

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-220053

DOCKET NO. UG-220054

DOCKET NO. UE-210854

(consolidated)

EXH. EMA-8

ELIZABETH M. ANDREWS

REPRESENTING AVISTA CORPORATION

Retirement Plan ASC 715 Projections: 2022-2027

Estimated Funded Status as of	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027
1. Fair Value of Assets						
2. Projected Benefit Obligation (PBO)						
3. Accumulated Benefit Obligation (ABO)						
4. PBO Funded Status (1. + 2.)						
5. Net Prior Service Cost						
6. Net (Gain)/Loss						
7. Prepaid/(Accrued) (4. + 5. + 6.)						
8. Accumulated Other Comprehensive Income (OCI) (pre-tax) (5.+ 6.)						
Net Periodic Benefit Cost	2022	2023	2024	2025	2026	2027
1. Service Cost						
2. Interest Cost						
3. Expected Return on Assets						
4. Prior Service Cost Amortization						
5. (Gain)/Loss Amortization						
6. Total Benefit Cost						

Retiree Medical Plan ASC 715 Projections: 2022-2027

Estimated Funded Status as of	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	1/1/2027
1. Fair Value of Assets						
2. Accumulated Postretirement Benefit Obligation (APBO)						
3. Funded Status						
4. Net Prior Service (Credit)/Cost						
5. Net (Gain)/Loss						
6. Prepaid/(Accrued) (3. + 4. + 5.)						
7. Accumulated Other Comprehensive Income (OCI) (pre-tax) (4.+ 5.)						

Component	2022	2023	2024	2025	2026	2027
1. Service Cost						
2. Interest Cost						
3. Expected Return on Assets						
4. PSC Amortization						
5. (Gain)/Loss Amortization						
6. Total Benefit Cost						