

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

MONTH OF JULY 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	\$3,922,753	\$6,111,472	(\$2,188,719)	(\$13,337)	(\$2,202,056)	(\$1,447,411)	\$841,101	(\$606,310)	(\$151,578)	(\$454,733)
202006	\$3,525,555	\$5,882,705	(\$2,357,150)	\$94,577	(\$2,262,573)	(\$1,487,189)	\$742,148	(\$745,041)	(\$100,650)	(\$644,391)
202007	\$7,541,627	\$9,699,295	(\$2,157,668)	\$699,050	(\$1,458,618)	(\$958,750)	\$609,818	(\$348,932)	(\$34,893)	(\$314,039)
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	\$58,844,671	\$82,409,031	(\$23,564,360)	\$1,748,478	(\$21,815,882)	(\$14,339,579)	\$3,419,911	(\$10,919,668)	(\$5,591,967)	(\$5,327,701)

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	(\$3,937,538)	(\$454,733)	(\$13,879)	(\$4,406,150)
202006	(\$4,406,150)	(\$644,391)	(\$15,721)	(\$5,066,262)
202007	(\$5,066,262)	(\$314,039)	(\$16,987)	(\$5,397,287)
202008				
202009				
202010				
202011				
202012				
YTD Totals	(\$1,098,494)	(\$4,229,207)	(\$69,586)	(\$5,397,287)

	Total	Absorbed (Avista)	Deferred (Customer)
First \$4M at 100%	\$ (4,000,000)	\$ (4,000,000)	\$ -
\$4M to \$10M at 25% (rebate)	\$ (6,919,668)	\$ (1,591,967)	\$ (5,327,701)
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ (10,919,668)	\$ (5,591,967)	\$ (5,327,701)

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)	\$9,860,195	(\$37,556)	(\$1,460,355)
202004	(\$1,460,355)	\$0	(\$4,516)	(\$1,464,871)
202005	(\$1,464,871)	\$0	(\$4,516)	(\$1,469,387)
202006	(\$1,469,387)	\$0	(\$4,516)	(\$1,473,903)
202007	(\$1,473,903)	\$1,473,903	\$0	\$0
202008				
202009				
202010				
202011				
202012				
YTD Totals	(\$10,109,388)	\$10,235,604	(\$126,216)	\$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	\$0	\$0	\$0	\$0
202006	\$0	\$0	\$0	\$0
202007	\$0	(\$1,473,903)	(\$4,793)	(\$1,478,696)
202008				
202009				
202010				
202011				
202012				
YTD Totals	(\$25,802,794)	\$24,588,280	(\$264,182)	(\$1,478,696)

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

182352 Approved for Amortization				
Year/Month	Beginning Balance	Other Adjustments	Interest	Ending Balance
202001				
202002				
202003				
202004	\$0	\$ (37,943,675)	(\$128,224)	(\$38,071,899)
202005	(\$38,071,899)	\$1,510,558	(\$124,615)	(\$36,685,956)
202006	(\$36,685,956)	\$1,544,860	(\$119,495)	(\$35,260,591)
202007	(\$35,260,591)	\$1,600,974	(\$112,071)	(\$33,771,688)
202008				
202009				
202010				
202011				
202012				
YTD Totals	\$0	(\$33,287,283)	(\$484,405)	(\$33,771,688)

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 July 2020

ERM Deferral Journal

Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202007

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Update: 08/06/2020 12:19 PM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 08/06/2020 12:19 PM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	314,039.00	Current Year ERM (2020)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	314,039.00	0.00	Current Year ERM Deferral Expense (2020)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	16,987.00	Current Year ERM Interest Accrual (2020)
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	16,987.00	0.00	Current Year ERM Interest Expense (2020)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	1,600,974.00	0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	1,600,974.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	112,071.00	0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	112,071.00	Interest Expense
90	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	1,473,903.00	Pending Balance Transfer from 186290 to 182350
100	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	1,473,903.00	0.00	Pending Balance Transfer from 186290 to 182350
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	4,793.00	0.00	Interest Expense Energy Deferrals
120	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	4,793.00	Regulatory Asset ERM Approved for Recovery
Totals:						3,522,767.00	3,522,767.00	

Avista Corp.
 DJ480 and DJ481
 Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
Jul-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 July 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 July 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 July 2020.

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness]	Reviewed to make sure that June data was used in all spreadsheets and reports. IM
Agree the system report screen shots to the system export data in the report. [source data accuracy and completeness]	Some data is from GL with use of GL wand. Agreed volumes from Cognos report to Load Adjustment and RRC. IM
Verify that total amounts agree to the underlying detail on attached reports. [source data accuracy and completeness]	Agreed totals to respective reports and journal entry. IM
Validate that check totals equal \$0 or are immaterial, as noted above. [source data accuracy and completeness]	Data checks equal \$0. IM
Spreadsheet Logic Validation	Sign-off/Date
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. [completeness]	Noted that July data was used and spreadsheet appeared rolled forward. IM
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. [accuracy]	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 June we are in the 90%/10% 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 Idaho had the annual REC foregone revenue added to the PCA balance		

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

IM

Jan-June Interest Rate	0.33509%
Jul-Dec Interest Rate	0.32522%

Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2019									(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		0	0	0	0.00	
5/31/2020	0		0		0		0	0	0	0.00	
6/30/2020	0		0		0		0	0	0	0.00	
7/31/2020	0	(1,473,903)	0		(4,793)		(1,473,903)	(1,478,696)	0	1,478,696.00	
8/31/2020			0								
9/30/2020			0								
10/31/2020			0								
11/30/2020			0								
12/31/2020			0								

Entry:			
	Debit	Credit	
431600 ED WA	4,793		Interest Expense Energy Deferrals
182350 ED WA		4,793	Regulatory Asset ERM Approved for Recovery

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

IM

Jan-June Interest Rate	0.33509%
Jul-Dec Interest Rate	0.32522%

Account 182352

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2019									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)	(38,071,899)	0.00	
5/31/2020	(37,943,675)		1,510,558		(124,615)		(36,433,117)	(36,685,956)	(36,685,956)	0.00	
6/30/2020	(36,433,117)		1,544,860		(119,495)		(34,888,257)	(35,260,591)	(35,260,591)	0.00	
7/31/2020	(35,260,591)	0	1,600,974		(112,071)		(33,659,617)	(33,771,688)	(35,260,591)	(1,488,903.00)	
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	1,600,974		WA ERM Deferral-Approved for Rebate
557290 ED WA		1,600,974	WA ERM Amortization
431600 ED WA	112,071		Interest Expense Energy Deferrals
182352 ED WA		112,071	WA ERM Deferral-Approved for Rebate

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.

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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

IM

Jan-June Interest Rate	0.33509%
Jul-Dec Interest Rate	0.32522%

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2019									(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)	(3,937,538)	0.00	
5/31/2020	(3,914,539)		(454,732)		(13,879)		(4,369,271)	(4,406,149)	(4,406,149)	0.00	
6/30/2020	(4,369,271)		(644,391)		(15,721)		(5,013,662)	(5,066,261)	(5,066,261)	0.00	
7/31/2020	(5,066,261)		(314,039)		(16,987)		(5,380,300)	(5,397,287)	(5,066,261)	331,026.00	
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	314,039.00		Deferred Power Supply Expense
186280 ED WA	-	314,039.00	Regulatory Asset ERM Deferred Current Year
431600 ED WA	16,987.00		Interest Expense Energy Deferrals
186280 ED WA		16,987.00	Regulatory Asset ERM Deferred Current Year

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

IM

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	0.32522%

Account 186290

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2019									(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)	(1,464,871)	0.00	
5/31/2020	(1,347,687)				(4,516)		(1,347,687)	(1,469,387)	(1,469,387)	0.00	
6/30/2020	(1,347,687)				(4,516)		(1,347,687)	(1,473,903)	(1,473,903)	0.00	
7/31/2020	(1,473,903)	1,473,903			0		0	0	(1,473,903)	(1,473,903.00)	
8/31/2020											
9/30/2020											
10/31/2020											
11/30/2020											
12/31/2020											

Entry:			
	Debit	Credit	
182350 ED WA	-	1,473,903	Balance Transfer from 186290 to 182350
186290 ED WA	1,473,903	-	Balance Transfer from 186290 to 182350

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line
No.

WASHINGTON ACTUALS		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
1	555 Purchased Power	\$70,081,710	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$50,323,721)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$16,009,903	\$3,239,078	\$3,399,540	\$2,878,210	\$2,804,144	\$738,421	\$830,465	\$2,120,045	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$24,219,219	\$4,925,752	\$4,098,939	\$5,475,241	\$4,372,539	\$1,216,784	\$1,098,993	\$3,030,971	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$11,050,352)	(\$1,243,451)	(\$1,543,693)	(\$1,301,455)	(\$1,234,355)	(\$1,770,551)	(\$1,863,759)	(\$2,093,088)	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$9,606,763	\$1,402,067	\$1,376,344	\$1,401,845	\$1,362,596	\$1,328,690	\$1,327,383	\$1,407,838	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$301,149	\$38,542	\$36,423	\$45,505	\$50,069	\$44,758	\$38,119	\$47,733	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$58,844,671	\$13,561,488	\$11,470,087	\$10,433,249	\$8,389,912	\$3,922,753	\$3,525,555	\$7,541,627	\$0	\$0	\$0	\$0	\$0
		Total through												
AUTHORIZED NET EXPENSE-SYSTEM		July	Jan/20	Feb/20	Mar/20	Apr/20	May/20	Jun/20	Jul/20	Aug/20	Sep/20	Oct/20	Nov/20	Dec/20
9	555 Purchased Power	\$64,126,727	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599
10	447 Sale for Resale	(\$32,779,526)	(\$5,410,854)	(\$3,688,134)	(\$4,363,041)	(\$6,216,672)	(\$3,992,970)	(\$3,782,256)	(\$5,325,599)	(\$3,215,251)	(\$4,016,772)	(\$3,304,259)	(\$4,468,025)	(\$6,320,023)
11	501 Thermal Fuel	\$15,953,897	\$2,892,906	\$2,671,552	\$2,768,328	\$2,491,505	\$1,551,263	\$1,358,751	\$2,219,592	\$2,478,125	\$2,578,207	\$2,592,987	\$2,566,833	\$2,703,884
12	547 CT Fuel	\$35,169,330	\$8,800,467	\$7,046,200	\$6,405,717	\$4,139,185	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954	\$8,397,561
13	456 Transmission Revenue	(\$8,661,990)	(\$1,062,694)	(\$1,178,481)	(\$1,177,115)	(\$1,141,305)	(\$1,253,488)	(\$1,398,529)	(\$1,450,378)	(\$1,346,819)	(\$1,372,213)	(\$1,319,316)	(\$1,257,650)	(\$1,191,496)
14	565 Transmission Expense	\$10,124,241	\$1,386,858	\$1,618,473	\$1,456,728	\$1,423,781	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,406,861	\$1,416,449	\$1,446,134
15	557 Broker Fees	\$239,750	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16	Settlement Adjustment	(\$1,763,398)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)
17	Authorized Net Expense	\$82,409,031	\$18,199,665	\$17,200,889	\$15,081,709	\$10,233,296	\$6,111,472	\$5,882,705	\$9,699,295	\$14,547,927	\$12,481,353	\$13,261,866	\$16,244,124	\$16,930,995
18	Actual - Authorized Net Expense	(\$23,564,360)	(\$4,638,177)	(\$5,730,802)	(\$4,648,460)	(\$1,843,384)	(\$2,188,719)	(\$2,357,150)	(\$2,157,668)					
19	Resource Optimization - Subtotal	\$1,748,478	\$490,080	\$92,925	\$148,644	\$236,539	(\$13,337)	\$94,577	\$699,050					
20	Adjusted Net Expense	(\$21,815,882)	(\$4,148,097)	(\$5,637,877)	(\$4,499,816)	(\$1,606,845)	(\$2,202,056)	(\$2,262,573)	(\$1,458,618)	\$0	\$0	\$0	\$0	\$0
21	Washington Allocation		65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%
22	Washington Share	(\$14,339,579)	(\$2,726,544)	(\$3,705,777)	(\$2,957,729)	(\$1,056,179)	(\$1,447,411)	(\$1,487,189)	(\$958,750)	\$0	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$3,419,911	\$369,390	\$199,735	\$142,381	\$515,338	\$841,101	\$742,148	\$609,818					
25	Net Power Cost (+) Surcharge (-) Rebate	(\$10,919,668)	(\$2,357,154)	(\$3,506,042)	(\$2,815,348)	(\$540,841)	(\$606,310)	(\$745,041)	(\$348,932)					
27	Cumulative Balance		(\$2,357,154)	(\$5,863,196)	(\$8,678,544)	(\$9,219,385)	(\$9,825,695)	(\$10,570,736)	(\$10,919,668)					
input	10,000,000 and up	90%	90%	\$0	\$0	\$0	\$0	\$0	(\$570,736)	(\$919,668)				
input	4,000,000 to \$10M	50%	75%	\$0	(\$1,863,196)	(\$4,678,544)	(\$5,219,385)	(\$5,825,695)	(\$6,000,000)	(\$6,000,000)				
input	0 to \$4M	0%	0%	(\$2,357,154)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)				
	check #-should be zero			\$0	\$0	\$0	\$0	\$0	\$0	\$0				
	Deferral Amount, Cumulative (Customer)		\$0	(\$1,397,397)	(\$3,508,908)	(\$3,914,539)	(\$4,369,271)	(\$5,013,662)	(\$5,327,701)					
	Deferral Amount, Monthly Entry		\$0	(\$1,397,397)	(\$2,111,511)	(\$405,631)	(\$454,732)	(\$644,391)	(\$314,039)					
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$5,327,701	\$0	\$1,397,397	\$2,111,511	\$405,631	\$454,732	\$644,391	\$314,039					
	Company Band Gross Margin Impact, Cumulative		(\$2,357,154)	(\$4,465,799)	(\$5,169,636)	(\$5,304,846)	(\$5,456,424)	(\$5,557,074)	(\$5,591,967)					

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
555 PURCHASED POWER													
1	Short-Term Purchases	\$13,396,498	\$3,386,200	\$2,505,205	\$663,858	\$2,142,585	\$1,517,506	\$945,253	\$2,235,891	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$9,796,352	\$1,399,478	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$1,000,916	\$128,412	\$137,331	\$81,844	\$100,046	\$134,694	\$132,024	\$286,565	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,449,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$5,752,408	\$845,499	\$845,499	\$845,499	\$679,414	\$845,499	\$845,499	\$845,499	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$7,268	\$969	\$1,162	\$1,170	\$1,075	\$1,121	\$932	\$839	\$0	\$0	\$0	\$0
8	Small Power	\$1,047,639	\$135,481	\$178,168	\$136,054	\$148,758	\$128,743	\$142,916	\$177,519	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$963,263	\$160,536	\$132,054	\$109,083	\$75,549	\$149,167	\$140,831	\$196,043	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,462,697	\$220,402	\$348,737	\$173,787	\$254,261	\$196,121	\$212,728	\$56,661	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$3,313,120	\$539,216	\$522,867	\$444,785	\$423,831	\$339,112	\$470,134	\$573,175	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$8,506	(\$311)	\$1,667	\$1,579	\$1,431	\$1,520	\$1,310	\$1,310	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$15,963,406	\$2,414,741	\$2,327,885	\$2,427,120	\$2,402,620	\$2,109,928	\$2,056,488	\$2,224,624	\$0	\$0	\$0	\$0
14	Palouse Wind	\$14,408,791	\$3,334,132	\$2,160,328	\$2,406,190	\$1,890,255	\$1,607,702	\$1,548,996	\$1,461,188	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$1,508,883	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	\$2,963	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$70,081,710	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$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	\$64,035,782	\$11,300,933	\$9,783,421	\$9,368,374	\$8,891,163	\$8,111,978	\$7,524,829	\$9,055,084	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$3,093,422	\$1,256,392	\$900,700	(\$662,984)	\$191,488	\$444,892	\$539,968	\$422,966	\$0	\$0	\$0	\$0	\$0
555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	\$2,963	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	\$0	\$0	\$0	\$0	\$0
555700	\$1,499,042	\$218,942	\$89,780	\$199,854	\$652,725	\$90,380	\$48,766	\$198,595	\$0	\$0	\$0	\$0	\$0
555710	\$1,508,883	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$0	\$0	\$0	\$0	\$0
	(\$58,382)	(\$4,512)	(\$6,519)	(\$7,796)	(\$9,072)	(\$9,658)	(\$9,973)	(\$10,852)					
WNP3 Mid Point	\$0	-	-	-	-	-	-	-	-	-	-	-	-
	\$70,081,710	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$0	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

18	Short-Term Sales	(\$39,092,376)	(\$6,410,216)	(\$5,567,362)	(\$5,771,825)	(\$6,957,136)	(\$4,643,721)	(\$4,498,259)	(\$5,243,857)	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	(\$418,478)	(\$114,196)	(\$57,978)	(\$77,242)	(\$67,204)	(\$32,501)	(\$15,887)	(\$53,470)	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	(\$81,763)	(\$12,942)	(\$12,179)	(\$12,626)	(\$12,124)	(\$12,236)	(\$10,556)	(\$9,100)	\$0	\$0	\$0	\$0
21	Pend Oreille DES	(\$302,348)	(\$57,587)	(\$47,591)	(\$55,025)	(\$52,181)	(\$40,336)	(\$25,067)	(\$24,561)	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$10,428,756)	(\$1,223,281)	(\$1,274,514)	(\$1,236,581)	(\$1,823,276)	(\$1,705,686)	(\$1,654,839)	(\$1,510,579)	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$50,323,721)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

447000	(\$18,608,609)	(\$3,835,467)	(\$2,627,687)	(\$3,877,053)	(\$4,628,479)	(\$1,311,184)	(\$185,383)	(\$2,143,356)	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	\$443,695	\$19,928	\$44,560	\$91,436	\$78,930	\$46,214	\$40,293	\$122,334					
447100	(\$11,428,455)	(\$1,028,302)	(\$1,145,634)	(\$328,879)	(\$737,252)	(\$2,395,170)	(\$3,583,660)	(\$2,209,558)	\$0	\$0	\$0	\$0	\$0
447150	(\$6,855,144)	(\$1,265,005)	(\$1,503,561)	(\$1,358,611)	(\$884,798)	(\$700,094)	(\$498,100)	(\$644,975)	\$0	\$0	\$0	\$0	\$0
447700	(\$1,937,569)	(\$255,624)	(\$167,800)	(\$226,050)	(\$724,841)	(\$194,000)	(\$134,561)	(\$234,693)	\$0	\$0	\$0	\$0	\$0
447710	(\$1,508,883)	(\$230,471)	(\$284,988)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	\$0	\$0	\$0	\$0	\$0
447720	(\$10,428,756)	(\$1,223,281)	(\$1,274,514)	(\$1,236,581)	(\$1,823,276)	(\$1,705,686)	(\$1,654,839)	(\$1,510,579)	\$0	\$0	\$0	\$0	\$0
	(\$50,323,721)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	\$0	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS

24	Kettle Falls Wood-501110	\$2,699,839	\$669,436	\$586,372	\$520,044	\$588,601	(\$1,484)	\$4,598	\$332,272	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$5,499	\$466	\$2,150	\$602	\$929	(\$19)	\$751	\$620	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$13,182,738	\$2,514,090	\$2,811,018	\$2,357,564	\$2,203,760	\$739,924	\$785,937	\$1,770,445	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$121,827	\$55,086	\$0	\$0	\$10,854	\$0	\$39,179	\$16,708	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$16,009,903	\$3,239,078	\$3,399,540	\$2,878,210	\$2,804,144	\$738,421	\$830,465	\$2,120,045	\$0	\$0	\$0	\$0

501 FUEL-TONS

29	Kettle Falls	221,192	53,540	47,910	43,672	49,482	-	372	26,216	-	-	-	-
30	Colstrip	444,327	94,106	71,708	82,836	78,696	25,604	28,502	62,875	-	-	-	-

501 FUEL-COST PER TON

31	Kettle Falls	wood	\$12.50	\$12.24	\$11.91	\$11.90		\$12.36	\$12.67				
32	Colstrip	coal	\$26.72	\$39.20	\$28.46	\$28.00	\$28.90	\$27.57	\$28.16				

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	
547 FUEL														
33	NE CT Gas/Oil-547213	(\$1,733)	(\$1,839)	\$35	(\$23)	\$82	\$29	\$76	(\$93)	\$0	\$0	\$0	\$0	
34	Boulder Park-547216	\$280,987	\$20,130	\$11,475	\$80,312	\$98,567	\$10,548	\$19,509	\$40,446	\$0	\$0	\$0	\$0	
35	Kettle Falls CT-547211	\$14,216	\$2,625	\$3,871	\$2,594	\$1,268	\$1,772	\$614	\$1,472	\$0	\$0	\$0	\$0	
36	Coyote Springs2-547610	\$11,443,605	\$2,553,876	\$2,266,934	\$2,517,341	\$1,550,090	\$447,698	\$564,243	\$1,543,423	\$0	\$0	\$0	\$0	
37	Lancaster-547312	\$10,978,550	\$2,326,662	\$1,755,204	\$2,352,441	\$2,028,732	\$711,804	\$471,786	\$1,331,921	\$0	\$0	\$0	\$0	
38	Rathdrum CT-547310	\$1,503,594	\$24,298	\$61,420	\$522,576	\$693,800	\$44,933	\$42,765	\$113,802	\$0	\$0	\$0	\$0	
39	Total 547 Fuel Expense	\$24,219,219	\$4,925,752	\$4,098,939	\$5,475,241	\$4,372,539	\$1,216,784	\$1,098,993	\$3,030,971	\$0	\$0	\$0	\$0	
40	TOTAL NET EXPENSE	\$59,987,111	\$13,364,330	\$11,601,013	\$10,287,354	\$8,211,602	\$4,319,856	\$4,023,812	\$8,179,144	\$0	\$0	\$0	\$0	
456 TRANSMISSION REVENUE														
			202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012
41	456100 ED AN	(\$6,989,789)	(\$675,313)	(\$919,841)	(\$748,908)	(\$697,529)	(\$1,150,361)	(\$1,310,572)	(\$1,487,265)	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$539,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$205,345)	\$0	\$0	\$0	(\$8,563)	(\$111,418)	(\$32,555)	(\$52,809)	\$0	\$0	\$0	\$0	\$0
47	456030 ED AN - Customer A Trans	(\$718,455)	(\$105,538)	(\$104,338)	(\$102,857)	(\$103,784)	(\$101,938)	(\$100,000)	(\$100,000)	\$0	\$0	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$1,511,280)	(\$230,471)	(\$287,385)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	\$0	\$0	\$0	\$0	\$0
49	456017 ED AN - Low Voltage	(\$40,446)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0	\$0
50	456700 ED WA - Low Voltage	(\$66,226)	(\$9,378)	(\$9,378)	(\$9,378)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	\$0	\$0	\$0	\$0	\$0
51	456705 ED AN - Low Voltage	(\$979,811)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	\$0	\$0	\$0	\$0	\$0
52	Total 456 Transmission Revenue	(\$11,050,352)	(\$1,243,451)	(\$1,543,693)	(\$1,301,455)	(\$1,234,355)	(\$1,770,551)	(\$1,863,759)	(\$2,093,088)	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$9,575,011	\$1,397,531	\$1,371,808	\$1,397,309	\$1,358,060	\$1,324,154	\$1,322,847	\$1,403,302	\$0	\$0	\$0	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$31,752	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0
56	Total 565 Transmission Expense	\$9,606,763	\$1,402,067	\$1,376,344	\$1,401,845	\$1,362,596	\$1,328,690	\$1,327,383	\$1,407,838	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees														
57	557170 ED AN	\$182,624	\$21,723	\$20,506	\$29,019	\$34,482	\$26,833	\$21,959	\$28,102	\$0	\$0	\$0	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$84,914	\$12,599	\$11,796	\$12,353	\$11,201	\$12,072	\$10,211	\$14,682	\$0	\$0	\$0	\$0	\$0
60	557018 ED AN	\$33,611	\$4,220	\$4,121	\$4,133	\$4,386	\$5,853	\$5,949	\$4,949	\$0	\$0	\$0	\$0	\$0
61	Total 557 ED AN Broker & Related Fees	\$301,149	\$38,542	\$36,423	\$45,505	\$50,069	\$44,758	\$38,119	\$47,733	\$0	\$0	\$0	\$0	\$0
Other Purchases and Sales														
62	Econ Dispatch-557010	(\$5,415,502)	(\$2,368,594)	(\$671,118)	(\$25,598)	(\$188,223)	(\$677,854)	(\$753,848)	(\$730,267)	\$0	\$0	\$0	\$0	\$0
63	Econ Dispatch-557150	(\$3,633,084)	\$421,057	(\$976,644)	(\$3,228,749)	(\$1,490,149)	\$697,868	\$881,733	\$61,800	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557700	\$1,555,370	\$11,952	\$8,400	\$148,028	\$176,080	\$477,176	\$359,359	\$374,375	\$0	\$0	\$0	\$0	\$0
65	Gas Bookouts-557711	(\$1,555,370)	(\$11,952)	(\$8,400)	(\$148,028)	(\$176,080)	(\$477,176)	(\$359,359)	(\$374,375)	\$0	\$0	\$0	\$0	\$0
66	Intraco Thermal Gas-557730	\$27,723,802	\$4,115,776	\$3,319,418	\$5,391,617	\$4,419,630	\$3,917,436	\$2,910,728	\$3,649,197	\$0	\$0	\$0	\$0	\$0
67	Fuel DispatchFin -456010	\$6,009,773	\$1,882,010	\$342,468	\$266,445	\$574,200	\$875,363	\$928,200	\$1,141,087	\$0	\$0	\$0	\$0	\$0
68	Fuel Dispatch-456015	(\$4,756,770)	(\$1,280,600)	(\$83,595)	(\$18,180)	(\$107,775)	(\$2,289,799)	(\$324,473)	(\$652,348)	\$0	\$0	\$0	\$0	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$113,610)	(\$25,507)	(\$22,738)	(\$16,974)	(\$7,021)	(\$9,386)	(\$14,749)	(\$17,235)	\$0	\$0	\$0	\$0	\$0
70	Other Elec Rev - Specified Source - 456019	(\$434,331)	(\$141,375)	(\$21,125)	\$0	(\$89,920)	(\$92,668)	(\$89,243)	\$0	\$0	\$0	\$0	\$0	\$0
71	Intraco Thermal Gas-456730	(\$17,632,002)	(\$2,112,693)	(\$1,793,764)	(\$2,219,955)	(\$2,874,242)	(\$2,434,321)	(\$3,443,792)	(\$2,753,235)	\$0	\$0	\$0	\$0	\$0
72	Fuel Bookouts-456711	\$916,050	\$32,000	\$8,300	\$0	\$0	\$515,375	\$0	\$360,375	\$0	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456720	(\$916,050)	(\$32,000)	(\$8,300)	\$0	\$0	(\$515,375)	\$0	(\$360,375)	\$0	\$0	\$0	\$0	\$0
74	Other Purchases and Sales Subtotal	\$1,748,276	\$490,074	\$92,902	\$148,606	\$236,500	(\$13,361)	\$94,556	\$698,999	\$0	\$0	\$0	\$0	\$0
75	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Misc. Power Exp. Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Exp Actual 557395	\$202	\$6	\$23	\$38	\$39	\$24	\$21	\$51	\$0	\$0	\$0	\$0	\$0
79	Wind REC Subtotal	\$202	\$6	\$23	\$38	\$39	\$24	\$21	\$51	\$0	\$0	\$0	\$0	\$0
80	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	Net Resource Optimization	\$1,748,478	\$490,080	\$92,925	\$148,644	\$236,539	(\$13,337)	\$94,577	\$699,050	\$0	\$0	\$0	\$0	\$0
85	Adjusted Actual Net Expense	\$60,593,149	\$14,051,568	\$11,563,012	\$10,581,893	\$8,626,451	\$3,909,416	\$3,620,132	\$8,240,677	\$0	\$0	\$0	\$0	

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	380,708	388,252	401,727	-	-	-	-	-	3,124,352
Deduct Prior Month Unbilled	(301,275)	(299,486)	(269,928)	(266,976)	(231,127)	(236,448)	(231,909)	-	-	-	-	-	(1,837,149)
Add Current Month Unbilled	299,486	269,928	266,976	231,127	236,448	231,909	287,179	-	-	-	-	-	1,823,053
Total Retail Sales	535,720	475,334	469,673	402,790	386,029	383,713	456,997	-	-	-	-	-	3,110,256
Test Year Retail Sales	556,117	486,363	477,535	431,246	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150	3,299,097
Difference from Test Year	(20,397)	(11,029)	(7,862)	(28,456)	(46,444)	(40,980)	(33,673)						(188,841)
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)	(\$841,101)	(\$742,148)	(\$609,818)	\$0	\$0	\$0	\$0	\$0	(\$3,419,911)

	<u>Jan-20</u>	<u>Feb-20</u>	<u>Mar-20</u>	<u>Apr-20</u>	<u>May-20</u>	<u>Jun-20</u>	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>
Expenses												
=Capital X11.92%/12 (Updated for 2020)	\$ 13,717.60	\$ 13,717.60	\$ 13,717.60	\$ 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	148,134.80	154,467.28	186,271.03					
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$4,512	\$6,519	\$7,796	\$9,072	\$9,658	\$9,973	\$10,852	\$0	\$0	\$0	\$0	\$0
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	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	276,200.40	288,007.44	347,306.19					
=Value of Power (Powerdex Price)	\$19,928	\$44,560	\$91,436	\$78,930	\$46,214	\$40,293	\$122,334	\$0	\$0	\$0	\$0	\$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	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	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	210,485.37	210,485.37	210,485.37					
	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	-	-	-	-	-
Revenue												
Customer Sales	\$50,391	\$142,317	\$209,153	\$260,018	\$276,200	\$288,007	\$347,306	\$0	\$0	\$0	-	-
Market Value	\$19,928	\$44,560	\$91,436	\$78,930	\$46,214	\$40,293	\$122,334	\$0	\$0	\$0	-	-
Total	\$2,017,087	\$70,319	\$186,877	\$300,589	\$338,948	\$322,414	\$328,300	\$469,640	\$0	\$0	\$0	-
Expense												
PPA Purchase	\$37,934	\$107,136	\$157,450	\$195,741	\$207,923	\$216,812	\$261,452					
Power Supply Rate Credit	\$27,026	\$76,329	\$112,175	\$139,456	\$148,135	\$154,467	\$186,271	\$0	\$0	\$0	\$0	\$0
Interconnection & Integration	\$13,718	\$13,718	\$13,718	\$13,718	\$13,718	\$13,718	\$13,718	\$0	\$0	\$0	\$0	\$0
Integration	\$4,512	\$6,519	\$7,796	\$9,072	\$9,658	\$9,973	\$10,852	\$0	\$0	\$0	\$0	\$0
Program Administration	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Total	\$2,212,715	\$85,690	\$206,202	\$293,639	\$360,487	\$381,934	\$397,470	\$474,793	\$2,500	\$2,500	\$2,500	\$2,500
Net Margin	(\$195,628)	-\$15,371	-\$19,325	\$6,950	-\$21,539	-\$59,520	-\$69,170	-\$5,153	-\$2,500	-\$2,500	-\$2,500	-\$2,500

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
202007	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-29,575	0	0	-104,438
202007	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-75	0	0	-260
202007	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5,955	0	0	-19,617
202007	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-2	0	0	-8
202007	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-79,790	0	0	-240,616
202007	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
202007	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	0	0	0	0
202007	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-13,250	0	0	-34,010
202007	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-9	0	0	-34
202007	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-9,403	0	0	-31,134
202007	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-1,744	0	0	-6,279
202007	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-15,575	0	0	-57,301
202007	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	-2
202007	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-1,370	0	0	-5,073
202007	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-596	0	0	-2,264
202007	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,646	0	0	-4,248
202007	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-710,219	0	0	-2,420,698
202007	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-2,808	0	0	-6,777
202007	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-687	0	0	-2,284
202007	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-54	0	0	-170
202007	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-33,736	0	0	-86,332
202007	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-398,582	0	0	-1,289,128
202007	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-171,407	0	0	-542,528
202007	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-2,776	0	0	-9,560
202007	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-273	0	0	-847
202007	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-22,366	0	0	-63,976
202007	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-113	0	0	-393
202007	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-5	0	0	-43
202007	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-2,435	0	0	-7,913
202007	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-1,489	0	0	-5,145
202007	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-4,491	0	0	-11,643
202007	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-3	0	0	-11
202007	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-1
202007	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-90	0	0	-350
202007	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-164,780	0	0	-593,011
Overall - Total								0	0	-1,675,306	0	0	-5,546,091

Run Date: Aug 5, 2020

For Internal Use Only

Conversion Factor 0.955631
(1,600,974.34)

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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	1,159,117	\$143,744
	01 RESIDENTIAL	3800	01	032	166,252	\$18,588
	01 RESIDENTIAL	3800	01	001	53,024,633	\$5,101,015
	01 RESIDENTIAL	3800	01	022	317,721	\$23,366
01 - Summary					54,667,723	\$5,286,714
21	21 FIRM COMMERCIAL	3800	21	031	1,962,592	\$184,275
	21 FIRM COMMERCIAL	3800	21	025	5,382,938	\$293,395
	21 FIRM COMMERCIAL	3800	21	011	18,403,577	\$1,697,680
	21 FIRM COMMERCIAL	3800	21	021	25,719,695	\$1,819,049
21 - Summary					51,468,802	\$3,994,398
31	31 FIRM- INDUSTRIAL	3800	31	031	994,005	\$92,574
	31 FIRM INDUSTRIAL	3800	31	025P	46,318,443	\$2,273,080
	31 FIRM-INDUSTRIAL	3800	31	025	22,545,758	\$1,266,220
	31 FIRM- INDUSTRIAL	3800	31	011	244,606	\$21,912
	31 FIRM- INDUSTRIAL	3800	31	021	3,000,633	\$202,640
	31 FIRM-INDUSTRIAL	3800	31	025PG	18,414,000	\$451,143
	31 - Summary					91,517,445
ID - Summary					197,653,970	\$13,588,680

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	001	107,168,050	\$10,011,165
	01 RESIDENTIAL	2800	01	002	206,745	\$13,062
	01 RESIDENTIAL	2800	01	032	446,145	\$50,797
	01 RESIDENTIAL	2800	01	022	1,388,958	\$117,562
	01 RESIDENTIAL	2800	01	012	2,362,563	\$374,277
01 - Summary					111,572,461	\$10,566,864
21	21 FIRM COMMERCIAL	2800	21	011	25,983,748	\$3,143,145
	21 FIRM COMMERCIAL	2800	21	021	58,877,012	\$5,098,944
	21 FIRM COMMERCIAL	2800	21	031	5,359,880	\$460,332
	21 FIRM COMMERCIAL	2800	21	025	24,150,092	\$1,821,850
21 - Summary					114,370,733	\$10,524,271
31	31 FIRM- INDUSTRIAL	2800	31	021	4,368,663	\$361,657
	31 FIRM- INDUSTRIAL	2800	31	031	713,522	\$61,713
	31 FIRM- INDUSTRIAL	2800	31	011	264,436	\$30,886
	31 FIRM-INDUSTRIAL	2800	31	025	55,889,663	\$3,883,573
31 - Summary					61,236,283	\$4,337,830
WA - Summary					287,179,477	\$25,428,964
Overall - Summary					484,833,447	\$39,017,645



Revenue By Revenue Class
 Electric

Data Source: Financial Reporting
 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
202007	ED	01	01 RESIDENTIAL	231,962	177,085,905	17,742,731	231,667	1,469,464,272	146,066,679
		21	21 FIRM COMMERCIAL	25,507	163,541,563	17,768,467	25,436	1,149,960,399	124,449,855
		31	31 FIRM- INDUSTRIAL	346	50,097,632	3,812,196	347	464,705,860	31,839,874
		39	39 FIRM-PUMPING-IRRIGATION ONLY	529	9,384,807	772,338	526	27,589,288	2,342,968
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	473	872,889	388,201	468	6,216,203	2,664,748
		80	80 INTERDEPARTMENT REVENUE	93	744,355	83,726	94	6,415,613	708,400
		83	83 MISC-SERVICE REVENUE SNP	0	0	2,609	0	0	89,945
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	176,460
		ED - Summary				258,910	401,727,151	40,595,477	258,538
202007 - Summary				258,910	401,727,151	40,595,477	258,538	3,124,351,635	308,338,929
Overall - Summary				258,910	401,727,151	40,595,477	258,538	3,124,351,635	308,338,929

Run Date: Aug 5, 2020



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Avista Hourly Data 08/05/2020 13:31 PM

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
7/30/2020 H13		15		-
7/30/2020 H14		17		-
7/30/2020 H15		18		-
7/30/2020 H16		18		-
7/30/2020 H17		18		-
7/30/2020 H18		16		-
7/30/2020 H19		12		-
7/30/2020 H20		2		-
7/30/2020 H21		0		-
7/30/2020 H22		0		-
7/30/2020 H23		0		-
7/30/2020 H24		0		-
7/31/2020 H01		0		-
7/31/2020 H02		0		-
7/31/2020 H03		0		-
7/31/2020 H04		0		-
7/31/2020 H05		0		-
7/31/2020 H06		0		-
7/31/2020 H07		4		-
7/31/2020 H08		11		-
7/31/2020 H09		18		-
7/31/2020 H10		18		-
7/31/2020 H11		18		-
7/31/2020 H12		18		-
7/31/2020 H13		18		-
7/31/2020 H14		18		-
7/31/2020 H15		18		-
7/31/2020 H16		18		-
7/31/2020 H17		18		-
7/31/2020 H18		18		-
7/31/2020 H19		10		-
7/31/2020 H20		2		-
7/31/2020 H21		0		-
7/31/2020 H22		0		-
7/31/2020 H23		0		-
7/31/2020 H24		0		-
				23,527.95
				98,806.00
				122,333.95
				Total

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Application of

AVISTA CORPORATION d/b/a AVISTA
UTILITIES

Energy Recovery Mechanism Annual
Filing to Review Deferrals for Calendar
Year 2019

DOCKET UG-200291

ORDER 01

AUTHORIZING ENERGY
RECOVERY MECHANISM
DEFERRALS FOR CALENDAR
YEAR 2019

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BACKGROUND

- 1 On June 18, 2002, the Washington Utilities and Transportation Commission (Commission) in its Fifth Supplemental Order in Docket UE-011595 authorized Avista Corporation, d/b/a Avista Utilities, (Avista or Company) to implement an Energy Recovery Mechanism (ERM) allowing for positive or negative adjustments to its rates to account for fluctuations in power costs outside of an authorized band for power-cost recovery in base rates. Under the Settlement Stipulation approved by the Commission in the same order, Avista is required to file with the Commission by April 1 of each year a request for approval of the power costs it deferred the prior calendar year under the ERM.¹
- 2 The Company's April 1 filings are intended to be sufficient to provide the Commission and interested parties an opportunity to audit and review the prudence of the ERM deferrals for the year in question. A 90-day review period is contemplated, though that period can be extended by agreement of the parties.²
- 3 The first ERM annual review covered the period July 1, 2002, through December 31, 2002, and resulted in a Commission Order approving a settlement of the issues presented.³ Among other things, the Settlement Stipulation in Docket UE-030751

¹ Settlement Stipulation in Docket UE-011595 at 6-7, 4.b.

² *Id.*

³ *WUTC v. Avista Corp.*, Docket UE-030751, Order 05, Order Approving and Adopting Settlement Stipulation (February 3, 2004).

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identified specific documentation the Company would file in future ERM annual review proceedings.⁴

4 Pursuant to the terms of the ERM, the first \$4 million of net power supply costs below the authorized level is absorbed by the Company; for the next \$6 million, 25 percent is absorbed by the Company and 75 percent is deferred for potential rebate to customers; and 90 percent of any remaining amount over \$10 million is deferred as a potential rebate to customers.

5 On March 31, 2020, in Docket UE-200291, Avista filed testimony, exhibits, and supporting documentation relating to power costs deferred under the ERM for calendar year 2019. The 90-day review period was March 31, 2020, to June 19, 2020.

6 In 2019, Avista's actual net power expense allocated to Washington was lower than the authorized baseline expense by \$5,462,092.⁵ Of that amount, the first \$4 million is retained by the Company. Twenty-five percent of the remaining \$1,462,092 million, or \$365,523, also is retained by the Company, and 75 percent, or \$1,096,569, is deferred as a potential rebate to rate payers.

7 In the prefiled direct testimony of Avista witness Brandon, the Company reports a 2018 deferral balance of \$35.9 million.⁶ Having exceeded the ERM refund trigger at the end of 2018, Avista is required to pass back the deferral balance to ratepayers via its Tariff Schedule 93. The total refund amount, which includes the 2018 cumulative deferral balance of \$35.9 million as well as several miscellaneous amounts, is approximately \$42.3 million.⁷ In triggering the refund, the ERM deferral balance was re-set to \$0. Therefore, the annual 2019 ERM deferral amount is \$1,096,569 and the cumulative ERM deferral amount is also \$1,096,569 (not accounting for interest).

⁴ See Settlement Stipulation in Docket UE-030751 at 6-7, ¶ III.C.

⁵ The baseline for this ERM calculation is based on the power supply revenues and expenses approved by the Commission in consolidated Dockets UE-170485 and UG-170486, Order 7 (April 26, 2018).

⁶ Brandon, Exh. AMB-1T, Page 5, Table 2.

⁷ The \$42.3 million total includes (1) \$378,251 in interest on the \$35.9 million deferral balance (from January to March of 2020); (2) \$2,446,818 for the disallowance of Avista's replacement power costs (adjusted for the deadband) associated with the 2018 Colstrip Outage and Derate, as well as for the amount of the 2018 ERM deferral balance applied to the accelerated Colstrip production plant depreciation expense; (3) \$1,603,793 in interest on the remaining ERM refund balance during the two-year pass back period; and (4) \$1,975,195 for revenue gross-up.

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8 Staff has conducted a review of the Company's ERM annual review filing in this Docket and is satisfied the Company provided an accurate calculation of its annual deferral amount as well as adequate documentation of its ERM power cost revenue and expenses. Staff has not identified any related issues nor has any other person or party filed comments with the Commission within the review period. Therefore, Staff recommends that the Commission approve the 2019 annual ERM deferral amount of \$1,096,569.

DISCUSSION

9 We agree with Staff's recommendation. Avista's March 31, 2020, filing provides sufficient information to allow the Commission and interested parties to audit and review the prudence of the Company's ERM power cost deferrals for calendar year 2019, and the documentation provided by the Company adequately supports the 2019 deferral amount of \$1,096,569 reflected in the filing.

FINDINGS AND CONCLUSIONS

- 10 (1) The Commission is an agency of the State of Washington vested by statute with the authority to regulate rates, rules, regulations, practices, and accounts of public service companies, including electric companies.
- 11 (2) Avista is a public service Company subject to Commission jurisdiction. Avista is engaged in the business of providing electric and natural gas service within the state of Washington.
- 12 (3) This matter was brought before the Commission at its regularly scheduled meeting on June 25, 2020. The Commission received no written or oral comments from any person or party other than Commission Staff.
- 13 (4) The Company has provided adequate documentation of its ERM power cost deferrals for calendar year 2019 to support the rate payer deferral or rebate amount of \$1,096,569.

ORDER

THE COMMISSION ORDERS:

- 14 (1) Avista Corporation's filing meets the requirements in Dockets UE-011595 and UE-030751, and Avista Corporation has properly calculated the 2019 Energy Recovery Mechanism amount.

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- 15 (2) Pursuant to the terms of the Energy Recovery Mechanism, Avista Corporation is authorized to record a 2019 rate payer deferral or rebate amount of \$1,096,569.
- 16 (3) This Order shall in no way affect the Commission's authority over rates, services, accounts, valuations, estimations, or determination of costs, or any matters whatsoever that may come before it. Nor shall this Order be construed as an agreement to any estimate or determination of costs, or any valuation of property claimed or asserted.
- 17 (4) The Commission retains jurisdiction to effectuate the terms of this Order.
- 18 The Commissioners, having determined this Order to be consistent with the public interest, directed the Secretary to enter this Order.

DATED at Lacey, Washington, and effective June 25, 2020.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

MARK L. JOHNSON
Executive Director and Secretary

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of July 2020

REC Deferral Journal

Avista Corporation Journal Entry

Journal: 475-WASHINGTON REC DEFERRAL

Effective Date: 202007

Team: Resource Accounting

Last Saved by: Carolyn Groome

Last Update: 08/05/2020 1:25 PM

Type: C

Submitted by: Carolyn Groome

Approval Requested: 08/05/2020 1:36 PM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	2,091.00 ✓	0.00	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00 ✓	2,091.00	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00 ✓	137,820.00	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	137,820.00 ✓	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	541.68 ✓	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00 ✓	541.68	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	106,994.00 ✓	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00 ✓	106,994.00	WA Rec Deferral Amort
90	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	880,285.99 ✓	0.00	Annual Transfer of Deferral balance to amortization
100	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00 ✓	880,285.99	Annual transfer of Deferral balance to amortization
Totals:						1,127,732.67	1,127,732.67	

Explanation:

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

<i>Carolyn Groome</i> Prepared by Carolyn Groome	08/05/2020 Date
<i>Carrie McCalland</i> Reviewed by	8/5/2020 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								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	Notes
201901	339,478.56		182,008.00		0.57417%	2,471.70		521,486.56	523,958.26	523,958.26	0.00	Semi-Annual Compounding
201902	521,486.56		171,867.00		0.57417%	3,487.62		693,353.56	699,312.88	699,312.88	0.00	
201903	693,353.56		181,119.00		0.57417%	4,500.99		874,472.56	884,932.87	884,932.87	0.00	
201904	874,472.56		148,142.00		0.57417%	5,446.25		1,022,614.56	1,038,521.12	1,038,521.12	0.00	
201905	1,022,614.56		136,185.00		0.57417%	6,262.51		1,158,799.56	1,180,968.63	1,180,968.63	0.00	
201906	1,158,799.56		140,278.00		0.57417%	7,056.20		1,299,077.56	1,328,302.83	1,328,302.83	0.00	
201907	1,328,302.83	(1,771,401.27)	134,254.00		0.57417%	(2,158.72)		(308,844.44)	(311,003.16)	(311,003.16)	0.00	-Semi-Annual Compounding -Transfer 186324 Def balance to 186322 for amortization
201908	(308,844.44)		113,955.00		0.57417%	(1,446.14)		(194,889.44)	(198,494.30)	(198,494.30)	0.00	
201909	(194,889.44)		111,872.00		0.57417%	(797.83)		(83,017.44)	(87,420.13)	(87,420.13)	0.00	
201910	(83,017.44)		103,052.00		0.57417%	(180.81)		20,034.56	15,451.06	15,451.06	0.00	
201911	20,034.56		108,717.00		0.57417%	427.14		128,751.56	124,595.20	124,595.20	0.00	
201912	128,751.56		127,023.00		0.57417%	1,103.92		255,774.56	252,722.12	252,722.12	0.00	
202001	252,722.12		128,660.00		0.57417%	1,820.42		381,382.12	383,202.54	383,220.06	17.52	Semi-Annual Compounding
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	172,441.95	924,476.69	752,034.74	-Semi-Annual Compounding -Transfer 186323 Def balance to 186322 for amortization
202007												
202008	151,184.70											
202009												
202010												
202011												
202012												
current month entry			106,994.00			541.68						

202007 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	541.68	
419600 ED WA		541.68
186322 ED WA	106,994.00	
557324 ED WA		106,994.00

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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107,535.68 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								
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest
201512								
201901	(1,191,231.88)		(93,629.00)		0.57417%	(7,108.49)		(1,284,860.88)
201902	(1,284,860.88)		(68,407.00)		0.57417%	(7,573.67)		(1,353,267.88)
201903	(1,353,267.88)		(74,968.00)		0.57417%	(7,985.28)		(1,428,235.88)
201904	(1,428,235.88)		(117,361.00)		0.57417%	(8,537.43)		(1,545,596.88)
201905	(1,545,596.88)		(90,922.00)		0.57417%	(9,135.38)		(1,636,518.88)
201906	(1,636,518.88)		(84,902.00)		0.57417%	(9,640.14)		(1,721,420.88)
201907	(1,771,401.27)	1,771,401.27				-		-
					0.57417%			
201908	-				0.57417%	-		-
201909	-				0.57417%	-		-
201910	-				0.57417%	-		-
201911	-				0.57417%	-		-
201912	-				0.57417%	-		-
202001	-				0.57417%	-		-
202002	-				0.57417%	-		-
202003	-				0.57417%	-		-
202004	-				0.57417%	-		-
202005	-				0.57417%	-		-
202006	-				0.57417%	-		-
202007	-		(137,820.00)	446,074.60	0.55450%	2,091.38		308,254.60
202008	308,254.60				0.55450%			
202009	308,254.60				0.55450%			
202010	308,254.60				0.55450%			
202011	308,254.60				0.55450%			
202012	308,254.60				0.55450%			

186324 RECON			
End Balance with Interest	GL Wand Balance	Variance	Notes
	-		
(1,291,969.37)	(1,291,969.37)	0.00	Semi-Annual Compounding
(1,367,950.04)	(1,367,950.04)	0.00	
(1,450,903.32)	(1,450,903.32)	0.00	
(1,576,801.75)	(1,576,801.75)	0.00	
(1,676,859.13)	(1,676,859.13)	0.00	
(1,771,401.27)	(1,771,401.27)	0.00	
	-	0.00	Semi-Annual Compounding
			Transfer 186324 Def balance to 186322 for Amortization.
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
310,345.98	-	(310,345.98)	
2,091.38	-	(2,091.38)	
2,091.38	-	(2,091.38)	
2,091.38	-	(2,091.38)	
2,091.38	-	(2,091.38)	
2,091.38	-	(2,091.38)	

current month entry (137,820.00) 2,091.38 -

202007 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA	2,091	
431016 ED WA		2,091
186324 ED WA		137,820.00
557322 ED WA	137,820.00	

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

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139,911.00 TTL

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	Notes
201901	-		-		0.57417%	-		-	-	-	0.00	Semi-Annual Compounding
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	Semi-Annual Compounding
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)	Semi-Annual Compounding
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	-			-		-				Semi-Annual Compounding Transfer 186323 Def balance to 186322 for Amortization.

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202007:

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

Interest rate changes from 6.890% to 6.654% per UE-190334

Conversion Rate Factor of .955631 per UE-190334

WA I-937 RPS Compliance amount will be recorded on an NSJ and go to account 186324 - (2 YR LAG FOR COMPLIANCE) - 2018 ID Allocation = \$446,074.60

No Power Supply Adjustment in UE-190334, so PT ratio stays the same as previous order. Confirmed with Annette on 7/17/20.

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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)	(384,603)	(296,198)	(216,916)	-	-	-	-	-	\$ (2,002,478)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,601	146	7,689	9,014	132	4,207	7,240	-	-	-	-	-	\$ 31,030
Total		\$ (315,615)	\$ (288,490)	\$ (265,763)	\$ (215,442)	\$ (384,472)	\$ (291,990)	\$ (209,676)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,971,448)
Washington State Share														
Voluntary REC Revenue	65.73%	(209,164)	(189,721)	(179,740)	(147,535)	(252,800)	(194,691)	(142,579)	-	-	-	-	-	\$ (1,316,229)
Voluntary REC Broker Fee Expense	65.73%	1,710	96	5,054	5,925	87	2,765	4,759	-	-	-	-	-	\$ 20,396
Total Surcharge (+) or Rebate (-)		\$ (207,454)	\$ (189,625)	\$ (174,686)	\$ (141,610)	\$ (252,713)	\$ (191,925)	\$ (137,820)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,295,833)
Accounting Entries														
186324.ED.WA (202007 thru 202106)		Credit	Credit	Credit	Credit	Credit	Credit	Credit	Credit					
557322.ED.WA		Debit	Debit	Debit	Debit	Debit	Debit	Debit	Debit					

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Revenue By Rate Schedule

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Data Source: Financial Reporting
 Data Updated Daily

State Code: WA

Revenue Class: ALL

Billing Determinant: RIDER 98

Accounting Peri	Service	Rate Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	Average Me	YTD Usage	YTD Revenue Amt	
202007	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-48,120	0	0	-357,860	
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-14	
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-93	0	0	-805	
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-11,665	0	0	-75,959	
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-120	0	0	-889	
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-39	0	0	-361	
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,054	0	0	-8,951	
			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	-26,986	0	0	-174,839	
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-2,048	0	0	-13,235	
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-154	0	0	-1,213	
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-625	0	0	-4,916	
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-4,836	0	0	-37,270	
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-9,989	0	0	-97,349	
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	0	0	0	-1	
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,631	0	0	-4,325	
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-2,426	0	0	-7,601	
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-303	0	0	-1,370	
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-957	0	0	-2,448	
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-6	0	0	-58	
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-202	0	0	-686	
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-119	0	0	-303	
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	-4	
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-302	0	0	-2,302	
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-6	0	0	-47	
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-16	0	0	-113	
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-37	0	0	-277	
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-142	0	0	-1,031	
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-4	0	0	-30	
			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	-23	
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-77	0	0	-597	
			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	-111,962	0	0	-794,878
			ED - Total					0	0	-111,962	0	0	-794,878
			202007 - Total					0	0	-111,962	0	0	-794,878
			Overall - Total					0	0	-111,962	0	0	-794,878

For Internal Use Onl

Conversion Factor 0.955631 UE-190334 7-2020 thru 6-2021
 Amort Expense \$ (106,994)