

AVISTA UTILITIES
POWER COST ADJUSTMENT REPORT
MONTH OF JANUARY 2021

Avista Corporation Journal Entry

Journal: 480-ID PCA
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD

Last Saved by: Cheryl Kettner
 Submitted by: Cheryl Kettner
 Approved by:

Effective Date: 202101
 Last Update: 02/04/2021 9:51 AM
 Approval Requested: 02/04/2021 9:52 AM

| Seq. | Co. | FERC | Ser. | Jur. | S.I. | Debit | Credit | Comment |
|----------------|-----|---|------|------|------|-------------------|-------------------|-----------------------------------|
| 5 | 001 | 557380 - IDAHO PCA-DEF | ED | ID | DL | 0.00 | 241,337.00 | Current Deferral Expense - PCA |
| 10 | 001 | 182387 - REGULATORY ASSET ID PCA DEFERRAL 3 | ED | ID | DL | 241,337.00 | 0.00 | Current Deferral Reg Asset - PCA |
| 12 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | ED | ID | DL | 0.00 | 1,736.00 | Interest Income on 182387 |
| 13 | 001 | 182387 - REGULATORY ASSET ID PCA DEFERRAL 3 | ED | ID | DL | 1,736.00 | 0.00 | Interest Income on 182387 |
| 15 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | ED | ID | DL | 0.00 | 386.00 | Interest Income on 182386 Account |
| 20 | 001 | 182386 - REGULATORY ASSET ID PCA DEFERRAL 2 | ED | ID | DL | 386.00 | 0.00 | Interest Income on 182386 Account |
| 25 | 001 | 182386 - REGULATORY ASSET ID PCA DEFERRAL 2 | ED | ID | DL | 0.00 | 42,948.00 | Amortization of Balance |
| 30 | 001 | 557390 - IDAHO PCA AMT | ED | ID | DL | 42,948.00 | 0.00 | Amortization of Balance |
| Totals: | | | | | | 286,407.00 | 286,407.00 | |

Explanation:

Record deferral of power costs in Idaho, amortization of existing balance, and interest & DFIT entries.

| | |
|--|---------------------|
| <u>Cheryl A Kettner</u> | <u>Feb 04, 2021</u> |
| Prepared by Cheryl Kettner | Date |
| <u>Jan McJelland</u> | <u>2/4/2021</u> |
| Reviewed by | Date |
| _____ Approved for Entry Corporate Accounting use Only | _____ Date |

Avista Corp.
DJ480 and DJ481
Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
Jan-21

| 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 January 2021. |
| 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 January 2021. |
| Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness] | Updated workbooks for 2021 authorized, updated PT ratio, validated formulas, added line items fo new applicable accounts. |
| When rolling forward the document, ensure that all formulas are updated appropriately. | Validated for January 2021. |

| 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 January 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 January 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 January we are in the deadband in WA, no deferral necessary in current month. 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 |
|---|----------|-----------|
| Noted balance transfer in WA between current deferral and pending buckets. Transfer is correct. | | |
| | | |

Idaho Power Cost Adjustment (PCA) Deferral Balance - Current Year Bucket

Interest compounds and is calculated monthly

Interest Rate

| | |
|------|-----------|
| 2020 | 0.16667% |
| 2021 | 0.083333% |

| Month Ending | Account | Beg. Balance | Balance Transfer | Deferral - Sur./(Reb.) | Adjustments | Interest | Interest Adjustments | Balance with Interest | GLW Balance | Recon | Adjustment Notes |
|---------------------------------------|---------|---|------------------|------------------------|-------------|----------|----------------------|-----------------------|-------------|-------------|------------------|
| 7/31/2020 | 182387 | 0 | | (186,197) | (446,075) | 0 | | (632,272) | (632,271) | | |
| 8/31/2020 | 182387 | (632,271) | | (377,507) | | (1,054) | | (1,010,832) | (1,010,832) | | |
| 9/30/2020 | 182387 | (1,010,832) | | 1,239,224 | | (1,685) | | 226,707 | 226,707 | | |
| 10/31/2020 | 182387 | 226,707 | | 746,582 | | 378 | | 973,667 | 973,667 | | |
| 11/30/2020 | 182387 | 973,667 | | 171,557 | | 1,623 | | 1,146,847 | 1,146,847 | | |
| 12/31/2020 | 182387 | 1,146,847 | | 934,703 | | 1,911 | | 2,083,461 | 2,083,461 | | |
| 2/28/1900 | 182387 | 2,083,461 | | 241,337 | | 1,736 | | 2,326,534 | 2,326,534 | 0 | |
| 3/31/1900 | 182387 | 2,326,534 | | | | 1,939 | | 2,328,473 | | (2,328,473) | |
| 4/30/1900 | 182387 | 0 | | | | 0 | | 0 | | 0 | |
| 5/31/1900 | 182387 | 0 | | | | 0 | | 0 | | 0 | |
| 6/30/1900 | 182387 | 0 | | | | 0 | | 0 | | 0 | |
| 7/31/1900 | 182385 | 0 | | | | 0 | | 0 | | 0 | |
| This account moves to the Pending tab | | | | | | | | | | | |
| 7/31/1900 | 182385 | This account moves from the Pending tab | | | | | | | | | |
| 8/31/1900 | 182385 | 0 | | | | 0 | | 0 | | 0 | |
| 9/30/1900 | 182385 | 0 | | | | 0 | | 0 | | 0 | |
| 10/31/1900 | 182385 | 0 | | | | 0 | | 0 | | 0 | |
| 11/30/1900 | 182385 | 0 | | | | 0 | | 0 | | 0 | |
| 12/31/1900 | 182385 | 0 | | | | 0 | | 0 | | 0 | |
| 1/31/1901 | 182387 | 0 | | | | 0 | | 0 | | 0 | |

Entry:

| | Debit | Credit | |
|--------------|---------|---------|----------------------------------|
| 557380 ED ID | | 241,337 | Idaho PCA-Def |
| 182387 ED ID | 241,337 | 0 | Regulatory Asset ID PCA Deferral |
| 419600 ED ID | 0 | 1,736 | Interest Income Energy Deferrals |
| 182387 ED ID | 1,736 | 0 | Regulatory Asset ID PCA Deferral |

Idaho Power Cost Adjustment (PCA) Deferral Balance - Amortizing Bucket

IM

Interest compounds and is calculated monthly

Interest Rate

| | |
|------|----------|
| 2020 | 0.16667% |
| 2021 | 0.08333% |

| Month Ending | Account | Beg. Balance | Balance Transfer | Amortization | Adjustments | Interest | Interest Adjustments | Balance with Interest | GLW Balance | Recon | Adjustment Notes |
|--|---------|--|------------------|--------------|-------------|----------|----------------------|-----------------------|-------------|--------|------------------|
| 12/31/2020 | 182386 | | | | | | | | 463,707 | | |
| 1/31/2021 | 182386 | 463,707 | | (42,948) | | 386 | | 421,145 | 463,707 | 42,562 | |
| 2/28/2021 | 182386 | | | | | | | | | | |
| 3/31/2021 | 182386 | | | | | | | | | | |
| 4/30/2021 | 182386 | | | | | | | | | | |
| 5/31/2021 | 182386 | | | | | | | | | | |
| 6/30/2021 | 182386 | | | | | | | | | | |
| 7/31/2021 | 182386 | | | | | | | | | | |
| 8/31/2021 | 182386 | | | | | | | | | | |
| 9/30/2021 | 182386 | | | | | | | | | | |
| 10/31/2021 | 182386 | | | | | | | | | | |
| This account moves to the Pending tab | | | | | | | | | | | |
| 10/31/2021 | 182387 | This account moves from the Pending tab | | | | | | | | | |
| 11/30/2021 | 182387 | | 0 | | | | | | | | |
| 12/31/2021 | 182387 | | | | | | | | | | |

Entry:

| | Debit | Credit | |
|--------------|--------|--------|-----------------------------------|
| 182386 ED ID | 0 | 42,948 | Regulatory Asset ID PCA Deferral |
| 557390 ED ID | 42,948 | 0 | Idaho PCA Amt |
| 419600 ED ID | 0 | 386 | Interest Revenue Energy Deferrals |
| 182386 ED ID | 386 | 0 | Regulatory Asset ID PCA Deferral |

IM

Avista Corp. - Resource Accounting
IDAHO POWER COST DEFERRALS

| Line No. | IDAHO ACTUALS | TOTAL | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 |
|----------|--|------------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|----------------------|----------------------|
| 1 | 555 Purchased Power | \$10,842,390 | \$10,842,390 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | 447 Sale for Resale | (\$6,141,300) | (\$6,141,300) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | 501 Thermal Fuel | \$3,076,898 | \$3,076,898 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | 547 CT Fuel | \$6,183,441 | \$6,183,441 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | 456 Transmission Rev | (\$1,148,455) | (\$1,148,455) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | 565 Transmission Exp | \$1,427,937 | \$1,427,937 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | 537 MT Invasive Species Exp | \$134,176 | \$134,176 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | 557 Expenses | \$9,094 | \$9,094 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | Adjusted Actual Net Expense | \$14,384,181 | \$14,384,181 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | AUTHORIZED NET EXPENSE - SYSTEM | Total through January | Jan/21 | Feb/21 | Mar/21 | Apr/21 | May/21 | Jun/21 | Jul/21 | Aug/21 | Sep/21 | Oct/21 | Nov/21 | Dec/21 |
| 10 | 555 Purchased Power | 6,656,472.00 | 6,656,472.00 | 6,714,560.00 | 6,376,335.00 | 6,174,902.00 | 6,066,290.00 | 5,885,835.00 | 6,873,649.00 | 7,493,752.00 | 5,812,287.00 | 5,858,969.00 | 6,095,603.00 | 6,285,056.00 |
| 11 | 447 Sale for Resale | (3,058,364.00) | (3,058,364.00) | (3,072,028.00) | (4,566,884.00) | (5,980,611.00) | (3,814,582.00) | (3,585,099.00) | (4,383,497.00) | (3,207,858.00) | (5,796,167.00) | (4,809,854.00) | (3,282,986.00) | (4,385,610.00) |
| 12 | 501 Thermal Fuel | 2,626,073.00 | 2,626,073.00 | 2,508,793.00 | 2,598,458.00 | 2,294,629.00 | 1,616,919.00 | 1,641,106.00 | 2,296,839.00 | 2,529,061.00 | 2,596,434.00 | 2,643,241.00 | 2,568,771.00 | 2,658,469.00 |
| 13 | 547 CT Fuel | 7,913,114.00 | 7,913,114.00 | 6,814,051.00 | 6,109,768.00 | 3,778,713.00 | 1,270,638.00 | 1,329,074.00 | 3,622,194.00 | 6,001,181.00 | 6,718,588.00 | 6,093,306.00 | 5,933,976.00 | 7,575,488.00 |
| 14 | 456 Transmission Revenue | (1,350,696.00) | (1,350,696.00) | (1,404,488.00) | (1,090,019.00) | (1,075,655.00) | (1,442,603.00) | (1,667,688.00) | (1,893,836.00) | (1,745,852.00) | (1,207,426.00) | (1,243,178.00) | (1,250,663.00) | (1,271,088.00) |
| 15 | 565 Transmission Expense | 1,382,417.00 | 1,382,417.00 | 1,382,417.00 | 1,382,417.00 | 1,382,417.00 | 1,382,417.00 | 1,382,417.00 | 1,382,417.00 | 1,382,417.00 | 1,382,417.00 | 1,382,417.00 | 1,382,417.00 | 1,382,417.00 |
| 16 | REC Rev | (101,917.00) | (101,917.00) | (101,917.00) | (101,917.00) | (101,917.00) | (101,917.00) | (101,917.00) | (101,917.00) | (101,917.00) | (101,917.00) | (101,917.00) | (101,917.00) | (101,917.00) |
| 17 | Gas Liquids Revenue | (43,583.00) | (43,583.00) | (43,583.00) | (43,583.00) | (43,583.00) | (43,583.00) | (43,583.00) | (43,583.00) | (43,583.00) | (43,583.00) | (43,583.00) | (43,583.00) | (43,583.00) |
| 18 | Montana Invasive Species Expense | 134,167.00 | 134,167.00 | 134,167.00 | 134,167.00 | 134,167.00 | 134,167.00 | 134,167.00 | 134,167.00 | 134,167.00 | 134,167.00 | 134,167.00 | 134,167.00 | 134,167.00 |
| 19 | Settlement Adjustments | 229,921.00 | 229,921.00 | (71,932.00) | (7,545.00) | 2,378.00 | (164,615.00) | (122,794.00) | 36,545.00 | 52,387.00 | (17,283.00) | 17,595.00 | 88,374.00 | 156,333.00 |
| 20 | Authorized Net Expense | 14,387,604.00 | 14,387,604.00 | 12,860,040.00 | 10,791,197.00 | 6,565,440.00 | 4,903,131.00 | 4,851,518.00 | 7,922,978.00 | 12,493,755.00 | 9,477,517.00 | 9,931,163.00 | 11,524,159.00 | 12,389,732.00 |
| 21 | Actual - Authorized Net Expense | (\$3,423) | (\$3,423) | | | | | | | | | | | |
| 22 | Resource Optimization | (\$45,405) | (\$45,405) | | | | | | | | | | | |
| 23 | Adjusted Actual - Authorized Net Expense | (\$48,828) | (\$48,828) | | | | | | | | | | | |
| 24 | Idaho Allocation | | 34.61% | 34.61% | 34.61% | 34.61% | 34.61% | 34.61% | 34.61% | 34.61% | 34.61% | 34.61% | 34.61% | 34.61% |
| 25 | Idaho Share | (\$16,899) | (\$16,899) | | | | | | | | | | | |
| | Idaho 100% Activity (Clearwater) | (\$19,429) | (\$19,429) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | ID Load Change Adjustment (+) Surcharge; (-) Rebate | \$304,480 | \$304,480 | | | | | | | | | | | |
| 27 | Net Power Cost Increase (+) Surcharge; (-) Rebate | \$268,152 | \$268,152 | | | | | | | | | | | |
| 28 | 90% of Net Power Cost Change | \$241,337 | \$241,337 | | | | | | | | | | | |
| 29 | Total Power Cost Deferral Surcharge; (-) Rebate | \$241,337 | \$241,337 | | | | | | | | | | | |
| 30 | Acct 557380 Entry; (+) Rebate, (-) Surcharge | (\$241,337) | (\$241,337) | | | | | | | | | | | |



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

| Line No. | TOTAL | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 |
|------------------------------|--|----------------------|----------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 555 PURCHASED POWER | | | | | | | | | | | | | |
| 1 | Other Short-Term Purchases | \$1,760,598 | \$1,760,598 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | Chelan County PUD (Rocky Reach Slice) | \$1,191,667 | \$1,191,667 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | Douglas County PUD (Wells Settlement) | \$192,122 | \$192,122 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | Douglas County PUD (Wells) | \$181,634 | \$181,634 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | Grant County PUD (Priest Rapids/Wanapum) | \$939,387 | \$939,387 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | Bonneville Power Admin. (WNP-3) ¹ | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | Inland Power & Light - Deer Lake | \$1,259 | \$1,259 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | Small Power | \$156,567 | \$156,567 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | Stimson Lumber | \$136,396 | \$136,396 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | City of Spokane-Upriver | \$352,910 | \$352,910 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | City of Spokane- Waste-to-Energy | \$553,990 | \$553,990 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | Clearwater Power Company | \$1,545 | \$1,545 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | Rathdrum Power, LLC (Lancaster PPA) | \$2,379,924 | \$2,379,924 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | Palouse Wind | \$2,054,962 | \$2,054,962 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | Rattlesnake Flat, LLC | \$741,745 | \$741,745 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | WPM Ancillary Services | \$216,599 | \$216,599 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | Non-Mon. Accruals | (\$18,915) | (\$18,915) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | Total 555 Purchased Power | \$10,842,390 | \$10,842,390 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 555 PURCHASED POWER | | | | | | | | | | | | | |
| | 555000 | \$9,888,603 | \$9,888,603 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 555030 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 555100 | \$515,200 | \$515,200 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 555312 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 555313 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 555380 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 555550 | (\$18,915) | (\$18,915) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 555700 | \$245,545 | \$245,545 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Solar Select Adjustment | (\$4,642) | (\$4,642) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 555380 | \$958,220 | \$958,220 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Clearwater Adjustment | (\$958,220) | (\$958,220) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 555710 | \$216,599 | \$216,599 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | \$10,842,390 | \$10,842,390 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 447 SALES FOR RESALE | | | | | | | | | | | | | |
| 19 | Short-Term Sales | (\$4,624,428) | (\$4,624,428) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | Nichols Pumping Index Sale | (\$60,959) | (\$60,959) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | Sovereign/Kaiser Load Following | (\$10,659) | (\$10,659) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | Pend Oreille DES | (\$31,587) | (\$31,587) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | Merchant Ancillary Services | (\$1,413,667) | (\$1,413,667) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | Total 447 Sales for Resale | (\$6,141,300) | (\$6,141,300) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 447 SALES FOR RESALE | | | | | | | | | | | | | |
| | 447000 | (\$2,925,963) | (\$2,925,963) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Deduct Revenue From Solar Select | \$21,742 | \$21,742 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 447100 | (\$255,100) | (\$255,100) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 447150 | (\$1,163,293) | (\$1,163,293) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 447700 | (\$188,420) | (\$188,420) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 447710 | (\$216,599) | (\$216,599) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | 447720 | (\$1,413,667) | (\$1,413,667) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | (\$6,141,300) | (\$6,141,300) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 501 FUEL-DOLLARS | | | | | | | | | | | | | |
| 25 | Kettle Falls Wood-501110 | \$572,049 | \$572,049 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | Kettle Falls Gas-501120 | \$1,028 | \$1,028 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | Colstrip Coal-501140 | \$2,481,260 | \$2,481,260 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | Colstrip Oil-501160 | \$22,561 | \$22,561 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | Total 501 Fuel Expense | \$3,076,898 | \$3,076,898 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 501 FUEL-TONS | | | | | | | | | | | | | |
| 30 | Kettle Falls | 42,518 | 42,518 | - | - | - | - | - | - | - | - | - | - |
| 31 | Colstrip | 89,341 | 89,341 | - | - | - | - | - | - | - | - | - | - |
| 501 FUEL-COST PER TON | | | | | | | | | | | | | |
| 32 | Kettle Falls | | \$13.45 | | | | | | | | | | |
| 33 | Colstrip | | \$27.77 | | | | | | | | | | |

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

| Line No. | TOTAL | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 |
|---------------------------------------|---------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 81 Clearwater | (\$19,429) | (\$19,429) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 82 Net Resource Optimization | (\$45,405) | (\$45,405) | | | | | | | | | | | |
| 83 Adjusted Actual Net Expense | \$14,319,347 | \$14,319,347 | | | | | | | | | | | |

Avista Corp. - Resource Accounting
Idaho Electric Jurisdiction
Power Costs Adjustment (PCA) - Load Change Adjustment - 2021

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| Retail Revenue Credit excluding Clearwater - MWh | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 | YTD |
|---|--------------------|-----------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------------------|
| Total Billed Sales | 287,970 | (39,111) | - | - | - | - | - | - | - | - | - | - | 248,859 |
| Deduct Prior Month Unbilled | (178,282) | (167,991) | - | - | - | - | - | - | - | - | - | - | (346,273) |
| Add Current Month Unbilled | 167,991 | - | - | - | - | - | - | - | - | - | - | - | 167,991 |
| Total Retail Sales | 277,679 | (207,102) | - | - | - | - | - | - | - | - | - | - | 70,577 |
| Test Year Consumption | 291,519 | 255,432 | 263,479 | 232,405 | 217,175 | 214,774 | 248,508 | 267,545 | 222,188 | 233,573 | 258,867 | 300,596 | 291,519 |
| Difference from Test Year | (13,840) | (462,534) | | | | | | | | | | | (476,374) |
| Load Change Adjustment Rate - \$/MWh | \$22.00 | \$22.00 | \$22.00 | \$22.00 | \$22.00 | \$22.00 | \$22.00 | \$22.00 | \$22.00 | \$22.00 | \$22.00 | \$22.00 | |
| Total Load Change Adjustment - \$ | (\$304,480) | (\$10,175,748) | | | | | | | | | | | (\$10,480,228) |



Electric Revenue Report by Revenue Class

Data Source: Financial Reporting

Data Updated Daily

Accounting Period: 202101

State Code: ID

| Rate Schedule Desc | Meter Qty | Usage Qty | Revenue Amt | YTD Meter Qty | YTD Usage | YTD Revenue Amt |
|--------------------------------------|-----------|-----------|------------------|---------------|-----------|------------------|
| 0001 - RESIDENTIAL | 0 | 0 | 20,319.29 | 0 | 0 | 20,319.29 |
| 0011 - GENERAL SERVICE | 0 | 0 | 5,353.94 | 0 | 0 | 5,353.94 |
| 0012 - RESID&FARM-GEN SERV | 0 | 0 | 509.9 | 0 | 0 | 509.9 |
| 0021 - LARGE GENERAL SERV | 0 | 0 | 7,401.09 | 0 | 0 | 7,401.09 |
| 0022 - RESID&FRM-LGE GEN SE | 0 | 0 | 119.7 | 0 | 0 | 119.7 |
| 0025 - EXTRA LGE GEN SERV | 0 | 0 | 4,327.9 | 0 | 0 | 4,327.9 |
| 0031 - PUMPING SERVICE | 0 | 0 | 486.7 | 0 | 0 | 486.7 |
| 0032 - PUMPING SVC RES&FRM | 0 | 0 | 37.28 | 0 | 0 | 37.28 |
| 0041 - CO OWNED ST LIGHTS | 0 | 0 | 0.21 | 0 | 0 | 0.21 |
| 0042 - CO OWND ST LTS SO VA | 0 | 0 | 38.38 | 0 | 0 | 38.38 |
| 0044 - CST OWND ST LT SO VA | 0 | 0 | 3.8 | 0 | 0 | 3.8 |
| 0045 - CUST OWND ST LT ENGY | 0 | 0 | 4.83 | 0 | 0 | 4.83 |
| 0046 - CUST OWND ST LT S V | 0 | 0 | 13.82 | 0 | 0 | 13.82 |
| 0047 - AREA LIGHT-COM&INDUS | 0 | 0 | 4.82 | 0 | 0 | 4.82 |
| 0048 - AREA LGHT-FARM&RESID | 0 | 0 | 9.22 | 0 | 0 | 9.22 |
| 0049 - AREA LGHT-HI PRES SO | 0 | 0 | 26 | 0 | 0 | 26 |
| 025 EXTRA LARGE GEN SERVICE/POTLATCH | 0 | 0 | 4,526.08 | 0 | 0 | 4,526.08 |
| Overall - Summary | 0 | 0 | 43,182.96 | 0 | 0 | 43,182.96 |

Run Date: Feb 3, 2021

For Internal Use Only

Conversion Factor 0.994549 Conversion Factor Changes October 1st of Every Year
42,947.57

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Revenue By Revenue Class

Data Source: Financial Reporting

Electric

Data Updated Daily

State Code: ID

| Accounting Period | Service | Revenue Class | Revenue Class Desc | Meter Qty | Usage Qty | Revenue Amt | YTD Average Meters | YTD Usage | YTD Revenue Amt |
|--------------------------|---------|---------------|-------------------------------------|----------------|--------------------|-------------------|--------------------|--------------------|-------------------|
| 202101 | ED | 01 | 01 RESIDENTIAL | 114,340 | 139,909,849 | 13,771,548 | 114,340 | 139,909,849 | 13,771,548 |
| | | 21 | 21 FIRM COMMERCIAL | 16,758 | 86,530,908 | 7,448,986 | 16,758 | 86,530,908 | 7,448,986 |
| | | 31 | 31 FIRM- INDUSTRIAL | 295 | 99,762,094 | 4,473,691 | 295 | 99,762,094 | 4,473,691 |
| | | 39 | 39 FIRM-PUMPING-IRRIGATION ONLY | 35 | 119,697 | 11,545 | 35 | 119,697 | 11,545 |
| | | 51 | 51 LIGHTING-PUBLIC STREET AND HIWAY | 160 | 518,930 | 193,285 | 160 | 518,930 | 193,285 |
| | | 80 | 80 INTERDEPARTMENT REVENUE | 46 | 282,084 | 23,804 | 46 | 282,084 | 23,804 |
| | | 83 | 83 MISC-SERVICE REVENUE SNP | 0 | 0 | 1,992 | 0 | 0 | 1,992 |
| | | 85 | 85 MISC-RENT FROM ELECTRIC PROPERTY | 0 | 0 | 9,545 | 0 | 0 | 9,545 |
| ED - Summary | | | | 131,634 | 327,123,562 | 25,934,395 | 131,634 | 327,123,562 | 25,934,395 |
| 202101 - Summary | | | | 131,634 | 327,123,562 | 25,934,395 | 131,634 | 327,123,562 | 25,934,395 |
| Overall - Summary | | | | 131,634 | 327,123,562 | 25,934,395 | 131,634 | 327,123,562 | 25,934,395 |

Run Date: Feb 3, 2021

For Internal Use Only

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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 | 012 | 1,615,710 | \$176,191 |
| | 01 RESIDENTIAL | 3800 | 01 | 032 | 112,471 | \$13,784 |
| | 01 RESIDENTIAL | 3800 | 01 | 001 | 64,206,774 | \$6,194,370 |
| | 01 RESIDENTIAL | 3800 | 01 | 022 | 378,446 | \$26,405 |
| 01 - Summary | | | | | 66,313,400 | \$6,410,750 |
| 21 | 21 FIRM COMMERCIAL | 3800 | 21 | 021 | 20,893,744 | \$1,466,866 |
| | 21 FIRM COMMERCIAL | 3800 | 21 | 011 | 16,610,036 | \$1,510,259 |
| | 21 FIRM COMMERCIAL | 3800 | 21 | 031 | 1,065,767 | \$102,221 |
| | 21 FIRM COMMERCIAL | 3800 | 21 | 025 | 5,130,156 | \$290,789 |
| 21 - Summary | | | | | 43,699,703 | \$3,370,135 |
| 31 | 31 FIRM-INDUSTRIAL | 3800 | 31 | 025 | 24,028,754 | \$1,369,819 |
| | 31 FIRM- INDUSTRIAL | 3800 | 31 | 011 | 235,078 | \$20,671 |
| | 31 FIRM- INDUSTRIAL | 3800 | 31 | 031 | 421,320 | \$39,955 |
| | 31 FIRM-INDUSTRIAL | 3800 | 31 | 025PG | 39,111,000 | \$958,220 |
| | 31 FIRM- INDUSTRIAL | 3800 | 31 | 021 | 2,461,345 | \$163,990 |
| | 31 FIRM INDUSTRIAL | 3800 | 31 | 025P | 30,830,960 | \$1,547,260 |
| 31 - Summary | | | | | 97,088,457 | \$4,099,915 |
| ID - Summary | | | | | 207,101,560 | \$13,880,799 |

Jurisdiction: WA

| Revenue Class | Revenue Class Desc | Town Code | Revenue Class | Rate Schedule | Gross Unbilled kWh | Total Unbilled + Basic Charge |
|--------------------------|---------------------|-----------|---------------|---------------|--------------------|-------------------------------|
| 01 | 01 RESIDENTIAL | 2800 | 01 | 001 | 124,982,746 | \$11,980,959 |
| | 01 RESIDENTIAL | 2800 | 01 | 022 | 1,668,401 | \$137,927 |
| | 01 RESIDENTIAL | 2800 | 01 | 002 | 376,025 | \$23,866 |
| | 01 RESIDENTIAL | 2800 | 01 | 032 | 145,341 | \$23,279 |
| | 01 RESIDENTIAL | 2800 | 01 | 012 | 3,283,372 | \$465,931 |
| 01 - Summary | | | | | 130,455,886 | \$12,631,963 |
| 21 | 21 FIRM COMMERCIAL | 2800 | 21 | 021 | 47,682,911 | \$4,168,286 |
| | 21 FIRM COMMERCIAL | 2800 | 21 | 011 | 24,468,837 | \$2,945,748 |
| | 21 FIRM COMMERCIAL | 2800 | 21 | 031 | 1,237,173 | \$117,928 |
| | 21 FIRM COMMERCIAL | 2800 | 21 | 025 | 22,176,658 | \$1,596,456 |
| 21 - Summary | | | | | 95,565,579 | \$8,828,418 |
| 31 | 31 FIRM- INDUSTRIAL | 2800 | 31 | 011 | 253,353 | \$29,194 |
| | 31 FIRM-INDUSTRIAL | 2800 | 31 | 025 | 61,448,551 | \$4,220,397 |
| | 31 FIRM- INDUSTRIAL | 2800 | 31 | 031 | 263,780 | \$25,004 |
| | 31 FIRM- INDUSTRIAL | 2800 | 31 | 021 | 3,224,968 | \$269,166 |
| 31 - Summary | | | | | 65,190,652 | \$4,543,761 |
| WA - Summary | | | | | 291,212,117 | \$26,004,142 |
| Overall - Summary | | | | | 498,313,677 | \$39,884,941 |



Power Transaction Register

Profit Center: POWER
Contract Month: 202101
Direction: ALL
Counterparty: Clearwater Paper Corporation
Term Type: ALL
Deal Type: ALL
Company Deal Type Exclusions Maintenance Form?: Y
EQR Variance Only?: N

AU

PURCHASES

| Beg Day | End Day | Trader | Term Type | Deal # | Point Code | FERC Product | Strategy | Contracted Volume | Actual Volume | Price | Total \$'s |
|---------|---------|--------|-----------|--------|------------|--------------|----------|-------------------|---------------|-------|------------|
|---------|---------|--------|-----------|--------|------------|--------------|----------|-------------------|---------------|-------|------------|

NON-INTERCOMPANY

Clearwater Paper Corporation

| POWER | | | | | | | | | | | |
|--------------------------------|---------|---------|-----------|--------|------------|--------------|----------|-------------------|-------------------|----------|-------------------|
| Beg Day | End Day | Trader | Term Type | Deal # | Point Code | FERC Product | Strategy | Contracted Volume | Actual Volume | Price | Total \$'s |
| 01 | 31 | Johnson | IT | 278613 | AVST CORP | Energy | Sys Opt | 34,224.000 | 39,111.000 | \$24.500 | 958,219.50 |
| POWER Total: | | | | | | | | 34,224.000 | 39,111.000 | | 958,219.50 |
| PFI Total: | | | | | | | | 34,224.000 | 39,111.000 | | 958,219.50 |
| NON-INTERCOMPANY TOTAL: | | | | | | | | 34,224.000 | 39,111.000 | | 958,219.50 |
| TOTAL PURCHASES: | | | | | | | | 34,224.000 | 39,111.000 | | 958,219.50 |

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Avista

Hourly Data

02/03/2021 15:57 PM

| DAY | HOUR | 27096 | 27120 | 27157 |
|-------------------|------|---------------|-----------------|----------------------|
| Element Key-----> | | SOLAR SEL GEN | PDX MidC-Hourly | Solar Sel Power Cost |
| Short Name-----> | | | | |
| 1/30/2021 | H13 | 7 | 17.54 | 122.78 |
| 1/30/2021 | H14 | 4 | 17.44 | 69.76 |
| 1/30/2021 | H15 | 5 | 17.08 | 85.40 |
| 1/30/2021 | H16 | 2 | 17.03 | 34.06 |
| 1/30/2021 | H17 | 0 | 21.23 | - |
| 1/30/2021 | H18 | 0 | 21.75 | - |
| 1/30/2021 | H19 | 0 | 22.06 | - |
| 1/30/2021 | H20 | 0 | 20.41 | - |
| 1/30/2021 | H21 | 0 | 20.65 | - |
| 1/30/2021 | H22 | 0 | 18.53 | - |
| 1/30/2021 | H23 | 0 | 18.76 | - |
| 1/30/2021 | H24 | 0 | 18.74 | - |
| 1/31/2021 | H01 | 0 | 18.46 | - |
| 1/31/2021 | H02 | 0 | 19.39 | - |
| 1/31/2021 | H03 | 0 | 19.45 | - |
| 1/31/2021 | H04 | 0 | 19.38 | - |
| 1/31/2021 | H05 | 0 | 19.11 | - |
| 1/31/2021 | H06 | 0 | 19.16 | - |
| 1/31/2021 | H07 | 0 | 20.81 | - |
| 1/31/2021 | H08 | 0 | 19.53 | - |
| 1/31/2021 | H09 | 1 | 19.09 | 19.09 |
| 1/31/2021 | H10 | 1 | 19.01 | 19.01 |
| 1/31/2021 | H11 | 3 | 19.59 | 58.77 |
| 1/31/2021 | H12 | 3 | 21.12 | 63.36 |
| 1/31/2021 | H13 | 3 | 21.03 | 63.09 |
| 1/31/2021 | H14 | 2 | 18.38 | 36.76 |
| 1/31/2021 | H15 | 2 | 19.17 | 38.34 |
| 1/31/2021 | H16 | 0 | 22.16 | - |
| 1/31/2021 | H17 | 1 | 25.19 | 25.19 |
| 1/31/2021 | H18 | 0 | 27.36 | - |
| 1/31/2021 | H19 | 0 | 26.5 | - |
| 1/31/2021 | H20 | 0 | 22.23 | - |
| 1/31/2021 | H21 | 0 | 23.08 | - |
| 1/31/2021 | H22 | 0 | 16.07 | - |
| 1/31/2021 | H23 | 0 | 17.59 | - |
| 1/31/2021 | H24 | 0 | 15.91 | - |

21,741.97

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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

**IN THE MATTER OF THE INTEREST RATE)
ON DEPOSITS COLLECTED FROM) CASE NO. GNR-U-20-04
CUSTOMERS OF GAS, ELECTRIC,)
TELEPHONE AND WATER PUBLIC)
UTILITIES FOR CALENDAR YEAR 2021) ORDER NO. 34866
)**

IM

The Commission's Customer Relations Rules for Gas, Electric and Water Utilities (IDAPA 31.21.01.106) and the Customer Relations Rules for Telephone Companies (IDAPA 31.41.01.104) require utilities to pay interest on customer deposits. To determine the interest rate, the Commission calculates the 12-month average interest rate for one-year treasury bills for the previous November 1 through October 31, rounded to the nearest whole percent. Public utilities must pay the rounded interest rate on customer deposits during the next calendar year.

Using the weekly rates as posted by the U.S. Department of Treasury, the average interest rate for one-year treasury bills for the 12-month period from November 1, 2019 through October 31, 2020, is 0.62%. Accordingly, public utilities must pay 1.0% annual interest on all customer deposits for calendar year 2021.

ORDER

IT IS HEREBY ORDERED that 1.0% annual interest shall be paid during calendar year 2021 on customer deposits held by gas, electric, water, and telephone companies subject to this Commission's jurisdiction under IDAPA 31.21.01.106 and 31.41.01.104. The Commission Secretary shall serve this Order upon all public utilities operating within Idaho.

IT IS FURTHER ORDERED that the rate on deferred accounts using the customer deposit rate during calendar year 2021 shall be 1.0%.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within twenty-one (21) days of the service date of this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. See *Idaho Code* §§ 61-626 and 62-619.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 10th day
of December 2020.



PAUL KJELLANDER, PRESIDENT



KRISTINE RAPER, COMMISSIONER



ERIC ANDERSON, COMMISSIONER

ATTEST:



Jan Noriyuki
Commission Secretary

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