

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF JANUARY 2020

Avista Utilities
 Deferral Balances and Interest Activity

Year/Month	Ratepayer's Band Share (deferral)	Interest	Total Deferral Balance
Previous Year's Deferral Balance AVU-180261 plus YTD interest	(\$23,733,616)	(\$2,155,641)	(\$25,889,257)
2019 YE Deferral Balance	(\$10,586,411)	(\$659,027)	(\$11,245,438)
202001	\$0	\$0	\$0
202002	\$0	\$0	\$0
202003	\$0	\$0	\$0
202004	\$0	\$0	\$0
202005	\$0	\$0	\$0
202006	\$0	\$0	\$0
202007	\$0	\$0	\$0
202008	\$0	\$0	\$0
202009	\$0	\$0	\$0
202010	\$0	\$0	\$0
202011	\$0	\$0	\$0
202012	\$0	\$0	\$0
YTD Totals	\$0	\$0	\$0
Total Deferral	(\$34,320,027)	(\$2,814,668)	(\$37,134,695)

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of January 2020

ERM Deferral Journal

Avista Corporation Journal Entry

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

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

Effective Date: 202001
Last Update: 02/06/2020 8:45 AM
Approval Requested: 02/06/2020 8:45 AM

 Prepared by Cheryl Kettner	 Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

Avista Corporation Journal Entry

Printed 02/06/2020 at 8:52 AM

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: 202001
 Last Update: 02/06/2020 8:45 AM
 Approval Requested: 02/06/2020 8:45 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	86,463.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	86,463.00	0.00	Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	0.00	Current Year ERM (2020)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00	0.00	Current Year ERM Deferral Expense (2020)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	0.00	Current Year ERM Interest Accrual (2020)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	0.00	0.00	Current Year ERM Interest Expense (2020)
65	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	1,098,494.00	0.00	Balance Transfer from 186280 to 186290
67	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	0.00	1,098,494.00	Balance Transfer from 186280 to 186290
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	37,556.00	0.00	Interest Expense on Pending Balance
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	0.00	37,556.00	Interest Expense on Pending Balance
Totals:						1,222,513.00	1,222,513.00	

Explanation:

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

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2019									(25,802,794)		
1/31/2020	(25,802,794)		0		(86,463)		(25,802,794)	(25,889,257)	(25,802,794)	86,463.00	
2/29/2020			0								
3/31/2020			0								
4/30/2020			0								
5/31/2020			0								
6/30/2020			0								
7/31/2020		0	0								
8/31/2020			0								
9/30/2020			0								
10/31/2020			0								
11/30/2020			0								
12/31/2020			0								

Entry:	
	Debit Credit
182350 ED WA	0 Regulatory Asset ERM Approved For Recovery
557290 ED WA	0 WA ERM Amortization
431600 ED WA	86,463 Interest Expense Energy Deferrals
182350 ED WA	86,463 Regulatory Asset ERM Approved For Recovery

Avista Corp. - Resource Accounting
 Washington Energy Recovery Mechanism (ERM) Current Year Deferral

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

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

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2019									(1,098,494)		
1/31/2020	(1,098,494)	1,098,494	0		0		0	0	(1,098,494)	(1,098,494.00)	
2/29/2020			0								
3/31/2020			0								
4/30/2020			0								
5/31/2020			0								
6/30/2020			0								
7/31/2020			0								
8/31/2020			0								
9/30/2020			0								
10/31/2020			0								
11/30/2020			0								
12/31/2020			0								

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

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 186290

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2019									(10,109,388)		
1/31/2020	(10,109,388)	(1,098,494)			(37,556)		(11,207,882)	(11,245,438)	(10,109,388)	1,136,050.00	
2/29/2020		0									
3/31/2020											
4/30/2020											
5/31/2020											
6/30/2020											
7/31/2020											
8/31/2020											
9/30/2020											
10/31/2020											
11/30/2020											
12/31/2020											

Entry:

	Debit	Credit	
186280 ED WA	1,098,494	-	Balance Transfer from 186280 to 186290
186290 ED WA	-	1,098,494	Balance Transfer from 186280 to 186290
431600 ED WA	37,556	-	Interest Expense on Pending Balance
186290 ED WA	-	37,556	Interest Expense on Pending Balance

Current Month Journal Entry

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	001	60,527,628	\$5,732,875
	01 RESIDENTIAL	3800	01	012	1,477,393	\$161,633
	01 RESIDENTIAL	3800	01	032	97,012	\$12,159
	01 RESIDENTIAL	3800	01	022	323,248	\$22,495
01 - Summary					62,425,281	\$5,929,163
21	21 FIRM COMMERCIAL	3800	21	011	16,044,862	\$1,439,396
	21 FIRM COMMERCIAL	3800	21	031	939,186	\$89,038
	21 FIRM COMMERCIAL	3800	21	025	5,139,113	\$324,125
	21 FIRM COMMERCIAL	3800	21	021	22,113,668	\$1,557,787
21 - Summary					44,236,829	\$3,410,346
31	31 FIRM- INDUSTRIAL	3800	31	031	503,393	\$46,967
	31 FIRM INDUSTRIAL	3800	31	025P	29,458,008	\$1,633,470
	31 FIRM-INDUSTRIAL	3800	31	025PG	38,011,000	\$931,270
	31 FIRM- INDUSTRIAL	3800	31	021	1,835,305	\$125,027
	31 FIRM- INDUSTRIAL	3800	31	011	203,024	\$17,664
	31 FIRM-INDUSTRIAL	3800	31	025	22,822,735	\$1,406,761
31 - Summary					92,833,465	\$4,161,168
ID - Summary					199,495,574	\$13,500,667

Jurisdiction: WA

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	2800	01	012	3,065,862	\$444,126
	01 RESIDENTIAL	2800	01	001	119,070,118	\$11,241,203
	01 RESIDENTIAL	2800	01	032	141,509	\$23,296
	01 RESIDENTIAL	2800	01	022	1,608,060	\$133,333
	01 RESIDENTIAL	2800	01	002	263,002	
	01 - Summary					124,148,550
21	21 FIRM COMMERCIAL	2800	21	025	26,644,245	\$1,645,821
	21 FIRM COMMERCIAL	2800	21	011	23,023,080	\$2,812,369
	21 FIRM COMMERCIAL	2800	21	021	49,894,368	\$4,378,603
	21 FIRM COMMERCIAL	2800	21	031	1,417,389	\$133,194
21 - Summary					100,979,081	\$8,969,988
31	31 FIRM- INDUSTRIAL	2800	31	011	281,212	\$32,921
	31 FIRM- INDUSTRIAL	2800	31	031	334,500	\$31,126
	31 FIRM-INDUSTRIAL	2800	31	025	70,254,753	\$4,308,033
	31 FIRM- INDUSTRIAL	2800	31	021	3,488,027	\$294,025
31 - Summary					74,358,492	\$4,666,105
WA - Summary					299,486,124	\$25,478,050
Overall - Summary					498,981,698	\$38,978,717



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
202001	ED	01	01 RESIDENTIAL	232,101	271,946,292	26,827,853	232,101	271,946,292	26,827,853
		21	21 FIRM COMMERCIAL	25,538	187,217,969	20,010,991	25,538	187,217,969	20,010,991
		31	31 FIRM- INDUSTRIAL	350	76,107,467	5,029,084	350	76,107,467	5,029,084
		39	39 FIRM-PUMPING-IRRIGATION ONLY	537	221,900	31,424	537	221,900	31,424
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	463	940,257	338,212	463	940,257	338,212
		80	80 INTERDEPARTMENT REVENUE	98	1,074,884	113,342	98	1,074,884	113,342
		83	83 MISC-SERVICE REVENUE SNP	0	0	35,495	0	0	35,495
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	25,209
ED - Summary				259,087	537,508,770	52,411,611	259,087	537,508,770	52,411,611
202001 - Summary				259,087	537,508,770	52,411,611	259,087	537,508,770	52,411,611
Overall - Summary				259,087	537,508,770	52,411,611	259,087	537,508,770	52,411,611

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Run Date: Feb 5, 2020

For Internal Use Only

AVISTA CORPORATION
Cost of Long-Term Debt Detail - Washington
December 31, 2019

Line No.	Description	Coupon Rate	Maturity Date	Settlement Date	Principal Amount	Issuance Costs	SWAP Loss/(Gain)	Discount (Premium)	Loss/Reacq Expenses	Net Proceeds	Yield to Maturity	Principal Outstanding 12/31/2019	Effective Cost	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(g)	(h)	(i)	(j)	(k)	(l)	
1	FMBS - SERIES A	7.530%	5/5/2023	5/6/1993	5,500,000	42,712	-	-	963,011	4,494,277	9.359%	5,500,000	514,744	1
2	FMBS - SERIES A	7.540%	5/5/2023	5/7/1993	1,000,000	7,766	-	-	175,412	816,822	9.375%	1,000,000	93,747	2
3	FMBS - SERIES A	7.180%	8/11/2023	8/12/1993	7,000,000	54,364	-	-	-	6,945,636	7.244%	7,000,000	507,064	3
4	ADVANCE ASSOCIAT	3.667%	6/1/2037	6/3/1997	40,000,000	1,296,086	-	-	(1,769,125)	40,473,039	3.611%	40,000,000	1,444,494	4
5	FMBS - SERIES C	6.370%	6/19/2028	6/19/1998	25,000,000	158,304	-	-	188,649	24,653,047	6.475%	25,000,000	1,618,863	5
6	FMBS - 6.25%	6.250%	12/1/2035	11/17/2005	150,000,000	1,812,935	(4,445,000)	367,500	1,700,376	150,564,188	6.222%	150,000,000	9,332,891	6
7	FMBS - 5.70%	5.700%	7/1/2037	12/15/2006	150,000,000	4,702,304	3,738,000	222,000	-	141,337,696	6.120%	150,000,000	9,179,674	7
8	5.125% SERIES	5.125%	4/1/2022	9/22/2009	250,000,000	2,284,788	(10,776,222)	575,000	2,875,817	255,040,618	4.907%	250,000,000	12,268,615	8
9	3.89% SERIES	3.890%	12/20/2020	12/20/2010	52,000,000	385,129	-	-	6,273,664	45,341,207	5.578%	52,000,000	2,900,581	9
10	5.55% SERIES	5.550%	12/20/2040	12/20/2010	35,000,000	258,834	-	-	5,263,822	29,477,345	6.788%	35,000,000	2,375,887	10
11	4.45% SERIES	4.450%	12/14/2041	12/14/2011	85,000,000	692,833	10,557,000	-	-	73,750,167	5.340%	85,000,000	4,538,871	11
12	4.23% SERIES	4.230%	11/29/2047	11/30/2012	80,000,000	730,833	18,546,870	-	105,020	60,617,277	5.868%	80,000,000	4,694,533	12
13	4.11% SERIES	4.110%	12/1/2044	12/18/2014	60,000,000	428,205	(5,429,000)	-	-	65,000,795	3.650%	60,000,000	2,190,040	13
14	4.37% SERIES	4.370%	12/1/2045	12/16/2015	100,000,000	590,761	9,383,299	-	-	90,025,940	5.017%	100,000,000	5,016,889	14
15	3.54% SERIES	3.540%	12/1/2051	12/15/2016	175,000,000	1,042,569	53,966,197	-	-	119,991,233	5.598%	175,000,000	9,797,043	15
16	3.91% SERIES	3.910%	12/1/2047	12/14/2017	90,000,000	552,539	8,823,322	-	-	80,624,139	4.550%	90,000,000	4,095,220	16
17	4.35% SERIES	4.350%	6/1/2048	5/22/2018	375,000,000	4,246,448	26,580,102	378,750	-	343,794,700	4.881%	375,000,000	18,303,348	17
18	3.43% SERIES	3.430%	12/1/2049	11/26/2019	180,000,000	1,111,577	13,325,137	-	-	165,563,286	3.885%	180,000,000	6,992,851	18
19												1,860,500,000	95,865,356	19
20														20
21														21
22	Repurchase	2	8.85%	6/5/2028	5/24/2002	10,000,000			(2,228,153)	12,228,153	6.981%		3 -188,084	22
23	Repurchase	2	8.83%	6/5/2028	4/3/2003	10,000,000			(450,769)	10,450,769	8.395%		3 -43,661	23
24	Repurchase	2	8.83%	12/29/2022	3/11/2003	5,000,000			92,363	4,907,637	9.029%		3 10,341	24
25	Repurchase	2	5.72%	3/1/2034	12/30/2009	17,000,000			1,916,297	15,083,703	6.661%		3 159,446	25
26	Repurchase	2	6.55%	10/1/2032	12/31/2008	66,700,000			3,709,174	62,990,826	7.034%		3 324,360	26
27												1,860,500,000	96,127,758	27
28	3 Short Term-Debt				148,553,545						4.121%	148,553,545	6,121,156	28
29												2,009,053,545	102,248,914	29
30														30
31											5.09%			31
32														32
33														33
34														34
35														35
36														36
37														37
38														38
39														39

WASHINGTON'S TOTAL DEBT OUTSTANDING AND COST OF DEBT AT December 31, 2019

- ¹ Average Monthly Average Rate over a twelve month period
- ² Coupon Rate at the time of repurchase
- ³ Calculated using the Internal Rate of Return method

Kettner, Cheryl

From: Kennedy, Megan
Sent: Thursday, January 16, 2020 5:13 PM
To: Kettner, Cheryl
Subject: RE: Tax Rate

Yep that is correct!

Megan Kennedy, Utility Tax Manager

1411 E Mission Ave MSC-29, Spokane, WA, 99202
P 509.495.8144 | F 509.777.5419
www.myavista.com



From: Kettner, Cheryl
Sent: Thursday, January 16, 2020 4:22 PM
To: Kennedy, Megan <Megan.Kennedy@avistacorp.com>
Subject: Tax Rate

Hi Megan!

In getting prepared for January month-end, I wanted to verify the tax rate that I am using on the WA ERM journal is up to date. The one that I verified with you last year was 21%. Can you tell me if that is still correct?

Thank you for your help!

Cheryl A Kettner
Resource Accounting Analyst



1411 E Mission Ave. MSC-07
Spokane, WA 99202
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cheryl.kettner@avistacorp.com

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Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of January 2020

REC Deferral Journal

Avista Corporation Journal Entry

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: 202001
Last Update: 02/05/2020 3:44 PM
Approval Requested: 02/05/2020 3:48 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	946.79	0.00	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00	946.79	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	207,454.00	WA REC Deferral 201908-202006
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	207,454.00	0.00	WA REC Deferral 201908-202006
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	1,837.94	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	1,837.94	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	128,660.00	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	128,660.00	WA Rec Deferral Amort
90	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	0.00	Annual Transfer of Deferral balance to amortization
100	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	0.00	Annual transfer of Deferral balance to amortization
Totals:						338,898.73	338,898.73	

Explanation:

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

<i>Carolyn Groome</i>	2/5/2020
Prepared by Carolyn Groome	Date
<i>Clay McFelland</i>	2/5/2020
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

DJ475 - Washington REC Deferral - Account 186323

The rate is based on WA Rate Order for REC deferral
Interest will be accrued monthly and compounded semi-annually.
Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

Account 186323 ED WA									186323 RECON			
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201801	(937,728.72)		(1,009,989.00)		0.52917%	(7,634.46)		(1,947,717.72)	(1,955,352.18)	(1,955,352.18)	0.00	Semi-Annual Compounding
201802	(1,947,717.72)		(167,196.00)		0.52917%	(10,749.11)		(2,114,913.72)	(2,133,297.29)	(2,133,297.29)	0.00	
201803	(2,114,913.72)		(222,880.00)		0.52917%	(11,781.20)		(2,337,793.72)	(2,367,958.49)	(2,367,958.49)	0.00	
201804	(2,337,793.72)		(198,092.00)		0.52917%	(12,895.02)		(2,535,885.72)	(2,578,945.51)	(2,578,945.51)	0.00	
201805	(2,535,885.72)		(187,157.00)		0.52917%	(13,914.34)		(2,723,042.72)	(2,780,016.85)	(2,780,016.85)	0.00	
201806	(2,723,042.72)		(189,506.00)		0.52917%	(14,910.93)		(2,912,548.72)	(2,984,433.78)	(2,984,433.78)	0.00	
201807	(2,984,433.78)	2,984,433.78	-		0.57417%	-		-	-	-	0.00	Transfer 186323 Def balance to 186322 for Amortization. 201807-201906 Deferrals will be recorded in Def account 186324
201808	-		-		0.57417%	-		-	-	-	0.00	
201809	-		-		0.57417%	-		-	-	-	0.00	
201810	-		-		0.57417%	-		-	-	-	0.00	
201811	-		-		0.57417%	-		-	-	-	0.00	
201812	-		-		0.57417%	-		-	-	-	0.00	
201901	-		-		0.57417%	-		-	-	-	0.00	
201902	-		-		0.57417%	-		-	-	-	0.00	Semi-Annual Compounding
201903	-		-		0.57417%	-		-	-	-	0.00	
201904	-		-		0.57417%	-		-	-	-	0.00	
201905	-		-		0.57417%	-		-	-	-	0.00	
201906	-		-		0.57417%	-		-	-	-	0.00	
201907	-		(158,513.00)	857,009.74	0.57417%	4,465.63		698,496.74	702,962.37	702,962.37	0.00	Semi-Annual Compounding
201908	698,496.74		(78,816.00)		0.57417%	3,784.29		619,680.74	627,930.66	627,930.66	0.00	
201909	619,680.74		(70,681.00)		0.57417%	3,355.11		548,999.74	560,604.77	560,604.77	0.00	
201910	548,999.74		(79,693.00)		0.57417%	2,923.41		469,306.74	483,835.18	483,835.18	0.00	
201911	469,306.74		(73,634.00)		0.57417%	2,483.23		395,672.74	412,684.41	412,684.41	0.00	
201912	395,672.74		(127,049.00)		0.57417%	1,907.10		268,623.74	287,542.51	287,542.51	0.00	
202001	268,623.74		(207,454.00)		0.57417%	946.79		61,169.74	76,569.67	287,542.51	210,972.84	
202002	61,169.74		-		0.57417%	351.22		61,169.74	73,136.60	287,542.51	214,405.91	
202003	61,169.74		-		0.57417%	351.22		61,169.74	70,132.71	-	(70,132.71)	
202004	61,169.74		-		0.57417%	351.22		61,169.74	67,560.52	-	(67,560.52)	
202005	61,169.74		-		0.57417%	351.22		61,169.74	65,428.51	-	(65,428.51)	
202006	61,169.74		-		0.57417%	351.22		61,169.74	63,872.63	-	(63,872.63)	
current month entry			(207,454.00)			946.79						

202001 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA	946.79	
431016 ED WA		946.79
186323 ED WA		207,454.00
557322 ED WA	207,454.00	

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

(206,507.21) TTL

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									186322 RECON			
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201801	761,417.68		315,100.00		0.52917%	4,862.90		1,076,517.68	1,081,380.58	1,081,380.58	0.00	Semi-Annual Compounding
201802	1,076,517.68		266,334.00		0.52917%	6,401.29		1,342,851.68	1,354,115.87	1,354,115.87	0.00	
201803	1,342,851.68		255,547.00		0.52917%	7,782.11		1,598,398.68	1,617,444.98	1,617,444.98	0.00	
201804	1,598,398.68		250,556.00		0.52917%	9,121.18		1,848,954.68	1,877,122.16	1,877,122.16	0.00	
201805	1,848,954.68		209,873.00		0.52917%	10,339.41		2,058,827.68	2,097,334.57	2,097,334.57	0.00	
201806	2,058,827.68		233,026.00		0.52917%	11,511.25		2,291,853.68	2,341,871.82	2,341,871.82	0.00	
201807	2,341,871.82	(2,984,433.78)	207,245.00		0.57417%	(3,094.43)		(435,316.96)	(438,411.39)	(438,411.39)	0.00	-Semi-Annual Compounding -per annual REC filing 7-2018 thru 6-2019 REC rate after tax cost of capital changes to 6.890% -Transfer 186323 Def balance to 186322 for amortization
201808	(435,316.96)		171,600.00		0.57417%	(2,006.82)		(263,716.96)	(268,818.21)	(268,818.21)	0.00	
201809	(263,716.96)		151,473.00		0.57417%	(1,079.33)		(112,243.96)	(118,424.54)	(118,424.54)	0.00	
201810	(112,243.96)		137,074.00		0.57417%	(250.95)		24,830.04	18,398.51	18,398.51	0.00	
201811	24,830.04		147,172.00		0.57417%	565.08		172,002.04	166,135.59	166,135.59	0.00	
201812	172,002.04		171,862.00		0.57417%	1,480.97		343,864.04	339,478.56	339,478.56	0.00	
201901	339,478.56		182,008.00		0.57417%	2,471.70		521,486.56	523,958.26	523,958.26	0.00	Semi-Annual Compounding
201902	521,486.56		171,867.00		0.57417%	3,487.62		693,353.56	699,312.88	699,312.88	0.00	
201903	693,353.56		181,119.00		0.57417%	4,500.99		874,472.56	884,932.87	884,932.87	0.00	
201904	874,472.56		148,142.00		0.57417%	5,446.25		1,022,614.56	1,038,521.12	1,038,521.12	0.00	
201905	1,022,614.56		136,185.00		0.57417%	6,262.51		1,158,799.56	1,180,968.63	1,180,968.63	0.00	
201906	1,158,799.56		140,278.00		0.57417%	7,056.20		1,299,077.56	1,328,302.83	1,328,302.83	0.00	
201907	1,328,302.83	(1,771,401.27)	134,254.00		0.57417%	(2,158.72)		(308,844.44)	(311,003.16)	(311,003.16)	0.00	-Semi-Annual Compounding -Transfer 186324 Def balance to 186322 for amortization
201908	(308,844.44)		113,955.00		0.57417%	(1,446.14)		(194,889.44)	(198,494.30)	(198,494.30)	0.00	
201909	(194,889.44)		111,872.00		0.57417%	(797.83)		(83,017.44)	(87,420.13)	(87,420.13)	0.00	
201910	(83,017.44)		103,052.00		0.57417%	(180.81)		20,034.56	15,451.06	15,451.06	0.00	
201911	20,034.56		108,717.00		0.57417%	427.14		128,751.56	124,595.20	124,595.20	0.00	
201912	128,751.56		127,023.00		0.57417%	1,103.92		255,774.56	252,722.12	252,722.12	0.00	
202001	255,774.56		128,660.00		0.57417%	1,837.94		384,434.56	385,378.78	252,722.12	(132,656.66)	
202002	384,434.56		-		0.57417%	2,207.31		384,434.56	389,032.23	252,722.12	(136,310.11)	
202003	384,434.56		-		0.57417%	2,207.31		384,434.56	392,037.37	-	(392,037.37)	
202004	384,434.56		-		0.57417%	2,207.31		384,434.56	394,425.49	-	(394,425.49)	
202005	384,434.56		-		0.57417%	2,207.31		384,434.56	396,205.66	-	(396,205.66)	
202006	384,434.56		-		0.57417%	2,207.31		384,434.56	397,309.05	-	(397,309.05)	
202007	384,434.56		-		0.57417%	2,207.31		384,434.56	397,678.42	-	(397,678.42)	
current month entry			128,660.00			1,837.94						

202001 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	1,837.94	
419600 ED WA		1,837.94
186322 ED WA	128,660.00	
557324 ED WA		128,660.00

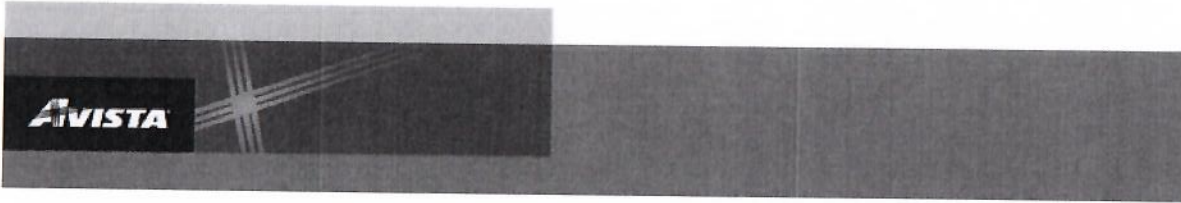
Misc Def Debit - WA Rec 1
Interest on Energy Deferrals
Misc Def Debit - WA Rec 1
Def Power Supply Exp - Rec Amort

130,497.94 TTL

JET ENTRY:	DR	CR
186324 ED WA	-	
186322 ED WA		-

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)	-	-	-	-	-	-	-	-	-	-	-	\$ (318,217)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,601	-	-	-	-	-	-	-	-	-	-	-	\$ 2,601
Total		\$ (315,615)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (315,615)
Washington State Share														
Voluntary REC Revenue	65.73%	(209,164)	-	-	-	-	-	-	-	-	-	-	-	\$ (209,164)
Voluntary REC Broker Fee Expense	65.73%	1,710	-	-	-	-	-	-	-	-	-	-	-	\$ 1,710
Total Surcharge (+) or Rebate (-)		\$ (207,454)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (207,454)
Accounting Entries														
186323.ED.WA (201907 thru 202006)														Credit
557322.ED.WA														Debit



Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

State Code: ALL

Revenue Class: /

Billing Determinant: I

Accounting Period	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	D Average Met	YTD Usage	YTD Revenue Amt
202001	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	0	0	0	5
		ID - Total										
		WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	5	0	0	5
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-65,226	0	0	-65,226
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-3	0	0	-3
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-144	0	0	-144
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-12,606	0	0	-12,606
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-154	0	0	-154
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-59	0	0	-59
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-1,661	0	0	-1,661
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-28,394	0	0	-28,394
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-1,985	0	0	-1,985
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-200	0	0	-200
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-915	0	0	-915
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-5,793	0	0	-5,793
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-16,108	0	0	-16,108
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-2	0	0	-2
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-745	0	0	-745
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-176	0	0	-176
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-47	0	0	-47
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-13	0	0	-13
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-74	0	0	-74
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-5
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-1	0	0	-1
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-342	0	0	-342
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-7	0	0	-7
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-16	0	0	-16
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-39	0	0	-39
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-149	0	0	-149
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-4	0	0	-4
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-3	0	0	-3
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-90	0	0	-90
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
		WA - Total										
		ED - Total					0	0	-134,960	0	0	-134,960
		202001 - Total										
		Overall - Total					0	0	-134,955	0	0	-134,955
							0	0	-134,955	0	0	-134,955

For Internal Use Only

Conversion Factor 0.953323 UE-170485 7-2019 thru 6-2020
Amort Expense \$ (128,660)

2 ✓