

AVISTA UTILITIES

2020 Washington Residential Exchange Filing

Workpapers

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

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

Rate Impact

Proposed rate credit above	-\$0.00386
Existing rate credit	<u>-\$0.00414</u>
Difference	<u><u>\$0.00028</u></u>

Bill for 918 kWh at present rates with all adders

Basic charge		\$9.00
First 800 kWh	800	\$0.07846
Over 800 kWh	118	\$0.09170
Total		\$82.59
Rounded		\$82.59
Proposed rate Increase	<u>918</u>	<u>\$0.00028</u>
Percent rate Increase		0.31%

Avista Corporation
Washington Residential Exchange Account
Actual and Projected

Balance	5/31/2020 (Actual)	\$ 202,722.99	0.2600%
	April credit received in June	(782,634.19)	
	Amortization	649,051.80	
	Interest	62.51	
Balance	6/30/2020 (Actual)	<u>69,203.11</u>	
	May credit received in July	(656,070.55)	
	Amortization	700,520.61	
	Interest	14.99	
Balance	7/31/2020 (Actual)	<u>113,668.16</u>	
	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)	<u>700,093.59</u>	
	July credit received in September	(683,616.21)	
	Amortization	634,607.09 (1)	
	Interest	151.69	
Balance	9/30/2020 (Projected)	<u>651,236.16</u>	
	August credit received in October	(823,336.99)	
	Amortization	721,430.48 (1)	
	Interest	141.10	
Balance	10/31/2020 (Projected)	<u>\$ 549,470.75</u>	

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

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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	<u>\$ 549,470.75</u>

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 calendar 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 <u>254346 ED WA</u>	Amortization <u>407450 ED WA</u>	Interest Income <u>419005 ZZ ZZ</u>	Interest Expense <u>431005 ZZ ZZ</u>
Balance at 06.30.20	69,203.11	-	-	-			
Cash Book not received last month							
Credits received in current month			(656,070.55)				
Subtotal account balances	69,203.11	-	(656,070.55)	-			
DJRES entries							
Adjustment to Credit							-
Record amortization			700,520.61		(700,520.61)		
Record interest			14.99			(14.99)	
Transfer balances	44,465.05		(44,465.05)				
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				

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>	<u>KWH (1)</u>	<u>Percent</u>	<u>Credit</u>
WA Credit Amount	2,655,931,364	67.48%	\$9,838,101
ID Credit Amount	1,279,706,020	32.52%	4,740,287
Total	3,935,637,384	100.00%	\$14,578,388

Purchase at ASC	67.6000
Sale at PF Exchange Rate	63.8958
	3.7042

Projected Loads	3,935,637,384
Total Credit	14,578,388

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

Avista Corp.
BPA Residential Exchange Load Calculation

	2017			2018			Average	Per Verification E-mail sent to BPA 2.19	Immaterial Difference	Average		
	WA	ID	Total	WA	ID	Total				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

<u>Schedule</u>	<u>kWh</u> (a)	<u>Credit Rate</u>	
		<u>On/After</u> <u>1/Oct/19</u> (e)	<u>On/After</u> <u>1/Oct/19</u> (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)
		Conversion factor	0.955631
		Amortization	(441,415.50)