

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

Avista Utilities
ERM Balances and Activity
(excluding interest)

Wa Alloc % 65.73%

Year/Month	Actual Power Cost	Auth. Power Costs	Actual - Auth. Power Costs c = a - b	Resource Optimization	Adj. Net Expense e = c + d	WA Allocation	Retail Rev. Adj.	Net Power Cost (+) Surcharge (-) Credit h = f + g	Company's Band Share	Ratepayer's Band Share (deferral)
202001	\$13,561,488	\$18,199,665	(\$4,638,177)	\$490,080	(\$4,148,097)	(\$2,726,544)	\$369,390	(\$2,357,154)	(\$2,357,154)	\$0
202002	\$11,470,087	\$17,200,889	(\$5,730,802)	\$92,925	(\$5,637,877)	(\$3,705,777)	\$199,735	(\$3,506,042)	(\$2,108,645)	(\$1,397,397)
202003	\$10,433,249	\$15,081,709	(\$4,648,460)	\$148,644	(\$4,499,816)	(\$2,957,729)	\$142,381	(\$2,815,348)	(\$703,837)	(\$2,111,511)
202004	\$8,389,912	\$10,233,296	(\$1,843,384)	\$236,539	(\$1,606,845)	(\$1,056,179)	\$515,338	(\$540,841)	(\$135,210)	(\$405,631)
202005	\$3,922,753	\$6,111,472	(\$2,188,719)	(\$13,337)	(\$2,202,056)	(\$1,447,411)	\$841,101	(\$606,310)	(\$151,578)	(\$454,733)
202006	\$3,525,555	\$5,882,705	(\$2,357,150)	\$94,577	(\$2,262,573)	(\$1,487,189)	\$742,148	(\$745,041)	(\$100,650)	(\$644,391)
202007			\$0		\$0	\$0		\$0	\$0	\$0
202008			\$0		\$0	\$0		\$0	\$0	\$0
202009			\$0		\$0	\$0		\$0	\$0	\$0
202010			\$0		\$0	\$0		\$0	\$0	\$0
202011			\$0		\$0	\$0		\$0	\$0	\$0
202012			\$0		\$0	\$0		\$0	\$0	\$0
YTD Totals	\$51,303,044	\$72,709,736	(\$21,406,692)	\$1,049,428	(\$20,357,264)	(\$13,380,830)	\$2,810,093	(\$10,570,737)	(\$5,557,074)	(\$5,013,663)

Avista Utilities
 ERM Activity

186280 Current Year Deferral				
Year/Month	Beginning Balance	Deferral	Interest	Ending Balance
202001	(\$1,098,494.0)	\$1,098,494.0	\$0.0	\$0.0
202002	\$0	(\$1,397,397)	(\$2,341)	(\$1,399,738)
202003	(\$1,399,738)	(\$2,111,511)	(\$8,220)	(\$3,519,469)
202004	(\$3,519,469)	(\$405,631)	(\$12,438)	(\$3,937,538)
202005	(\$3,937,538)	(\$454,733)	(\$13,879)	(\$4,406,150)
202006	(\$4,406,150)	(\$644,391)	(\$15,721)	(\$5,066,262)
202007				
202008				
202009				
202010				
202011				
202012				
YTD Totals	(\$1,098,494)	(\$3,915,169)	(\$52,599)	(\$5,066,262)

	<u>Total</u>	<u>Absorbed (Avista)</u>	<u>Deferred (Customer)</u>
First \$4M at 100%	\$ (4,000,000)	\$ (4,000,000)	\$ -
\$4M to \$10M at 25% (rebate)	\$ (6,570,737)	\$ (1,557,074)	\$ (5,013,663)
\$4M to \$10M at 50% (surcharge)	\$ -	\$ -	\$ -
Over \$10M at 10%	\$ -	\$ -	\$ -
	<u>\$ (10,570,737)</u>	<u>\$ (5,557,074)</u>	<u>\$ (5,013,663)</u>

Avista Utilities
ERM Activity

186290 Pending				
Year/Month	Beginning Balance	Other Adjustments	Interest	Ending Balance
202001	(\$10,109,388)	(\$1,098,494)	(\$37,556)	(\$11,245,438)
202002	(\$11,245,438)		(\$37,556)	(\$11,282,994)
202003	(\$11,282,994)	\$9,860,195	(\$37,556)	(\$1,460,355)
202004	(\$1,460,355)	\$0	(\$4,516)	(\$1,464,871)
202005	(\$1,464,871)	\$0	(\$4,516)	(\$1,469,387)
202006	(\$1,469,387)	\$0	(\$4,516)	(\$1,473,903)
202007				
202008				
202009				
202010				
202011				
202012				
YTD Totals	(\$10,109,388)	\$8,761,701	(\$126,216)	(\$1,473,903)

Reconciliation of Amounts for March Adjustement

2019 Balance transfer to 182350 ERM Amortizat	\$	(10,109,388.00)
Power Supply Disallowance for Colstrip Replacement Power	\$	(2,946,818.00)
Total Year End UE-190334/UG-190335/UE-190222 Consolidated	\$	(13,056,206.00)

March Adjustment:*

Transferred to Account 182350 For Amortizing	\$	13,056,206.00
Power Supply Disallowance for Colstrip Replacement Power	\$	(2,946,818.00)
2019 Solar Select Activity	\$	249,193.00
	\$	10,358,581.00

Avista Utilities
 ERM Activity

182350 Approved for Amortization				
Year/Month	Beginning Balance	Other Adjustments	Interest	Ending Balance
202001	(\$25,802,794)		(\$86,463)	(\$25,889,257)
202002	(\$25,889,257)		(\$86,463)	(\$25,975,720)
202003	(\$25,975,720)	(\$13,056,206)	(\$86,463)	(\$39,118,389)
202004	(\$39,118,389)	\$39,118,389	\$0	\$0
202005	\$0	\$0	\$0	\$0
202006	\$0	\$0	\$0	\$0
202007				
202008				
202009				
202010				
202011				
202012				
YTD Totals	(\$25,802,794)	\$26,062,183	(\$259,389)	\$0

Balance transferred to new account in order to track total amount of balance remaining from balance approved in UE-170434, UG-190435

Avista Utilities
 ERM Activity

182352 Approved for Amortization				
Year/Month	Beginning Balance	Other Adjustments	Interest	Ending Balance
202001				
202002				
202003				
202004	\$0	\$ (37,943,675)	(\$128,224)	(\$38,071,899)
202005	(\$38,071,899)	\$1,510,558	(\$124,615)	(\$36,685,956)
202006	(\$36,685,956)	\$1,544,860	(\$119,495)	(\$35,260,591)
202007				
202008				
202009				
202010				
202011				
202012				
YTD Totals	\$0	(\$34,888,257)	(\$372,334)	(\$35,260,591)

Reconciliation:

Amount ending March	\$	39,118,389
Transfer to 254315 (Colstrip Depreciation Settlement)	\$	(531,000)
	\$	38,587,389

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of June 2020

ERM Deferral Journal

Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202006

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Update: 07/07/2020 8:40 AM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 07/07/2020 8:40 AM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit		Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	✓	644,391.00	Current Year ERM (2020)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	644,391.00	✓	0.00	Current Year ERM Deferral Expense (2020)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	✓	15,721.00	Current Year ERM Interest Accrual (2020)
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	15,721.00	✓	0.00	Current Year ERM Interest Expense (2020)
50	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	4,516.00	✓	0.00	Interest Expense on Pending Balance
60	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	0.00	✓	4,516.00	Interest Expense on Pending Balance
70	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	1,544,860.00	✓	0.00	Monthly Amortization of 182352
80	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	✓	1,544,860.00	Monthly Amortization beginning April 01, 2020
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	119,495.00	✓	0.00	Interest Expense on 182352 Account
100	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓	119,495.00	Interest Expense
Totals:						2,328,983.00		2,328,983.00	

Explanation:

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

Avista Corp.
 DJ480 and DJ481
 Manager Review

**Power Deferral Calculation Workbook for ID PCA & WA ERM
 Jun-20**

Preparer Checklist	
Data Input Validation	Sign-off/Date
Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. [source data accuracy and completeness]	Primary information is from GL Wand. Other data inputs come from: Cognos - Billed Revenue Usage and Rates Department amortization calculations.
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. [parameters accuracy and completeness]	Cognos - Billed Revenue Usage reports attached, parameters reviewed and noted to be correct for June 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 June 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 June 2020.

IM

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness]	Reviewed to make sure that June data was used in all spreadsheets and reports. IM
Agree the system report screen shots to the system export data in the report. [source data accuracy and completeness]	Some data is from GL with use of GL wand. Agreed volumes from Cognos report to Load Adjustment and RRC. IM
Verify that total amounts agree to the underlying detail on attached reports. [source data accuracy and completeness]	Agreed totals to respective reports and journal entry. IM
Validate that check totals equal \$0 or are immaterial, as noted above. [source data accuracy and completeness]	Data checks equal \$0. IM
Spreadsheet Logic Validation	Sign-off/Date
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. [completeness]	Noted that May data was used and spreadsheet appeared rolled forward. IM
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. [accuracy]	Spot checked formulas in the spreadsheet and noted no issues. IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	In June we are in the 90%/10% customer sharing band in WA. Verified sharing was calculated appropriately.
Review all comments left by preparer.	IM
Ensure all comments/questions resolved on a timely basis.	IM

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up

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	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)	(4,406,149)	660,112.00	
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	644,391.00		Deferred Power Supply Expense
186280 ED WA	-	644,391.00	Regulatory Asset ERM Deferred Current Year
431600 ED WA	15,721.00		Interest Expense Energy Deferrals
186280 ED WA		15,721.00	Regulatory Asset ERM Deferred Current Year

IM

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)	(11,245,438)	0.00	
2/29/2020	(11,207,882)	0			(37,556)		(11,207,882)	(11,282,994)	(11,282,994)	0.00	
3/31/2020	(11,207,882)	13,056,206	(249,193)	(2,946,818)	(37,556)		(1,347,687)	(1,460,355)	(1,460,355)	0.00	190334-AVA-BR-003-Attachment-E-93-Year 1
4/30/2020	(1,347,687)				(4,516)		(1,347,687)	(1,464,871)	(1,464,871)	0.00	
5/31/2020	(1,347,687)				(4,516)		(1,347,687)	(1,469,387)	(1,469,387)	0.00	
6/30/2020	(1,347,687)				(4,516)		(1,347,687)	(1,473,903)	(1,469,387)	4,516.00	
7/31/2020											
8/31/2020											
9/30/2020											
10/31/2020											
11/30/2020											
12/31/2020											

Entry:			
	Debit	Credit	
186280 ED WA	-	-	Balance Transfer from 186280 to 186290
186290 ED WA	-	-	Balance Transfer from 186280 to 186290
431600 ED WA	4,516	-	Interest Expense on Pending Balance
186290 ED WA	-	4,516	Interest Expense on Pending Balance

IM

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 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)	(36,685,956)	(1,425,365.00)	
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	
182352 ED WA	1,544,860		WA ERM Deferral-Approved for Rebate
557290 ED WA		1,544,860	WA ERM Amortization
431600 ED WA	119,495		Interest Expense Energy Deferrals
182352 ED WA		119,495	WA ERM Deferral-Approved for Rebate

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	\$60,212,015	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$43,482,154)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$13,889,858	\$3,239,078	\$3,399,540	\$2,878,210	\$2,804,144	\$738,421	\$830,465	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$21,188,248	\$4,925,752	\$4,098,939	\$5,475,241	\$4,372,539	\$1,216,784	\$1,098,993	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$8,957,264)	(\$1,243,451)	(\$1,543,693)	(\$1,301,455)	(\$1,234,355)	(\$1,770,551)	(\$1,863,759)	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$8,198,925	\$1,402,067	\$1,376,344	\$1,401,845	\$1,362,596	\$1,328,690	\$1,327,383	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$253,416	\$38,542	\$36,423	\$45,505	\$50,069	\$44,758	\$38,119	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$51,303,044	\$13,561,488	\$11,470,087	\$10,433,249	\$8,389,912	\$3,922,753	\$3,525,555	\$0	\$0	\$0	\$0	\$0	\$0
		Total through												
AUTHORIZED NET EXPENSE-SYSTEM		June	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	\$56,759,586	\$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	(\$27,453,927)	(\$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	\$13,734,305	\$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	\$29,516,078	\$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	(\$7,211,612)	(\$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	\$8,671,290	\$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	\$205,500	\$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	(\$1,511,484)	(\$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	\$72,709,736	\$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	(\$21,406,692)	(\$4,638,177)	(\$5,730,802)	(\$4,648,460)	(\$1,843,384)	(\$2,188,719)	(\$2,357,150)						
19	Resource Optimization - Subtotal	\$1,049,428	\$490,080	\$92,925	\$148,644	\$236,539	(\$13,337)	\$94,577						
20	Adjusted Net Expense	(\$20,357,264)	(\$4,148,097)	(\$5,637,877)	(\$4,499,816)	(\$1,606,845)	(\$2,202,056)	(\$2,262,573)	\$0	\$0	\$0	\$0	\$0	\$0
21	Washington Allocation		65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%
22	Washington Share	(\$13,380,829)	(\$2,726,544)	(\$3,705,777)	(\$2,957,729)	(\$1,056,179)	(\$1,447,411)	(\$1,487,189)	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$2,810,093	\$369,390	\$199,735	\$142,381	\$515,338	\$841,101	\$742,148						
25	Net Power Cost (+) Surcharge (-) Rebate	(\$10,570,736)	(\$2,357,154)	(\$3,506,042)	(\$2,815,348)	(\$540,841)	(\$606,310)	(\$745,041)						
27	Cumulative Balance		(\$2,357,154)	(\$5,863,196)	(\$8,678,544)	(\$9,219,385)	(\$9,825,695)	(\$10,570,736)						
input	10,000,000 and up	90%	90%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
input	4,000,000 to \$10M	50%	75%	\$0	(\$1,863,196)	(\$4,678,544)	(\$5,219,385)	(\$5,825,695)	(\$6,000,000)					
input	0 to \$4M	0%	0%	(\$2,357,154)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)					
	check #-should be zero			\$0	\$0	\$0	\$0	\$0	\$0					
	Deferral Amount, Cumulative (Customer)		\$0	(\$1,397,397)	(\$3,508,908)	(\$3,914,539)	(\$4,369,271)	(\$5,013,662)						
	Deferral Amount, Monthly Entry		\$0	(\$1,397,397)	(\$2,111,511)	(\$405,631)	(\$454,732)	(\$644,391)						
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$5,013,662	\$0	\$1,397,397	\$2,111,511	\$405,631	\$454,732	\$644,391						
	Company Band Gross Margin Impact, Cumulative		(\$2,357,154)	(\$4,465,799)	(\$5,169,636)	(\$5,304,846)	(\$5,456,424)	(\$5,557,074)						

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	\$11,160,607	\$3,386,200	\$2,505,205	\$663,858	\$2,142,585	\$1,517,506	\$945,253	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$8,396,873	\$1,399,478	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$714,351	\$128,412	\$137,331	\$81,844	\$100,046	\$134,694	\$132,024	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,242,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$4,906,909	\$845,499	\$845,499	\$845,499	\$679,414	\$845,499	\$845,499	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$6,429	\$969	\$1,162	\$1,170	\$1,075	\$1,121	\$932	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$870,120	\$135,481	\$178,168	\$136,054	\$148,758	\$128,743	\$142,916	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$767,220	\$160,536	\$132,054	\$109,083	\$75,549	\$149,167	\$140,831	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,406,036	\$220,402	\$348,737	\$173,787	\$254,261	\$196,121	\$212,728	\$0	\$0	\$0	\$0	\$0
11	City of Spokane - Waste-to-Energy	\$2,739,945	\$539,216	\$522,867	\$444,785	\$423,831	\$339,112	\$470,134	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$7,196	(\$311)	\$1,667	\$1,579	\$1,431	\$1,520	\$1,310	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$13,738,782	\$2,414,741	\$2,327,885	\$2,427,120	\$2,402,620	\$2,109,928	\$2,056,488	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$12,947,603	\$3,334,132	\$2,160,328	\$2,406,190	\$1,890,255	\$1,607,702	\$1,548,996	\$0	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$1,288,143	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$0	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	\$19,801	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	\$0	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$60,212,015	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$0	\$0	\$0	\$0	\$0
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99													
555 PURCHASED POWER													
	555000	\$54,980,698	\$11,300,933	\$9,783,421	\$9,368,374	\$8,891,163	\$8,111,978	\$7,524,829	\$0	\$0	\$0	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	\$2,670,456	\$1,256,392	\$900,700	(\$662,984)	\$191,488	\$444,892	\$539,968	\$0	\$0	\$0	\$0	\$0
	555312	\$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
	555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555550	\$19,801	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	\$0	\$0	\$0	\$0	\$0
	555700	\$1,300,447	\$218,942	\$89,780	\$199,854	\$652,725	\$90,380	\$48,766	\$0	\$0	\$0	\$0	\$0
	555710	\$1,288,143	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$0	\$0	\$0	\$0	\$0
		(\$47,530)	(\$4,512)	(\$6,519)	(\$7,796)	(\$9,072)	(\$9,658)	(\$9,973)	\$0	\$0	\$0	\$0	\$0
	WNP3 Mid Point	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$60,212,015	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE													
18	Short-Term Sales	(\$33,848,519)	(\$6,410,216)	(\$5,567,362)	(\$5,771,825)	(\$6,957,136)	(\$4,643,721)	(\$4,498,259)	\$0	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	(\$365,008)	(\$114,196)	(\$57,978)	(\$77,242)	(\$67,204)	(\$32,501)	(\$15,887)	\$0	\$0	\$0	\$0	\$0
20	Sovereign Power/Kaiser Load Following	(\$72,663)	(\$12,942)	(\$12,179)	(\$12,626)	(\$12,124)	(\$12,236)	(\$10,556)	\$0	\$0	\$0	\$0	\$0
21	Pend Oreille DES	(\$277,787)	(\$57,587)	(\$47,591)	(\$55,025)	(\$52,181)	(\$40,336)	(\$25,067)	\$0	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$8,918,177)	(\$1,223,281)	(\$1,274,514)	(\$1,236,581)	(\$1,823,276)	(\$1,705,686)	(\$1,654,839)	\$0	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$43,482,154)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE													
	447000	(\$16,465,253)	(\$3,835,467)	(\$2,627,687)	(\$3,877,053)	(\$4,628,479)	(\$1,311,184)	(\$185,383)	\$0	\$0	\$0	\$0	\$0
	Solar Select Generation Priced at Powerdex	\$321,361	\$19,928	\$44,560	\$91,436	\$78,930	\$46,214	\$40,293	\$0	\$0	\$0	\$0	\$0
	447100	(\$9,218,897)	(\$1,028,302)	(\$1,145,634)	(\$328,879)	(\$737,252)	(\$2,395,170)	(\$3,583,660)	\$0	\$0	\$0	\$0	\$0
	447150	(\$6,210,169)	(\$1,265,005)	(\$1,503,561)	(\$1,358,611)	(\$884,798)	(\$700,094)	(\$498,100)	\$0	\$0	\$0	\$0	\$0
	447700	(\$1,702,876)	(\$255,624)	(\$167,800)	(\$226,050)	(\$724,841)	(\$194,000)	(\$134,561)	\$0	\$0	\$0	\$0	\$0
	447710	(\$1,288,143)	(\$230,471)	(\$284,988)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	\$0	\$0	\$0	\$0	\$0
	447720	(\$8,918,177)	(\$1,223,281)	(\$1,274,514)	(\$1,236,581)	(\$1,823,276)	(\$1,705,686)	(\$1,654,839)	\$0	\$0	\$0	\$0	\$0
		(\$43,482,154)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS													
24	Kettle Falls Wood-501110	\$2,367,567	\$669,436	\$586,372	\$520,044	\$588,601	(\$1,484)	\$4,598	\$0	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$4,879	\$466	\$2,150	\$602	\$929	(\$19)	\$751	\$0	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$11,412,293	\$2,514,090	\$2,811,018	\$2,357,564	\$2,203,760	\$739,924	\$785,937	\$0	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$105,119	\$55,086	\$0	\$0	\$10,854	\$0	\$39,179	\$0	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$13,889,858	\$3,239,078	\$3,399,540	\$2,878,210	\$2,804,144	\$738,421	\$830,465	\$0	\$0	\$0	\$0	\$0
501 FUEL-TONS													
29	Kettle Falls	194,976	53,540	47,910	43,672	49,482	-	372	-	-	-	-	-
30	Colstrip	381,452	94,106	71,708	82,836	78,696	25,604	28,502	-	-	-	-	-
501 FUEL-COST PER TON													
31	Kettle Falls	wood	\$12.50	\$12.24	\$11.91	\$11.90		\$12.36					
32	Colstrip	coal	\$26.72	\$39.20	\$28.46	\$28.00	\$28.90	\$27.57					

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	(\$1,640)	(\$1,839)	\$35	(\$23)	\$82	\$29	\$76	\$0	\$0	\$0	\$0	\$0	
34	Boulder Park-547216	\$240,541	\$20,130	\$11,475	\$80,312	\$98,567	\$10,548	\$19,509	\$0	\$0	\$0	\$0	\$0	
35	Kettle Falls CT-547211	\$12,744	\$2,625	\$3,871	\$2,594	\$1,268	\$1,772	\$614	\$0	\$0	\$0	\$0	\$0	
36	Coyote Springs2-547610	\$9,900,182	\$2,553,876	\$2,266,934	\$2,517,341	\$1,550,090	\$447,698	\$564,243	\$0	\$0	\$0	\$0	\$0	
37	Lancaster-547312	\$9,646,629	\$2,326,662	\$1,755,204	\$2,352,441	\$2,028,732	\$711,804	\$471,786	\$0	\$0	\$0	\$0	\$0	
38	Rathdrum CT-547310	\$1,389,792	\$24,298	\$61,420	\$522,576	\$693,800	\$44,933	\$42,765	\$0	\$0	\$0	\$0	\$0	
39	Total 547 Fuel Expense	\$21,188,248	\$4,925,752	\$4,098,939	\$5,475,241	\$4,372,539	\$1,216,784	\$1,098,993	\$0	\$0	\$0	\$0	\$0	
40 TOTAL NET EXPENSE														
		\$51,807,967	\$13,364,330	\$11,601,013	\$10,287,354	\$8,211,602	\$4,319,856	\$4,023,812	\$0	\$0	\$0	\$0	\$0	
			202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012
456 TRANSMISSION REVENUE														
41	456100 ED AN	(\$5,502,524)	(\$675,313)	(\$919,841)	(\$748,908)	(\$697,529)	(\$1,150,361)	(\$1,310,572)	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$462,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$152,536)	\$0	\$0	\$0	(\$8,563)	(\$111,418)	(\$32,555)	\$0	\$0	\$0	\$0	\$0	\$0
47	456030 ED AN - Customer A Trans	(\$618,455)	(\$105,538)	(\$104,338)	(\$102,857)	(\$103,784)	(\$101,938)	(\$100,000)	\$0	\$0	\$0	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$1,290,540)	(\$230,471)	(\$287,385)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	\$0	\$0	\$0	\$0	\$0	\$0
49	456017 ED AN - Low Voltage	(\$34,668)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0	\$0	\$0
50	456700 ED WA - Low Voltage	(\$56,703)	(\$9,378)	(\$9,378)	(\$9,378)	(\$9,523)	(\$9,523)	(\$9,523)	\$0	\$0	\$0	\$0	\$0	\$0
51	456705 ED AN - Low Voltage	(\$839,838)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	\$0	\$0	\$0	\$0	\$0	\$0
52	Total 456 Transmission Revenue	(\$8,957,264)	(\$1,243,451)	(\$1,543,693)	(\$1,301,455)	(\$1,234,355)	(\$1,770,551)	(\$1,863,759)	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$8,171,709	\$1,397,531	\$1,371,808	\$1,397,309	\$1,358,060	\$1,324,154	\$1,322,847	\$0	\$0	\$0	\$0	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$27,216	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0
56	Total 565 Transmission Expense	\$8,198,925	\$1,402,067	\$1,376,344	\$1,401,845	\$1,362,596	\$1,328,690	\$1,327,383	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees														
57	557170 ED AN	\$154,522	\$21,723	\$20,506	\$29,019	\$34,482	\$26,833	\$21,959	\$0	\$0	\$0	\$0	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$70,232	\$12,599	\$11,796	\$12,353	\$11,201	\$12,072	\$10,211	\$0	\$0	\$0	\$0	\$0	\$0
60	557018 ED AN	\$28,662	\$4,220	\$4,121	\$4,133	\$4,386	\$5,853	\$5,949	\$0	\$0	\$0	\$0	\$0	\$0
61	Total 557 ED AN Broker & Related Fees	\$253,416	\$38,542	\$36,423	\$45,505	\$50,069	\$44,758	\$38,119	\$0	\$0	\$0	\$0	\$0	\$0
Other Purchases and Sales														
62	Econ Dispatch-557010	(\$4,685,235)	(\$2,368,594)	(\$671,118)	(\$25,598)	(\$188,223)	(\$677,854)	(\$753,848)	\$0	\$0	\$0	\$0	\$0	\$0
63	Econ Dispatch-557150	(\$3,694,884)	\$421,057	(\$976,644)	(\$3,228,749)	(\$1,490,149)	\$697,868	\$881,733	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557700	\$1,180,995	\$11,952	\$8,400	\$148,028	\$176,080	\$477,176	\$359,359	\$0	\$0	\$0	\$0	\$0	\$0
65	Gas Bookouts-557711	(\$1,180,995)	(\$11,952)	(\$8,400)	(\$148,028)	(\$176,080)	(\$477,176)	(\$359,359)	\$0	\$0	\$0	\$0	\$0	\$0
66	Intraco Thermal Gas-557730	\$24,074,605	\$4,115,776	\$3,319,418	\$5,391,617	\$4,419,630	\$3,917,436	\$2,910,728	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel DispatchFin -456010	\$4,868,686	\$1,882,010	\$342,468	\$266,445	\$574,200	\$875,363	\$928,200	\$0	\$0	\$0	\$0	\$0	\$0
68	Fuel Dispatch-456015	(\$4,104,422)	(\$1,280,600)	(\$83,595)	(\$18,180)	(\$107,775)	(\$2,289,799)	(\$324,473)	\$0	\$0	\$0	\$0	\$0	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$96,375)	(\$25,507)	(\$22,738)	(\$16,974)	(\$7,021)	(\$9,386)	(\$14,749)	\$0	\$0	\$0	\$0	\$0	\$0
70	Other Elec Rev - Specified Source - 456019	(\$434,331)	(\$141,375)	(\$21,125)	\$0	(\$89,920)	(\$92,668)	(\$89,243)	\$0	\$0	\$0	\$0	\$0	\$0
71	Intraco Thermal Gas-456730	(\$14,878,767)	(\$2,112,693)	(\$1,793,764)	(\$2,219,955)	(\$2,874,242)	(\$2,434,321)	(\$3,443,792)	\$0	\$0	\$0	\$0	\$0	\$0
72	Fuel Bookouts-456711	\$555,675	\$32,000	\$8,300	\$0	\$0	\$515,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456720	(\$555,675)	(\$32,000)	(\$8,300)	\$0	\$0	(\$515,375)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Other Purchases and Sales Subtotal	\$1,049,277	\$490,074	\$92,902	\$148,606	\$236,500	(\$13,361)	\$94,556	\$0	\$0	\$0	\$0	\$0	\$0
75	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Misc. Power Exp. Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Exp Actual 557395	\$151	\$6	\$23	\$38	\$39	\$24	\$21	\$0	\$0	\$0	\$0	\$0	\$0
79	Wind REC Subtotal	\$151	\$6	\$23	\$38	\$39	\$24	\$21	\$0	\$0	\$0	\$0	\$0	\$0
80	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	Net Resource Optimization	\$1,049,428	\$490,080	\$92,925	\$148,644	\$236,539	(\$13,337)	\$94,577						
85	Adjusted Actual Net Expense	\$52,352,472	\$14,051,568	\$11,563,012	\$10,581,893	\$8,626,451	\$3,909,416	\$3,620,132						

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	-	-	-	-	-	-	2,722,625
Deduct Prior Month Unbilled	(301,275)	(299,486)	(269,928)	(266,976)	(231,127)	(236,448)	-	-	-	-	-	-	(1,605,240)
Add Current Month Unbilled	299,486	269,928	266,976	231,127	236,448	231,909	-	-	-	-	-	-	1,535,874
Total Retail Sales	535,720	475,334	469,673	402,790	386,029	383,713	-	-	-	-	-	-	2,653,259
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	2,808,427
Difference from Test Year	(20,397)	(11,029)	(7,862)	(28,456)	(46,444)	(40,980)							(155,168)
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)	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,810,093)

	<u>Jan-20</u>	<u>Feb-20</u>	<u>Mar-20</u>	<u>Apr-20</u>	<u>May-20</u>	<u>Jun-20</u>	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>
Expenses												
=Capital X11.92%/12 (Updated for 2020)	\$ 13,717.60	\$ 13,717.60	\$ 13,717.60	\$ 13,717.60	\$ 13,717.60	\$ 13,717.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
=Power Supply Credit X Mwh (28.27 for 2020)	27,026.12	76,329.00	112,175.36	139,455.91	148,134.80	154,467.28						
=Intergration & Reserves (Calculation on WA Monthly tab) Needs to be a positive number for this tab	\$4,512	\$6,519	\$7,796	\$9,072	\$9,658	\$9,973	\$0	\$0	\$0	\$0	\$0	\$0
=Program Administration Charge (\$30,000 /12)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Revenue												
=Mwh X Customer Sales Amt (\$52.71)	50,390.76	142,317.00	209,153.28	260,018.43	276,200.40	288,007.44						
=Value of Power (Powerdex Price)	\$19,928	\$44,560	\$91,436	\$78,930	\$46,214	\$40,293	\$0	\$0	\$0	\$0	\$0	\$0
=REC Sales (\$0) for 2020	-	-	-	-	-	-	-	-	-	-	-	-
Project Costs:												
02806528 - Lind Interconnect Solar Transmission	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10	657,426.10						
02806529 - Lind Interconnect Solar Distribution	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82	513,030.82						
02806530 - Lind Interconnect Solar Communication	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37	210,485.37						
	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	1,380,942.29	-	-	-	-	-	-
Revenue												
Customer Sales	\$50,391	\$142,317	\$209,153	\$260,018	\$276,200	\$288,007	\$0	\$0	\$0	\$0	-	-
Market Value	\$19,928	\$44,560	\$91,436	\$78,930	\$46,214	\$40,293	\$0	\$0	\$0	\$0	-	-
Total	\$1,547,447	\$70,319	\$186,877	\$300,589	\$338,948	\$322,414	\$0	\$0	\$0	\$0	-	-
Expense												
PPA Purchase	\$37,934	\$107,136	\$157,450	\$195,741	\$207,923	\$216,812						
Power Supply Rate Credit	\$27,026	\$76,329	\$112,175	\$139,456	\$148,135	\$154,467	\$0	\$0	\$0	\$0	\$0	\$0
Interconnection & Integration	\$13,718	\$13,718	\$13,718	\$13,718	\$13,718	\$13,718	\$0	\$0	\$0	\$0	\$0	\$0
Integration	\$4,512	\$6,519	\$7,796	\$9,072	\$9,658	\$9,973	\$0	\$0	\$0	\$0	\$0	\$0
Program Administration	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Total	\$1,740,422	\$85,690	\$206,202	\$293,639	\$360,487	\$381,934	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Net Margin	(\$192,975)	-\$15,371	-\$19,325	\$6,950	-\$21,539	-\$59,520	-\$69,170	-\$2,500	-\$2,500	-\$2,500	-\$2,500	-\$2,500

Current Month Journal Entry

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	012	1,008,438	\$130,937
	01 RESIDENTIAL	3800	01	022	255,255	\$19,637
	01 RESIDENTIAL	3800	01	001	44,178,815	\$4,284,547
	01 RESIDENTIAL	3800	01	032	111,605	\$13,885
01 - Summary					45,554,113	\$4,449,005
21	21 FIRM COMMERCIAL	3800	21	025	4,777,540	\$267,744
	21 FIRM COMMERCIAL	3800	21	021	21,669,121	\$1,565,540
	21 FIRM COMMERCIAL	3800	21	011	14,842,698	\$1,402,422
	21 FIRM COMMERCIAL	3800	21	031	1,499,381	\$142,984
21 - Summary					42,788,740	\$3,378,690
31	31 FIRM- INDUSTRIAL	3800	31	021	2,733,291	\$185,731
	31 FIRM-INDUSTRIAL	3800	31	025	21,188,756	\$1,205,289
	31 FIRM- INDUSTRIAL	3800	31	011	209,902	\$19,084
	31 FIRM- INDUSTRIAL	3800	31	031	683,556	\$64,613
	31 FIRM-INDUSTRIAL	3800	31	025PG	26,039,000	\$637,956
	31 FIRM INDUSTRIAL	3800	31	025P	40,841,193	\$2,111,493
31 - Summary					91,695,698	\$4,224,166
ID - Summary					180,038,552	\$12,051,860

Jurisdiction: WA

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	2800	01	001	87,302,370	\$8,294,271
	01 RESIDENTIAL	2800	01	002	179,432	\$11,490
	01 RESIDENTIAL	2800	01	012	2,115,534	\$347,195
	01 RESIDENTIAL	2800	01	022	1,258,247	\$109,697
	01 RESIDENTIAL	2800	01	032	238,730	\$33,014
01 - Summary					91,094,314	\$8,795,667
21	21 FIRM COMMERCIAL	2800	21	021	49,042,654	\$4,350,973
	21 FIRM COMMERCIAL	2800	21	025	21,946,415	\$1,628,614
	21 FIRM COMMERCIAL	2800	21	031	3,943,244	\$346,348
	21 FIRM COMMERCIAL	2800	21	011	20,929,362	\$2,596,849
21 - Summary					95,861,676	\$8,922,785
31	31 FIRM- INDUSTRIAL	2800	31	011	222,036	\$26,280
	31 FIRM-INDUSTRIAL	2800	31	025	40,420,816	\$3,116,052
	31 FIRM- INDUSTRIAL	2800	31	021	3,784,976	\$315,749
	31 FIRM- INDUSTRIAL	2800	31	031	524,982	\$46,672
31 - Summary					44,952,810	\$3,504,753
WA - Summary					231,908,799	\$21,223,206
Overall - Summary					411,947,351	\$33,275,067

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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
202006	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(782.03)	0	0	-1,668
202006	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(28,195.00)	0	0	-52,596
202006	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(2,755.97)	0	0	-6,784
202006	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(2,477.89)	0	0	-5,478
202006	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(273.43)	0	0	-574
202006	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-	0	0	0
202006	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(43.31)	0	0	-260
202006	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(2.41)	0	0	-6
202006	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(156,183.53)	0	0	-371,121
202006	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(9,672.18)	0	0	-21,731
202006	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(53.06)	0	0	-116
202006	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(1,662.83)	0	0	-4,535
202006	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(1,350.29)	0	0	-3,703
202006	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(1,068.15)	0	0	-2,603
202006	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(19,416.38)	0	0	-41,610
202006	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(207,854.06)	0	0	-428,230
202006	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(11.18)	0	0	-37
202006	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(657,338.99)	0	0	-1,710,479
202006	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(15,847.37)	0	0	-41,726
202006	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(376,989.85)	0	0	-890,546
202006	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	-1,596
202006	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.64)	0	0	-1
202006	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(75.41)	0	0	-185
202006	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(9,821.79)	0	0	-20,760
202006	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.99)	0	0	-8
202006	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(1,706.26)	0	0	-3,969
202006	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(29,095.12)	0	0	-74,863
202006	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(81,887.84)	0	0	-160,825
202006	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.31)	0	0	-1
202006	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(3,755.56)	0	0	-7,152
202006	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,499.93)	0	0	-3,656
202006	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(9.27)	0	0	-25
202006	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-	0	0	0
202006	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	-280
202006	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(5,952.71)	0	0	-13,662
Overall - Total								0	0	(1,616,586.11)	0	0	-3,870,785

Run Date: Jul 6, 2020

For Internal Use Only

Conversion Factor 0.955631
(1,544,859.80)

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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
202006	ED	01	01 RESIDENTIAL	231,757	164,187,886	16,539,172	231,618	1,292,378,367	128,323,949
		21	21 FIRM COMMERCIAL	25,850	154,075,498	16,797,742	25,424	986,418,836	106,681,388
		31	31 FIRM- INDUSTRIAL	355	60,656,649	4,229,034	347	414,608,228	28,027,677
		39	39 FIRM-PUMPING-IRRIGATION ONLY	528	7,634,223	635,820	525	18,204,481	1,570,630
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	472	908,844	387,804	468	5,343,314	2,276,548
		80	80 INTERDEPARTMENT REVENUE	94	789,104	89,903	94	5,671,258	624,674
		83	83 MISC-SERVICE REVENUE SNP	0	0	2,163	0	0	87,336
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	151,251
ED - Summary				259,056	388,252,203	38,706,847	258,476	2,722,624,483	267,743,452
202006 - Summary				259,056	388,252,203	38,706,847	258,476	2,722,624,483	267,743,452
Overall - Summary				259,056	388,252,203	38,706,847	258,476	2,722,624,483	267,743,452

Run Date: Jul 6, 2020

For Internal Use Only

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Avista Hourly Data 07/06/2020 18:53 PM

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
6/30/2020	H01	0		-
6/30/2020	H02	0		-
6/30/2020	H03	0		-
6/30/2020	H04	0		-
6/30/2020	H05	0		-
6/30/2020	H06	1		-
6/30/2020	H07	10		-
6/30/2020	H08	13		-
6/30/2020	H09	13		-
6/30/2020	H10	14		-
6/30/2020	H11	16		-
6/30/2020	H12	16		-
6/30/2020	H13	14		-
6/30/2020	H14	14		-
6/30/2020	H15	15		-
6/30/2020	H16	18		-
6/30/2020	H17	19		-
6/30/2020	H18	19		-
6/30/2020	H19	18		-
6/30/2020	H20	4		-
6/30/2020	H21	0		-
6/30/2020	H22	0		-
6/30/2020	H23	0		-
6/30/2020	H24	0		-
				16,354.43 Download
				23,939.00 Powerdex Estimate
				40,293.43 Total

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Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of June 2020

REC Deferral Journal

Avista Corporation Journal Entry

Journal: 475-WASHINGTON REC DEFERRAL

Effective Date: 202006

Team: Resource Accounting

Last Saved by: Carolyn Groome

Last Update: 07/06/2020 10:13 AM

Type: C

Submitted by: Carolyn Groome

Approval Requested: 07/06/2020 10:14 AM

Category: DJ


Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	4,446.99	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	4,446.99	0.00	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	191,925.00	WA REC Deferral 201908-202006
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	191,925.00	0.00	WA REC Deferral 201908-202006
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	4,922.46	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	4,922.46	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	92,887.00	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	92,887.00	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:						294,181.45	294,181.45	

Explanation:

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

Carolyn Groome Prepared by Carolyn Groome	7/6/2020 Date
 Reviewed by	7/6/2020 Date
Approved for Entry Corporate Accounting use Only	Date

DJ475 - Washington REC Deferral (Current Amortization)

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

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
201901	339,478.56		182,008.00		0.57417%	2,471.70		521,486.56	523,958.26	523,958.26	0.00	Semi-Annual Compounding
201902	521,486.56		171,867.00		0.57417%	3,487.62		693,353.56	699,312.88	699,312.88	0.00	
201903	693,353.56		181,119.00		0.57417%	4,500.99		874,472.56	884,932.87	884,932.87	0.00	
201904	874,472.56		148,142.00		0.57417%	5,446.25		1,022,614.56	1,038,521.12	1,038,521.12	0.00	
201905	1,022,614.56		136,185.00		0.57417%	6,262.51		1,158,799.56	1,180,968.63	1,180,968.63	0.00	
201906	1,158,799.56		140,278.00		0.57417%	7,056.20		1,299,077.56	1,328,302.83	1,328,302.83	0.00	
201907	1,328,302.83	(1,771,401.27)	134,254.00		0.57417%	(2,158.72)		(308,844.44)	(311,003.16)	(311,003.16)	0.00	-Semi-Annual Compounding -Transfer 186324 Def balance to 186322 for amortization
201908	(308,844.44)		113,955.00		0.57417%	(1,446.14)		(194,889.44)	(198,494.30)	(198,494.30)	0.00	
201909	(194,889.44)		111,872.00		0.57417%	(797.83)		(83,017.44)	(87,420.13)	(87,420.13)	0.00	
201910	(83,017.44)		103,052.00		0.57417%	(180.81)		20,034.56	15,451.06	15,451.06	0.00	
201911	20,034.56		108,717.00		0.57417%	427.14		128,751.56	124,595.20	124,595.20	0.00	
201912	128,751.56		127,023.00		0.57417%	1,103.92		255,774.56	252,722.12	252,722.12	0.00	
202001	252,722.12		128,660.00		0.57417%	1,820.42		381,382.12	383,202.54	383,220.06	17.52	Semi-Annual Compounding
202002	381,382.12		120,773.00		0.57417%	2,536.50		502,155.12	506,512.04	506,547.09	35.05	
202003	502,155.12		113,147.00		0.57417%	3,208.05		615,302.12	622,867.09	622,867.09	0.00	
202004	615,302.12		104,658.00		0.57417%	3,833.34		719,960.12	731,358.43	731,358.43	0.00	
202005	719,960.12		90,914.00		0.57417%	4,394.80		810,874.12	826,667.23	826,667.23	0.00	
202006	810,874.12		92,887.00		0.57417%	4,922.46		903,761.12	924,476.69	826,667.23	(97,809.46)	
202007	903,761.12		-		0.57417%	5,189.13		903,761.12	929,665.82	826,667.23	(102,998.59)	
current month entry			92,887.00			4,922.46						

202006 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	4,922.46	
419600 ED WA		4,922.46
186322 ED WA	92,887.00	
557324 ED WA		92,887.00

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

97,809.46 TTL

IM

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								
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest
201901	-		-		0.57417%	-		-
201902	-		-		0.57417%	-		-
201903	-		-		0.57417%	-		-
201904	-		-		0.57417%	-		-
201905	-		-		0.57417%	-		-
201906	-		-		0.57417%	-		-
201907	-		(158,513.00)	857,009.74	0.57417%	4,465.63		698,496.74
201908	698,496.74		(78,816.00)		0.57417%	3,784.29		619,680.74
201909	619,680.74		(70,681.00)		0.57417%	3,355.11		548,999.74
201910	548,999.74		(79,693.00)		0.57417%	2,923.41		469,306.74
201911	469,306.74		(73,634.00)		0.57417%	2,483.23		395,672.74
201912	395,672.74		(127,049.00)		0.57417%	1,907.10		268,623.74
202001	287,542.51		(207,454.00)		0.57417%	1,055.41		80,088.51
202002	80,088.51		(189,625.00)		0.57417%	(84.54)		(109,536.49)
202003	(109,536.49)		(174,686.00)		0.57417%	(1,130.42)		(284,222.49)
202004	(284,222.49)		(141,610.00)		0.57417%	(2,038.46)		(425,832.49)
202005	(425,832.49)		(252,713.00)		0.57417%	(3,170.50)		(678,545.49)
202006	(678,545.49)		(191,925.00)		0.57417%	(4,446.99)		(870,470.49)
current month entry			(191,925.00)			(4,446.99)		

186323 RECON			
End Balance with Interest	GL Wand Balance	Variance	Notes
-	-	0.00	Semi-Annual Compounding
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
702,962.37	702,962.37	0.00	Semi-Annual Compounding
627,930.66	627,930.66	0.00	
560,604.77	560,604.77	0.00	
483,835.18	483,835.18	0.00	
412,684.41	412,684.41	0.00	
287,542.51	287,542.51	0.00	
81,143.92	81,035.30	(108.62)	Semi-Annual Compounding
(108,565.62)	(108,782.87)	(217.25)	
(284,382.04)	(284,382.04)	0.00	
(428,030.50)	(428,030.50)	0.00	
(683,914.00)	(683,914.00)	0.00	
(880,285.99)	(683,914.00)	196,371.99	

202006 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA		4,446.99
431016 ED WA	4,446.99	
186323 ED WA		191,925.00
557322 ED WA	191,925.00	

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

(187,478.01) TTL

IM

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)	-	-	-	-	-	-	\$ (1,785,562)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,601	146	7,689	9,014	132	4,207	-	-	-	-	-	-	\$ 23,790
Total		\$ (315,615)	\$ (288,490)	\$ (265,763)	\$ (215,442)	\$ (384,472)	\$ (291,990)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,761,773)

Washington State Share														
Voluntary REC Revenue	65.73%	(209,164)	(189,721)	(179,740)	(147,535)	(252,800)	(194,691)	-	-	-	-	-	-	\$ (1,173,650)
Voluntary REC Broker Fee Expense	65.73%	1,710	96	5,054	5,925	87	2,765	-	-	-	-	-	-	\$ 15,637
Total Surcharge (+) or Rebate (-)		\$ (207,454)	\$ (189,625)	\$ (174,686)	\$ (141,610)	\$ (252,713)	\$ (191,925)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,158,013)

Accounting Entries														
186323.ED.WA (201907 thru 202006)		Credit	Credit	Credit	Credit	Credit	Credit							
557322.ED.WA		Debit	Debit	Debit	Debit	Debit	Debit							

IM



Revenue By Rate Schedule

Data Source: Financial Reporting

Data Updated Daily

State Code: ALL

IM

Revenue Class: ALI

Billing Determinant: RIDER 98

counting Per	Service	State Cod	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	TD Average Mete	YTD Usage	YTD Revenue Amt
202006	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	-39,306	0	0	-309,740
		0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE		0	0	-1	0	0	-13
		0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL		0	0	-81	0	0	-713
		0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL		0	0	-9,420	0	0	-64,294
		0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL		0	0	-100	0	0	-769
		0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE		0	0	-47	0	0	-322
		0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL		0	0	-951	0	0	-7,897
		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	-22,955	0	0	-147,853
		0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL		0	0	-1,772	0	0	-11,187
		0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE		0	0	-151	0	0	-1,059
		0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL		0	0	-589	0	0	-4,290
		0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL		0	0	-4,963	0	0	-32,434
		0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL		0	0	-12,597	0	0	-87,360
		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	-1,174	0	0	-2,694
		0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL		0	0	-1,704	0	0	-5,174
		0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL		0	0	-227	0	0	-1,067
		0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	-594	0	0	-1,491
		0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE		0	0	-3	0	0	-51
		0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL		0	0	-103	0	0	-485
		0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	-65	0	0	-184
		0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-1	0	0	-3
		0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-331	0	0	-2,000
		0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-7	0	0	-42
		0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-16	0	0	-97
		0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY		0	0	-40	0	0	-240
		0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL		0	0	-148	0	0	-888
		0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL		0	0	-4	0	0	-26
		0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY		0	0	0	0	0	-1
		0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE		0	0	-3	0	0	-20
		0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL		0	0	-85	0	0	-521
		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	-97,435	0	0	-682,916
ED - Total							0	0	-97,435	0	0	-682,911
202006 - Total							0	0	-97,435	0	0	-682,911
Overall - Total							0	0	-97,435	0	0	-682,911

For Internal Use Onl

Conversion Factor **0.953323** UE-170485 7-2019 thru 6-2020
 Amort Expense \$ **(92,887)**