

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

MONTH OF AUGUST 2020

ATTACHMENT A
ERM DEFERRAL AND AMORTIZATION JOURNAL

Journal: 481-WA ERM

Effective Date: 202008

Team: Resource Accounting

Last Saved by: Cheryl Kettner

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Submitted by: Cheryl Kettner

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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	2,344,139.00	Current Year ERM (2020)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	2,344,139.00	0.00	Current Year ERM Deferral Expense (2020)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	21,310.00	Current Year ERM Interest Accrual (2020)
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	21,310.00	0.00	Current Year ERM Interest Expense (2020)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	1,900,298.00	0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	1,900,298.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	106,378.00	0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	106,378.00	Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	4,793.00	0.00	Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	4,793.00	Regulatory Asset ERM Approved for Recovery
Totals:						4,376,918.00	4,376,918.00	

Explanation:

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

Preparer Checklist	
Data Input Validation	Sign-off/Date
Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. [source data accuracy and completeness]	Primary information is from GL Wand. Other data inputs come from: Cognos - Billed Revenue Usage and Rates Department amortization calculations.
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. [parameters accuracy and completeness]	Cognos - Billed Revenue Usage reports attached, parameters reviewed and noted to be correct for August 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 August 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 August 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 August data was used in all spreadsheets and reports. IM
Agree the system report screen shots to the system export data in the report. [source data accuracy and completeness]	Some data is from GL with use of GL wand. Agreed volumes from Cognos report to Load Adjustment and RRC. IM
Verify that total amounts agree to the underlying detail on attached reports. [source data accuracy and completeness]	Agreed totals to respective reports and journal entry. IM
Validate that check totals equal \$0 or are immaterial, as noted above. [source data accuracy and completeness]	Data checks equal \$0. IM
Spreadsheet Logic Validation	Sign-off/Date
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. [completeness]	Noted that August data was used and spreadsheet appeared rolled forward. IM
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. [accuracy]	
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

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)	(1,478,696)	0.00	
8/31/2020	(1,473,903)		0		(4,793)		(1,473,903)	(1,483,489)	(1,478,696)	4,793.00	
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

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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 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)	(33,771,688)	0.00	
8/31/2020	(33,659,617)		1,900,298		(106,378)		(31,759,319)	(31,977,768)	(33,771,688)	(1,793,920.00)	
9/30/2020			0								
10/31/2020			0								
11/30/2020			0								
12/31/2020			0								

Entry:

	Debit	Credit	
182352 ED WA	1,900,298		WA ERM Deferral-Approved for Rebate
557290 ED WA		1,900,298	WA ERM Amortization
431600 ED WA	106,378		Interest Expense Energy Deferrals
182352 ED WA		106,378	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.

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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	0.32522%

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)	(5,397,287)	0.00	
8/31/2020	(5,380,300)		(2,344,139)		(21,310)		(7,724,439)	(7,762,736)	(5,397,287)	2,365,449.00	
9/30/2020			0								
10/31/2020			0								
11/30/2020			0								
12/31/2020			0								

Entry:	Debit	Credit	
557280 ED WA	2,344,139.00		Deferred Power Supply Expense
186280 ED WA	-	2,344,139.00	Regulatory Asset ERM Deferred Current Year
431600 ED WA	21,310.00		Interest Expense Energy Deferrals
186280 ED WA		21,310.00	Regulatory Asset ERM Deferred Current Year

IM

Note, we ran an ERM power supply model using August 24th prices prior to month end and noted a large jump in the rebate for August based on those August prices. As such, the large increase in the rebate for the current month appears reasonable.

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	\$81,009,810	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$10,928,100	\$0	\$0	\$0	\$0
2 447 Sale for Resale	(\$58,146,724)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	(\$7,823,003)	\$0	\$0	\$0	\$0
3 501 Thermal Fuel	\$19,125,985	\$3,239,078	\$3,399,540	\$2,878,210	\$2,804,144	\$738,421	\$830,465	\$2,120,045	\$3,116,082	\$0	\$0	\$0	\$0
4 547 CT Fuel	\$29,806,772	\$4,925,752	\$4,098,939	\$5,475,241	\$4,372,539	\$1,216,784	\$1,098,993	\$3,030,971	\$5,587,553	\$0	\$0	\$0	\$0
5 456 Transmission Revenue	(\$13,326,685)	(\$1,243,451)	(\$1,543,693)	(\$1,301,455)	(\$1,234,355)	(\$1,770,551)	(\$1,863,759)	(\$2,093,088)	(\$2,276,333)	\$0	\$0	\$0	\$0
6 565 Transmission Expense	\$10,981,713	\$1,402,067	\$1,376,344	\$1,401,845	\$1,362,596	\$1,328,690	\$1,327,383	\$1,407,838	\$1,374,950	\$0	\$0	\$0	\$0
7 557 Broker Fees	\$322,098	\$38,542	\$36,423	\$45,505	\$50,069	\$44,758	\$38,119	\$47,733	\$20,949	\$0	\$0	\$0	\$0
8 Adjusted Actual Net Expense	\$69,772,969	\$13,561,488	\$11,470,087	\$10,433,249	\$8,389,912	\$3,922,753	\$3,525,555	\$7,541,627	\$10,928,298	\$0	\$0	\$0	\$0
	Total through August												
AUTHORIZED NET EXPENSE-SYSTEM	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
9 555 Purchased Power	\$72,191,643	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599
10 447 Sale for Resale	(\$35,994,777)	(\$5,410,854)	(\$3,688,134)	(\$4,363,041)	(\$6,216,672)	(\$3,992,970)	(\$3,782,256)	(\$5,325,599)	(\$3,215,251)	(\$4,016,772)	(\$3,304,259)	(\$4,468,025)	(\$6,320,023)
11 501 Thermal Fuel	\$18,432,022	\$2,892,906	\$2,671,552	\$2,768,328	\$2,491,505	\$1,551,263	\$1,358,751	\$2,219,592	\$2,478,125	\$2,578,207	\$2,592,987	\$2,566,833	\$2,703,884
12 547 CT Fuel	\$42,510,748	\$8,800,467	\$7,046,200	\$6,405,717	\$4,139,185	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954	\$8,397,561
13 456 Transmission Revenue	(\$10,008,809)	(\$1,062,694)	(\$1,178,481)	(\$1,177,115)	(\$1,141,305)	(\$1,253,488)	(\$1,398,529)	(\$1,450,378)	(\$1,346,819)	(\$1,372,213)	(\$1,319,316)	(\$1,257,650)	(\$1,191,496)
14 565 Transmission Expense	\$11,567,443	\$1,386,858	\$1,618,473	\$1,456,728	\$1,423,781	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,406,861	\$1,416,449	\$1,446,134
15 557 Broker Fees	\$274,000	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16 Settlement Adjustment	(\$2,015,312)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)
17 Authorized Net Expense	\$96,956,958	\$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	(\$27,183,989)	(\$4,638,177)	(\$5,730,802)	(\$4,648,460)	(\$1,843,384)	(\$2,188,719)	(\$2,357,150)	(\$2,157,668)	(\$3,619,629)				
19 Resource Optimization - Subtotal	\$1,848,766	\$490,080	\$92,925	\$148,644	\$236,539	(\$13,337)	\$94,577	\$699,050	\$100,288				
20 Adjusted Net Expense	(\$25,335,223)	(\$4,148,097)	(\$5,637,877)	(\$4,499,816)	(\$1,606,845)	(\$2,202,056)	(\$2,262,573)	(\$1,458,618)	(\$3,519,341)	\$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	(\$16,652,842)	(\$2,726,544)	(\$3,705,777)	(\$2,957,729)	(\$1,056,179)	(\$1,447,411)	(\$1,487,189)	(\$958,750)	(\$2,313,263)	\$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	\$3,128,575	\$369,390	\$199,735	\$142,381	\$515,338	\$841,101	\$742,148	\$609,818	(\$291,336)				
25 Net Power Cost (+) Surcharge (-) Rebate	(\$13,524,267)	(\$2,357,154)	(\$3,506,042)	(\$2,815,348)	(\$540,841)	(\$606,310)	(\$745,041)	(\$348,932)	(\$2,604,599)				
27 Cumulative Balance		(\$2,357,154)	(\$5,863,196)	(\$8,678,544)	(\$9,219,385)	(\$9,825,695)	(\$10,570,736)	(\$10,919,668)	(\$13,524,267)				
Deferral Amount, Cumulative (Customer)		\$0	(\$1,397,397)	(\$3,508,908)	(\$3,914,539)	(\$4,369,271)	(\$5,013,662)	(\$5,327,701)	(\$7,671,840)				
Deferral Amount, Monthly Entry		\$0	(\$1,397,397)	(\$2,111,511)	(\$405,631)	(\$454,732)	(\$644,391)	(\$314,039)	(\$2,344,139)				
Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$7,671,840	\$0	\$1,397,397	\$2,111,511	\$405,631	\$454,732	\$644,391	\$314,039	\$2,344,139				
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)	(\$5,852,427)				

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	\$17,177,810	\$3,386,200	\$2,505,205	\$663,858	\$2,142,585	\$1,517,506	\$945,253	\$2,235,891	\$3,781,312	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$11,195,831	\$1,399,478	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$1,291,487	\$128,412	\$137,331	\$81,844	\$100,046	\$134,694	\$132,024	\$286,565	\$290,571	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,656,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$6,597,907	\$845,499	\$845,499	\$845,499	\$679,414	\$845,499	\$845,499	\$845,499	\$845,499	\$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	\$8,187	\$969	\$1,162	\$1,170	\$1,075	\$1,121	\$932	\$839	\$919	\$0	\$0	\$0
8	Small Power	\$1,141,820	\$135,481	\$178,168	\$136,054	\$148,758	\$128,743	\$142,916	\$177,519	\$94,181	\$0	\$0	\$0
9	Stimson Lumber	\$1,069,302	\$160,536	\$132,054	\$109,083	\$75,549	\$149,167	\$140,831	\$196,043	\$106,039	\$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	\$3,796,678	\$539,216	\$522,867	\$444,785	\$423,831	\$339,112	\$470,134	\$573,175	\$483,558	\$0	\$0	\$0
12	Clearwater Power Company	\$9,830	(\$311)	\$1,667	\$1,579	\$1,431	\$1,520	\$1,310	\$1,324	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$18,369,963	\$2,414,741	\$2,327,885	\$2,427,120	\$2,402,620	\$2,109,928	\$2,056,488	\$2,224,624	\$2,406,557	\$0	\$0	\$0
14	Palouse Wind	\$15,495,854	\$3,334,132	\$2,160,328	\$2,406,190	\$1,890,255	\$1,607,702	\$1,548,996	\$1,461,188	\$1,087,063	\$0	\$0	\$0
15	WPM Ancillary Services	\$1,735,736	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$226,853	\$0	\$0	\$0
16	Non-Mon. Accruals	\$708	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	(\$2,255)	\$0	\$0	\$0
17	Total 555 Purchased Power	\$81,009,810	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$10,928,100	\$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	\$74,587,387	\$11,300,933	\$9,783,421	\$9,368,374	\$8,891,163	\$8,111,978	\$7,524,829	\$9,055,084	\$10,551,605	\$0	\$0	\$0	\$0
555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100	\$3,087,286	\$1,256,392	\$900,700	(\$662,984)	\$191,488	\$444,892	\$539,968	\$422,966	(\$6,136)	\$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	\$708	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	(\$2,255)	\$0	\$0	\$0	\$0
555700	\$1,666,242	\$218,942	\$89,780	\$199,854	\$652,725	\$90,380	\$48,766	\$198,595	\$167,200	\$0	\$0	\$0	\$0
555710	\$1,735,736	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$226,853	\$0	\$0	\$0	\$0
	(\$67,549)	(\$4,512)	(\$6,519)	(\$7,796)	(\$9,072)	(\$9,658)	(\$9,973)	(\$10,852)	(\$9,167)	\$0	\$0	\$0	\$0
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$81,009,810	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$10,928,100	\$0	\$0	\$0	\$0

447 SALES FOR RESALE

18	Short-Term Sales	(\$45,657,082)	(\$6,410,216)	(\$5,567,362)	(\$5,771,825)	(\$6,957,136)	(\$4,643,721)	(\$4,498,259)	(\$5,243,857)	(\$6,564,706)	\$0	\$0	\$0
19	Nichols Pumping Index Sale	(\$531,380)	(\$114,196)	(\$57,978)	(\$77,242)	(\$67,204)	(\$32,501)	(\$15,887)	(\$53,470)	(\$112,902)	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	(\$90,909)	(\$12,942)	(\$12,179)	(\$12,626)	(\$12,124)	(\$12,236)	(\$10,556)	(\$9,100)	(\$9,146)	\$0	\$0	\$0
21	Pend Oreille DES	(\$323,428)	(\$57,587)	(\$47,591)	(\$55,025)	(\$52,181)	(\$40,336)	(\$25,067)	(\$24,561)	(\$21,080)	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$11,543,925)	(\$1,223,281)	(\$1,274,514)	(\$1,236,581)	(\$1,823,276)	(\$1,705,686)	(\$1,654,839)	(\$1,510,579)	(\$1,115,169)	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$58,146,724)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	(\$7,823,003)	\$0	\$0	\$0

447 SALES FOR RESALE

Solar Select Generation Priced at Powerdex	447000	(\$23,616,397)	(\$3,835,467)	(\$2,627,687)	(\$3,877,053)	(\$4,628,479)	(\$1,311,184)	(\$185,383)	(\$2,143,356)	(\$5,007,788)	\$0	\$0	\$0
		\$668,279	\$19,928	\$44,560	\$91,436	\$78,930	\$46,214	\$40,293	\$122,334	\$224,584	\$0	\$0	\$0
	447100	(\$11,042,149)	(\$1,028,302)	(\$1,145,634)	(\$328,879)	(\$737,252)	(\$2,395,170)	(\$3,583,660)	(\$2,209,558)	\$386,306	\$0	\$0	\$0
	447150	(\$8,755,439)	(\$1,265,005)	(\$1,503,561)	(\$1,358,611)	(\$884,798)	(\$700,094)	(\$498,100)	(\$644,975)	(\$1,900,295)	\$0	\$0	\$0
	447700	(\$2,121,357)	(\$255,624)	(\$167,800)	(\$226,050)	(\$724,841)	(\$194,000)	(\$134,561)	(\$234,693)	(\$183,788)	\$0	\$0	\$0
	447710	(\$1,735,736)	(\$230,471)	(\$284,988)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	(\$226,853)	\$0	\$0	\$0
	447720	(\$11,543,925)	(\$1,223,281)	(\$1,274,514)	(\$1,236,581)	(\$1,823,276)	(\$1,705,686)	(\$1,654,839)	(\$1,510,579)	(\$1,115,169)	\$0	\$0	\$0
		(\$58,146,724)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	(\$7,823,003)	\$0	\$0	\$0

501 FUEL-DOLLARS

24	Kettle Falls Wood-501110	\$3,359,807	\$669,436	\$586,372	\$520,044	\$588,601	(\$1,484)	\$4,598	\$332,272	\$659,968	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$7,186	\$466	\$2,150	\$602	\$929	(\$19)	\$751	\$620	\$1,687	\$0	\$0	\$0
26	Colstrip Coal-501140	\$15,634,873	\$2,514,090	\$2,811,018	\$2,357,564	\$2,203,760	\$739,924	\$785,937	\$1,770,445	\$2,452,135	\$0	\$0	\$0
27	Colstrip Oil-501160	\$124,119	\$55,086	\$0	\$0	\$10,854	\$0	\$39,179	\$16,708	\$2,292	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$19,125,985	\$3,239,078	\$3,399,540	\$2,878,210	\$2,804,144	\$738,421	\$830,465	\$2,120,045	\$3,116,082	\$0	\$0	\$0

501 FUEL-TONS

29	Kettle Falls	271,352	53,540	47,910	43,672	49,482	-	372	26,216	50,160	-	-	-
30	Colstrip	532,412	94,106	71,708	82,836	78,696	25,604	28,502	62,875	88,085	-	-	-

501 FUEL-COST PER TON

31	Kettle Falls	wood	\$12.50	\$12.24	\$11.91	\$11.90	\$12.36	\$12.67	\$13.16				
32	Colstrip	coal	\$26.72	\$39.20	\$28.46	\$28.00	\$28.90	\$27.57	\$28.16	\$27.84			

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	(\$1,949)	(\$1,839)	\$35	(\$23)	\$82	\$29	\$76	(\$93)	(\$216)	\$0	\$0	\$0
34	Boulder Park-547216	\$366,889	\$20,130	\$11,475	\$80,312	\$98,567	\$10,548	\$19,509	\$40,446	\$85,902	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$23,546	\$2,625	\$3,871	\$2,594	\$1,268	\$1,772	\$614	\$1,472	\$9,330	\$0	\$0	\$0
36	Coyote Springs2-547610	\$14,183,025	\$2,553,876	\$2,266,934	\$2,517,341	\$1,550,090	\$447,698	\$564,243	\$1,543,423	\$2,739,420	\$0	\$0	\$0
37	Lancaster-547312	\$13,441,229	\$2,326,662	\$1,755,204	\$2,352,441	\$2,028,732	\$711,804	\$471,786	\$1,331,921	\$2,462,679	\$0	\$0	\$0
38	Rathdrum CT-547310	\$1,794,032	\$24,298	\$61,420	\$522,576	\$693,800	\$44,933	\$42,765	\$113,802	\$290,438	\$0	\$0	\$0
39	Total 547 Fuel Expense	\$29,806,772	\$4,925,752	\$4,098,939	\$5,475,241	\$4,372,539	\$1,216,784	\$1,098,993	\$3,030,971	\$5,587,553	\$0	\$0	\$0
40	TOTAL NET EXPENSE	\$71,795,843	\$13,364,330	\$11,601,013	\$10,287,354	\$8,211,602	\$4,319,856	\$4,023,812	\$8,179,144	\$11,808,732	\$0	\$0	\$0
456 TRANSMISSION REVENUE													
41	456100 ED AN	(\$8,699,247)	(\$675,313)	(\$919,841)	(\$748,908)	(\$697,529)	(\$1,150,361)	(\$1,310,572)	(\$1,487,265)	(\$1,709,458)	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$616,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$205,709)	\$0	\$0	\$0	(\$8,563)	(\$111,418)	(\$32,555)	(\$52,809)	(\$364)	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$825,839)	(\$105,538)	(\$104,338)	(\$102,857)	(\$103,784)	(\$101,938)	(\$100,000)	(\$100,000)	(\$107,384)	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$1,738,133)	(\$230,471)	(\$287,385)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	(\$226,853)	\$0	\$0	\$0
49	456017 ED AN - Low Voltage	(\$46,224)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0
50	456700 ED WA - Low Voltage	(\$75,749)	(\$9,378)	(\$9,378)	(\$9,378)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	(\$9,523)	\$0	\$0	\$0
51	456705 ED AN - Low Voltage	(\$1,119,784)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	\$0	\$0	\$0
52	Total 456 Transmission Revenue	(\$13,326,685)	(\$1,243,451)	(\$1,543,693)	(\$1,301,455)	(\$1,234,355)	(\$1,770,551)	(\$1,863,759)	(\$2,093,088)	(\$2,276,333)	\$0	\$0	\$0
565 TRANSMISSION EXPENSE													
53	565000 ED AN	\$10,945,425	\$1,397,531	\$1,371,808	\$1,397,309	\$1,358,060	\$1,324,154	\$1,322,847	\$1,403,302	\$1,370,414	\$0	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$36,288	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0
56	Total 565 Transmission Expense	\$10,981,713	\$1,402,067	\$1,376,344	\$1,401,845	\$1,362,596	\$1,328,690	\$1,327,383	\$1,407,838	\$1,374,950	\$0	\$0	\$0
557 Broker & Related Fees													
57	557170 ED AN	\$201,744	\$21,723	\$20,506	\$29,019	\$34,482	\$26,833	\$21,959	\$28,102	\$19,120	\$0	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$81,345	\$12,599	\$11,796	\$12,353	\$11,201	\$12,072	\$10,211	\$14,682	(\$3,569)	\$0	\$0	\$0
60	557018 ED AN	\$39,009	\$4,220	\$4,121	\$4,133	\$4,386	\$5,853	\$5,949	\$4,949	\$5,398	\$0	\$0	\$0
61	Total 557 ED AN Broker & Related Fees	\$322,098	\$38,542	\$36,423	\$45,505	\$50,069	\$44,758	\$38,119	\$47,733	\$20,949	\$0	\$0	\$0
Other Purchases and Sales													
62	Econ Dispatch-557010	(\$6,033,503)	(\$2,368,594)	(\$671,118)	(\$25,598)	(\$188,223)	(\$677,854)	(\$753,848)	(\$730,267)	(\$618,001)	\$0	\$0	\$0
63	Econ Dispatch-557150	(\$5,253,777)	\$421,057	(\$976,644)	(\$3,228,749)	(\$1,490,149)	\$697,868	\$881,733	\$61,800	(\$1,620,693)	\$0	\$0	\$0
64	Gas Bookouts-557700	\$1,701,775	\$11,952	\$8,400	\$148,028	\$176,080	\$477,176	\$359,359	\$374,375	\$146,405	\$0	\$0	\$0
65	Gas Bookouts-557711	(\$1,701,775)	(\$11,952)	(\$8,400)	(\$148,028)	(\$176,080)	(\$477,176)	(\$359,359)	(\$374,375)	\$146,405	\$0	\$0	\$0
66	Intraco Thermal Gas-557730	\$33,349,577	\$4,115,776	\$3,319,418	\$5,391,617	\$4,419,630	\$3,917,436	\$2,910,728	\$3,649,197	\$5,625,775	\$0	\$0	\$0
67	Fuel DispatchFin-456010	\$6,890,700	\$1,882,010	\$342,468	\$266,445	\$574,200	\$875,363	\$928,200	\$1,141,087	\$880,927	\$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
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$125,110)	(\$25,507)	(\$22,738)	(\$16,974)	(\$7,021)	(\$9,386)	(\$14,749)	(\$17,235)	(\$11,500)	\$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
71	Intraco Thermal Gas-456730	(\$21,788,545)	(\$2,112,693)	(\$1,793,764)	(\$2,219,955)	(\$2,874,242)	(\$2,434,321)	(\$3,443,792)	(\$2,753,235)	(\$4,156,543)	\$0	\$0	\$0
72	Fuel Bookouts-456711	\$916,050	\$32,000	\$8,300	\$0	\$0	\$515,375	\$0	\$360,375	\$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
74	Other Purchases and Sales Subtotal	\$1,848,241	\$490,074	\$92,902	\$148,606	\$236,500	(\$13,361)	\$94,556	\$698,999	\$99,965	\$0	\$0	\$0
75	Misc. Power Exp. Actual-557160 ED AN	\$228	\$0	\$0	\$0	\$0	\$0	\$0	\$228	\$0	\$0	\$0	\$0
76	Misc. Power Exp. Subtotal	\$228	\$0	\$0	\$0	\$0	\$0	\$0	\$228	\$0	\$0	\$0	\$0
77	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Exp Actual 557395	\$297	\$6	\$23	\$38	\$39	\$24	\$21	\$51	\$95	\$0	\$0	\$0
79	Wind REC Subtotal	\$297	\$6	\$23	\$38	\$39	\$24	\$21	\$51	\$95	\$0	\$0	\$0
80	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	Net Resource Optimization	\$1,848,766	\$490,080	\$92,925	\$148,644	\$236,539	(\$13,337)	\$94,577	\$699,050	\$100,288	\$0	\$0	\$0
85	Adjusted Actual Net Expense	\$71,621,735	\$14,051,568	\$11,563,012	\$10,581,893	\$8,626,451	\$3,909,416	\$3,620,132	\$8,240,677	\$11,028,586	\$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	478,013	-	-	-	-	3,602,365
Deduct Prior Month Unbilled	(301,275)	(299,486)	(269,928)	(266,976)	(231,127)	(236,448)	(231,909)	(287,179)	-	-	-	-	(2,124,328)
Add Current Month Unbilled	299,486	269,928	266,976	231,127	236,448	231,909	287,179	289,870	-	-	-	-	2,112,923
Total Retail Sales	535,720	475,334	469,673	402,790	386,029	383,713	456,997	480,704	-	-	-	-	3,590,960
Test Year Retail Sales	556,117	486,363	477,535	431,246	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150	3,763,714
Difference from Test Year	(20,397)	(11,029)	(7,862)	(28,456)	(46,444)	(40,980)	(33,673)	16,087					(172,754)
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)	\$291,336	\$0	\$0	\$0	\$0	(\$3,128,575)

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
202008	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(30,239.00)	0	0	(134,676.72)
202008	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(223,730.22)	0	0	(816,740.74)
202008	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(5,868.46)	0	0	(25,485.13)
202008	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(857,720.84)	0	0	(3,278,418.88)
202008	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.99)	0	0	(13.65)
202008	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(9.27)	0	0	(43.52)
202008	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(3.38)	0	0	(46.25)
202008	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(16,404.38)	0	0	(50,414.58)
202008	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(75.41)	0	0	(335.32)
202008	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(1,976.84)	0	0	(8,255.71)
202008	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(112.91)	0	0	(505.64)
202008	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(49,712.63)	0	0	(136,044.62)
202008	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(2,488.62)	0	0	(10,401.45)
202008	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(201.65)	0	0	(551.61)
202008	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(7,229.41)	0	0	(18,872.03)
202008	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(1,586.42)	0	0	(6,659.53)
202008	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(3.23)	0	0	(11.32)
202008	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(16,848.42)	0	0	(74,148.93)
202008	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-	0	0	-
202008	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.31)	0	0	(1.38)
202008	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.64)	0	0	(2.56)
202008	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(428,429.69)	0	0	(1,717,557.48)
202008	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(595.08)	0	0	(2,859.13)
202008	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,488.67)	0	0	(6,633.29)
202008	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(10,624.32)	0	0	(41,757.98)
202008	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(2,761.10)	0	0	(12,321.41)
202008	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(4,778.87)	0	0	(11,556.01)
202008	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.02)	0	0	(0.08)
202008	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2,686.15)	0	0	(6,934.62)
202008	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(194,027.19)	0	0	(736,554.77)
202008	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(26,478.19)	0	0	(90,454.18)
202008	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(687.46)	0	0	(2,971.00)
202008	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(101,427.63)	0	0	(342,043.45)
202008	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(273.43)	0	0	(1,120.55)
202008	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(53.75)	0	0	(223.78)
Overall - Total								0	0	(1,988,526.58)	0	0	(7,534,617.30)

Run Date: Sep 4, 2020

For Internal Use Only

Conversion Factor

0.955631
(1,900,297.64)

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
202008	ED	01	01 RESIDENTIAL	231,995	213,510,141	21,181,485	231,708	1,682,974,413	167,248,165
		21	21 FIRM COMMERCIAL	25,340	185,475,124	19,774,716	25,424	1,335,435,523	144,224,571
		31	31 FIRM- INDUSTRIAL	346	65,885,146	4,478,164	347	530,591,007	36,318,037
		39	39 FIRM-PUMPING-IRRIGATION ONLY	535	11,483,063	933,210	527	39,072,351	3,276,178
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	472	874,805	384,501	469	7,091,008	3,049,249
		80	80 INTERDEPARTMENT REVENUE	93	784,253	87,531	94	7,199,865	795,931
		83	83 MISC-SERVICE REVENUE SNP	0	0	1,829	0	0	91,774
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	201,668
ED - Summary				258,781	478,012,532	46,866,644	258,568	3,602,364,167	355,205,573
202008 - Summary				258,781	478,012,532	46,866,644	258,568	3,602,364,167	355,205,573
Overall - Summary				258,781	478,012,532	46,866,644	258,568	3,602,364,167	355,205,573

Run Date: Sep 4, 2020

For Internal Use Only



IM

Current Month Journal Entry

IM

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	012	1,040,532	\$133,999
	01 RESIDENTIAL	3800	01	032	191,023	\$20,971
	01 RESIDENTIAL	3800	01	022	281,615	\$21,375
	01 RESIDENTIAL	3800	01	001	50,719,701	\$4,947,852
01 - Summary					52,232,872	\$5,124,197
21	21 FIRM COMMERCIAL	3800	21	031	2,369,889	\$221,019
	21 FIRM COMMERCIAL	3800	21	021	23,029,652	\$1,652,592
	21 FIRM COMMERCIAL	3800	21	011	17,149,141	\$1,585,410
	21 FIRM COMMERCIAL	3800	21	025	5,773,058	\$310,875
21 - Summary					48,321,741	\$3,769,897
31	31 FIRM-INDUSTRIAL	3800	31	025PG	39,813,000	\$975,419
	31 FIRM INDUSTRIAL	3800	31	025P	46,318,443	\$2,273,080
	31 FIRM- INDUSTRIAL	3800	31	031	1,236,468	\$114,435
	31 FIRM- INDUSTRIAL	3800	31	011	212,364	\$19,062
	31 FIRM- INDUSTRIAL	3800	31	021	2,610,257	\$177,948
	31 FIRM-INDUSTRIAL	3800	31	025	23,611,976	\$1,314,141
31 - Summary					113,802,508	\$4,874,085
ID - Summary					214,357,121	\$13,768,179

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	032	629,183	\$66,310
	01 RESIDENTIAL	2800	01	012	2,114,833	\$348,449
	01 RESIDENTIAL	2800	01	001	107,250,024	\$10,230,922
	01 RESIDENTIAL	2800	01	022	1,300,474	\$111,528
	01 RESIDENTIAL	2800	01	002	198,365	\$13,027
01 - Summary					111,492,879	\$10,770,236
21	21 FIRM COMMERCIAL	2800	21	025	25,212,589	\$1,881,772
	21 FIRM COMMERCIAL	2800	21	031	6,544,941	\$546,666
	21 FIRM COMMERCIAL	2800	21	021	52,442,137	\$4,610,162
	21 FIRM COMMERCIAL	2800	21	011	24,384,006	\$2,949,487
21 - Summary					108,583,674	\$9,988,086
31	31 FIRM- INDUSTRIAL	2800	31	031	951,795	\$79,877
	31 FIRM-INDUSTRIAL	2800	31	025	64,892,161	\$4,283,723
	31 FIRM- INDUSTRIAL	2800	31	021	3,701,417	\$309,570
	31 FIRM- INDUSTRIAL	2800	31	011	248,373	\$28,908
31 - Summary					69,793,745	\$4,702,077
WA - Summary					289,870,297	\$25,460,399
Overall - Summary					504,227,418	\$39,228,577

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
8/30/2020	H05	0		-
8/30/2020	H06	0		-
8/30/2020	H07	1		-
8/30/2020	H08	13		-
8/30/2020	H09	19		-
8/30/2020	H10	19		-
8/30/2020	H11	19		-
8/30/2020	H12	18		-
8/30/2020	H13	19		-
8/30/2020	H14	18		-
8/30/2020	H15	18		-
8/30/2020	H16	19		-
8/30/2020	H17	18		-
8/30/2020	H18	16		-
8/30/2020	H19	4		-
8/30/2020	H20	0		-
8/30/2020	H21	0		-
8/30/2020	H22	0		-
8/30/2020	H23	0		-
8/30/2020	H24	0		-
8/31/2020	H01	0		-
8/31/2020	H02	0		-
8/31/2020	H03	0		-
8/31/2020	H04	0		-
8/31/2020	H05	0		-
8/31/2020	H06	0		-
8/31/2020	H07	0		-
8/31/2020	H08	4		-
8/31/2020	H09	19		-
8/31/2020	H10	19		-
8/31/2020	H11	19		-
8/31/2020	H12	18		-
8/31/2020	H13	18		-
8/31/2020	H14	18		-
8/31/2020	H15	17		-
8/31/2020	H16	18		-
8/31/2020	H17	18		-
8/31/2020	H18	16		-
8/31/2020	H19	4		-
8/31/2020	H20	0		-
8/31/2020	H21	0		-
8/31/2020	H22	0		-
8/31/2020	H23	0		-
8/31/2020	H24	0		-
				9,899.30 Download
				214,685.00 Powerdex Estimate
				224,584.30 Total

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

MONTH OF AUGUST 2020

ATTACHMENT B
REC DEFERRAL AND AMORTIZATION JOURNAL

IM

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		90,914.00		0.57417%	4,394.80		810,874.12
202006	810,874.12		92,887.00		0.57417%	4,922.46		903,761.12
	924,476.69	(880,285.99)	106,994.00		0.55450%	541.68		151,184.70
202007								
202008	151,184.70		145,440.00		0.55450%	1,241.55		296,624.70
202009								
202010								
202011								
202012								
current month entry			145,440.00			1,241.55		

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	731,358.43	0.00	
826,667.23	826,667.23	0.00	
924,476.69	924,476.69	0.00	
151,726.38	151,726.38	0.00	-Semi-Annual Compounding -Transfer 186323 Def balance to 186322 for amortization
298,407.93	151,726.38	(146,681.55)	
		0.00	
		0.00	
		0.00	
		0.00	

202008 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	1,241.55	
419600 ED WA		1,241.55
186322 ED WA	145,440.00	
557324 ED WA		145,440.00

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

146,681.55 TTL

DJ475 - Washington REC Deferral - Account 186324

IM

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		(121,774.00)		0.55450%	1,372.03		186,480.60
202009	186,480.60				0.55450%	1,034.03		
202010	186,480.60				0.55450%	1,034.03		
202011	186,480.60				0.55450%	1,034.03		
202012	186,480.60				0.55450%	1,034.03		
current month entry			(121,774.00)			1,372.03	-	

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	
310,345.98	310,345.60	(0.38)	
189,944.01	310,345.60	120,401.59	
4,497.44	310,345.60	305,848.16	
5,531.47	-	(5,531.47)	
6,565.50	-	(6,565.50)	
7,599.53	-	(7,599.53)	

202008 UPDATE DATE TO CALC JET ENTRY

5,497,726.74

JET ENTRY:	DR	CR
186324 ED WA	1,372.03	
431016 ED WA		1,372.03
186324 ED WA		121,774.00
557322 ED WA	121,774.00	

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

123,146.03 TTL

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

IM

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)	(186,661)	-	-	-	-	\$ (2,189,139)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,601	146	7,689	9,014	132	4,207	7,240	1,397	-	-	-	-	\$ 32,426
Total		\$ (315,615)	\$ (288,490)	\$ (265,763)	\$ (215,442)	\$ (384,472)	\$ (291,990)	\$ (209,676)	\$ (185,264)	\$ -	\$ -	\$ -	\$ -	\$ (2,156,712)

Washington State Share														
Voluntary REC Revenue	65.73%	(209,164)	(189,721)	(179,740)	(147,535)	(252,800)	(194,691)	(142,579)	(122,692)	-	-	-	-	\$ (1,438,921)
Voluntary REC Broker Fee Expense	65.73%	1,710	96	5,054	5,925	87	2,765	4,759	918	-	-	-	-	\$ 21,314
Total Surcharge (+) or Rebate (-)		\$ (207,454)	\$ (189,625)	\$ (174,686)	\$ (141,610)	\$ (252,713)	\$ (191,925)	\$ (137,820)	\$ (121,774)	\$ -	\$ -	\$ -	\$ -	\$ (1,417,607)

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



Revenue By Rate Schedule

Data Source: Financial Reporting

Data Updated Daily

State Code: ALL

Revenue Clas

Billing Determinant: RIDER 98

Accounting P	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	TD Average Meter	YTD Usage	YTD Revenue Amt
202008	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	-65,650	0	0	-423,510
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-14
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-121	0	0	-927
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-14,903	0	0	-90,862
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-152	0	0	-1,041
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-46	0	0	-406
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,294	0	0	-10,245
			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	-32,053	0	0	-206,892
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-2,265	0	0	-15,500
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-187	0	0	-1,400
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-792	0	0	-5,708
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-7,853	0	0	-45,123
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-17,512	0	0	-114,861
			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	-2,191	0	0	-6,516
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-4,116	0	0	-11,716
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-584	0	0	-1,954
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-1,363	0	0	-3,811
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-17	0	0	-75
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-397	0	0	-1,083
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-222	0	0	-525
			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	-240	0	0	-2,541
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-52
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-12	0	0	-124
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-32	0	0	-309
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-117	0	0	-1,147
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-3	0	0	-34
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-1
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	0	-25
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-64	0	0	-661
			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	-152,193	0	0	-947,071
		ED - Total					0	0	-152,193	0	0	-947,066
		202008 - Total					0	0	-152,193	0	0	-947,066
		Overall - Total					0	0	-152,193	0	0	-947,066

For Internal Use

Conversion Factor **0.955631** UE-190334 7-2020 thru 6-2021
 Amort Expense \$ **(145,440)**

IM