

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

MONTH OF OCTOBER 2020

ATTACHMENT A  
ERM DEFERRAL AND AMORTIZATION JOURNAL

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

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

Effective Date: 202010  
Last Update: 11/05/2020 11:02 AM  
Approval Requested: 11/05/2020 11:07 AM

<u>Cheryl A Kettner</u>	<u>Nov 05, 2020</u>
<small>Prepared by Cheryl Kettner</small>	<small>Date</small>
<u>Jan W. Belland</u>	<u>11/5/2020</u>
<small>Reviewed by</small>	<small>Date</small>
<hr/>	<hr/>
<small>Approved for Entry</small>	<small>Date</small>
<small>Corporate Accounting use Only</small>	

Avista Corporation Journal Entry

Printed 11/05/2020 at 11:07 AM

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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	762,797.00	Current Year ERM (2020)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	762,797.00	0.00	Current Year ERM Deferral Expense (2020)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	26,580.00	Current Year ERM Interest Accrual (2020)
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	26,580.00	0.00	Current Year ERM Interest Expense (2020)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	1,621,258.00	0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	1,621,258.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	94,565.00	0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	94,565.00	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
<b>Totals:</b>						<b>2,509,993.00</b>	<b>2,509,993.00</b>	

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. <b>[source data accuracy and completeness]</b>	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. <b>[parameters accuracy and completeness]</b>	Cognos - Billed Revenue Usage reports attached, parameters reviewed and noted to be correct for October 2020.
Agree total amount(s) to relevant journal entries in the GL. <b>[source data accuracy and completeness]</b>	Total deferral amounts calculated from workbook agree to journal entry line items for October 2020.
Validate that check totals equal \$0 or variances are immaterial (note all variances). <b>[report logic accuracy and completeness]</b>	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 October 2020.

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. <b>[parameters accuracy and completeness]</b>	Reviewed to make sure that October data was used in all spreadsheets and reports. IM
Agree the system report screen shots to the system export data in the report. <b>[source data accuracy and completeness]</b>	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. <b>[source data accuracy and completeness]</b>	Agreed totals to respective reports and journal entry. IM
Validate that check totals equal \$0 or are immaterial, as noted above. <b>[source data accuracy and completeness]</b>	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. <b>[completeness]</b>	Noted that October 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. <b>[accuracy]</b>	IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	In October 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)	(1,483,489)	0.00	
9/30/2020	(1,473,903)		0		(4,793)		(1,473,903)	(1,488,282)	(1,488,282)	0.00	
10/31/2020	(1,473,903)		0		(4,793)		(1,473,903)	(1,493,075)	(1,488,282)	4,793.00	
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) - Approved for Rebate

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 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)	(31,977,768)	0.00	
9/30/2020	(31,759,319)		1,871,312		(100,245)		(29,888,007)	(30,206,701)	(30,206,701)	0.00	
10/31/2020	(29,888,007)		1,621,258		(94,565)		(28,266,749)	(28,680,008)	(28,680,008)	0.00	
11/30/2020			0								
12/31/2020			0								

### Entry:

	Debit	Credit	
182352 ED WA	1,621,258		WA ERM Deferral-Approved for Rebate
557290 ED WA		1,621,258	WA ERM Amortization
431600 ED WA	94,565		Interest Expense Energy Deferrals
182352 ED WA		94,565	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.

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

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

Interest will be accrued monthly and compounded semi-annually.

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

watch interest (-) Balance Int Exp 431600 ED WA  
 watch interest (+) Balance Int Exp 419600 ED WA

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

**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)	(7,762,736)	0.00	
9/30/2020	(7,724,439)		(67,008)		(25,230)		(7,791,447)	(7,854,974)	(7,854,974)	0.00	
10/31/2020	(7,791,447)		(762,797)		(26,580)		(8,554,244)	(8,644,351)	(7,854,974)	789,377.00	
11/30/2020			0								
12/31/2020			0								

Entry:	Debit	Credit	
557280 ED WA	762,797.00		Deferred Power Supply Expense
186280 ED WA	-	762,797.00	Regulatory Asset ERM Deferred Current Year
431600 ED WA	26,580.00		Interest Expense Energy Deferrals
186280 ED WA		26,580.00	Regulatory Asset ERM Deferred Current Year

IM

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	\$100,596,922	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$10,928,100	\$9,569,453	\$10,017,659	\$0	\$0
2 447 Sale for Resale	(\$68,605,675)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	(\$7,823,003)	(\$4,852,075)	(\$5,606,876)	\$0	\$0
3 501 Thermal Fuel	\$23,158,823	\$3,239,078	\$3,399,540	\$2,878,210	\$2,804,144	\$738,421	\$830,465	\$2,120,045	\$3,116,082	\$2,273,596	\$1,759,242	\$0	\$0
4 547 CT Fuel	\$41,318,516	\$4,925,752	\$4,098,939	\$5,475,241	\$4,372,539	\$1,216,784	\$1,098,993	\$3,030,971	\$5,587,553	\$5,566,648	\$5,945,096	\$0	\$0
5 456 Transmission Revenue	(\$17,172,261)	(\$1,243,451)	(\$1,543,693)	(\$1,301,455)	(\$1,234,355)	(\$1,770,551)	(\$1,863,759)	(\$2,093,088)	(\$2,276,333)	(\$1,946,949)	(\$1,898,627)	\$0	\$0
6 565 Transmission Expense	\$13,807,420	\$1,402,067	\$1,376,344	\$1,401,845	\$1,362,596	\$1,328,690	\$1,327,383	\$1,407,838	\$1,374,950	\$1,394,933	\$1,430,774	\$0	\$0
7 557 Broker Fees	\$438,685	\$38,542	\$36,423	\$45,505	\$50,069	\$44,758	\$38,119	\$47,733	\$20,949	\$71,138	\$45,449	\$0	\$0
8 <b>Adjusted Actual Net Expense</b>	<b>\$93,542,430</b>	<b>\$13,561,488</b>	<b>\$11,470,087</b>	<b>\$10,433,249</b>	<b>\$8,389,912</b>	<b>\$3,922,753</b>	<b>\$3,525,555</b>	<b>\$7,541,627</b>	<b>\$10,928,298</b>	<b>\$12,076,744</b>	<b>\$11,692,717</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total through</b>												
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>	<b>October</b>	<b>Jan/20</b>	<b>Feb/20</b>	<b>Mar/20</b>	<b>Apr/20</b>	<b>May/20</b>	<b>Jun/20</b>	<b>Jul/20</b>	<b>Aug/20</b>	<b>Sep/20</b>	<b>Oct/20</b>	<b>Nov/20</b>	<b>Dec/20</b>
9 555 Purchased Power	\$87,640,226	\$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	(\$43,315,808)	(\$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	\$23,603,216	\$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	\$55,107,776	\$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	(\$12,700,338)	(\$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	\$14,541,745	\$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	\$342,500	\$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	(\$2,519,140)	(\$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 <b>Authorized Net Expense</b>	<b>\$122,700,177</b>	<b>\$18,199,665</b>	<b>\$17,200,889</b>	<b>\$15,081,709</b>	<b>\$10,233,296</b>	<b>\$6,111,472</b>	<b>\$5,882,705</b>	<b>\$9,699,295</b>	<b>\$14,547,927</b>	<b>\$12,481,353</b>	<b>\$13,261,866</b>	<b>\$16,244,124</b>	<b>\$16,930,995</b>
18 <b>Actual - Authorized Net Expense</b>	<b>(\$29,157,747)</b>	<b>(\$4,638,177)</b>	<b>(\$5,730,802)</b>	<b>(\$4,648,460)</b>	<b>(\$1,843,384)</b>	<b>(\$2,188,719)</b>	<b>(\$2,357,150)</b>	<b>(\$2,157,668)</b>	<b>(\$3,619,629)</b>	<b>(\$404,609)</b>	<b>(\$1,569,149)</b>		
19 Resource Optimization - Subtotal	\$2,547,126	\$490,080	\$92,925	\$148,644	\$236,539	(\$113,337)	\$94,577	\$699,050	\$100,288	\$100,953	\$597,407		
20 <b>Adjusted Net Expense</b>	<b>(\$26,610,621)</b>	<b>(\$4,148,097)</b>	<b>(\$5,637,877)</b>	<b>(\$4,499,816)</b>	<b>(\$1,606,845)</b>	<b>(\$2,202,056)</b>	<b>(\$2,262,573)</b>	<b>(\$1,458,618)</b>	<b>(\$3,519,341)</b>	<b>(\$303,656)</b>	<b>(\$971,742)</b>	<b>\$0</b>	<b>\$0</b>
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	(\$17,491,161)	(\$2,726,544)	(\$3,705,777)	(\$2,957,729)	(\$1,056,179)	(\$1,447,411)	(\$1,487,189)	(\$958,750)	(\$2,313,263)	(\$199,593)	(\$638,726)	\$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	\$3,044,889	\$369,390	\$199,735	\$142,381	\$515,338	\$841,101	\$742,148	\$609,818	(\$291,336)	\$125,140	(\$208,826)		
25 <b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>(\$14,446,272)</b>	<b>(\$2,357,154)</b>	<b>(\$3,506,042)</b>	<b>(\$2,815,348)</b>	<b>(\$540,841)</b>	<b>(\$606,310)</b>	<b>(\$745,041)</b>	<b>(\$348,932)</b>	<b>(\$2,604,599)</b>	<b>(\$74,453)</b>	<b>(\$847,552)</b>		
27 <b>Cumulative Balance</b>		<b>(\$2,357,154)</b>	<b>(\$5,863,196)</b>	<b>(\$8,678,544)</b>	<b>(\$9,219,385)</b>	<b>(\$9,825,695)</b>	<b>(\$10,570,736)</b>	<b>(\$10,919,668)</b>	<b>(\$13,524,267)</b>	<b>(\$13,598,720)</b>	<b>(\$14,446,272)</b>		
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)	(\$7,738,848)	(\$8,501,645)		
Deferral Amount, Monthly Entry		\$0	(\$1,397,397)	(\$2,111,511)	(\$405,631)	(\$454,732)	(\$644,391)	(\$314,039)	(\$2,344,139)	(\$67,008)	(\$762,797)		
<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>\$8,501,645</b>	<b>\$0</b>	<b>\$1,397,397</b>	<b>\$2,111,511</b>	<b>\$405,631</b>	<b>\$454,732</b>	<b>\$644,391</b>	<b>\$314,039</b>	<b>\$2,344,139</b>	<b>\$67,008</b>	<b>\$762,797</b>		
<b>Company Band Gross Margin Impact, Cumulative</b>		<b>(\$2,357,154)</b>	<b>(\$4,465,799)</b>	<b>(\$5,169,636)</b>	<b>(\$5,304,846)</b>	<b>(\$5,456,424)</b>	<b>(\$5,557,074)</b>	<b>(\$5,591,967)</b>	<b>(\$5,852,427)</b>	<b>(\$5,859,872)</b>	<b>(\$5,944,627)</b>		







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

<b>Retail Sales - MWh</b>	<b>Jan-20</b>	<b>Feb-20</b>	<b>Mar-20</b>	<b>Apr-20</b>	<b>May-20</b>	<b>Jun-20</b>	<b>Jul-20</b>	<b>Aug-20</b>	<b>Sep-20</b>	<b>Oct-20</b>	<b>Nov-20</b>	<b>Dec-20</b>	<b>YTD</b>
Total Billed Sales	537,509	504,892	472,625	438,639	380,708	388,252	401,727	478,013	471,186	407,795	-	-	4,481,346
Deduct Prior Month Unbilled	(301,275)	(299,486)	(269,928)	(266,976)	(231,127)	(236,448)	(231,909)	(287,179)	(289,870)	(247,708)	-	-	(2,661,906)
Add Current Month Unbilled	299,486	269,928	266,976	231,127	236,448	231,909	287,179	289,870	247,708	288,403	-	-	2,649,034
<b>Total Retail Sales</b>	<b>535,720</b>	<b>475,334</b>	<b>469,673</b>	<b>402,790</b>	<b>386,029</b>	<b>383,713</b>	<b>456,997</b>	<b>480,704</b>	<b>429,024</b>	<b>448,490</b>	<b>-</b>	<b>-</b>	<b>4,468,474</b>
<b>Test Year Retail Sales</b>	<b>556,117</b>	<b>486,363</b>	<b>477,535</b>	<b>431,246</b>	<b>432,473</b>	<b>424,693</b>	<b>490,670</b>	<b>464,617</b>	<b>435,934</b>	<b>436,959</b>	<b>468,856</b>	<b>553,150</b>	<b>4,636,607</b>
<b>Difference from Test Year</b>	<b>(20,397)</b>	<b>(11,029)</b>	<b>(7,862)</b>	<b>(28,456)</b>	<b>(46,444)</b>	<b>(40,980)</b>	<b>(33,673)</b>	<b>16,087</b>	<b>(6,910)</b>	<b>11,531</b>			<b>(168,133)</b>
<b>Production Rate - \$/MWh</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>	<b>\$18.11</b>
<b>Total Revenue Credit - \$</b>	<b>(\$369,390)</b>	<b>(\$199,735)</b>	<b>(\$142,381)</b>	<b>(\$515,338)</b>	<b>(\$841,101)</b>	<b>(\$742,148)</b>	<b>(\$609,818)</b>	<b>\$291,336</b>	<b>(\$125,140)</b>	<b>\$208,826</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$3,044,889)</b>

Accounting Period	Billing Determinant	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Revenue Amt
202010	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(404,651.39)	-2,548,852
202010	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(28,457.85)	-194,384
202010	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(2.20)	-17
202010	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(1,755.40)	-17,676
202010	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(2,500.91)	-15,541
202010	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(273.43)	-1,667
202010	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(90,748.32)	-530,082
202010	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(2,770.96)	-17,858
202010	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(5,409.87)	-69,320
202010	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(9,456.35)	-61,544
202010	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.31)	-2
202010	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(1,358.56)	-9,541
202010	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(166,284.58)	-1,095,429
202010	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(10,414.56)	-42,016
202010	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(606.61)	-4,087
202010	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(9.27)	-62
202010	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(687.46)	-4,346
202010	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(53.75)	-331
202010	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(655,713.70)	-4,734,522
202010	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.64)	-4
202010	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.99)	-20
202010	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(250,064.14)	-1,328,895
202010	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(26,154.78)	-210,041
202010	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(799.89)	-9,253
202010	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(4.25)	-54
202010	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-	0
202010	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(15,837.86)	-106,828
202010	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(13,045.09)	-126,082
202010	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(71.99)	-483
202010	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.02)	0
202010	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(221.20)	-995
202010	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(1,661.85)	-11,730
202010	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,477.28)	-9,589
202010	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(5,920.64)	-37,365
202010	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(112.91)	-731
<b>Overall - Total</b>								<b>0</b>	<b>0</b>	<b>(1,696,531.01)</b>	<b>-11,189,344</b>

Run Date: Nov 4, 2020

**For Internal Use Only**

Conversion Factor

0.955631  
**(1,621,257.63)**

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	001	49,243,884	\$4,753,174
	01 RESIDENTIAL	3800	01	022	317,511	\$23,313
	01 RESIDENTIAL	3800	01	012	1,201,122	\$148,256
	01 RESIDENTIAL	3800	01	032	136,006	\$16,978
<b>01 - Summary</b>					<b>50,898,523</b>	<b>\$4,941,720</b>
21	21 FIRM COMMERCIAL	3800	21	031	1,889,797	\$178,783
	21 FIRM COMMERCIAL	3800	21	011	15,015,771	\$1,424,008
	21 FIRM COMMERCIAL	3800	21	021	25,772,743	\$1,814,935
	21 FIRM COMMERCIAL	3800	21	025	5,263,238	\$295,804
<b>21 - Summary</b>					<b>47,941,549</b>	<b>\$3,713,529</b>
31	31 FIRM-INDUSTRIAL	3800	31	025	23,960,244	\$1,344,448
	31 FIRM- INDUSTRIAL	3800	31	021	3,079,380	\$205,531
	31 FIRM- INDUSTRIAL	3800	31	031	1,174,834	\$109,919
	31 FIRM INDUSTRIAL	3800	31	025P	26,949,700	\$1,500,379
	31 FIRM- INDUSTRIAL	3800	31	011	248,598	\$22,402
	31 FIRM-INDUSTRIAL	3800	31	025PG	40,576,000	\$994,112
	<b>31 - Summary</b>					<b>95,988,756</b>
<b>ID - Summary</b>					<b>194,828,828</b>	<b>\$12,832,041</b>

## Jurisdiction: WA

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	2800	01	022	1,422,135	\$120,936
	01 RESIDENTIAL	2800	01	012	2,444,850	\$390,205
	01 RESIDENTIAL	2800	01	032	283,923	\$38,592
	01 RESIDENTIAL	2800	01	002	208,716	\$13,045
	01 RESIDENTIAL	2800	01	001	100,735,426	\$9,406,345
<b>01 - Summary</b>					<b>105,095,049</b>	<b>\$9,969,123</b>
21	21 FIRM COMMERCIAL	2800	21	011	25,635,172	\$3,157,201
	21 FIRM COMMERCIAL	2800	21	031	4,230,638	\$377,869
	21 FIRM COMMERCIAL	2800	21	021	60,891,321	\$5,301,123
	21 FIRM COMMERCIAL	2800	21	025	22,211,872	\$1,656,427
<b>21 - Summary</b>					<b>112,969,004</b>	<b>\$10,492,620</b>
31	31 FIRM- INDUSTRIAL	2800	31	021	4,279,759	\$357,335
	31 FIRM- INDUSTRIAL	2800	31	011	256,542	\$29,879
	31 FIRM- INDUSTRIAL	2800	31	031	1,684,596	\$148,883
	31 FIRM-INDUSTRIAL	2800	31	025	64,118,520	\$4,302,890
<b>31 - Summary</b>					<b>70,339,417</b>	<b>\$4,838,988</b>
<b>WA - Summary</b>					<b>288,403,470</b>	<b>\$25,300,731</b>
<b>Overall - Summary</b>					<b>483,232,298</b>	<b>\$38,132,772</b>

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
8/30/2020	H01	0	11.1	-
8/30/2020	H02	0	11.09	-
8/30/2020	H03	0	12.43	-
8/30/2020	H04	0	14.74	-
8/30/2020	H05	0	14.98	-
8/30/2020	H06	0	13.98	-
8/30/2020	H07	1	15.75	15.75
8/30/2020	H08	13	12	156.00
8/30/2020	H09	19	14	266.00
8/30/2020	H10	19	10.54	200.26
8/30/2020	H11	19	13.52	256.88
8/30/2020	H12	18	13	234.00
8/30/2020	H13	19	18	342.00
8/30/2020	H14	18	18	324.00
8/30/2020	H15	18	19.08	343.44
8/30/2020	H16	19	19.08	362.52
8/30/2020	H17	18	19.07	343.26
8/30/2020	H18	16	19.11	305.76
8/30/2020	H19	4	17.36	69.44
8/30/2020	H20	0	18.04	-
8/30/2020	H21	0	17.81	-
8/30/2020	H22	0	15.37	-
8/30/2020	H23	0	11.16	-
8/30/2020	H24	0	7.81	-
8/31/2020	H01	0	11.13	-
8/31/2020	H02	0	9.79	-
8/31/2020	H03	0	9.39	-
8/31/2020	H04	0	9.41	-
8/31/2020	H05	0	9.98	-
8/31/2020	H06	0	11.04	-
8/31/2020	H07	0	16.78	-
8/31/2020	H08	4	16.76	67.04
8/31/2020	H09	19	16.86	320.34
8/31/2020	H10	19	17.29	328.51
8/31/2020	H11	19	19.25	365.75
8/31/2020	H12	18	19.6	352.80
8/31/2020	H13	18	21	378.00
8/31/2020	H14	18	20	360.00
8/31/2020	H15	17	23.43	398.31
8/31/2020	H16	18	24.04	432.72
8/31/2020	H17	18	18	324.00
8/31/2020	H18	16	18	288.00
8/31/2020	H19	4	21	84.00
8/31/2020	H20	0	22.91	-
8/31/2020	H21	0	19.62	-
8/31/2020	H22	0	18.19	-
8/31/2020	H23	0	17.73	-
8/31/2020	H24	0	17.75	-

182,255.41 2nd Revised Download

224,584.00 Amt Recorded in Aug

(79,680.03) Amt Recorded in Sep

**\$ 37,351.44** Revised Difference

(Powerdex prices were only through the 3rd of Aug when the entry needed to be made. In mid October, we received another revision from Powerdex.)

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
10/30/2020	H01	0		-
10/30/2020	H02	0		-
10/30/2020	H03	0		-
10/30/2020	H04	0		-
10/30/2020	H05	0		-
10/30/2020	H06	0		-
10/30/2020	H07	0		-
10/30/2020	H08	0		-
10/30/2020	H09	1		-
10/30/2020	H10	1		-
10/30/2020	H11	4		-
10/30/2020	H12	14		-
10/30/2020	H13	13		-
10/30/2020	H14	12		-
10/30/2020	H15	12		-
10/30/2020	H16	11		-
10/30/2020	H17	6		-
10/30/2020	H18	1		-
10/30/2020	H19	0		-
10/30/2020	H20	0		-
10/30/2020	H21	0		-
10/30/2020	H22	0		-
10/30/2020	H23	0		-
10/30/2020	H24	0		-
10/31/2020	H01	0		-
10/31/2020	H02	0		-
10/31/2020	H03	0		-
10/31/2020	H04	0		-
10/31/2020	H05	0		-
10/31/2020	H06	0		-
10/31/2020	H07	0		-
10/31/2020	H08	0		-
10/31/2020	H09	7		-
10/31/2020	H10	16		-
10/31/2020	H11	16		-
10/31/2020	H12	14		-
10/31/2020	H13	12		-
10/31/2020	H14	13		-
10/31/2020	H15	15		-
10/31/2020	H16	15		-
10/31/2020	H17	7		-
10/31/2020	H18	0		-
10/31/2020	H19	0		-
10/31/2020	H20	0		-
10/31/2020	H21	0		-
10/31/2020	H22	0		-
10/31/2020	H23	0		-
10/31/2020	H24	0		-
				\$ 60,335.37 Download
				\$ 27,341.00 Powerdex Estimate
				<b>\$ 87,676.37</b> Total

RUN

10/23/2020 Enter first day of the month that is missing powerdex values  
10/31/2020 Click RUN to get data out of Nucleus

	Total with est	Est less actual
Purchase	28,380.43	27,978.83
Sale	372,174.68	372,174.68
Solar Select		27,341.00

98.6%  
100.0%

Power Key	Day	Hour	Actual Price	Amount	Formula	Direction	Date and time	Est Price	Adjusted Price with Formula	Total (Amount * Price)	Adj for entered	Actual Price * Volume
223066	10/30/2020	0900	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	30-10-20200900	20	20.00	60.00	60.00	-
223066	10/30/2020	0800	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	30-10-20200800	25	25.00	75.00	75.00	-
223066	10/30/2020	0300	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	30-10-20200300	30	30.00	90.00	90.00	-
223066	10/30/2020	0200	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	30-10-20200200	30	30.00	90.00	90.00	-
223066	10/30/2020	0100	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	30-10-20200100	30	30.00	90.00	90.00	-
223066	10/29/2020	0700	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	29-10-20200700	30	30.00	30.00	30.00	-
223066	10/29/2020	0500	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	29-10-20200500	25	25.00	50.00	50.00	-
223066	10/28/2020	2300	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	28-10-20202300	25	25.00	50.00	50.00	-
223067	10/31/2020	2000	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	31-10-20202000	28	28.00	28.00	28.00	-
223067	10/31/2020	0900	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	31-10-20200900	30	30.00	60.00	60.00	-
223067	10/26/2020	1400	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	26-10-20201400	35	35.00	105.00	105.00	-
223067	10/26/2020	0600	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	26-10-20200600	50	50.00	150.00	150.00	-
223067	10/25/2020	1800	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	25-10-20201800	30	30.00	90.00	90.00	-
223067	10/25/2020	0100	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	25-10-20200100	25	25.00	50.00	50.00	-
223067	10/23/2020	1900	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	23-10-20201900	22	22.00	66.00	66.00	-
223068	10/30/2020	2100	0	3	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	30-10-20202100	20	18.50	55.50	55.50	-
223068	10/30/2020	1300	0	7	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	30-10-20201300	15	13.88	97.13	97.13	-
223068	10/30/2020	0600	0	7	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	30-10-20200600	20	18.50	129.50	129.50	-
223068	10/29/2020	1600	0	1	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	29-10-20201600	27	24.98	24.98	24.98	-
223069	10/27/2020	1500	0	2	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	27-10-20201500	28	30.10	60.20	60.20	-
223069	10/27/2020	1300	0	4	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	27-10-20201300	30	32.25	129.00	129.00	-
223069	10/25/2020	2400	0	2	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	25-10-20202400	30	32.25	64.50	64.50	-
223069	10/25/2020	1400	0	4	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	25-10-20201400	31	33.33	133.30	133.30	-
223069	10/25/2020	1000	0	3	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	25-10-20201000	36	38.70	116.10	116.10	-
223069	10/24/2020	1800	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	24-10-20201800	35	37.63	37.63	37.63	-
223070	10/30/2020	1600	0	4	[PDX MIDC-HOURLY HOURLY]*0.75	PURCHASE	30-10-20201600	15	11.25	45.00	45.00	-
223070	10/30/2020	1000	0	2	[PDX MIDC-HOURLY HOURLY]*0.75	PURCHASE	30-10-20201000	18	13.50	27.00	27.00	-
259436	10/26/2020	0500	0	2	MAX([PDX MIDC-HOURLY HOURLY]*0.925,0)	PURCHASE	26-10-20200500	35	32.38	64.75	64.75	-
259439	10/31/2020	2000	0	2	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	31-10-20202000	28	28.00	56.00	56.00	-
259439	10/31/2020	0600	0	2	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	31-10-20200600	27	27.00	54.00	54.00	-
259439	10/30/2020	1800	0	3	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	30-10-20201800	15	15.00	45.00	45.00	-
259439	10/30/2020	1000	0	5	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	30-10-20201000	18	18.00	90.00	90.00	-
259439	10/30/2020	0900	0	5	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	30-10-20200900	20	20.00	100.00	100.00	-
259439	10/27/2020	1100	0	1	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	27-10-20201100	33	33.00	33.00	33.00	-
259439	10/26/2020	1600	0	1	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	26-10-20201600	28	28.00	28.00	28.00	-
259439	10/25/2020	2000	0	2	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	25-10-20202000	30	30.00	60.00	60.00	-
259439	10/25/2020	1100	0	3	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	25-10-20201100	28	28.00	84.00	84.00	-
259439	10/24/2020	1600	0	2	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	24-10-20201600	35	35.00	70.00	70.00	-
259439	10/24/2020	1500	0	2	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	24-10-20201500	35	35.00	70.00	70.00	-
259439	10/23/2020	1000	0	3	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	23-10-20201000	45	45.00	135.00	135.00	-
259439	10/23/2020	0900	0	1	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	23-10-20200900	45	45.00	45.00	45.00	-





## 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
202010	ED	01	01 RESIDENTIAL	233,171	163,843,048	16,434,217	231,979	2,046,433,497	203,493,264
		21	21 FIRM COMMERCIAL	25,685	164,594,892	17,909,085	25,467	1,683,225,353	181,658,108
		31	31 FIRM- INDUSTRIAL	296	72,844,036	4,804,483	341	680,589,300	46,146,650
		39	39 FIRM-PUMPING-IRRIGATION ONLY	525	4,850,511	407,894	528	53,393,384	4,464,968
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	473	867,389	389,003	463	8,877,015	3,826,121
		80	80 INTERDEPARTMENT REVENUE	94	795,025	87,583	94	8,826,489	973,907
		83	83 MISC-SERVICE REVENUE SNP	0	0	2,344	0	0	97,328
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	252,085
<b>ED - Summary</b>				<b>260,244</b>	<b>407,794,902</b>	<b>40,059,818</b>	<b>258,871</b>	<b>4,481,345,038</b>	<b>440,912,431</b>
<b>202010 - Summary</b>				<b>260,244</b>	<b>407,794,902</b>	<b>40,059,818</b>	<b>258,871</b>	<b>4,481,345,038</b>	<b>440,912,431</b>
<b>Overall - Summary</b>				<b>260,244</b>	<b>407,794,902</b>	<b>40,059,818</b>	<b>258,871</b>	<b>4,481,345,038</b>	<b>440,912,431</b>

Run Date: Nov 4, 2020

**For Internal Use Only**

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

MONTH OF OCTOBER 2020

ATTACHMENT B  
REC DEFERRAL AND AMORTIZATION JOURNAL

**Avista Corporation Journal Entry**

Printed 11/04/2020 at 10:00 AM

Journal: 475-WASHINGTON REC DEFERRAL  
 Team: Resource Accounting  
 Type: C  
 Category: DJ  
 Currency: USD

Last Saved by: Carolyn Groome  
 Submitted by: Carolyn Groome  
 Approved by:

Effective Date: 202010  
 Last Update: 11/04/2020 9:27 AM  
 Approval Requested: 11/04/2020 10:00 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	183.70	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	183.70	0.00	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	212,882.00	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	212,882.00	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	2,784.12	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	2,784.12	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	124,040.00	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	124,040.00	WA Rec Deferral Amort
90	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	0.00	Annual Transfer of Deferral balance to amortization
100	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	0.00	Annual transfer of Deferral balance to amortization
<b>Totals:</b>						<b>339,889.82</b>	<b>339,889.82</b>	

Explanation:

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

<u>Carolyn Groome</u>	<u>11/4/2020</u>
Prepared by Carolyn Groome	Date
<u>Jan McCalland</u>	<u>11/4/2020</u>
Reviewed by	Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

**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				-		-
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		(113,168.00)		0.55450%	720.28		73,312.60
202010	73,312.60		(212,882.00)		0.55450%	(183.70)		(139,569.40)
202011	(139,569.40)				0.55450%	(773.91)		
202012	(139,569.40)				0.55450%	(773.91)		
current month entry			(212,882.00)			(183.70)	-	

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
-	-	0.00	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	189,943.63	(0.38)	
77,496.29	77,495.91	(0.38)	
(135,569.41)	77,495.91	213,065.32	
3,226.08	77,495.91	74,269.83	
2,452.17	-	(2,452.17)	

**202010 UPDATE DATE TO CALC JET ENTRY**

JET ENTRY:	DR	CR
186324 ED WA		183.70
431016 ED WA	183.70	
186324 ED WA		212,882.00
557322 ED WA	212,882.00	

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

213,065.70 TTL

5,497,726.74

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**DJ475 - Washington REC Deferral (Current Amortization)**

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

**Account 186322 ED WA**

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	296,624.70		143,450.00		0.55450%	2,042.50		440,074.70
202010	440,074.70		124,040.00		0.55450%	2,784.12		564,114.70
202011								
202012								

current month entry

124,040.00

2,784.12

**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	298,407.93	0.00	
443,900.43	443,900.43	0.00	
570,724.55	443,900.43	(126,824.12)	
		0.00	
		0.00	

5497726.74

**202010 UPDATE DATE TO CALC JET ENTRY**

JET ENTRY:	DR	CR
186322 ED WA	2,784.12	
419600 ED WA		2,784.12
186322 ED WA	124,040.00	
557324 ED WA		124,040.00

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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126,824.12 TTL

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)	(186,661)	(179,040)	(323,874)	-	-	\$ (2,692,053)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,601	146	7,689	9,014	132	4,207	7,240	2,641	5,624	-	-	-	\$ 39,295
<b>Total</b>		<b>\$ (315,615)</b>	<b>\$ (288,490)</b>	<b>\$ (265,763)</b>	<b>\$ (215,442)</b>	<b>\$ (384,472)</b>	<b>\$ (291,990)</b>	<b>\$ (209,676)</b>	<b>\$ (184,020)</b>	<b>\$ (173,416)</b>	<b>\$ (323,874)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,652,758)</b>
<b>Washington State Share</b>														
Voluntary REC Revenue	65.73%	(209,164)	(189,721)	(179,740)	(147,535)	(252,800)	(194,691)	(142,579)	(122,692)	(117,683)	(212,882)	-	-	\$ (1,769,486)
Voluntary REC Broker Fee Expense	65.73%	1,710	96	5,054	5,925	87	2,765	4,759	1,736	3,697	-	-	-	\$ 25,829
<b>Total Surcharge (+) or Rebate (-)</b>		<b>\$ (207,454)</b>	<b>\$ (189,625)</b>	<b>\$ (174,686)</b>	<b>\$ (141,610)</b>	<b>\$ (252,713)</b>	<b>\$ (191,925)</b>	<b>\$ (137,820)</b>	<b>\$ (120,956)</b>	<b>\$ (113,986)</b>	<b>\$ (212,882)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,743,658)</b>
<b>Accounting Entries</b>														
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	

**Groome, Carolyn:**  
 No invoices processed in APx (Timing). Confirmed with Alison on 11/4. Will record in Nov month-end.

IM



### Revenue By Rate Schedule

Data Source: Financial Reporting

Data Updated Daily

State Code: WA

Revenue (

Billing Determinant: RIDER 9€

Accounting Period	Service	Rate Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	Average M	YTD Usage	YTD Revenue Amt
202010	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-50,196	0	0	-534,979
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-15
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-104	0	0	-1,148
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-12,783	0	0	-118,449
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-128	0	0	-1,308
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-47	0	0	-501
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,217	0	0	-12,757
			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	-30,334	0	0	-269,199
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-2,133	0	0	-19,975
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-187	0	0	-1,785
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-709	0	0	-7,191
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-7,104	0	0	-59,843
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-19,576	0	0	-154,954
			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	-1,084	0	0	-9,478
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-2,174	0	0	-17,867
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-866	0	0	-3,878
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-450	0	0	-5,379
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-18	0	0	-111
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-146	0	0	-1,592
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-66	0	0	-718
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	-5
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-242	0	0	-3,025
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-63
			0045	0045 - CUST OWND ST LT ENY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-12	0	0	-148
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-32	0	0	-373
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-117	0	0	-1,381
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-3	0	0	-40
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	-2
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	0	-30
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-63	0	0	-787
			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
			<b>WA - Total</b>				<b>0</b>	<b>0</b>	<b>-129,799</b>	<b>0</b>	<b>0</b>	<b>-1,226,980</b>
			<b>ED - Total</b>				<b>0</b>	<b>0</b>	<b>-129,799</b>	<b>0</b>	<b>0</b>	<b>-1,226,980</b>
			<b>202010 - Total</b>				<b>0</b>	<b>0</b>	<b>-129,799</b>	<b>0</b>	<b>0</b>	<b>-1,226,980</b>
			<b>Overall - Total</b>				<b>0</b>	<b>0</b>	<b>-129,799</b>	<b>0</b>	<b>0</b>	<b>-1,226,980</b>

For Internal Use Only

IM

Conversion Factor **0.955631**  
 Amort Expense \$ **(124,040)**

UE-190334 7-2020 thru 6-2021