### **AVISTA CORPORATION**

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

MONTH OF JANUARY 2020

Avista Utilities ERM Balances and Activity (excluding interest)

Wa Alloc % 65.73%

					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)
Previous Year's Deferral Balance AVU-180261										(\$23,733,616)
2019 YE Deferral Balance										(\$10,586,411)
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			\$0		\$0	\$0		\$0	\$0	\$0
202003			\$0		\$0	\$0		\$0	\$0	\$0
202004			\$0		\$0	\$0		\$0	\$0	\$0
202005			\$0		\$0	\$0		\$0	\$0	\$0
202006			\$0		\$0	\$0		\$0	\$0	\$0
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	\$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
Total Deferral (Excluding Interest)										(\$34,320,027)

#### Avista Utilities Deferral Balances and Interest Activity

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

# Attachment A

Avista Corporation

Monthly Power Cost Deferral Report

Month of January 2020

ERM Deferral Journal

Printed 02/06/2020 at 8:52 AM

### **Avista Corporation Journal Entry**

Journal: 481-WA ERM

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Effective Date: 202001

Cheryl Kettner

Cheryl Kettner

Last Saved by:

Submitted by:

Approved by:

Last Update: 02/06/2020 8:45 AM

Approval Requested: 02/06/2020 8:45 AM

Prepared by Cheryl Kettner

Date

Reviewed by

Approved for Entry
Corporate Accounting use Only

Date

### **Avista Corporation Journal Entry**

Printed 02/06/2020 at 8:52 AM

Journal:

481-WA ERM

Team:

Resource Accounting

Last Saved by:

Cheryl Kettner

Last Update: 02/06/2020 8:45 AM

Effective Date: 202001

Approval Requested: 02/06/2020 8:45 AM

Туре: Category: DJ

 $\mathbf{C}$ 

Submitted by:

Cheryl Kettner

Approved by:

Currency: USD

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

### Explanation:

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

# Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

Account 182350

Maria de la facilità de l'Ambre		Balance				Interest	End Balance	Balance with			
		Transfer	Amortization	Adjustments	Interest		before interest	Assessed to the second	GLW Balance	Chack	Adjustment Notes
12/31/2019			HIIIIIIII	HIHIHIH	HIIIIII	THE PROPERTY OF THE PARTY OF TH	THIIIIIII THE	THITINITINITY	(25,802,794)		Adjustment Notes
1/31/2020	(25,802,794)		0		(86,463)		(25,802,794)	(25,889,257)		777777777777777777777777777777777777777	
2/29/2020			0		(66, 166)		(20,002,734)	(23,009,237)	(25,802,794)	86,463.00	
3/31/2020			0								
4/30/2020			0								
5/31/2020			0								
6/30/2020			0								
7/31/2020		0	0								
8/31/2020			0								
9/30/2020			0								
10/31/2020			0								
11/30/2020			0								
12/31/2020			0								

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

watch interest (-) Balance Int Exp 431600 ED WA

watch interest (+) Balance Int Exp 419600 ED WA

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

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

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

#### Account 186280

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

Entry:				
	Debit	Credit		
557280 ED WA		-		Deferred Power Supply Expense
186280 ED WA		-	820	Regulatory Asset ERM Deferred Current Year
431600 ED WA		876		Interest Expense Energy Deferrals
186280 ED WA			-	Regulatory Asset ERM Deferred Current Year

#### Avista Corp. - Resource Accounting

### Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2018

Changes Semiannually on January 1 and July 1

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

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

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

Interest will be accrued monthly and compounded semi-annually.

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

0.33509%
0.35109%

#### Account 186290

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

Debit Cr	edit
1,098,494	<ul> <li>Balance Transfer from 186280 to 186290</li> </ul>
2	1,098,494 Balance Transfer from 186280 to 186290
37,556 /	Interest Expense on Pending Balance
	37,556 /Interest Expense on Pending Balance
	1,098,494

# 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	\$13,017,722	\$13,017,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$7,818,222)	(\$7,818,222)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$3,239,078	\$3,239,078	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$4,925,752	\$4,925,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$1,243,451)	(\$1,243,451)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$1,402,067	\$1,402,067	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$38,542	\$38,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$13,561,488	\$13,561,488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Total through												
	AUTHORIZED NET EXPENSE-SYSTEM	January	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	\$11,810,646	\$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	(\$5,410,854)	(\$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	\$2,892,906	\$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	\$8,800,467	\$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	(\$1,062,694)	(\$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	\$1,386,858	\$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	\$34,250	\$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	(\$251,914)	(\$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	\$18,199,665	\$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	(\$4,638,177)	(\$4,638,177)											
19	Resource Optimization - Subtotal	\$490,080	\$490,080											
20	Adjusted Net Expense	(\$4,148,097)	(\$4,148,097)	\$0	\$0	\$0	\$0	\$0	\$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	(\$2,726,544)	(\$2,726,544)	\$0	\$0	\$0	\$0	\$0	\$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	\$369,390	\$369,390											
25	Net Power Cost (+) Surcharge (-) Rebate	(\$2,357,154)	(\$2,357,154)											
27	Cumulative Balance		(\$2,357,154)											
Defe	rral Amount, Cumulative (Customer)		\$0											
Defe	rral Amount, Monthly Entry		\$0											
Acct	557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0											
	pany Band Gross Margin Impact, ulative		(\$2,357,154)											

# Avista Corp. - Resource Accounting WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line <u>No.</u>		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	-						-			-	•			
<ol> <li>Short-Term Purchases</li> <li>Chelan County PUD (Rocky Reach Slice)</li> </ol>		\$3,386,200 \$1,399,478	\$3,386,200 \$1,399,478	\$0 <b>\$</b> 0	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$</b> 0							
3 Douglas County PUD (Wells Settlement)		\$128,412	\$128,412	\$0 \$0	<b>\$</b> 0	\$0 \$0	\$0 \$0							
4 Douglas County PUD (Wells)		\$207,000	\$207,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 Grant County PUD (Priest Rapids/Wanapum)		\$845,499	\$845,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Bonneville Power Admin. (WNP-3) <sup>1</sup>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 Inland Power & Light - Deer Lake 8 Small Power		\$969 \$135,481	\$969 \$135,481	\$0 \$0										
9 Stimson Lumber		\$160,536	\$160,536	\$0 \$0	<b>\$</b> 0	\$0 \$0	<b>\$</b> 0							
10 City of Spokane-Upriver		\$220,402	\$220,402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 City of Spokane - Waste-to-Energy		\$539,216	\$539,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Clearwater Power Company 13 Rathdrum Power, LLC (Lancaster PPA)		(\$311) \$2,414,741	(\$311)	\$0 \$0	\$0 <b>\$</b> 0	\$0 <b>\$</b> 0	\$0 <b>\$</b> 0	\$0 \$0						
<ul><li>13 Rathdrum Power, LLC (Lancaster PPA)</li><li>14 Palouse Wind</li></ul>		\$3,334,132	\$2,414,741 \$3,334,132	\$0 \$0										
15 WPM Ancillary Services		\$230,471	\$230,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Non-Mon. Accruals		\$15,496	\$15,496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Total 555 Purchased Power		\$13,017,722	\$13,017,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(1) Effective November, 2008, WNP-3 purchas	se expense	has been adjus	ted to reflect the n	nid-point price,	per Settlement	Agreement, Ca	use No. U-86-9	9						
555 PURCHASED POWER														
	555000	\$11,300,933 \$0	\$11,300,933 \$0	\$0 \$0										
	555030 555100	\$0 \$1,256,392	\$0 \$1,256,392	\$0 \$0										
	555312	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$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	\$0
	555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555550	\$15,496	\$15,496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555700 555710	\$218,942 \$230,471	\$218,942 \$230,471	\$0 \$0										
	333710	(\$4,512)	(\$4,512)	ΨΟ										
WNP3	Mid Point	\$0	-	-	-	_	-	-	-	_	-	_	-	-
		\$13,017,722	\$13,017,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE														
18 Short-Term Sales		(\$6,410,216)	(\$6,410,216)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Nichols Pumping Index Sale		(\$114,196)	(\$114,196)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Sovereign Power/Kaiser Load Following		(\$12,942)	(\$12,942)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21 Pend Oreille DES		(\$57,587)	(\$57,587)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 Merchant Ancillary Services		(\$1,223,281)	(\$1,223,281)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Total 447 Sales for Resale		(\$7,818,222)	(\$7,818,222)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE														
	447000	(\$3,835,467)	(\$3,835,467)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Generation Priced at Powerdex	447100	\$19,928 (\$1,028,302)	\$19,928 (\$1,028,302)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447150	(\$1,265,005)	(\$1,026,302)	\$0 \$0	\$0									
	447700	(\$255,624)	(\$255,624)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447710	(\$230,471)	(\$230,471)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447720	(\$1,223,281)	(\$1,223,281)	\$0	\$0 <b>\$0</b>	\$0 \$0	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 <b>\$0</b>	\$0 \$0	\$0 \$0	\$0
		(\$7,818,222)	(\$7,818,222)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS														
24 Kettle Falls Wood-501110		\$669,436	\$669,436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 Kettle Falls Gas-501120		\$466 \$2,514,090	\$466	\$0 \$0										
26 Colstrip Coal-501140 27 Colstrip Oil-501160		\$2,514,090 \$55.086	\$2,514,090 \$55.086	\$0 \$0										
28 Total 501 Fuel Expense		\$3,239,078	\$3,239,078	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u> </u>		·	•											
501 FUEL-TONS														
29 Kettle Falls		53,540	53,540	-	-	-	-	-	-	-	-	-	-	-
30 Colstrip		94,106	94,106	-	-	-	-	-	-	-	-	-	-	-
501 FUEL-COST PER TON		wood	£12.50											
31 Kettle Falls 32 Colstrip		wood	\$12.50 \$26.72											

\$26.72

coal

32 Colstrip

# Avista Corp. - Resource Accounting WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line		TOTAL	lan 20	Feb-20	Mar-20	Amr 20	May 20	lum 20	lul 20	Aug 20	Son 20	Oct-20	Nov-20	Dog 20
No.	547 FUEL	TOTAL	Jan-20	reb-20	IVIAI - 20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	OC1-20	NOV-20	Dec-20
33	NE CT Gas/Oil-547213	(\$1,839)	(\$1,839)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Boulder Park-547216	\$20,130	\$20,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$2,625	\$2,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Coyote Springs2-547610	\$2,553,876	\$2,553,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Lancaster-547312	\$2,326,662	\$2,326,662	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Rathdrum CT-547310	\$24,298	\$24,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Total 547 Fuel Expense	\$4,925,752	\$4,925,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	TOTAL NET EXPENSE	\$13,364,330	\$13,364,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456 TRANSMISSION REVENUE		202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012
41	456100 ED AN	(\$675,313)	(\$675,313)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456120 ED AN - BPA Settlement	(\$77,000)	(\$77,000)	\$0	\$0	<b>\$0</b>	<b>\$0</b>	\$0	\$0	\$0	\$0	<b>\$0</b>	<b>\$</b> 0	\$0
46	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	456030 ED AN - Customer A Trans	(\$105,538)	(\$105,538)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$230,471)	(\$230,471)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456017 ED AN - Low Voltage	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	456700 ED WA - Low Voltage	(\$9,378)	(\$9,378)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	456705 ED AN - Low Voltage	(\$139,973)	(\$139,973)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Total 456 Transmission Revenue	(\$1,243,451)	(\$1,243,451)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ECE TO ANOMICCION EVDENCE													
53	565 TRANSMISSION EXPENSE 565000 ED AN	\$1,397,531	\$1,397,531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0 \$0	\$0									
55	565710 ED AN	\$4,536	\$4,536	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0
	Total 565 Transmission Expense	\$1,402,067	\$1,402,067	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total 303 Transmission Expense	\$1,402,007	\$1,402,007	ΨU	φ0	ψU	ΨU	φ0	40	40	ΨU	<b>40</b>	Ψ0	40
	557 Broker & Related Fees													
57	557170 ED AN	\$21,723	\$21,723	\$0	\$0	\$0	\$0	\$0	\$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	\$12,599	\$12,599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	557018 ED AN	\$4,220	\$4,220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Total 557 ED AN Broker & Related Fees	\$38,542	\$38,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Purchases and Sales													
	Econ Dispatch-557010	(\$2,368,594)	(\$2,368,594)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Econ Dispatch-557150	\$421,057	\$421,057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557700	\$11,952	\$11,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Gas Bookouts-557711	(\$11,952)	(\$11,952)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Intraco Thermal Gas-557730	\$4,115,776	\$4,115,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Fuel DispatchFin -456010	\$1,882,010	\$1,882,010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Fuel Dispatch-456015	(\$1,280,600)	(\$1,280,600)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$25,507) (\$141,275)	(\$25,507) (\$141,375)	\$0 \$0	\$0 \$0									
70 71	Other Elec Rev - Specified Source - 456019	(\$141,375)	(\$141,375)			\$0 \$0								\$0 \$0
	Intraco Thermal Gas-456730 Fuel Bookouts-456711	(\$2,112,693) \$32,000	(\$2,112,693)	\$0 \$0	\$0 \$0									
73	Fuel Bookouts-456711 Fuel Bookouts-456720	(\$32,000)	\$32,000 (\$32,000)	\$0 \$0	\$0 \$0									
		\$490,074	\$490,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Curer i urchiases and Sales Subtotal	φ <del>+3</del> 0,074	φ+3U,U14	φU	ąυ	φU	φU							
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											
77	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Wind REC Exp Actual 557395	\$6	\$6	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0
	Wind REC Subtotal	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	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
	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	\$490,080	\$490,080											
85	Adjusted Actual Net Expense	\$14,051,568	\$14,051,568											
	, p	. ,,	. ,,											

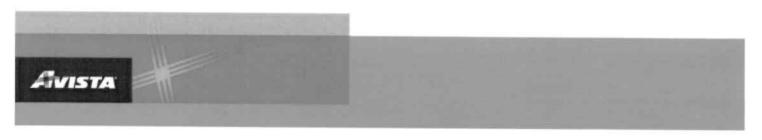
# Avista Corp. - Resource Accounting Washington Electric Jurisdiction Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2020

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	-	-	-	-	-	-	-	-	-	-	-	537,509
Deduct Prior Month Unbilled	(301,275)	-	-	-	-	-	-	-	-	-	-	-	(301,275)
Add Current Month Unbilled	299,486	-	-	-	-	-	-	-	-	-	-	-	299,486
Total Retail Sales	535,720	-	-	-	-	-	-	-	-	-	-	-	535,720
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	556,117
Difference from Test Year	(20,397)												(20,397)
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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$369,390)

# **Current Month Journal Entry**

Ji	ur	IS	a	IC	tı	0	n	:	ID
		-	R	01	in	n	16		Cla

Revenue Class		Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
	01	01 RESIDENTIAL	3800	01	001	60,527,628	\$5,732,875
		01 RESIDENTIAL	3800	01	012	1,477,393	\$161,633
		01 RESIDENTIAL	3800	01	032	97,012	\$12,159
		01 RESIDENTIAL	3800	01	022	323,248	\$22,495
01 - Summary			AND THE PERSON NAMED IN	all the said of	STATE OF THE PERSON NAMED IN	62,425,281	\$5,929,16
	21	21 FIRM COMMERCIAL	3800	21	011	16,044,862	\$1,439,396
		21 FIRM COMMERCIAL	3800	21	031	939,186	\$89,038
		21 FIRM COMMERCIAL	3800	21	025	5,139,113	\$324,125
		21 FIRM COMMERCIAL	3800	21	021	22,113,668	\$1,557,787
21 - Summary	NAME OF TAXABLE	The second second second second	-	THE RESERVE OF THE PARTY OF THE		44,236,829	\$3,410,346
	31	31 FIRM- INDUSTRIAL	3800	31	031	503,393	\$46,967
		31 FIRM INDUSTRIAL	3800	31	025P	29,458,008	\$1,633,470
		31 FIRM-INDUSTRIAL	3800	31	025PG	38,011,000	\$931,270
		31 FIRM- INDUSTRIAL	3800	31	021	1,835,305	\$125,027
		31 FIRM- INDUSTRIAL	3800	31	011	203,024	\$17,664
		31 FIRM-INDUSTRIAL	3800	31	025	22,822,735	\$1,406,761
31 - Summary		AND RESIDENCE OF THE PARTY.	ALCOHOL: NAME OF PERSONS ASSESSED.	All the Park Street	THE RESERVE AND ADDRESS OF THE PERSON NAMED IN	92,833,465	\$4,161,158
						A STATE OF THE STA	
ID - Summary						199,495,574	\$13,500,667
Jurisdiction: WA						199,495,574	\$13,500,667
Part of the last o		Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	
Jurisdiction: WA	01	Revenue Class Desc 01 RESIDENTIAL	Town Code	Revenue Class	Rate Schedule 012		Total Unbilled + Basic Charge
Jurisdiction: WA	01		Howard Arthurst Co.	THE PASSAGE CONTRACTOR		Gross Unbilled kWh	Total Unbilled + Basic Charge \$444,126
Jurisdiction: WA	01	01 RESIDENTIAL	2800	01	012	Gross Unbilled kWh 3,065,862	Total Unbilled + Basic Charge \$444,126 \$11,241,203
Jurisdiction: WA	01	01 RESIDENTIAL 01 RESIDENTIAL	2800 2800	01 01	012 001	Gross Unbilled kWh 3,065,862 119,070,118	Total Unbilled + Basic Charge \$444,126 \$11,241,203 \$23,296
Jurisdiction: WA	01	01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL	2800 2800 2800	01 01 01	012 001 032	Gross Unbilled kWh 3,065,862 119,070,118 141,509	Total Unbilled + Basic Charge \$444,126 \$11,241,203 \$23,296
Jurisdiction: WA	01	01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL	2800 2800 2800 2800	01 01 01 01	012 001 032 022	Gross Unbilled kWh 3,065,862 119,070,118 141,509 1,608,060	Total Unbilled + Basic Charge \$444,126 \$11,241,203 \$23,296 \$133,333
Jurisdiction: WA Revenue Class	01	01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL	2800 2800 2800 2800	01 01 01 01	012 001 032 022	Gross Unbilled kWh 3,065,862 119,070,118 141,509 1,608,060 263,002	Total Unbilled + Basic Charge \$444,126 \$11,241,203 \$23,296 \$133,333
Jurisdiction: WA Revenue Class		01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL	2800 2800 2800 2800 2800	01 01 01 01 01	012 001 032 022 002	Gross Unbilled kWh 3,065,862 119,070,118 141,509 1,608,060 263,002 124,148,550	Total Unbilled + Basic Charge \$444,126 \$11,241,203 \$23,296 \$133,333 \$11,841,957 \$1,645,821
Jurisdiction: WA Revenue Class		01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 21 FIRM COMMERCIAL	2800 2800 2800 2800 2800 2800	01 01 01 01 01 21	012 001 032 022 002	Gross Unbilled kWh 3,065,862 119,070,118 141,509 1,608,060 263,002 124,148,550 26,644,245	Total Unbilled + Basic Charge \$444,126 \$11,241,203 \$23,296 \$133,333 \$11,841,955 \$1,645,821 \$2,812,366
Jurisdiction: WA Revenue Class		01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL	2800 2800 2800 2800 2800 2800 2800	01 01 01 01 01 21	012 001 032 022 002 025 011	Gross Unbilled kWh 3,065,862 119,070,118 141,509 1,608,060 263,002 124,148,550 26,644,245 23,023,080	Total Unbilled + Basic Charge \$444,126 \$11,241,203 \$23,296 \$133,333 \$11,841,957 \$1,645,821 \$2,812,368 \$4,378,603
Jurisdiction: WA Revenue Class		01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL	2800 2800 2800 2800 2800 2800 2800 2800	01 01 01 01 01 21 21	012 001 032 022 002 025 011 021	Gross Unbilled kWh 3,065,862 119,070,118 141,509 1,608,060 263,002 124,148,550 26,644,245 23,023,080 49,894,368	Total Unbilled + Basic Charge \$444,126 \$11,241,203 \$23,296 \$133,333 \$11,841,957 \$1,645,821 \$2,812,368 \$4,378,603 \$133,194
Jurisdiction: WA Revenue Class  01 - Summary		01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL	2800 2800 2800 2800 2800 2800 2800 2800	01 01 01 01 01 21 21	012 001 032 022 002 025 011 021	Gross Unbilled kWh 3,065,862 119,070,118 141,509 1,608,060 263,002 124,148,550 26,644,245 23,023,080 49,894,368 1,417,389	Total Unbilled + Basic Charge \$444,126 \$11,241,203 \$23,296 \$133,333 \$11,841,957 \$1,645,82* \$2,812,369 \$4,378,603 \$133,194 \$8,969,988
Jurisdiction: WA Revenue Class  01 - Summary	21	01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL	2800 2800 2800 2800 2800 2800 2800 2800	01 01 01 01 01 21 21 21	012 001 032 022 002 025 011 021 031	Gross Unbilled kWh 3,065,862 119,070,118 141,509 1,608,060 263,002 124,148,550 26,644,245 23,023,080 49,894,368 1,417,389 100,979,081	Total Unbilled + Basic Charge \$444,120 \$11,241,203 \$23,296 \$133,333 \$11,841,95 \$1,645,82 \$2,812,366 \$4,378,603 \$133,194 \$8,969,988 \$32,92
Jurisdiction: WA Revenue Class  01 - Summary	21	01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL 31 FIRM-INDUSTRIAL	2800 2800 2800 2800 2800 2800 2800 2800	01 01 01 01 01 21 21 21 21	012 001 032 022 002 025 011 021 031	Gross Unbilled kWh 3,065,862 119,070,118 141,509 1,608,060 263,002 124,148,550 26,644,245 23,023,080 49,894,368 1,417,389 100,979,081 281,212	Total Unbilled + Basic Charge \$444,126 \$11,241,203 \$23,296 \$133,333 \$11,841,957 \$1,645,821 \$2,812,366 \$4,378,603 \$133,194 \$8,969,988 \$32,921 \$31,126
Jurisdiction: WA Revenue Class  01 - Summary	21	01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL 31 FIRM-INDUSTRIAL 31 FIRM-INDUSTRIAL	2800 2800 2800 2800 2800 2800 2800 2800	01 01 01 01 01 01 21 21 21 21 31	012 001 032 022 002 025 011 021 031	Gross Unbilled kWh 3,065,862 119,070,118 141,509 1,608,060 263,002 124,148,550 26,644,245 23,023,080 49,894,368 1,417,389 100,979,081 281,212 334,500 70,254,753	Total Unbilled + Basic Charge \$444,120 \$11,241,203 \$23,290 \$133,333 \$11,841,95 \$1,645,82 \$2,812,360 \$4,378,603 \$133,194 \$8,969,980 \$32,92 \$31,126 \$4,308,033
Jurisdiction: WA Revenue Class  01 - Summary	21	01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL 31 FIRM- INDUSTRIAL 31 FIRM- INDUSTRIAL 31 FIRM- INDUSTRIAL	2800 2800 2800 2800 2800 2800 2800 2800	01 01 01 01 01 01 21 21 21 21 31 31	012 001 032 022 002 025 011 021 031	Gross Unbilled kWh 3,065,862 119,070,118 141,509 1,608,060 263,002 124,148,550 26,644,245 23,023,080 49,894,368 1,417,389 100,979,081 281,212 334,500 70,254,753 3,488,027	Total Unbilled + Basic Charge \$444,126 \$11,241,203 \$23,296 \$133,333 \$11,841,957 \$1,645,821 \$2,812,369 \$4,378,603 \$133,194 \$8,969,921 \$31,126 \$4,308,033 \$294,025
Jurisdiction: WA Revenue Class  01 - Summary  21 - Summary	21	01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 01 RESIDENTIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL 21 FIRM COMMERCIAL 31 FIRM- INDUSTRIAL 31 FIRM- INDUSTRIAL 31 FIRM- INDUSTRIAL	2800 2800 2800 2800 2800 2800 2800 2800	01 01 01 01 01 01 21 21 21 21 31 31	012 001 032 022 002 025 011 021 031	Gross Unbilled kWh 3,065,862 119,070,118 141,509 1,608,060 263,002 124,148,550 26,644,245 23,023,080 49,894,368 1,417,389 100,979,081 281,212 334,500 70,254,753	\$13,500,667  Total Unbilled + Basic Charge \$444,126 \$11,241,203 \$23,296 \$133,333  \$11,841,957 \$1,645,821 \$2,812,369 \$4,378,603 \$133,194 \$8,969,988 \$32,921 \$31,126 \$4,308,033 \$294,025 \$4,666,106 \$25,478,050



# **Revenue By Revenue Class**

Data Source: Financial Reporting

Electric

Data Updated Daily

State Code: WA

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202001	ED	01	01 RESIDENTIAL	232,101	271,946,292	26,827,853	232,101	271,946,292	26,827,853
		21	21 FIRM COMMERCIAL	25,538	187,217,969	20,010,991	25,538	187,217,969	400000000000000000000000000000000000000
		31	31 FIRM- INDUSTRIAL	350	76,107,467	5,029,084	350	76,107,467	5,029,084
		39	39 FIRM-PUMPING-IRRIGATION ONLY	537	221,900	31,424	537	221,900	31,424
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	463	940,257	338,212	463	940,257	338,212
		80	80 INTERDEPARTMENT REVENUE	98	1,074,884	113,342	98	1,074,884	113,342
		83	83 MISC-SERVICE REVENUE SNP	0.	0	35,495	0	0	35,495
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	25,209
	ED - Sum	mary		259,087	537,508,770	52,411,611	259,087	537,508,770	52,411,611
202001 - Summary				259,087	537,508,770	52,411,611	259,087	537,508,770	52,411,611
Overall - Summary				259,087	537,508,770	52,411,611	259,087	537,508,770	52,411,611

Page 2 of 4

Run Date: Feb 5, 2020

For Internal Use Only

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

Line No.	Description		Coupon Rate		Maturity Date	Settlement Date	Principal Amount	Issuance Costs	SWAP Loss/(Gain)	Discount (Premium)	Loss/Reacq Expenses	Net Proceeds	Yield to Maturity	Principal Outstanding 12/31/2019	Effective Cost	Line No.
- 4	(a) FMBS - SERIES A		(b) 7.530%		( c)	(d)	(e)	(f)	(g)	(g)	(h)	(i)	(i)	(k)	(1)	-
2	FMBS - SERIES A		7.530%		5/5/2023	5/6/1993	5,500,000	42,712	£-		963,011	4,494,277	9.359%	5,500,000	514,744	1
3	FMBS - SERIES A		7.180%		5/5/2023	5/7/1993	1,000,000	7,766		-	175,412	816,822	9.375%	1,000,000	93,747	2
3	ADVANCE ASSOCIAT		3.667%	1	8/11/2023	8/12/1993	7,000,000	54,364				6,945,636	7.244%	7,000,000	507,064	3
5	FMBS - SERIES C				6/1/2037	6/3/1997	40,000,000	1,296,086	12:		(1,769,125)	40,473,039	3.611%	40,000,000	1,444,494	4
6	FMBS - 6.25%		6.370%		6/19/2028	6/19/1998	25,000,000	158,304		-	188,649	24,653,047	6.475%	25,000,000	1,618,863	5
7	FMBS - 5.70%		6.250%		12/1/2035	11/17/2005	150,000,000	1,812,935	(4,445,000)	367,500	1,700,376	150,564,188	6.222%	150,000,000	9,332,891	6
8	5.125% SERIES		5.700%		7/1/2037	12/15/2006	150,000,000	4,702,304	3,738,000	222,000		141,337,696	6.120%	150,000,000	9,179,674	7
9	PERSONAL INCOME AND COMPANY OF THE PROPERTY OF THE PERSON		5.125%		4/1/2022	9/22/2009	250,000,000	2,284,788	(10,776,222)	575,000	2,875,817	255,040,618	4.907%	250,000,000	12,268,615	8
~	3.89% SERIES		3.890%		12/20/2020	12/20/2010	52,000,000	385,129	1.7	-	6,273,664	45,341,207	5.578%	52,000,000	2,900,581	9
10	5.55% SERIES		5.550%		12/20/2040	12/20/2010	35,000,000	258,834	100		5,263,822	29,477,345	6.788%	35,000,000	2,375,887	10
1.0	4.45% SERIES		4.450%		12/14/2041	12/14/2011	85,000,000	692,833	10,557,000		*	73,750,167	5.340%	85,000,000	4,538,871	11
12	4.23% SERIES		4.230%		11/29/2047	11/30/2012	80,000,000	730,833	18,546,870		105,020	60,617,277	5.868%	80,000,000	4.694,533	12
13	4.11% SERIES		4.110%		12/1/2044	12/18/2014	60,000,000	428,205	(5,429.000)	- 1		65,000,795	3.650%	60,000,000	2,190,040	13
14	4.37% SERIES		4.370%		12/1/2045	12/16/2015	100,000,000	590,761	9,383,299		*	90,025,940	5.017%	100,000,000	5,016,889	14
15	3.54% SERIES		3.540%		12/1/2051	12/15/2016	175,000,000	1,042,569	53,966,197		-	119,991,233	5.598%	175,000,000	9,797,043	15
16	3.91% SERIES		3.910%		12/1/2047	12/14/2017	90,000,000	552,539	8,823,322		-	80,624,139	4.550%	90,000,000	4,095,220	16
17	4.35% SERIES		4.350%		6/1/2048	5/22/2018	375,000,000	4,246,448	26,580,102	378,750	*	343,794,700	4.881%	375,000,000	18,303,348	17
18	3.43% SERIES		3.430%		12/1/2049	11/26/2019	180,000,000	1,111,577	13,325,137		*	165,563,286	3.885%	180,000,000	6,992,851	18
19													0.0000	1,860,500,000	95,865,356	19
20															50,500,500	20
21																21
22	Repurchase	2	8,85%	9	6/5/2028	5/24/2002	10,000,000				(2,228,153)	12,228,153	6.981%	3	-188,084	22
23	Repurchase	2	8.83%		6/5/2028	4/3/2003	10,000,000				(450,769)	10,450,769	8.395%	3	-43,661	23
24	Repurchase	2	8.83%	6	12/29/2022	3/11/2003	5,000,000				92,363	4,907.637	9.029%	3	10,341	24
25	Repurchase	2	5.72%	9	3/1/2034	12/30/2009	17,000,000				1,916,297	15,083,703	6.661%	3	159,446	25
26	Repurchase	2	6.55%	5	10/1/2032	12/31/2008	66,700,000				3,709,174	62,990,826	7.034%	3		
27							72,730,330				3,108,174	02,990,020	7.034%	4 000 500 000	324,360	26
28		3 Shor	t Term-Debt				148,553,545						4.121%	1,860,500,000	96,127,758	27
29													4,12170	148,553,545	6,121,156	28
30														2,009,053,545	102,248,914	29
31				WAS	HINGTON'S TOT	AL DERT OUTET	ANDING AND COS	T OF DEDT AT F	ecember 31, 2019				rarasasas			30
32		1 Aver	age Monthly	Avera	ge Rate over a twe	live month period	ANDING AND COS	OF DEBI AT L	ecember 31, 2019	S-			5.09%			31
33		2 Cour	ann Rate at ti	ne timi	of repurchase	ive monus penda										32
34					ernal Rate of Retu	n method							v			33
35		Ouio	alated dalling	ule iiii	ernai Nate di Netu	in metriod										34
36																35
37																36
38																37
39																38

### Kettner, Cheryl

From:

Kennedy, Megan

Sent:

Thursday, January 16, 2020 5:13 PM

To:

Kettner, Cheryl

Subject:

RE: Tax Rate

Yep that is correct!

**Megan Kennedy**, Utility Tax Manager 1411 E Mission Ave MSC-29, Spokane, WA, 99202 P 509.495.8144 | F 509.777.5419

www.myavista.com



From: Kettner, Cheryl

Sent: Thursday, January 16, 2020 4:22 PM

To: Kennedy, Megan < Megan. Kennedy@avistacorp.com>

Subject: Tax Rate

### Hi Megan!

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

### Cheryl A Kettner Resource Accounting Analyst



1411 E Mission Ave. MSC-07 Spokane, WA 99202 P 509.495.2902 cheryl.kettner@avistacorp.com

CONFIDENTIALITY NOTICE: The contents of this email message and any attachments are intended solely for the addressee(s) and may contain confidential and/or privileged information and may be legally protected from disclosure. If you are not the intended recipient of this message or an agent of the intended recipient, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any attachments.

# Attachment B

Avista Corporation

Monthly Power Cost Deferral Report

Month of January 2020

REC Deferral Journal

Printed 02/05/2020 at 3:48 PM

# **Avista Corporation Journal Entry**

Journal:

475-WASHINGTION REC DEFERRAL

Team: Type:

Resource Accounting

C

Category: DJ

Currency: USD

Last Saved by:

Carolyn Groome

Submitted by:

Carolyn Groome

Approved by:

Effective Date: 202001

Last Update: 02/05/2020 3:44 PM

Approval Requested: 02/05/2020 3:48 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	946.79	
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	0.00	946.79 WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	207,454.00 WA REC Deferral 201908-202006
0	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	207,454.00	0.00 WA REC Deferral 201908-202006
60	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	1,837.94 /	0.00 WA REC Deferral Amort Interest
0	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	1,837.94 WA REC Deferral Amort Interest
0	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	128,660.00	0.00 WA Rec Deferral Amort
0	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	128,660.00 WA Rec Deferral Amort
0	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	0.00 Annual Transfer of Deferral balance to amortization
00	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	0.00 Annual transfer of Deferral balance to amortization
					Totals:	338,898.73	338,898.73

Explanation:

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

Prepared by Carolyn Groome Date Reviewed by Date

Approved for Entry Corporate Accounting use Only Date

## DJ475 - Washington REC Deferral - Account 186323

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest
201801	(937,728.72)		(1,009,989.00)		0.52917%	(7,634.46)	- Injurine into	(1,947,717.72
201802	(1,947,717.72)		(167,196.00)		0.52917%	(10,749.11)		(2,114,913.72
201803	(2,114,913.72)		(222,880.00)		0.52917%	(11,781.20)		(2,337,793.72
201804	(2,337,793.72)		(198,092.00)		0.52917%	(12,895.02)		(2,535,885.72
201805	(2,535,885.72)		(187,157.00)		0.52917%	(13,914.34)		(2,723,042.72
201806	(2,723,042.72)		(189,506.00)		0.52917%	(14,910.93)		(2,912,548.72
201807	(2,984,433.78)	2,984,433.78			0.57417%	-		(2,912,940.72
201808			-		0.57417%	1950		
201809					0.57417%	-		
201810				V - 12 - 12 - 12 - 12 - 12 - 12 - 12 - 1	0.57417%	-		
201811					0.57417%			•
201812					0.57417%	-		
201901	-				0.57417%			-
201902			-		0.57417%			-
201903					0.57417%			-
01904	-				0.57417%			-
01905			-		0.57417%	-		-
01906			-		0.57417%			-
01907			(158,513.00)	857,009,74	0.57417%	4,465.63		
01908	698,496.74		(78,816.00)	007,000,74	0.57417%	3,784.29		698,496.74
01909	619,680.74		(70,681.00)		0.57417%	3,355.11		619,680.74 548,999.74
01910	548,999.74		(79,693.00)		0.57417%	2,923.41		469,306.74
01911	469,306.74		(73,634.00)		0.57417%	2,483.23		395,672.74
01912	395,672.74		(127,049.00)		0.57417%	1,907.10		268,623.74
02001	268,623.74	/1	(207,454.00)		0.57417%	946.79	1	61,169.74
02002	61,169.74		-		0.57417%	351.22	/	
02003	61,169.74		-		0.57417%	351.22		61,169.74 61,169.74
02004	61,169.74				0.57417%	351.22		61,169.74
02005	61,169.74		2		0.57417%	351.22		
02006	61,169.74				0.57417%	351.22		61,169.74 61,169.74

	186323 RECON		
End Balance with Interest	GL Wand Balance	Variance	Notes
(1,955,352.18)	(1,955,352.18)	0.00	Semi-Annual Compounding
(2,133,297.29)	(2,133,297.29)	0.00	
(2,367,958.49)	(2,367,958.49)	0.00	
(2,578,945.51)	(2,578,945.51)	0.00	
(2,780,016.85)	(2,780,016.85)	0.00	
(2,984,433.78)	(2,984,433.78)	0.00	
·		0.00	Transfer 186323 Def balance to 186322 for Amortization. 201807-201906 Deferrals will be recorded in Def account 186324
	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	-	0.00	
-	+	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	
76,569.67	287,542.51	210,972.84	
73,136.60	287,542.51	214,405.91	
70,132.71		(70,132.71)	
67,560.52	-	(67,560.52)	
65,428.51	-	(65,428.51)	
63,872.63	-	(63,872.63)	

202001 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186323 ED WA	946.	79
431016 ED WA		946.79
186323 ED WA		207,454,00
557322 ED WA	207,454.	

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

(206,507.21) TTL

## DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC deferral

Interest will be accrued monthly and compounded semi-annually.

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

	186322	LDWA						IE IE I		186322 RECON		
Month Ending 201801	Balance before Interest	Balance Transfer		Adjustments		Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance	Notes
201802	761,417.68		315,100.00		0.52917%	4,862.90		1,076,517.68	1,081,380,58	1,081,380.58	0.00	Semi-Annual Compounding
201802	1,076,517.68		266,334.00		0.52917%	6,401.29		1,342,851.68	1,354,115.87	1,354,115.87	0.00	Semi-Armai Compounding
201804	1,342,851.68		255,547.00		0.52917%	7,782.11		1,598,398.68	1,617,444.98	1,617,444,98	0.00	
	1,598,398.68		250,556.00		0.52917%	9,121.18		1,848,954.68	1,877,122.16	1,877,122.16	0.00	
01805	1,848,954.68		209,873.00		0.52917%	10,339.41		2,058,827.68	2,097,334,57	2.097.334.57	0.00	
01806	2,058,827.68		233,026.00		0.52917%	11,511.25		2,291,853.68	2,341,871.82	2,341,871.82	0.00	
201807	2,341,871.82	(2,984,433.78)	207,245.00		0.57417%	(3,094.43)		(435,316.96)	(438,411.39)	(438,411.39)		-Semi-Annual Compounding -per annual REC filing 7-2018 thru 6-2019 REC rate after tax cost of capital changes to 6.890% -Transfer 186323 Def balance to 186322 for
01808	(435,316.96)		171,600.00		0.57417%	(2,006.82)		(000 740 00)	1000 010 011			amortization
01809	(263,716.96)		151,473.00		0.57417%	(1,079.33)	-	(263,716.96)	(268,818.21)	(268,818.21)	0.00	
01810	(112,243.96)		137,074.00		0.57417%	(250.95)		(112,243.96)	(118,424.54)	(118,424.54)	0.00	
01811	24,830.04		147,172.00		0.57417%	565.08		24,830.04	18,398.51	18,398.51	0.00	
01812	172,002.04		171,862.00		0.57417%	1,480.97	-	172,002.04	166,135.59	166,135.59	0.00	
01901	339,478.56		182,008.00		0.57417%			343,864.04	339,478.56	339,478.56	0.00	
01902	521,486,56		171,867.00		0.57417%	2,471.70		521,486.56	523,958.26	523,958.26	0.00	Semi-Annual Compounding
01903	693,353,56		181,119.00	40-2		3,487.62		693,353.56	699,312.88	699,312.88	0.00	
01904	874,472.56		148,142.00		0.57417%	4,500.99		874,472.56	884,932.87	884,932.87	0.00	
01905	1,022,614.56		136,185.00		0.57417%	5,446.25		1,022,614.56	1,038,521.12	1,038,521.12	0.00	
01906	1,158,799.56		140,278.00		0.57417% 0.57417%	6,262.51		1,158,799.56	1,180,968.63	1,180,968.63	0.00	
01907	1,328,302.83	(1,771,401.27)	134,254.00		0.57417%	7,056.20 (2,158.72)		1,299,077.56 (308,844.44)	1,328,302.83 (311,003.16)	1,328,302.83 (311,003.16)		-Semi-Annual Compounding -Transfer 186324 Def balance to 186322 for
01908	(308,844.44)		113,955.00		0.57417%	(1,446.14)		(194,889,44)	(198,494.30)	(400 404 00)		amortization
01909	(194,889.44)		111,872.00		0.57417%	(797.83)		(83,017.44)	(87,420.13)	(198,494.30)	0.00	
01910	(83,017.44)		103,052.00		0.57417%	(180.81)		20,034,56	15,451.06	(87,420.13) 15,451.06	0.00	
01911	20,034.56		108,717.00		0.57417%	427.14		128,751.56	124,595.20			
1912	128,751.56		127,023.00		0.57417%	1,103.92		255,774,56	252,722.12	124,595.20	0.00	
2001	255,774.56	12	128,660.00		0.57417%	1,837.94		384,434.56		252,722.12	0.00	
2002	384,434.56				0.57417%	2,207.31		384,434.56	385,378.78	252,722.12	(132,656.66)	
2003	384,434.56		-		0.57417%	2,207.31			389,032.23	252,722.12	(136,310.11)	
2004	384,434.56	1	-		0.57417%	2,207.31		384,434.56	392,037.37	-	(392,037.37)	
2005	384,434.56				0.57417%	2,207.31		384,434.56	394,425.49	-	(394,425.49)	
2006	384,434,56	/=====================================		-	0.57417%	2,207.31		384,434.56	396,205.66	-	(396,205.66)	
2007	384,434.56				0.57417%	2,207.31	Marie Inc.	384,434.56 384,434.56	397,309.05	-	(397,309.05)	

202001 UPDATE DATE TO CALC JET ENTRY

 JET ENTRY:
 DR
 CR

 186322 ED WA
 1,837.94

 419600 ED WA
 128,660.00

 1557324 ED WA
 128,660.00

current month entry

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

1,837.94

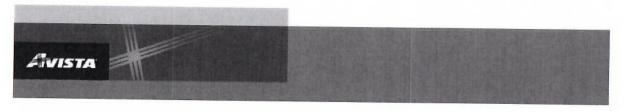
130,497.94 TTL

128,660.00

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

Avista Corp. - Resource Accounting DJ 475 - Washington REC Deferral 2020 REC Revenue and Expense Deferral Calculation

REC Revenue and Expense	Source	202001	202002	202003		202004		202005		202000		202027											
Voluntary REC Revenue	456016-ED-AN	(318,217)		LULUUU		202004		202003		202006		202007		202008	202009	2	02010	2	02011	20	2012	ALC: N	Total
Voluntary REC Broker Fee Expense	557171-ED-AN	2,601	-	-				-		-		-		-	-		-				-	\$	(318,217)
Total		\$ (315,615)		•			-			-		-		-			-		-		-	\$	2,601
		\$ (010,010)	•	<b>a</b> -	\$	-	\$		- \$	-	\$	-	\$		\$ -	\$	-	\$		\$		\$	(315,615)
Washington State Share																				_			(010,010)
Voluntary REC Revenue	65.73%	(209,164)								Leading	1970				CH THE				U(71)			12.00	
Voluntary REC Broker Fee Expense	65.73%	1,710				980		20-0		-		-		-	-		-		-		-	\$	(209,164)
Total Surcharge (+) or Rebate (-)		\$ (207,454)		•	•	-	_	-	-			-		-	-		-		-		4	S	1,710
		201,454)	-	<b>a</b> -	\$		\$	•	\$		\$		\$		\$	\$	-	\$		\$	140	\$	(207,454)
Accounting Entries		11)																					1
186323.ED.WA (201907 thru 202006)		Credit											10000	The examina						Se land			
557322.ED.WA		Debit															- AT-175						



## **Revenue By Rate Schedule**

Data Source: Financial Reporting

Data Updated Daily

State Code: ALL

Revenue Class: /

Billing Determinant: I

counting Perio	Name and Address of the Owner, where	State Code		Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	D Average Med	VTD Hearn	YTD Revenue Am
02001	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	THE RESERVE OF THE PERSON NAMED IN	5		11D Usage	THE RESIDENCE OF A PROPERTY OF A
	-	ID - Total					0	0	5	0	0	5
	1	WA	Participation (Company)	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0		-65,226		0	100000000000000000000000000000000000000
				0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-3		0	/
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-144	0	0	-3 -144
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-12,606	0	0	
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-154	0	0	-12,606
				0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-59	0	0	-154
				0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-1,661	0	0	-59
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	-1,661
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-28,394	0	0	20.204
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-1,985	0	0	-28,394
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-200	0	0	-1,985
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-915	0	0	-200
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-5,793	0	0	-915
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-16,108	0		-5,793
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-10,100	0	0	-16,108
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-2	0	0	0
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-745	0	0	-2
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-176	0		-745
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-47	0	0	-176
			0031	0031 - PUMPING SERVICE		80 INTERDEPARTMENT REVENUE	0	0	-13	0	0	-47
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-74	0	0	-13
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-5			-74
			0041	0041 - CO OWNED ST LIGHTS	1.11.11.11	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-5
			0042	0042 - CO OWND ST LTS SO VA	1777777	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-342	0	0	-1
			0044	0044 - CST OWND ST LT SO VA	Section Contracts	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0		0	0	-342
			0045	0045 - CUST OWND ST LT ENGY		51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-7	0	0	-7
			0046	0046 - CUST OWND ST LT S V		51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-16	0	0	-16
			0047	0047 - AREA LIGHT-COM&INDUS		21 FIRM COMMERCIAL	0	0	-39	0	0	-39
			0047	0047 - AREA LIGHT-COM&INDUS	The second second	31 FIRM- INDUSTRIAL	0	0	-149	0	0	-149
			0047	0047 - AREA LIGHT-COM&INDUS		39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-4	0	0	-4
			0047	0047 - AREA LIGHT-COM&INDUS		80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0048	0048 - AREA LGHT-FARM&RESID		01 RESIDENTIAL	0	0	-3	0	0	-3
			0048	0048 - AREA LGHT-FARM&RESID	The state of the s	39 FIRM-PUMPING-IRRIGATION ONLY	0		-90	0	0	-90
				0048 - AREA LGHT-FARM&RESID		80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
	1	WA - Total				or interest partition in the second	0	0	0	0	0	0
F	ED - Total						0	0	-134,960	0	0	-134,960
001 - Total								0	-134,955	0	0	-134,955
rall - Total							0	0	-134,955	0	0	-134,955
1 of 4							0	un Date: Feb 3, 2	-134,955	0	0	-134,955

For Internal Use Only

Conversion Factor 0.953323
Amort Expense \$ (128,660)

UE-170485 7-2019 thru 6-2020