AVISTA UTILITIES

2020 Washington Residential Exchange Filing

Workpapers

Avista Corporation Residential Exchange - State of Washington Proposed Rate <u>November 1, 2020 - October 31, 2021</u>

Proposed rate	-\$0.00386
Projected kWh 11/1/20 - 10/31/21	2,517,503,429
Revenue requirement	-\$9,719,892
Conversion factor	0.955631
Net benefit for rate adjustment	-\$9,288,630
Estimated under-refunded balance at end of existing rate	549,471
Washington portion of 2020 fiscal year benefit amount	-\$9,838,101

Rate Impact			
Proposed rate credit above			-\$0.00386
Existing rate credit			-\$0.00414
Difference		_	\$0.00028
		=	
Bill for 918 kWh at present rates with	all adders		
Basic charge			\$9.00
First 800 kWh	800	\$0.07846	\$62.77
Over 800 kWh	118	\$0.09170	\$10.82
Total			\$82.59
Rounded			\$82.59
Proposed rate Increase	918	\$0.00028	\$0.26
Percent rate Increase			0.31%

Avista Corporation Washington Residential Exchange Account Actual and Projected

0.2600%

Balance 5/31/2020 (Actual)	\$ 202,722.99
April credit received in June	(782,634.19)
Amortization	649,051.80
Interest	62.51
Balance 6/30/2020 (Actual)	 69,203.11
May credit received in July	(656,070.55)
Amortization	700,520.61
Interest	14.99
Balance 7/31/2020 (Actual)	 113,668.16
June credit received in August	(616,745.53)
Amortization Adjustment - July Unbilled	441,415.50
Amortization	761,730.83
Interest	24.63
Balance 8/31/2020 (Projected)	700,093.59
July credit received in September	(683,616.21)
Amortization	634,607.09 (1)
Interest	 151.69
Balance 9/30/2020 (Projected)	651,236.16
August credit received in October	(823,336.99)
Amortization	721,430.48 (1)
Interest	141.10
Balance 10/31/2020 (Projected)	\$ 549,470.75

(1) Amortization at existing rate. Does not include amortization at new rate proposed to be effective November 1, 2019.

<u>Check</u>	
Balance 5/31/20 (Actual)	\$ 202,722.99
Credits to be received	(3,562,403.47)
Accounting Adjustment	441,415.50
Amortization	3,467,340.81
Interest	 394.92
Balance	\$ 549,470.75

Note 1: The July activity recorded above was calculated using only the billed portion of loads and the unbilled portion is recorded in August in order to adjust to a calandar year basis.

Residential Exchange Credit JUNE 2020 WASHINGTON ELECTRIC

202007

	Other Regulatory Assets Principal <u>182345 ED WA</u>	Other Regulatory Assets Interest <u>182346 ED WA</u>	Other Regulatory Liabilities Principal <u>254345 ED WA</u>	Other Regulatory Liabilities Interest 254346 ED WA	Amortization 407450 ED WA 41	Interest Interest Income Expense 9005 ZZ ZZ 431005 ZZ ZZ
Balance at 06.30.20	69,203.11	-	-	-		
Cash Book not received last mont	h					
Credits received in current month			(656,070.55)			
Subtotal account balances	69,203.11	-	(656,070.55)	-		
DJRES entries Adjustment to Credit			700 500 04		(700 500 04)	-
Record amortization			700,520.61		(700,520.61)	(4.4.00)
Record interest Transfer balances	44,465.05		14.99 (44,465.05)			(14.99)
Total DJRES entries	44,465.05	-	656,070.55		(700,520.61)	(14.99) -
Balance at 07.31.20	113,668.16	-	(0.00) 113,668.16	-	(100,020.01)	(1.100)

Note: Interest is reflected in rate credit. Interest is assumed to be collected or passed through before principle amount.

Avista Corporation Projected Residential Exchange Program Benefits

<u>Total Oct-20 thru Sep-21</u> WA Credit Amount ID Credit Amount Total	<u>KWH (1)</u> 2,655,931,364 1,279,706,020 3,935,637,384	Percent 67.48% 32.52% 100.00%	<u>Credit</u> \$9,838,101 4,740,287 \$14,578,388
Purchase at ASC Sale at PF Exchange Rate	67.6000 63.8958 3.7042		
Projected Loads Total Credit	3,935,637,384 14,578,388		

(1) Average of 2017 and 2018 qualifying kilowatt-hours by state.

Avista Utilities Projected Kilowatt-hours and Residential Exchange Amortization <u>State of Washington</u>

kWh (000's) \$ (000's)

	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Total	Incremental Rate Change			
Total	1404 20	Dec 20	Janzi	16021		Api 21	Way 21	Juli 21	Jul 21	Aug 21	Sep 21	00121	Total	Nate Change			
WA001	226,848	284,264	278,751	228,403	218,729	174,833	157,551	153,399	185,216	181,286	152,140	171,537	2,412,957		675,628 \$	227,266,000	0.3%
WA012	5,682	6,959	7,033	5,979	5,771	4,603	4,073	3,883	4,343	4,231	3,885	4,540	60,984		17,075 \$	80,143,000	0.0%
WA012 WA022	2,906	3,445	3,439	2,892	2,843	2,461	2,380	2,335	2,636	2,557	2,262	2,503	32,658		9,144 \$	137,101,000	0.0%
									1,743								
WA032	288 203	293 203	304 203	260 203	266 203	393 203	701 203	1,134 203	203	1,582 203	987 203	521 203	8,471 2.434		2,372 \$ 682 \$	12,559,000 6,758,000	0.0%
WA048	203												2,434	\$ 0.00028	704,901	6,758,000	0.0%
Total	235,927	295,163	289,730	237,736	227,811	182,493	164,908	160,953	194,141	189,859	159,477	179,304	2,517,503	\$ 0.00028	704,901		
Before 11/1/20	Aug 20	Sep 20	Oct 20														
WA001	183,925	153,144	174,619											Present Billed Revenue	\$ 530,696,000		
WA012	4,254	3,854	4,530												• ••••		
WA022	2,570	2,238	2,486												0.13283%		
WA032	1.584	965	511														
WA048	203	203	203														
Total	192,536	160,404	182,349														
Rate	-\$0.00414	-\$0.00414	-\$0.00414														
Revenue	-\$797	-\$664	-\$755														
CF	0.955631	0.955631	0.955631														
Amort	-\$762	-\$635	-\$721														

Note: The projected kilowatt-hours included above contain both billed and unbilled customer loads. In past filings, prorations had been included for October and November to capture the unbilled loads in the following month when they are billed to customers. Because both billed and unbilled are included above, no proration is needed.

Note that either method would inlcude one calandar year's worth of loads.

	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Total
WA001	#########	##########	278,750,554	##########	#########	##########	##########	##########	##########	##########	##########	##########	###########
WA011	48,944,303	55,669,813	55,171,436	47,595,724	48,498,480	42,387,562	41,984,487	43,261,279	50,852,157	49,697,807	42,351,079	44,495,255	570,909,383
WA012	5,681,687	6,959,080	7,033,433	5,978,686	5,771,217	4,603,471	4,073,331	3,883,169	4,342,917	4,231,262	3,885,334	4,540,251	60,983,838
WA021	#########	##########	117,329,479	##########	#########	#########	##########	##########	##########	##########	##########	#########	###########
WA022	2,906,253	3,444,688	3,438,901	2,891,596	2,842,571	2,460,739	2,379,709	2,334,701	2,636,108	2,557,045	2,262,444	2,503,224	32,657,977
WA025	87,977,703	88,518,578	89,488,818	88,268,850	87,017,607	88,374,643	89,232,541	89,374,249	90,001,196	93,201,094	91,377,024	90,565,613	###########
WA031	4,616,059	3,897,917	3,870,384	3,616,420	4,495,902	7,042,076	12,886,436	18,215,970	24,389,353	24,648,353	17,583,718	10,278,500	135,541,090
WA032	287,631	292,617	304,447	260,039	265,587	393,311	700,916	1,133,974	1,742,976	1,582,137	986,543	520,560	8,470,738
WA04X	1,445,518	1,496,702	1,476,750	1,414,918	1,438,263	1,431,618	1,445,599	1,453,194	1,429,327	1,444,604	1,457,967	1,428,606	17,363,067
													###########
WA001	226,848.27	284,264.00	278,750.55	228,403.22	218,728.56	174,832.93	157,551.49	153,398.73	185,216.28	181,286.04	152,139.65	171,537.11	2,412,956.84
WA012	5,681.69	6,959.08	7,033.43	5,978.69	5,771.22	4,603.47	4,073.33	3,883.17	4,342.92	4,231.26	3,885.33	4,540.25	60,983.84
WA022	2,906.25	3,444.69	3,438.90	2,891.60	2,842.57	2,460.74	2,379.71	2,334.70	2,636.11	2,557.05	2,262.44	2,503.22	32,657.98
WA032	287.63	292.62	304.45	260.04	265.59	393.31	700.92	1,133.97	1,742.98	1,582.14	986.54	520.56	8,470.74

	Aug 20	Sep 20	Oct 20
WA001	#########	#########	174,619,343
WA011	49,671,462	42,170,938	44,364,426
WA012	4,254,200	3,854,440	4,529,881
WA021	#########	##########	113,742,569
WA022	2,570,118	2,237,539	2,486,413
WA025	95,584,225	91,570,582	91,515,705
WA031	24,376,314	16,885,207	9,613,593
WA032	1,583,553	965,194	510,749
WA04X	1,466,535	1,478,001	1,449,168
WA001	183,924.86	153,143.68	174,619.34
WA012	4,254.20	3,854.44	4,529.88
WA022	2,570.12	2,237.54	2,486.41
WA032	1,583.55	965.19	510.75

Avista Corp. BPA Residential Exchange Load Calculation

	201	7		2018					_		Average	
	WA	ID	Total	WA	ID	Total	Average	Per Verification E- mail sent to BPA 2.19	Immaterial Difference	WA	ID	Total
January	356,941,619	171,454,441	528,396,061	316,481,022	149,363,788	465,844,811	497,120,436	497,120,436	(0)	336,711,321	160,409,115	497,120,436
February	299,955,697	139,672,062	439,627,759	248,193,192	122,545,911	370,739,103	405,183,431	405,183,431	(0)	274,074,444	131,108,987	405,183,431
March	248,367,574	121,037,658	369,405,231	253,962,154	124,959,793	378,921,948	374,163,590	374,163,589	0	251,164,864	122,998,726	374,163,590
April	208,943,433	102,724,550	311,667,983	213,622,405	106,084,253	319,706,658	315,687,321	315,687,321	-	211,282,919	104,404,402	315,687,321
May	179,564,116	88,733,657	268,297,773	174,666,515	82,847,792	257,514,307	262,906,040	262,906,040	0	177,115,316	85,790,725	262,906,040
June	169,527,755	80,562,585	250,090,340	163,470,208	77,943,535	241,413,744	245,752,042	245,752,042	(0)	166,498,982	79,253,060	245,752,042
July	190,655,835	94,119,757	284,775,592	178,447,458	87,579,369	266,026,827	275,401,209	275,401,209	(0)	184,551,646	90,849,563	275,401,209
August	220,771,444	100,028,271	320,799,714	223,770,962	102,411,416	326,182,378	323,491,046	323,491,046	(0)	222,271,203	101,219,843	323,491,046
September	202,952,195	89,559,211	292,511,406	181,808,712	82,384,409	264,193,121	278,352,264	278,352,264	-	192,380,453	85,971,810	278,352,264
October	172,955,101	84,002,169	256,957,270	163,609,344	79,467,374	243,076,718	250,016,994	250,016,994	-	168,282,223	81,734,772	250,016,994
November	210,586,482	104,335,247	314,921,729	197,346,008	98,883,415	296,229,424	305,575,577	305,575,577	-	203,966,245	101,609,331	305,575,577
December	268,107,813	133,150,374	401,258,187	267,155,682	135,561,001	402,716,683	401,987,435	401,987,435	0	267,631,747	134,355,687	401,987,435
	2,729,329,065	1,309,379,982	4,038,709,047	2,582,533,663	1,250,032,058	3,832,565,721	3,935,637,384	3,867,544,659	(0)	2,655,931,364	1,279,706,020	3,935,637,384
										67.48%	32.52%	100%

WA	ID
5,311,862,728	2,559,412,041
2,655,931,364	1,279,706,020

CLEG ADJUSTMENTS

AVISTA CORPORATION JULY 2020 WASHINGTON ELECTRIC RESIDENTIAL & FARM ENERGY RATE ADJUSTMENT CREDIT JULY UNBILLED

		Credit Ra	ate
		On/After	On/After
<u>Schedule</u>	<u>kWh</u>	<u>1/Oct/19</u>	<u>1/Oct/19</u>
	(a)	(e)	(g)
			a*c*e=g
1/2	107,374,795	(0.414¢)	(444,531.65)
12	2,362,563	(0.414¢)	(9,781.01)
22	1,388,958	(0.414¢)	(5,750.29)
32	446,145	(0.414¢)	(1,847.04)
48	0	(0.414¢)	-
Schedule Totals	111,572,461		(461,909.99)
		onversion factor	0.955631
		nortization	(441,415.50)
			(11,410.00)