

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-21_____

EXH. KJS-2

KAYLENE J. SCHULTZ

REPRESENTING AVISTA CORPORATION

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

MONTH OF DECEMBER 2020

ATTACHMENT A
ERM DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Exh. KJS-2
Printed 01/07/2021 at 2:31 PM WA ERM
December 2020
2 of 20

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: 202012
Last Update: 01/07/2021 2:30 PM
Approval Requested: 01/07/2021 2:31 PM

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

<u>Cheryl A Kettner</u>	<u>Jan 07, 2021</u>
Prepared by Cheryl Kettner	Date
<u>Jan McCalland</u>	<u>1/7/2021</u>
Reviewed by	Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

Avista Corporation Journal Entry

Journal: 481-WA ERM

Effective Date: 202012

Team: Resource Accounting

Last Saved by: Cheryl Kettner

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Type: C

Submitted by: Cheryl Kettner

Approval Requested: 01/07/2021 2:31 PM

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	✓	712,533.00	Current Year ERM (2020)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	712,533.00	✓	0.00	Current Year ERM Deferral Expense (2020)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	✓	35,446.00	Current Year ERM Interest Accrual (2020)
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	35,446.00	✓	0.00	Current Year ERM Interest Expense (2020)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	2,091,299.00	✓	0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	✓	2,091,299.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	82,749.00	✓	0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓	82,749.00	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
110	001	557175 - SOLAR SELECT DEFERRAL	ED	WA	DL	0.00	✓	57,572.00	Solar Select Deferral
120	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	57,572.00	✓	0.00	Solar Select Deferral
Totals:						2,984,392.00		2,984,392.00	

Avista Corp.
DJ480 and DJ481
Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
Dec-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 December 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 December 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 December 2020.

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness]	Reviewed to make sure that December 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 December 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]	IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	In December 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

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)	(1,493,075)	0.00	
11/30/2020	(1,473,903)		0		(4,793)		(1,473,903)	(1,497,868)	(1,497,868)	0.00	
12/31/2020	(1,473,903)		0		(4,793)		(1,473,903)	(1,502,661)	(1,497,868)	4,793.00	

Entry:

	Debit	Credit	
431600 ED WA	4,793		Interest Expense Energy Deferrals
182350 ED WA		4,793	Regulatory Asset ERM Approved for Recovery

IM

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral - Approved for Rebate Balance

Changes Semiannually on January 1 and July 1

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

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Interest will be accrued monthly and compounded semi-annually.

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

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

Account 182352

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2019									0		
1/31/2020	0		0		0		0	0	0	0.00	
2/29/2020	0		0		0		0	0	0	0.00	
3/31/2020	0	0	0		0		0	0	0	0.00	
4/30/2020	0	(38,587,389)	643,714		(128,224)		(37,943,675)	(38,071,899)	(38,071,899)	0.00	
5/31/2020	(37,943,675)		1,510,558		(124,615)		(36,433,117)	(36,685,956)	(36,685,956)	0.00	
6/30/2020	(36,433,117)		1,544,860		(119,495)		(34,888,257)	(35,260,591)	(35,260,591)	0.00	
7/31/2020	(35,260,591)	0	1,600,974		(112,071)		(33,659,617)	(33,771,688)	(33,771,688)	0.00	
8/31/2020	(33,659,617)		1,900,298		(106,378)		(31,759,319)	(31,977,768)	(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	(28,266,749)		1,777,028		(89,039)		(26,489,721)	(26,992,019)	(26,992,019)	0.00	
12/31/2020	(26,489,721)		2,091,299		(82,749)		(24,398,422)	(24,983,469)	(26,992,019)	(2,008,550.00)	

Entry:

	Debit	Credit	
182352 ED WA	2,091,299		WA ERM Deferral-Approved for Rebate
557290 ED WA		2,091,299	WA ERM Amortization
431600 ED WA	82,749		Interest Expense Energy Deferrals
182352 ED WA		82,749	WA ERM Deferral-Approved for Rebate

IM

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

Changes Semiannually on January 1 and July 1

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

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

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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)	(8,644,351)	0.00	
11/30/2020	(8,554,244)		(2,017,389)		(31,101)		(10,571,633)	(10,692,841)	(10,692,841)	0.00	
12/31/2020	(10,571,633)		(712,533)	57,572	(35,446)		(11,226,594)	(11,383,248)	(10,692,841)	690,407.00	Solar Select 2020

Entry:	Debit	Credit	
557280 ED WA	712,533.00		Deferred Power Supply Expense
186280 ED WA	-	712,533.00	Regulatory Asset ERM Deferred Current Year
431600 ED WA	35,446.00		Interest Expense Energy Deferrals
186280 ED WA		35,446.00	Regulatory Asset ERM Deferred Current Year

IM

Entry:	Debit	Credit	
557175 ED WA		57,572.00	Solar Select Deferral
186280 ED WA	57,572.00		Regulatory Asset ERM Deferred Current Year

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	\$123,902,146	\$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	\$11,706,704	\$11,598,520
2 447 Sale for Resale	(\$81,164,471)	(\$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)	(\$6,417,968)	(\$6,140,828)
3 501 Thermal Fuel	\$28,238,420	\$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	\$1,952,420	\$3,127,177
4 547 CT Fuel	\$53,865,753	\$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	\$5,742,175	\$6,805,062
5 456 Transmission Revenue	(\$19,706,161)	(\$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)	(\$1,189,736)	(\$1,344,164)
6 565 Transmission Expense	\$16,539,040	\$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	\$1,356,670	\$1,374,950
7 557 Broker Fees	\$506,830	\$38,542	\$36,423	\$45,505	\$50,069	\$44,758	\$38,119	\$47,733	\$20,949	\$71,138	\$45,449	\$36,940	\$31,205
8 Adjusted Actual Net Expense	\$122,181,557	\$13,561,488	\$11,470,087	\$10,433,249	\$8,389,912	\$3,922,753	\$3,525,555	\$7,541,627	\$10,928,298	\$12,076,744	\$11,692,717	\$13,187,205	\$15,451,922
AUTHORIZED NET EXPENSE-SYSTEM	Total through December	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	\$111,395,052	\$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	(\$54,103,856)	(\$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	\$28,873,933	\$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	\$70,067,291	\$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	(\$15,149,484)	(\$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	\$17,404,328	\$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	\$411,000	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16 Settlement Adjustment	(\$3,022,968)	(\$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	\$155,875,296	\$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	(\$33,693,739)	(\$4,638,177)	(\$5,730,802)	(\$4,648,460)	(\$1,843,384)	(\$2,188,719)	(\$2,357,150)	(\$2,157,668)	(\$3,619,629)	(\$404,609)	(\$1,569,149)	(\$3,056,919)	(\$1,479,073)
19 Resource Optimization - Subtotal	\$1,675,764	\$490,080	\$92,925	\$148,644	\$236,539	(\$113,337)	\$94,577	\$699,050	\$100,288	\$100,953	\$597,407	(\$465,942)	(\$405,420)
20 Adjusted Net Expense	(\$32,017,975)	(\$4,148,097)	(\$5,637,877)	(\$4,499,816)	(\$1,606,845)	(\$2,202,056)	(\$2,262,573)	(\$1,458,618)	(\$3,519,341)	(\$303,656)	(\$971,742)	(\$3,522,861)	(\$1,884,493)
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	(\$21,045,415)	(\$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)	(\$2,315,577)	(\$1,238,677)
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	\$3,565,896	\$369,390	\$199,735	\$142,381	\$515,338	\$841,101	\$742,148	\$609,818	(\$291,336)	\$125,140	(\$208,826)	\$74,034	\$446,973
25 Net Power Cost (+) Surcharge (-) Rebate	(\$17,479,519)	(\$2,357,154)	(\$3,506,042)	(\$2,815,348)	(\$540,841)	(\$606,310)	(\$745,041)	(\$348,932)	(\$2,604,599)	(\$74,453)	(\$847,552)	(\$2,241,543)	(\$791,704)
27 Cumulative Balance		(\$2,357,154)	(\$5,863,196)	(\$8,678,544)	(\$9,219,385)	(\$9,825,695)	(\$10,570,736)	(\$10,919,668)	(\$13,524,267)	(\$13,598,720)	(\$14,446,272)	(\$16,687,815)	(\$17,479,519)
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)	(\$10,519,034)	(\$11,231,567)
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)	(\$2,017,389)	(\$712,533)
Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$11,231,567	\$0	\$1,397,397	\$2,111,511	\$405,631	\$454,732	\$644,391	\$314,039	\$2,344,139	\$67,008	\$762,797	\$2,017,389	\$712,533
Company Band Gross Margin Impact, Cumulative		(\$2,357,154)	(\$4,465,799)	(\$5,169,636)	(\$5,304,846)	(\$5,456,424)	(\$5,557,074)	(\$5,591,967)	(\$5,852,427)	(\$5,859,872)	(\$5,944,627)	(\$6,168,781)	(\$6,247,952)

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

Retail Sales - MWh	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	YTD
Total Billed Sales	537,509	504,892	472,625	438,639	380,708	388,252	401,727	478,013	471,186	407,795	446,375	524,731	5,452,452
Deduct Prior Month Unbilled	(301,275)	(299,486)	(269,928)	(266,976)	(231,127)	(236,448)	(231,909)	(287,179)	(289,870)	(247,708)	(288,403)	(306,796)	(3,257,105)
Add Current Month Unbilled	299,486	269,928	266,976	231,127	236,448	231,909	287,179	289,870	247,708	288,403	306,796	310,534	3,266,364
Total Retail Sales	535,720	475,334	469,673	402,790	386,029	383,713	456,997	480,704	429,024	448,490	464,768	528,469	5,461,711
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	5,658,613
Difference from Test Year	(20,397)	(11,029)	(7,862)	(28,456)	(46,444)	(40,980)	(33,673)	16,087	(6,910)	11,531	(4,088)	(24,681)	(196,902)
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	\$18.11
Total Revenue Credit - \$	(\$369,390)	(\$199,735)	(\$142,381)	(\$515,338)	(\$841,101)	(\$742,148)	(\$609,818)	\$291,336	(\$125,140)	\$208,826	(\$74,034)	(\$446,973)	(\$3,565,896)

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
202012	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(20.60)	0	0	(45.72)
202012	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(1,109,693.19)	0	0	(6,690,180.04)
202012	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(1,194.59)	0	0	(19,991.43)
202012	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(84,547.95)	0	0	(702,396.25)
202012	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(12,338.54)	0	0	(234,484.63)
202012	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(5,907.83)	0	0	(49,189.83)
202012	RIDER 93	ED	ID	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-	0	0	-
202012	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(28,207.77)	0	0	(156,246.67)
202012	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(89.92)	0	0	(9,544.08)
202012	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(23.20)	0	0	(88.56)
202012	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.64)	0	0	(5.12)
202012	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.31)	0	0	(2.62)
202012	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,462.24)	0	0	(12,533.72)
202012	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	(957.28)
202012	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(3,106.38)	0	0	(14,920.80)
202012	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(193.17)	0	0	(1,348.50)
202012	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(3,048.40)	0	0	(21,174.94)
202012	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(2,605.15)	0	0	(49,044.00)
202012	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(1,004.28)	0	0	(5,851.80)
202012	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(648.65)	0	0	(71,484.36)
202012	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(71.72)	0	0	(626.43)
202012	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(2,763.87)	0	0	(23,389.76)
202012	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(60.42)	0	0	(127,400.42)
202012	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(273.43)	0	0	(2,214.27)
202012	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(429,962.29)	0	0	(3,366,862.35)
202012	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(2,347.16)	0	0	(16,044.76)
202012	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-	0	0	-
202012	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.99)	0	0	(25.61)
202012	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(236,256.15)	0	0	(1,819,905.48)
202012	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(631.18)	0	0	(5,214.44)
202012	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(216,562.87)	0	0	(1,494,380.07)
202012	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(13,739.67)	0	0	(84,728.61)
202012	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(53.75)	0	0	(438.78)
202012	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(31,455.23)	0	0	(256,473.20)
202012	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.02)	0	0	(0.16)
202012	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(9.27)	0	0	(80.60)
Overall - Total								0	0	(2,188,395.74)	0	0	(15,237,273.29)

Run Date: Jan 6, 2021

For Internal Use Only

Conversion Factor 0.955631
(2,091,298.81)

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	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
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	\$ 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	186,271.03	162,552.50	111,468.61	90,407.46	46,532.42	25,273.38
=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	\$10,852	\$9,167	\$8,151	\$6,630	\$5,231	\$4,395
=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	347,306.19	303,082.50	207,835.53	168,566.58	86,760.66	47,122.74
=Value of Power (Powerdex Price)	\$19,928	\$44,560	\$91,436	\$78,930	\$46,214	\$40,293	\$122,334	\$224,584	\$30,165	\$125,028	\$41,522	\$26,328
=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	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	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	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	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	\$347,306	\$303,083	\$207,836	\$168,567	86,760.66	47,122.74
Market Value	\$19,928	\$44,560	\$91,436	\$78,930	\$46,214	\$40,293	\$122,334	\$224,584	\$30,165	\$125,028	41,522.00	26,328.00
Total	\$3,278,083	\$70,319	\$186,877	\$300,589	\$338,948	\$322,414	\$328,300	\$469,640	\$527,667	\$238,001	\$293,595	128,282.66
Expense												
PPA Purchase	\$37,934	\$107,136	\$157,450	\$195,741	\$207,923	\$216,812	\$261,452	\$228,160	\$156,458	\$126,897	\$65,313	\$35,474
Power Supply Rate Credit	\$27,026	\$76,329	\$112,175	\$139,456	\$148,135	\$154,467	\$186,271	\$162,553	\$111,469	\$90,407	\$46,532	\$25,273
Interconnection & Integration	\$13,718	\$13,718	\$13,718	\$13,718	\$13,718	\$13,718	\$13,718	\$13,718	\$13,718	\$13,718	\$13,718	\$13,718
Integration	\$4,512	\$6,519	\$7,796	\$9,072	\$9,658	\$9,973	\$10,852	\$9,167	\$8,151	\$6,630	\$5,231	\$4,395
Program Administration (Actual Charges)	\$64	\$64	\$17	\$1,064	\$203	\$499	\$33	\$66	\$146	\$68	\$17	\$0
Total	\$3,335,656	\$83,254	\$203,766	\$291,156	\$359,051	\$379,637	\$395,469	\$472,326	\$413,664	\$289,942	\$237,720	\$130,811
Net Margin	(\$57,572)	-\$12,935	-\$16,889	\$9,433	-\$20,103	-\$57,223	-\$67,169	-\$2,686	\$114,003	-\$51,941	\$55,875	-\$2,528

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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	032	121,719	\$15,400
	01 RESIDENTIAL	3800	01	022	373,888	\$26,495
	01 RESIDENTIAL	3800	01	012	1,761,239	\$195,420
	01 RESIDENTIAL	3800	01	001	69,420,871	\$6,704,781
01 - Summary					71,677,716	\$6,942,097
21	21 FIRM COMMERCIAL	3800	21	011	18,859,493	\$1,726,967
	21 FIRM COMMERCIAL	3800	21	031	1,160,154	\$112,309
	21 FIRM COMMERCIAL	3800	21	021	23,729,185	\$1,676,117
	21 FIRM COMMERCIAL	3800	21	025	4,999,891	\$278,668
21 - Summary					48,748,723	\$3,794,061
31	31 FIRM-INDUSTRIAL	3800	31	025PG	39,154,000	\$959,273
	31 FIRM- INDUSTRIAL	3800	31	021	2,907,800	\$193,697
	31 FIRM- INDUSTRIAL	3800	31	011	290,353	\$25,621
	31 FIRM INDUSTRIAL	3800	31	025P	30,173,890	\$1,534,814
	31 FIRM- INDUSTRIAL	3800	31	031	599,519	\$57,103
	31 FIRM-INDUSTRIAL	3800	31	025	23,884,149	\$1,342,930
31 - Summary					97,009,711	\$4,113,438
ID - Summary					217,436,150	\$14,849,596

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	1,655,745	\$138,220
	01 RESIDENTIAL	2800	01	002	382,397	\$24,088
	01 RESIDENTIAL	2800	01	001	136,611,134	\$13,026,810
	01 RESIDENTIAL	2800	01	032	154,834	\$26,255
	01 RESIDENTIAL	2800	01	012	3,483,601	\$504,072
01 - Summary					142,287,711	\$13,719,445
21	21 FIRM COMMERCIAL	2800	21	011	26,787,888	\$3,244,963
	21 FIRM COMMERCIAL	2800	21	025	22,262,328	\$1,582,464
	21 FIRM COMMERCIAL	2800	21	021	51,814,148	\$4,552,739
	21 FIRM COMMERCIAL	2800	21	031	1,599,251	\$150,798
21 - Summary					102,463,615	\$9,530,964
31	31 FIRM- INDUSTRIAL	2800	31	011	290,329	\$33,558
	31 FIRM- INDUSTRIAL	2800	31	031	337,660	\$31,656
	31 FIRM-INDUSTRIAL	2800	31	025	61,364,151	\$4,114,291
	31 FIRM- INDUSTRIAL	2800	31	021	3,790,628	\$317,367
31 - Summary					65,782,768	\$4,496,872
WA - Summary					310,534,094	\$27,747,281
Overall - Summary					527,970,244	\$42,596,877



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
202012	ED	01	01 RESIDENTIAL	234,269	276,727,059	27,633,306	232,274	2,533,874,284	252,111,492
		21	21 FIRM COMMERCIAL	25,762	177,587,978	19,012,339	25,501	2,021,093,215	218,112,255
		31	31 FIRM- INDUSTRIAL	315	68,257,208	4,490,119	337	821,949,143	55,448,594
		39	39 FIRM-PUMPING-IRRIGATION ONLY	528	201,706	29,524	528	54,344,965	4,573,011
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	471	939,796	388,146	462	10,507,754	4,579,465
		80	80 INTERDEPARTMENT REVENUE	93	1,017,099	106,915	94	10,681,596	1,173,361
		83	83 MISC-SERVICE REVENUE SNP	0	0	2,805	0	0	102,474
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	302,502
ED - Summary				261,438	524,730,845	51,688,362	259,195	5,452,450,957	536,403,155
202012 - Summary				261,438	524,730,845	51,688,362	259,195	5,452,450,957	536,403,155
Overall - Summary				261,438	524,730,845	51,688,362	259,195	5,452,450,957	536,403,155

Run Date: Jan 6, 2021

For Internal Use Only

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

MONTH OF DECEMBER 2020

ATTACHMENT B
REC DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 475-WASHINGTON REC DEFERRAL

Effective Date: 202012

Team: Resource Accounting

Last Saved by: Carolyn Groome

Last Update: 01/06/2021 9:07 AM

Type: C

Submitted by: Carolyn Groome

Approval Requested: 01/06/2021 9:07 AM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	2,300.51	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	2,300.51	0.00	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	129,213.00	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	129,213.00	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	4,323.35	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	4,323.35	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	159,709.00	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	159,709.00	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
Totals:						295,545.86	295,545.86	

Explanation:

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

<p><u>Carolyn Groome</u></p> <p>Prepared by Carolyn Groome</p>	<p><u>01/06/2021</u></p> <p>Date</p>
<p><u>Carla McAdams</u></p> <p>Reviewed by</p>	<p><u>1/6/2021</u></p> <p>Date</p>
<p>Approved for Entry</p> <p>Corporate Accounting use Only</p>	<p>_____</p> <p>Date</p>

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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

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	564,114.70		135,715.00		0.55450%	3,504.29		699,829.70
202012	699,829.70		159,709.00		0.55450%	4,323.35		859,538.70
current month entry			159,709.00			4,323.35		

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	570,724.55	0.00	
709,943.84	709,943.84	0.00	
873,434.51	709,943.84	(163,490.67)	

202012 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	4,323.35	
419600 ED WA		4,323.35
186322 ED WA	159,709.00	
557324 ED WA		159,709.00

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

164,032.35 TTL

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)		(210,704.00)		0.55450%	(1,358.09)		(350,273.40)
202012	(350,273.40)		(129,213.00)		0.55450%	(2,300.51)		(479,486.40)
current month entry			(129,213.00)			(2,300.51)		-

186324 RECON			
End Balance with Interest	GL Wand Balance	Variance	Notes
	-		
(1,291,969.37)	(1,291,969.37)	0.00	Semi-Annual Compounding
(1,367,950.04)	(1,367,950.04)	0.00	
(1,450,903.32)	(1,450,903.32)	0.00	
(1,576,801.75)	(1,576,801.75)	0.00	
(1,676,859.13)	(1,676,859.13)	0.00	
(1,771,401.27)	(1,771,401.27)	0.00	
	-	0.00	Semi-Annual Compounding Transfer 186324 Def balance to 186322 for Amortization.
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
310,345.98	310,345.60	(0.38)	
189,944.01	189,943.63	(0.38)	
77,496.29	77,495.91	(0.38)	
(135,569.41)	(135,569.79)	(0.38)	
(347,631.50)	(347,631.88)	(0.38)	
(479,145.01)	(347,631.88)	131,513.13	

202012 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		2,300.51
431016 ED WA	2,300.51	
186324 ED WA		129,213.00
557322 ED WA	129,213.00	

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

131,513.51 TTL



Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

State Code: WA

Revenue Cla:

Billing Determinant: RIDER 98

Accounting Per	Service	Rate Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	Average Me	YTD Usage	TD Revenue Amt
202012	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-84,954	0	0	-684,693
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	0	-17
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-238	0	0	-1,560
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-16,657	0	0	-149,135
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-181	0	0	-1,640
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-77	0	0	-636
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-2,166	0	0	-16,555
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-32,222	0	0	-330,502
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-2,357	0	0	-24,628
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-228	0	0	-2,207
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,030	0	0	-8,928
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-6,619	0	0	-73,333
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-18,495	0	0	-193,392
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-2	0	0	-4
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-5	0	0	-9,588
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-1,026	0	0	-19,899
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-217	0	0	-4,462
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-54	0	0	-5,559
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-16	0	0	-141
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-99	0	0	-1,784
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-7	0	0	-742
			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	-243	0	0	-3,510
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-73
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-12	0	0	-171
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-29	0	0	-346
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-117	0	0	-1,615
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-3	0	0	-46
			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	-34
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-62	0	0	-913
			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	-167,124	0	0	-1,536,120
			ED - Total				0	0	-167,124	0	0	-1,536,120
			202012 - Total				0	0	-167,124	0	0	-1,536,120
			Overall - Total				0	0	-167,124	0	0	-1,536,120

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