%

Year/Month	Actual Power Cost	Auth. Power Costs	Actual - Auth. Power Costs c = a - b	Resource Optimization	Adj. Net Expense e = c + d	WA Allocation	Retail Rev. Adj.	Net Power Cost (+) Surcharge (-) Credit h = f + g	Company's Band Share	Ratepayer's Band Share (deferral)
202001	\$13,561,488	\$18,199,665	(\$4,638,177)	\$490,080	(\$4,148,097)	(\$2,726,544)	\$369,390	(\$2,357,154)	(\$2,357,154)	\$0
202002	\$11,470,087	\$17,200,889	(\$5,730,802)	\$92,925	(\$5,637,877)	(\$3,705,777)	\$199,735	(\$3,506,042)	(\$2,108,645)	(\$1,397,397)
202003	\$10,433,249	\$15,081,709	(\$4,648,460)	\$148,644	(\$4,499,816)	(\$2,957,729)	\$142,381	(\$2,815,348)	(\$703,837)	(\$2,111,511)
202004	\$8,389,912	\$10,233,296	(\$1,843,384)	\$236,539	(\$1,606,845)	(\$1,056,179)	\$515,338	(\$540,841)	(\$135,210)	(\$405,631)
202005			\$0		\$0	\$0		\$0	\$0	\$0
202006			\$0		\$0	\$0		\$0	\$0	\$0
202007			\$0		\$0	\$0		\$0	\$0	\$0
202008			\$0		\$0	\$0		\$0	\$0	\$0
202009			\$0		\$0	\$0		\$0	\$0	\$0
202010			\$0		\$0	\$0		\$0	\$0	\$0
202011			\$0		\$0	\$0		\$0	\$0	\$0
202012			\$0		\$0	\$0		\$0	\$0	\$0
YTD Totals	\$43,854,736	\$60,715,559	(\$16,860,823)	\$968,188	(\$15,892,635)	(\$10,446,229)	\$1,226,844	(\$9,219,385)	(\$5,304,846)	(\$3,914,539)

Avista Utilities
 ERM Activity

186280 Current Year Deferral				
Year/Month	Beginning Balance	Deferral	Interest	Ending Balance
202001	(\$1,098,494.0)	\$1,098,494.0	\$0.0	\$0.0
202002	\$0	(\$1,397,397)	(\$2,341)	(\$1,399,738)
202003	(\$1,399,738)	(\$2,111,511)	(\$8,220)	(\$3,519,469)
202004	(\$3,519,469)	(\$405,631)	(\$12,438)	(\$3,937,538)
202005				
202006				
202007				
202008				
202009				
202010				
202011				
202012				
YTD Totals	(\$1,098,494)	(\$2,816,045)	(\$22,999)	(\$3,937,538)

	Total	Absorbed (Avista)	Deferred (Customer)
First \$4M at 100%	\$ (4,000,000)	\$ (4,000,000)	\$ -
\$4M to \$10M at 25% (rebate)	\$ (5,219,385)	\$ (1,304,846)	\$ (3,914,539)
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	<u>\$ (9,219,385)</u>	<u>\$ (5,304,846)</u>	<u>\$ (3,914,539)</u>

Avista Utilities
 ERM Activity

186290 Pending				
Year/Month	Beginning Balance	Other Adjustments	Interest	Ending Balance
202001	(\$10,109,388)	(\$1,098,494)	(\$37,556)	(\$11,245,438)
202002	(\$11,245,438)		(\$37,556)	(\$11,282,994)
202003	(\$11,282,994)	\$10,358,581	(\$37,556)	(\$961,969)
202004	(\$961,969)	\$0	(\$4,516)	(\$966,485)
202005				
202006				
202007				
202008				
202009				
202010				
202011				
202012				
YTD Totals				\$0

Reconciliation of Amounts for March Adjustement

2019 Balance transfer to 182350 ERM Amortizat	\$	(10,109,388.00)
Power Supply Disallowance for Colstrip Replacement Power	\$	(2,946,818.00)
Total Year End UE-190334/UG-190335/UE-190222 Consolidated	\$	(13,056,206.00)

March Adjustment:*

Transferred to Account 182350 For Amortizing	\$	13,056,206.00
Power Supply Disallowance for Colstrip Replacement Power	\$	(2,946,818.00)
2019 Solar Select Activity	\$	249,193.00
	\$	10,358,581.00

Avista Utilities
 ERM Activity

182350 Approved for Amortization				
Year/Month	Beginning Balance	Other Adjustments	Interest	Ending Balance
202001	(\$25,802,794)		(\$86,463)	(\$25,889,257)
202002	(\$25,889,257)		(\$86,463)	(\$25,975,720)
202003	(\$25,975,720)	(\$13,056,206)	(\$86,463)	(\$39,118,389)
202004	(\$39,118,389)	\$39,118,389	\$0	\$0
202005				
202006				
202007				
202008				
202009				
202010				
202011				
202012				
YTD Totals				\$0

Balance transferred to new account in order to track total amount of balance remaining from balance approved in UE-170434, UG-190435

Avista Utilities
 ERM Activity

182350 Approved for Amortization				
Year/Month	Beginning Balance	Other Adjustments	Interest	Ending Balance
202001				
202002				
202003				
202004	\$0	(\$38,587,389)	\$0	(\$38,587,389)
202005				
202006				
202007				
202008				
202009				
202010				
202011				
202012				
YTD Totals				\$0

Reconciliation:

Amount ending March	\$	39,118,389
Transfer to 254315 (Colstrip Depreciation Settlement)	\$	(531,000)
	\$	38,587,389

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of April 2020

ERM Deferral Journal

Avista Corporation Journal Entry

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

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

Effective Date: 202004
Last Update: 05/06/2020 4:03 PM
Approval Requested: 05/06/2020 4:03 PM

Totals: 40,312,912.00 40,312,912.00

Explanation:

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

Cheryl A Kettner
Prepared by Cheryl Kettner
Jan McDaniel

May 06, 2020

Reviewed by

Date

5/6/2020

Date

Approved for Entry
Corporate Accounting use Only

Date

Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202004

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Update: 05/06/2020 4:03 PM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 05/06/2020 4:03 PM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	39,118,389.00	✓ 0.00	Transfer to WA ERM Deferral Account 182352 & Reg Liab-Colstrip
20	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓ 38,587,389.00	Interest Expense on Amortization Balance
25	001	254315 - REG LIAB - COLSTRIP RECOVERY OFFSET	ED	WA	DL	0.00	✓ 531,000.00	Transfer from 182350 ED WA Account
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	✓ 405,631.00	Current Year ERM (2020)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	405,631.00	✓ 0.00	Current Year ERM Deferral Expense (2020)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	✓ 12,438.00	Current Year ERM Interest Accrual (2020)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	12,438.00	✓ 0.00	Current Year ERM Interest Expense (2020)
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	4,516.00	✓ 0.00	Interest Expense on Pending Balance
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	0.00	✓ 4,516.00	Interest Expense on Pending Balance
82	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	643,714.00	✓ 0.00	Monthly Amortization of 182352
85	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	✓ 643,714.00	Monthly Amortization beginning April 01, 2020
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	128,224.00	✓ 0.00	Interest Expense on 182352 Account
100	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓ 128,224.00	Interest Expense

Avista Corp.
 DJ480 and DJ481
 Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
Apr-20

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 April 2020.
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 April 2020.
Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness]	Updated workbooks for 2020 authorized, updated PT ratio, validated formulas, added line items fo new applicable accounts. Updated ID PCA for new Authorized that go into place December 2019.
When rolling forward the document, ensure that all formulas are updated appropriately.	Validated for April 2020.

IM

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness]	Reviewed to make sure that April 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 April 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]	Spot checked formulas in the spreadsheet and noted no issues. IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	In March we are in the 75%/25% customer sharing band in WA. Verified sharing was calculated appropriately.
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
Noted that WA began amortizing effective April 1 per the WA GRC finalization.		

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	0.33509%
Jul-Dec Interest Rate	0.35109%

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
12/31/2019									(25,802,794)		
1/31/2020	(25,802,794)		0		(86,463)		(25,802,794)	(25,889,257)	(25,889,257)	0.00	
2/29/2020	(25,802,794)		0		(86,463)		(25,802,794)	(25,975,720)	(25,975,720)	0.00	
3/31/2020	(25,802,794)	(13,056,206)	0		(86,463)		(38,859,000)	(39,118,389)	(39,118,389)	0.00	
4/30/2020	(38,859,000)	39,118,389	0		0		259,389	0	(39,118,389)	(39,118,389.00)	
5/31/2020			0								
6/30/2020			0								
7/31/2020		0	0								
8/31/2020			0								
9/30/2020			0								
10/31/2020			0								
11/30/2020			0								
12/31/2020			0								

Entry:			
	Debit	Credit	
182350 ED WA	39,118,389		Transfer to WA ERM Deferral-Approved for Rebate
182352 ED WA		38,587,389	Transfer from Regulatory Asset ERM Approved for Rec
254315 ED WA		531,000	Reg Liab-Colstrip Recovery Offset

IM

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

Jan-June Interest Rate	0.33509%
Jul-Dec Interest Rate	0.35109%

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
12/31/2019									0		
1/31/2020	0		0		0		0	0	0	0.00	
2/29/2020	0		0		0		0	0	0	0.00	
3/31/2020	0	0	0		0		0	0	0	0.00	
4/30/2020	0	(38,587,389)	643,714		(128,224)		(37,943,675)	(38,071,899)	0	38,071,899.00	
5/31/2020			0								
6/30/2020			0								
7/31/2020		0	0								
8/31/2020			0								
9/30/2020			0								
10/31/2020			0								
11/30/2020			0								
12/31/2020			0								

Entry:

	Debit	Credit	
182352 ED WA	643,714		WA ERM Deferral-Approved for Rebate
557290 ED WA		643,714	WA ERM Amortization
431600 ED WA	128,224		Interest Expense Energy Deferrals
182352 ED WA		128,224	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	0.33509%
Jul-Dec Interest Rate	0.35109%

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
12/31/2019									(1,098,494)		
1/31/2020	(1,098,494)	1,098,494	0		0		0	0	0	0.00	
2/29/2020	0		(1,397,397)		(2,341)		(1,397,397)	(1,399,738)	(1,399,738)	0.00	
3/31/2020	(1,397,397)		(2,111,511)		(8,220)		(3,508,908)	(3,519,469)	(3,519,469)	0.00	
4/30/2020	(3,508,908)		(405,631)		(12,438)		(3,914,539)	(3,937,538)	(3,519,469)	418,069.00	
5/31/2020			0								
6/30/2020			0								
7/31/2020			0								
8/31/2020			0								
9/30/2020			0								
10/31/2020			0								
11/30/2020			0								
12/31/2020			0								

Entry:	Debit	Credit	
557280 ED WA	405,631.00		Deferred Power Supply Expense
186280 ED WA	-	405,631.00	Regulatory Asset ERM Deferred Current Year
431600 ED WA	12,438.00		Interest Expense Energy Deferrals
186280 ED WA		12,438.00	Regulatory Asset ERM Deferred Current Year

IM

Avista Corp. - Resource Accounting
 Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2018

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	0.33509%
Jul-Dec Interest Rate	0.35109%

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
12/31/2019									(10,109,388)		
1/31/2020	(10,109,388)	(1,098,494)			(37,556)		(11,207,882)	(11,245,438)	(11,245,438)	0.00	
2/29/2020	(11,207,882)	0			(37,556)		(11,207,882)	(11,282,994)	(11,282,994)	0.00	
3/31/2020	(11,207,882)	13,056,206	(249,193)	(2,946,818)	(37,556)		(1,347,687)	(1,460,355)	(1,460,355)	0.00	190334-AVA-BR-003-Attachment-E-93-Year 1
4/30/2020	(1,347,687)				(4,516)		(1,347,687)	(1,464,871)	(1,460,355)	4,516.00	
5/31/2020											
6/30/2020											
7/31/2020											
8/31/2020											
9/30/2020											
10/31/2020											
11/30/2020											
12/31/2020											

Entry:			
	Debit	Credit	
186280 ED WA	-	-	Balance Transfer from 186280 to 186290
186290 ED WA	-	-	Balance Transfer from 186280 to 186290
431600 ED WA	4,516	-	Interest Expense on Pending Balance
186290 ED WA	-	4,516	Interest Expense on Pending Balance

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Accounting Period	Rate Schedule Desc	Billing Determinant	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202004	0001 - RESIDENTIAL	RIDER 93	0	0	(377,573.71)	0	0	-377,586.79
202004	0002 - RESIDENTIAL DISCOUNT	RIDER 93	0	0	(870.85)	0	0	-870.85
202004	0011 - GENERAL SERVICE	RIDER 93	0	0	(73,547.62)	0	0	-73,530.73
202004	0012 - RESID&FARM-GEN SERV	RIDER 93	0	0	(9,168.23)	0	0	-9,150.66
202004	0021 - LARGE GENERAL SERV	RIDER 93	0	0	(188,403.22)	0	0	-188,403.22
202004	0022 - RESID&FRM-LGE GEN SE	RIDER 93	0	0	(3,876.11)	0	0	-3,876.11
202004	0025 - EXTRA LGE GEN SERV	RIDER 93	0	0	(400.86)	0	0	-400.86
202004	0030 - PUMPING SERV-SPECIAL	RIDER 93	0	0	(6,115.56)	0	0	-6,115.56
202004	0031 - PUMPING SERVICE	RIDER 93	0	0	(8,523.57)	0	0	-8,523.57
202004	0032 - PUMPING SVC RES&FRM	RIDER 93	0	0	(1,037.79)	0	0	-1,037.79
202004	0041 - CO OWNED ST LIGHTS	RIDER 93	0	0	(6.44)	0	0	-6.44
202004	0042 - CO OWND ST LTS SO VA	RIDER 93	0	0	(1,752.33)	0	0	-1,752.33
202004	0044 - CST OWND ST LT SO VA	RIDER 93	0	0	(54.00)	0	0	-54
202004	0045 - CUST OWND ST LT ENGY	RIDER 93	0	0	(26.83)	0	0	-26.83
202004	0046 - CUST OWND ST LT S V	RIDER 93	0	0	(221.28)	0	0	-221.28
202004	0047 - AREA LIGHT-COM&INDUS	RIDER 93	0	0	(1,357.66)	0	0	-1,285.12
202004	0048 - AREA LGHT-FARM&RESID	RIDER 93 ✓	0	0	(664.43)	0	0	-664.43
					(673,600.49)			

Conversion Factor 0.955631
\$ (643,713.51)

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	<u>Jan-20</u>	<u>Feb-20</u>	<u>Mar-20</u>	<u>Apr-20</u>	<u>May-20</u>
Expenses					
=Capital X11.92%/12 (Updated for 2020)	\$ 13,717.60	\$ 13,717.60	\$ 13,717.60	\$ 13,717.60	\$ -
=Power Supply Credit X Mwh (28.27 for 2020)	27,026.12	76,329.00	112,175.36	139,455.91	
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$4,512	\$6,519	\$7,796	\$9,072	\$0
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Revenue					
=Mwh X Customer Sales Amt (\$52.71)	50,390.76	142,317.00	209,153.28	260,018.43	
=Value of Power (Powerdex Price)	\$19,928	\$44,560	\$91,436	\$78,930	\$0
=REC Sales (\$0) for 2020	-	-	-	-	-

Project Costs:

02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	657,426.10	657,426.10	
02806529 - Lind Interconnect Solar Distribution	513,030.82	513,030.82	513,030.82	513,030.82	
02806530 - Lind Interconnect Solar Communication	210,485.37	210,485.37	210,485.37	210,485.37	
	<u>1,380,942.29</u>	<u>1,380,942.29</u>	<u>1,380,942.29</u>	<u>1,380,942.29</u>	<u>-</u>

Revenue

Customer Sales	\$50,391	\$142,317	\$209,153	\$260,018	\$0
Market Value	\$19,928	\$44,560	\$91,436	\$78,930	\$0
Total	\$896,733	\$70,319	\$186,877	\$300,589	\$338,948

Expense

PPA Purchase	\$37,934	\$107,136	\$157,450	\$195,741	
Power Supply Rate Credit	\$27,026	\$76,329	\$112,175	\$139,456	\$0
Interconnection & Integration	\$13,718	\$13,718	\$13,718	\$13,718	\$0
Integration	\$4,512	\$6,519	\$7,796	\$9,072	\$0
Program Administration	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Total	\$966,018	\$85,690	\$206,202	\$360,487	\$2,500

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

Line No.	TOTAL	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
<u>555 PURCHASED POWER</u>													
1	Short-Term Purchases	\$8,697,848	\$3,386,200	\$2,505,205	\$663,858	\$2,142,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$5,597,915	\$1,399,478	\$1,399,479	\$1,399,479	\$1,399,479	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$447,633	\$128,412	\$137,331	\$81,844	\$100,046	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$828,000	\$207,000	\$207,000	\$207,000	\$207,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$3,215,911	\$845,499	\$845,499	\$845,499	\$679,414	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$4,376	\$969	\$1,162	\$1,170	\$1,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$598,461	\$135,481	\$178,168	\$136,054	\$148,758	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$477,222	\$160,536	\$132,054	\$109,083	\$75,549	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$997,187	\$220,402	\$348,737	\$173,787	\$254,261	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$1,930,699	\$539,216	\$522,867	\$444,785	\$423,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$4,366	(\$311)	\$1,667	\$1,579	\$1,431	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$9,572,366	\$2,414,741	\$2,327,885	\$2,427,120	\$2,402,620	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$9,790,905	\$3,334,132	\$2,160,328	\$2,406,190	\$1,890,255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$925,225	\$230,471	\$284,988	\$217,561	\$192,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	\$25,808	\$15,496	\$9,788	(\$27,807)	\$28,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$43,113,922	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99

<u>447 SALES FOR RESALE</u>													
18	Short-Term Sales	(\$24,706,539)	(\$6,410,216)	(\$5,567,362)	(\$5,771,825)	(\$6,957,136)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	(\$316,620)	(\$114,196)	(\$57,978)	(\$77,242)	(\$67,204)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	(\$49,871)	(\$12,942)	(\$12,179)	(\$12,626)	(\$12,124)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	(\$212,384)	(\$57,587)	(\$47,591)	(\$55,025)	(\$52,181)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$5,557,652)	(\$1,223,281)	(\$1,274,514)	(\$1,236,581)	(\$1,823,276)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$30,843,066)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

<u>501 FUEL-DOLLARS</u>													
24	Kettle Falls Wood-501110	\$2,364,453	\$669,436	\$586,372	\$520,044	\$588,601	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$4,147	\$466	\$2,150	\$602	\$929	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$9,886,432	\$2,514,090	\$2,811,018	\$2,357,564	\$2,203,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$65,940	\$55,086	\$0	\$0	\$10,854	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$12,320,972	\$3,239,078	\$3,399,540	\$2,878,210	\$2,804,144	\$0	\$0	\$0	\$0	\$0	\$0	\$0

<u>501 FUEL-TONS</u>													
29	Kettle Falls	194,604	53,540	47,910	43,672	49,482	-	-	-	-	-	-	-
30	Colstrip	327,346	94,106	71,708	82,836	78,696	-	-	-	-	-	-	-

<u>501 FUEL-COST PER TON</u>													
31	Kettle Falls	wood	\$12.50	\$12.24	\$11.91	\$11.90							
32	Colstrip	coal	\$26.72	\$39.20	\$28.46	\$28.00							

Avista Corp. - Resource Accounting
Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2020

Retail Sales - MWh	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	YTD
Total Billed Sales	537,509	504,892	472,625	438,639	-	-	-	-	-	-	-	-	1,953,665
Deduct Prior Month Unbilled	(301,275)	(299,486)	(269,928)	(266,976)	-	-	-	-	-	-	-	-	(1,137,665)
Add Current Month Unbilled	299,486	269,928	266,976	231,127	-	-	-	-	-	-	-	-	1,067,517
Total Retail Sales	535,720	475,334	469,673	402,790	-	-	-	-	-	-	-	-	1,883,517
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	1,951,261
Difference from Test Year	(20,397)	(11,029)	(7,862)	(28,456)									(67,744)
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 - \$	(\$369,390)	(\$199,735)	(\$142,381)	(\$515,338)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,226,844)

**AVISTA UTILITIES
 REVENUE CONVERSION FACTOR
 WASHINGTON ELECTRIC
 TWELVE MONTHS ENDED DECEMBER 31, 2018**

Line No.	Description	Factor
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.003782
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038587
6	Total Expense	<u>0.044369</u>
7	Net Operating Income Before FIT	<u>0.955631</u>
8	Federal Income Tax @ 21%	<u>0.200683</u>
9	REVENUE CONVERSION FACTOR	<u><u>0.754948</u></u>

IM

UE-190334 Settlement Black Box Model Conversion Factor

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	022	252,262	\$19,136
	01 RESIDENTIAL	3800	01	001	47,138,225	\$4,611,866
	01 RESIDENTIAL	3800	01	012	1,143,124	\$139,809
	01 RESIDENTIAL	3800	01	032	82,647	\$11,447
01 - Summary					48,616,258	\$4,782,258
21	21 FIRM COMMERCIAL	3800	21	025	4,362,512	\$249,456
	21 FIRM COMMERCIAL	3800	21	031	930,586	\$91,207
	21 FIRM COMMERCIAL	3800	21	021	18,487,576	\$1,382,205
	21 FIRM COMMERCIAL	3800	21	011	12,231,510	\$1,176,238
21 - Summary					36,012,184	\$2,899,106
31	31 FIRM- INDUSTRIAL	3800	31	021	2,480,779	\$170,871
	31 FIRM-INDUSTRIAL	3800	31	025PG	37,145,000	\$910,053
	31 FIRM INDUSTRIAL	3800	31	025P	31,305,155	\$1,625,826
	31 FIRM- INDUSTRIAL	3800	31	011	179,509	\$16,447
	31 FIRM-INDUSTRIAL	3800	31	025	20,650,126	\$1,183,822
	31 FIRM- INDUSTRIAL	3800	31	031	463,149	\$44,679
31 - Summary					92,223,717	\$3,951,698
ID - Summary					176,852,160	\$11,633,062

Jurisdiction: WA

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	2800	01	012	2,249,701	\$357,970
	01 RESIDENTIAL	2800	01	001	91,461,706	\$8,833,144
	01 RESIDENTIAL	2800	01	002	224,297	\$14,287
	01 RESIDENTIAL	2800	01	022	1,177,065	\$102,109
	01 RESIDENTIAL	2800	01	032	145,206	\$24,785
01 - Summary					95,257,976	\$9,332,295
21	21 FIRM COMMERCIAL	2800	21	025	19,928,054	\$1,468,550
	21 FIRM COMMERCIAL	2800	21	021	40,449,218	\$3,672,576
	21 FIRM COMMERCIAL	2800	21	031	1,282,495	\$122,089
	21 FIRM COMMERCIAL	2800	21	011	17,971,370	\$2,262,218
21 - Summary					79,631,137	\$7,525,433
31	31 FIRM- INDUSTRIAL	2800	31	021	3,246,879	\$274,067
	31 FIRM-INDUSTRIAL	2800	31	025	52,433,637	\$3,725,518
	31 FIRM- INDUSTRIAL	2800	31	031	327,659	\$30,815
	31 FIRM- INDUSTRIAL	2800	31	011	229,581	\$27,217
31 - Summary					56,237,756	\$4,057,618
WA - Summary					231,126,868	\$20,915,347
Overall - Summary					407,979,028	\$32,548,409

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
202004	ED	01	01 RESIDENTIAL	231,658	210,887,469	20,922,238	231,686	959,536,219	94,836,664
		21	21 FIRM COMMERCIAL	25,418	155,068,517	16,860,248	25,394	691,688,844	74,505,759
		31	31 FIRM- INDUSTRIAL	349	67,519,678	4,637,778	349	290,793,436	19,474,636
		39	39 FIRM-PUMPING-IRRIGATION ONLY	534	3,341,915	290,618	525	3,988,057	382,478
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	471	871,862	388,028	465	3,552,110	1,500,918
		80	80 INTERDEPARTMENT REVENUE	94	949,530	112,007	95	4,105,812	448,307
		83	83 MISC-SERVICE REVENUE SNP	0	0	2,064	0	0	82,499
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	100,834
ED - Summary				258,524	438,638,970	43,238,189	258,513	1,953,664,479	191,332,094
202004 - Summary				258,524	438,638,970	43,238,189	258,513	1,953,664,479	191,332,094
Overall - Summary				258,524	438,638,970	43,238,189	258,513	1,953,664,479	191,332,094

For Internal Use Only

IM

Attachment B

(\$000s)	(A)	(B)	(C)	(D)	(E)	
Lines	Balance at March 31, 2020	Amortization Years	Revised Annual Expense	Costs Prior to Adjusting to 2025	Net Change	
1 Colstrip Units 3 and 4 Production Plant (plant-in-service at December 31, 2017) at March 31, 2020	\$ 49,953					
2 Less: TCJA Unprotected EDIT at March 31, 2020	<u>(11,709)</u>					
3 Net Production Plant to Depreciate at March 31, 2020	<u>\$ 38,244</u>	5.75	\$ 6,651	\$ 4,033	\$ 2,618	Generation Depreciation
4						
5 Colstrip Transmission Plant at March 31, 2020	\$ 11,482					
6 Colstrip Transmission Plant D&R Costs at March 31, 2020	<u>4,775</u>					
7 Total Colstrip Transmission Plant	<u>\$ 16,257</u>	(1)	\$ 500	\$ 500	\$ -	Transmission Depreciation
8						
9 Colstrip Production Plant D&R Costs at March 31, 2020 ("Colstrip D&R Regulatory Asset")	<u>\$ 33,047</u>	33.75	\$ 979	\$ -	\$ 979	Amortization of Regulatory Asset
10						
11 Colstrip Protected EDIT at March 31, 2020	<u>\$ (5,657)</u>	5.75	\$ (984)	\$ (387)	\$ (596)	Protected EDIT Amortization
12						
13 Net expense pro forma for Colstrip per Settlement			<u>\$ -</u>	<u>\$ 1,570</u>	<u>\$ (1,570)</u>	
14						
15 Net Total Costs Not Included in Pro Forma			\$ 7,147	\$ 5,716	<u>\$ 1,431</u>	
16						
17 Offsets:						
18 Residual Balance of temporary Tax Credits (FERC Account No. 254230)					\$ (900)	
19 ERM Deferral Credit Balance					<u>\$ (531)</u>	
20					<u>\$ (1,431)</u>	
21						
22						
23 (1) These assets will be depreciated using authorized depreciation rates approved in Docket No. UE-180167 for non-Colstrip transmission assets.						

IM



From: [Knox, Tara](#)
To: [Brandon, Annette](#)
Cc: [Johnson, Bill](#); [Kettner, Cheryl](#); [Schultz, Kaylene](#)
Subject: RE: Washington Authorized Net Expense - April
Date: Monday, April 20, 2020 9:26:31 AM

Annette and Jeanne are correct. The UE-170485 authorized power supply costs including the authorized PT ratio were built into the 2018 test year used in the UE-190334 case. Therefore the UE-170485 power supply base is still the authorized.

From: Brandon, Annette
Sent: Friday, April 17, 2020 9:22 AM
To: Knox, Tara <Tara.Knox@avistacorp.com>
Cc: Johnson, Bill <bill.johnson@avistacorp.com>; Kettner, Cheryl <cheryl.kettner@avistacorp.com>; Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>
Subject: RE: Washington Authorized Net Expense - April

IM

Tara – Jeanne and I both think the PT ratio would stay with what is authorized. But, we both thought we should verify with you.

Right? So Cheryl will not update it since there is no new Authorized.

From: Johnson, Bill
Sent: Friday, April 17, 2020 9:15 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>; Kettner, Cheryl <cheryl.kettner@avistacorp.com>; Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>
Subject: RE: Washington Authorized Net Expense - April

Annette,

Is there a new PT ratio?

From: Brandon, Annette
Sent: Friday, April 17, 2020 8:39 AM
To: Kettner, Cheryl <cheryl.kettner@avistacorp.com>; Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>
Cc: Johnson, Bill <bill.johnson@avistacorp.com>
Subject: RE: Washington Authorized Net Expense - April

We did not propose a new power supply adjustment in this general rate case. So there's no new authorized.

From: Kettner, Cheryl

Sent: Friday, April 17, 2020 8:33 AM

To: Brandon, Annette <Annette.Brandon@avistacorp.com>; Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>

Subject: Washington Authorized Net Expense - April

Hi!

I was wondering if either of you have the new authorized for Washington starting with April 2020? Attached is what I received the last time there was a change. I always include it as support for the ERM journal when we do have a change.

Thank you so much for your help!

Cheryl A Kettner

Resource Accounting Analyst



1411 E Mission Ave. MSC-07

Spokane, WA 99202

P 509.495.2902

cheryl.kettner@avistacorp.com

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DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
4/30/2020	H20	2	5.58	11.16
4/30/2020	H21	0	5.51	-
4/30/2020	H22	0	6.2	-
4/30/2020	H23	0	7.68	-
4/30/2020	H24	0	7.79	-
				78,930.09 Total

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of April 2020

REC Deferral Journal

Avista Corporation Journal Entry

Printed 05/05/2020 at 3:40 PM
 WA ERM
 April 2020
 Page 29 of 33

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: 202004
 Last Update: 05/05/2020 3:35 PM
 Approval Requested: 05/05/2020 3:40 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	✓ 2,038.46	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	2,038.46	0.00	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	✓ 141,610.00	WA REC Deferral 201908-202006
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	141,610.00	✓ 0.00	WA REC Deferral 201908-202006
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	3,833.34	✓ 0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	✓ 3,833.34	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	104,658.00	✓ 0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	✓ 104,658.00	WA Rec Deferral Amort
90	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	0.00	Annual Transfer of Deferral balance to amortization
100	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	0.00	Annual transfer of Deferral balance to amortization
Totals:						252,139.80	252,139.80	

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

<u>Carolyn Groome</u>	<u>5/5/2020</u>
Prepared by Carolyn Groome	Date
<u>Jan McCalland</u>	<u>5/5/2020</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

186322 ED WA								
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest
201901	339,478.56		182,008.00		0.57417%	2,471.70		521,486.56
201902	521,486.56		171,867.00		0.57417%	3,487.62		693,353.56
201903	693,353.56		181,119.00		0.57417%	4,500.99		874,472.56
201904	874,472.56		148,142.00		0.57417%	5,446.25		1,022,614.56
201905	1,022,614.56		136,185.00		0.57417%	6,262.51		1,158,799.56
201906	1,158,799.56		140,278.00		0.57417%	7,056.20		1,299,077.56
201907	1,328,302.83	(1,771,401.27)	134,254.00		0.57417%	(2,158.72)		(308,844.44)
201908	(308,844.44)		113,955.00		0.57417%	(1,446.14)		(194,889.44)
201909	(194,889.44)		111,872.00		0.57417%	(797.83)		(83,017.44)
201910	(83,017.44)		103,052.00		0.57417%	(180.81)		20,034.56
201911	20,034.56		108,717.00		0.57417%	427.14		128,751.56
201912	128,751.56		127,023.00		0.57417%	1,103.92		255,774.56
202001	252,722.12		128,660.00		0.57417%	1,820.42		381,382.12
202002	381,382.12		120,773.00		0.57417%	2,536.50		502,155.12
202003	502,155.12		113,147.00		0.57417%	3,208.05		615,302.12
202004	615,302.12		104,658.00		0.57417%	3,833.34		719,960.12
202005	719,960.12		-		0.57417%	4,133.80		719,960.12
202006	719,960.12		-		0.57417%	4,133.80		719,960.12
202007	719,960.12		-		0.57417%	4,133.80		719,960.12
current month entry			104,658.00			3,833.34		

186322 RECON			
End Balance with Interest	GL Wand Balance	Variance	Notes
523,958.26	523,958.26	0.00	Semi-Annual Compounding
699,312.88	699,312.88	0.00	
884,932.87	884,932.87	0.00	
1,038,521.12	1,038,521.12	0.00	
1,180,968.63	1,180,968.63	0.00	
1,328,302.83	1,328,302.83	0.00	
(311,003.16)	(311,003.16)	0.00	-Semi-Annual Compounding -Transfer 186324 Def balance to 186322 for amortization
(198,494.30)	(198,494.30)	0.00	
(87,420.13)	(87,420.13)	0.00	
15,451.06	15,451.06	0.00	
124,595.20	124,595.20	0.00	
252,722.12	252,722.12	0.00	
383,202.54	383,220.06	17.52	Semi-Annual Compounding
506,512.04	506,547.09	35.05	
622,867.09	622,867.09	0.00	
731,358.43	622,867.09	(108,491.34)	
735,492.23	622,867.09	(112,625.14)	
739,626.03	-	(739,626.03)	
743,759.83	-	(743,759.83)	

202004 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	3,833.34	
419600 ED WA		3,833.34
186322 ED WA	104,658.00	
557324 ED WA		104,658.00

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

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

186323 ED WA								
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest
201901	-		-		0.57417%	-		-
201902	-		-		0.57417%	-		-
201903	-		-		0.57417%	-		-
201904	-		-		0.57417%	-		-
201905	-		-		0.57417%	-		-
201906	-		-		0.57417%	-		-
201907	-		(158,513.00)	857,009.74	0.57417%	4,465.63		698,496.74
201908	698,496.74		(78,816.00)		0.57417%	3,784.29		619,680.74
201909	619,680.74		(70,681.00)		0.57417%	3,355.11		548,999.74
201910	548,999.74		(79,693.00)		0.57417%	2,923.41		469,306.74
201911	469,306.74		(73,634.00)		0.57417%	2,483.23		395,672.74
201912	395,672.74		(127,049.00)		0.57417%	1,907.10		268,623.74
202001	287,542.51		(207,454.00)		0.57417%	1,055.41		80,088.51
202002	80,088.51		(189,625.00)		0.57417%	(84.54)		(109,536.49)
202003	(109,536.49)		(174,686.00)		0.57417%	(1,130.42)		(284,222.49)
202004	(284,222.49)		(141,610.00)		0.57417%	(2,038.46)		(425,832.49)
202005	(425,832.49)		-		0.57417%	(2,445.00)		(425,832.49)
202006	(425,832.49)		-		0.57417%	(2,445.00)		(425,832.49)
current month entry			(141,610.00)			(2,038.46)		

186323 RECON			
End Balance with Interest	GL Wand Balance	Variance	Notes
-	-	0.00	Semi-Annual Compounding
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
702,962.37	702,962.37	0.00	Semi-Annual Compounding
627,930.66	627,930.66	0.00	
560,604.77	560,604.77	0.00	
483,835.18	483,835.18	0.00	
412,684.41	412,684.41	0.00	
287,542.51	287,542.51	0.00	
81,143.92	81,035.30	(108.62)	Semi-Annual Compounding
(108,565.62)	(108,782.87)	(217.25)	
(284,382.04)	(284,382.04)	0.00	
(428,030.50)	(284,382.04)	143,648.46	
(430,475.50)	(284,382.04)	146,093.46	
(432,920.50)	-	432,920.50	

202004 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		2,038.46
431016 ED WA	2,038.46	
186323 ED WA		141,610.00
557322 ED WA	141,610.00	

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

(139,571.54) TTL

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Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2020 REC Revenue and Expense Deferral Calculation

REC Revenue and Expense	Source	202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	Total
Voluntary REC Revenue	456016-ED-AN	(318,217)	(288,636)	(273,452)	(224,456)	-	-	-	-	-	-	-	-	\$ (1,104,761)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,601	146	7,689	9,014	-	-	-	-	-	-	-	-	\$ 19,451
Total		\$ (315,615)	\$ (288,490)	\$ (265,763)	\$ (215,442)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,085,311)

Washington State Share														
Voluntary REC Revenue	65.73%	(209,164)	(189,721)	(179,740)	(147,535)	-	-	-	-	-	-	-	-	\$ (726,159)
Voluntary REC Broker Fee Expense	65.73%	1,710	96	5,054	5,925	-	-	-	-	-	-	-	-	\$ 12,785
Total Surcharge (+) or Rebate (-)		\$ (207,454)	\$ (189,625)	\$ (174,686)	\$ (141,610)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (713,375)

Accounting Entries														
186323.ED.WA (201907 thru 202006)		Credit	Credit	Credit	Credit									
557322.ED.WA		Debit	Debit	Debit	Debit									

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Revenue By Rate Schedule

Data Source: Financial Reporting

Data Updated Daily

State Code: ALL

Revenue Class: ALL

Billing Determinant: RIDER 9

Accounting Per	Service	State Cod	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	TD Average Meter	YTD Usage	TD Revenue Amt
202004	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	0	0	0	5
ID - Total							0	0	0	0	0	5
WA												
		0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL		0	0	-50,598	0	0	-229,994
		0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE		0	0	-2	0	0	-11
		0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL		0	0	-124	0	0	-543
		0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL		0	0	-9,817	0	0	-46,212
		0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL		0	0	-127	0	0	-558
		0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE		0	0	-53	0	0	-235
		0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL		0	0	-1,244	0	0	-5,939
		0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE		0	0	0	0	0	0
		0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL		0	0	-23,261	0	0	-103,638
		0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL		0	0	-1,867	0	0	-7,752
		0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE		0	0	-173	0	0	-754
		0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL		0	0	-677	0	0	-3,185
		0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL		0	0	-5,447	0	0	-22,687
		0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL		0	0	-14,183	0	0	-61,431
		0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL		0	0	0	0	0	0
		0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	-531	0	0	-548
		0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL		0	0	-513	0	0	-2,674
		0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL		0	0	-174	0	0	-658
		0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	-233	0	0	-357
		0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE		0	0	-13	0	0	-47
		0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL		0	0	-77	0	0	-282
		0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	-38	0	0	-52
		0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-1	0	0	-2
		0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-332	0	0	-1,338
		0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-7	0	0	-28
		0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-16	0	0	-65
		0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-40	0	0	-160
		0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL		0	0	-142	0	0	-583
		0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL		0	0	-4	0	0	-18
		0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	0	0	0	-1
		0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE		0	0	-3	0	0	-13
		0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL		0	0	-84	0	0	-350
		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	-109,782	0	0	-490,116
ED - Total							0	0	-109,782	0	0	-490,110
202004 - Total							0	0	-109,782	0	0	-490,110
Overall - Total							0	0	-109,782	0	0	-490,110

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Conversion Factor **0.953323**
 Amort Expense \$ **(104,658)**