

AVISTA UTILITIES

POWER COST ADJUSTMENT REPORT

MONTH OF APRIL 2021

Avista Corporation PCA
July 2020 through June 2021
IPUC Deferral Analysis

Deferral for 2019-20 Deferral Period	AVU-E-19-04										Jul-20 thru	
	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	Apr-21	
BASE RATE RECOVERY - LOAD CHANGE ADJUSTMENT												
Idaho Actual Sales	MWh	260,747	262,325	200,094	228,859	264,909	293,188	277,679	268,236	263,641	231,616	2,551,294
Idaho Base Sales	MWh	248,508	267,545	222,188	233,573	258,867	300,596	291,519	255,432	263,479	232,405	2,574,112
Actual - Base Sales	MWh	12,239	(5,220)	(22,094)	(4,714)	6,042	(7,408)	(13,840)	12,804	162	(789)	(22,818)
LCAR	\$/MWh	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	
Retail Revenue Adjustment - Under(+)/Over(-)	\$	(269,258)	114,840	486,068	103,708	(132,924)	162,976	304,480	(281,688)	(3,564)	17,358	501,996
Base-to-Actual Percent Difference	%	4.92%	-1.95%	-9.94%	-2.02%	2.33%	-2.46%	-4.75%	5.01%	0.06%	-0.34%	-0.89%
NET POWER SUPPLY EXPENSE												
Actual Expense												
555 Purchased Power	\$	9,869,695	10,928,100	9,569,453	10,017,659	11,706,704	11,598,520	10,842,390	11,196,254	12,433,514	11,603,998	109,766,287
447 Sales for Resale	\$	(6,841,567)	(7,823,003)	(4,852,075)	(5,606,876)	(6,417,968)	(6,140,828)	(6,141,300)	(10,652,299)	(4,461,531)	(4,528,743)	(63,466,190)
501 Thermal Fuel	\$	2,120,045	3,116,082	2,273,596	1,759,242	1,952,420	3,127,177	3,076,898	2,528,161	3,256,809	1,685,015	24,895,445
547 CT Fuel	\$	3,030,971	5,587,553	5,566,648	5,945,096	5,742,175	6,805,062	6,183,441	9,662,506	3,546,107	4,135,657	56,205,216
456 Transmission Revenue	\$	(2,088,798)	(2,272,043)	(1,942,659)	(1,894,337)	(1,185,446)	(1,339,874)	(1,148,455)	(1,455,347)	(1,193,050)	(1,162,521)	(15,682,530)
565 Transmission Expense	\$	1,407,838	1,374,950	1,394,933	1,430,774	1,356,670	1,374,950	1,427,937	1,395,907	1,456,732	1,373,241	13,993,932
537 MT. Invasive Species Expe	\$	134,176	134,176	134,176	134,176	134,176	134,176	134,176	134,176	134,176	134,176	1,341,760
557 Expense Broker Fees	\$	19,631	1,829	46,235	16,885	13,647	11,492	9,094	24,579	12,090	13,015	168,497
557 Resource Optimization	\$	699,050	100,288	100,953	597,407	(465,942)	(405,420)	432,811	(525,048)	(523,916)	(475,697)	(465,514)
Adjusted Actual Net Expense	\$	8,351,041	11,147,932	12,291,260	12,400,026	12,836,436	15,165,255	14,816,992	12,308,889	14,660,931	12,778,141	126,756,903
Idaho Allocation Factor	\$	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	
Idaho Actual Net Expense	\$	2,890,295	3,858,299	4,254,006	4,291,650	4,442,690	5,248,695	5,128,161	4,260,106	5,074,148	4,422,515	43,870,565
Authorized Net Expense												
555 Purchased Power	\$	6,873,649	7,493,752	5,812,287	5,858,969	6,095,603	6,285,056	6,656,472	6,714,560	6,376,335	6,174,902	64,341,585
447 Sales for Resale	\$	(4,383,497)	(3,207,858)	(5,796,167)	(4,809,854)	(3,282,986)	(4,385,610)	(3,058,364)	(3,072,028)	(4,566,884)	(5,980,611)	(42,543,859)
501 Thermal Fuel	\$	2,296,839	2,529,061	2,596,434	2,643,241	2,568,771	2,658,469	2,626,073	2,508,793	2,598,458	2,294,629	25,320,768
547 CT Fuel	\$	3,622,194	6,001,181	6,718,588	6,093,306	5,933,976	7,575,488	7,913,114	6,814,051	6,109,768	3,778,713	60,560,379
456 Transmission Revenue	\$	(1,893,836)	(1,745,852)	(1,207,426)	(1,243,178)	(1,250,663)	(1,271,088)	(1,350,696)	(1,404,488)	(1,090,019)	(1,075,655)	(13,532,901)
565 Transmission Expense	\$	1,382,417	1,382,417	1,382,417	1,382,417	1,382,417	1,382,417	1,382,417	1,382,417	1,382,417	1,382,417	13,824,170
Gas Liquids Revenue - 456018	\$	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(435,830)
Montana Invasive Species Expense	\$	134,167	134,167	134,167	134,167	134,167	134,167	134,167	134,167	134,167	134,167	1,341,670
Settlement Adjustments	\$	36,545	52,387	(17,283)	17,595	88,374	156,333	229,921	(71,932)	(7,545)	2,378	486,773
Authorized Net Expense	\$	8,024,895	12,595,671	9,579,433	10,033,079	11,626,075	12,491,648	14,489,521	12,961,957	10,893,114	6,667,357	109,362,755
Idaho Allocation Factor	\$	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	
Idaho Authorized Net Expense	\$	2,777,416	4,359,362	3,315,442	3,472,449	4,023,785	4,323,359	5,014,823	4,486,133	3,770,107	2,307,572	41,297,079
RENEWABLE ENERGY CREDIT REVENUE												
Actual REC Revenue	\$	(216,916)	(186,661)	(179,040)	(323,874)	(328,875)	(200,446)	(478,216)	(266,329)	(386,437)	(455,504)	(3,022,298)
Authorized REC Revenue	\$	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(1,019,170)
Actual - Authorized REC Revenue	\$	(114,999)	(84,744)	(77,123)	(221,957)	(226,958)	(98,529)	(376,299)	(164,412)	(284,520)	(353,587)	(1,365,021)
Idaho Allocation Factor	\$	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	
Actual - Authorized Idaho REC Revenue	\$	(39,801)	(29,330)	(26,692)	(76,819)	(78,550)	(34,101)	(130,237)	(56,903)	(98,472)	(122,376)	(693,281)
COST RECOVERY SUBJECT TO SHARING												
Actual - Authorized Net Expense (Idaho share)	\$	112,879	(501,063)	938,564	819,201	418,905	925,336	113,338	(226,027)	1,304,041	2,114,943	2,601,133
Retail Revenue Adjustment	\$	(269,258)	114,840	486,068	103,708	(132,924)	162,976	304,480	(281,688)	(3,564)	17,358	501,996
REC Revenue	\$	(39,801)	(29,330)	(26,692)	(76,819)	(78,550)	(34,101)	(130,237)	(56,903)	(98,472)	(122,376)	(693,281)
456030 ED ID - Sch 25P Transmission	\$	10,000	10,000	10,738	11,624	11,551	10,000	10,000	10,148	10,258	10,221	104,540
456380 ED ID - Sch 25P REC Revenue	\$	(20,706)	(13,899)	(31,762)	(28,177)	(28,363)	(25,651)	(29,429)	(26,883)	(24,848)	(26,430)	(256,148)
Sch 25P Net Cost	\$	(10,706)	(3,899)	(21,024)	(16,553)	(16,812)	(15,651)	(19,429)	(16,735)	(14,590)	(16,209)	(120,809)
Total Cost (Subject to Sharing)	\$	(206,886)	(419,452)	1,376,916	829,537	190,619	1,038,560	268,152	(581,353)	1,187,415	1,993,716	2,496,093
Sharing Percentage	%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	720%
Total Cost Recovery Subject to Sharing	\$	(186,197)	(377,507)	1,239,224	746,583	171,557	934,704	241,337	(523,218)	1,068,674	1,794,344	2,246,483
												0
												0
Total Power Cost Deferral with Adjustments	\$	(186,197)	(377,507)	1,239,224	746,583	171,557	934,704	241,337	(523,218)	1,068,674	1,794,344	3,315,157

PCA Deferral Balance		<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	Jul-20 thru <u>Feb-21</u>
Monthly Interest Rate	%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.0833%	0.0833%	0.0833%	0.0833%	
PCA Ending Balances												
Account 182385 & 182387 June 2019 Ending Balance	\$											0
Account 182386 June 2019 Ending Balance	\$	46,080										46,080
2019-2020 Beginning Balance	\$	46,080	(450,302)	(674,571)	702,989	1,515,410	1,652,946	2,547,168	2,747,679	2,185,252	3,212,315	4,973,052
2020-2021 Incremental Deferral	\$	(186,197)	(377,507)	1,239,224	746,583	171,557	934,704	241,337	(523,218)	1,068,674	1,794,344	5,109,501
RPS Compliance Adjustment*	\$	(446,075)										(446,075)
Amortization - Account 182386	\$	135,813	153,989	139,461	64,666	(36,547)	(43,237)	(42,948)	(41,498)	(43,431)	(36,283)	249,985
Amortization - Account 182387	\$											0
Amortization - Projected	\$											0
2020-21 Ending Balance w/out Current Month Interest	\$	(450,379)	(673,820)	704,114	1,514,238	1,650,420	2,544,413	2,745,557	2,182,963	3,210,495	4,970,376	4,959,491
Interest	\$	77	(751)	(1,125)	1,172	2,526	2,755	2,122	2,289	1,820	2,676	13,561
2019-20 Final Ending Deferral Balance	\$	(450,302)	(674,571)	702,989	1,515,410	1,652,946	2,547,168	2,747,679	2,185,252	3,212,315	4,973,052	4,973,052

Avista Corporation Journal Entry

Printed 05/07/2021 at 10:33 AM

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: 202104
 Last Update: 05/07/2021 10:33 AM
 Approval Requested: 05/07/2021 10:33 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
5	001	557380 - IDAHO PCA-DEF	ED	ID	DL	0.00	1,794,344.00	Current Deferral Expense - PCA
10	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	1,794,344.00	0.00	Current Deferral Reg Asset - PCA
12	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00	2,396.00	Interest Income on 182387
13	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	2,396.00	0.00	Interest Income on 182387
15	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00	281.00	Interest Income on 182386 Account
20	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	281.00	0.00	Interest Income on 182386 Account
25	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	0.00	36,283.00	Amortization of Balance
30	001	557390 - IDAHO PCA AMT	ED	ID	DL	36,283.00	0.00	Amortization of Balance
Totals:						1,833,304.00	1,833,304.00	

Explanation:

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

<u>Cheryl A Kettner</u>	<u>May 7, 2021</u>
Prepared by Cheryl Kettner	Date
<u>Jan McEldland</u>	<u>5/7/2021</u>
Reviewed by	Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

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 April 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 April 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 April 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 April 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 April 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 April we have dropped back into the deadband for ERM. Reversed the entire deferral that was on the GL at 3/31/2021.
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

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

Interest compounds and is calculated monthly

Interest Rate

2020	0.16667%
2021	0.08333%

Month Ending	Account	Beg. Balance	Balance Transfer	Deferral - Sur./ (Reb.)	Adjustments	Interest	Interest Adjustments	Balance with Interest	GLW Balance	Recon	Adjustment Notes
12/31/2020	182387								2,083,461		
1/31/2021	182387	2,083,461		241,337		1,736		2,326,534	2,326,534	0	
2/28/2021	182387	2,326,534		(523,218)		1,939		1,805,255	1,805,255	0	
3/31/2021	182387	1,805,255		1,068,674		1,504		2,875,433	2,875,433	0	
4/30/2021	182387	2,875,433		1,794,344		2,396		4,672,173	2,875,433	(1,796,740)	
5/31/2021	182387										
6/30/2021	182387										
This account moves to the Pending tab											
6/30/2021	182385	This account moves from the Pending tab									
7/31/2021	182385										
8/31/2021	182385										
9/30/2021	182385										
10/31/2021	182385										
11/30/2021	182385										
12/31/2021	182385										

Entry:

	Debit	Credit	
557380 ED ID	0	1,794,344	Idaho PCA-Def
182387 ED ID	1,794,344	0	Regulatory Asset ID PCA Deferral
419600 ED ID	0	2,396	Interest Income Energy Deferrals
182387 ED ID	2,396	0	Regulatory Asset ID PCA Deferral

IM

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

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	421,145	0	
2/28/2021	182386	421,145		(41,498)		351		379,998	379,998	0	
3/31/2021	182386	379,998		(43,431)		317		336,884	336,884	0	
4/30/2021	182386	336,884		(36,283)		281		300,882	336,884	36,002	
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	36,283	Regulatory Asset ID PCA Deferral
557390 ED ID	36,283	0	Idaho PCA Amt
419600 ED ID	0	281	Interest Revenue Energy Deferrals
182386 ED ID	281	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	\$46,076,156	\$10,842,390	\$11,196,254	\$12,433,514	\$11,603,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$25,783,873)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	(\$4,528,743)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$10,546,883	\$3,076,898	\$2,528,161	\$3,256,809	\$1,685,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$23,527,711	\$6,183,441	\$9,662,506	\$3,546,107	\$4,135,657	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Rev	(\$4,959,373)	(\$1,148,455)	(\$1,455,347)	(\$1,193,050)	(\$1,162,521)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Exp	\$5,653,817	\$1,427,937	\$1,395,907	\$1,456,732	\$1,373,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	537 MT Invasive Species Exp	\$536,704	\$134,176	\$134,176	\$134,176	\$134,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	557 Expenses	\$58,778	\$9,094	\$24,579	\$12,090	\$13,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Adjusted Actual Net Expense	\$55,656,803	\$14,384,181	\$12,833,937	\$15,184,847	\$13,253,838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	AUTHORIZED NET EXPENSE - SYSTEM	Total through April	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	25,922,269.00	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	(16,677,887.00)	(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	10,027,953.00	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	24,615,646.00	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	(4,920,858.00)	(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	5,529,668.00	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	(407,668.00)	(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	(174,332.00)	(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	536,668.00	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	152,822.00	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	44,604,281.00	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	\$11,052,522	(\$3,423)	(\$26,103)	\$4,393,650	\$6,688,398								
22	Resource Optimization	(\$2,678,336)	(\$45,405)	(\$791,377)	(\$910,353)	(\$931,201)								
23	Adjusted Actual - Authorized Net Expense	\$8,374,186	(\$48,828)	(\$817,480)	\$3,483,297	\$5,757,197								
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	\$2,898,306	(\$16,899)	(\$282,930)	\$1,205,569	\$1,992,566								
	Idaho 100% Activity (Clearwater)	(\$66,963)	(\$19,429)	(\$16,735)	(\$14,590)	(\$16,209)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	ID Load Change Adjustment (+) Surcharge; (-) Rebate	\$36,586	\$304,480	(\$281,688)	(\$3,564)	\$17,358								
27	Net Power Cost Increase (+) Surcharge; (-) Rebate	\$2,867,929	\$268,152	(\$581,353)	\$1,187,415	\$1,993,715								
28	90% of Net Power Cost Change	\$2,581,137	\$241,337	(\$523,218)	\$1,068,674	\$1,794,344								
29	Total Power Cost Deferral Surcharge; (-) Rebate (+)	\$2,581,137	\$241,337	(\$523,218)	\$1,068,674	\$1,794,344								
30	Acct 557380 Entry; (+) Rebate, (-) Surcharge	(\$2,581,137)	(\$241,337)	\$523,218	(\$1,068,674)	(\$1,794,344)								

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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	\$8,826,587	\$1,760,598	\$1,547,991	\$3,311,009	\$2,206,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$4,766,668	\$1,191,667	\$1,191,667	\$1,191,667	\$1,191,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$658,471	\$192,122	\$210,943	\$116,948	\$138,458	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$726,536	\$181,634	\$181,634	\$181,634	\$181,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$3,761,083	\$939,387	\$939,387	\$939,387	\$942,922	\$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	\$4,810	\$1,259	\$1,104	\$1,364	\$1,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$560,951	\$156,567	\$140,787	\$123,152	\$140,445	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$391,475	\$136,396	\$105,546	\$101,790	\$47,743	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,041,396	\$352,910	\$210,446	\$214,420	\$263,620	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane- Waste-to-Energy	\$2,071,507	\$553,990	\$561,159	\$492,538	\$463,820	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$6,376	\$1,545	\$3,341	\$0	\$1,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$9,609,563	\$2,379,924	\$2,422,369	\$2,400,610	\$2,406,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$8,617,432	\$2,054,962	\$2,174,857	\$2,174,857	\$2,096,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$4,349,090	\$741,745	\$1,257,608	\$1,069,731	\$1,280,006	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$775,714	\$216,599	\$267,709	\$204,121	\$87,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$91,503)	(\$18,915)	(\$20,294)	(\$11,041)	(\$41,253)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$46,076,156	\$10,842,390	\$11,196,254	\$12,433,514	\$11,603,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 PURCHASED POWER													
	555000	\$45,653,722	\$9,888,603	\$12,141,354	\$12,196,279	\$11,427,486	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	(\$1,062,892)	\$515,200	(\$1,494,528)	(\$7,020)	(\$76,544)	\$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	(\$91,503)	(\$18,915)	(\$20,294)	(\$11,041)	(\$41,253)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555700	\$827,285	\$245,545	\$307,440	\$58,800	\$215,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Solar Select Adjustment	(\$26,170)	(\$4,642)	(\$5,427)	(\$7,625)	(\$8,476)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555380	\$3,185,565	\$958,220	\$810,387	\$926,051	\$490,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Clearwater Adjustment	(\$3,185,565)	(\$958,220)	(\$810,387)	(\$926,051)	(\$490,907)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555710	\$775,714	\$216,599	\$267,709	\$204,121	\$87,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$46,076,156	\$10,842,390	\$11,196,254	\$12,433,514	\$11,603,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE													
19	Short-Term Sales	(\$19,606,472)	(\$4,624,428)	(\$8,898,576)	(\$3,005,420)	(\$3,078,048)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$347,217)	(\$60,959)	(\$111,784)	(\$73,106)	(\$101,368)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign/Kaiser Load Following	(\$43,046)	(\$10,659)	(\$10,198)	(\$11,351)	(\$10,838)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$110,902)	(\$31,587)	(\$29,894)	(\$25,068)	(\$24,353)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$5,676,236)	(\$1,413,667)	(\$1,601,847)	(\$1,346,586)	(\$1,314,136)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$25,783,873)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	(\$4,528,743)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE													
	447000	(\$15,343,660)	(\$2,925,963)	(\$6,454,601)	(\$1,455,960)	(\$4,507,136)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deduct Revenue From Solar Select	\$331,656	\$21,742	\$48,190	\$93,037	\$168,687	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447100	\$2,371,328	(\$255,100)	\$289,632	(\$253,584)	\$2,590,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447150	(\$5,849,982)	(\$1,163,293)	(\$2,319,559)	(\$1,243,577)	(\$1,123,553)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447700	(\$841,265)	(\$188,420)	(\$346,405)	(\$50,740)	(\$255,700)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447710	(\$775,714)	(\$216,599)	(\$267,709)	(\$204,121)	(\$87,285)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447720	(\$5,676,236)	(\$1,413,667)	(\$1,601,847)	(\$1,346,586)	(\$1,314,136)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$25,783,873)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	(\$4,528,743)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS													
25	Kettle Falls Wood-501110	\$2,245,829	\$572,049	\$499,776	\$642,433	\$531,571	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$6,227	\$1,028	\$8,827	(\$4,157)	\$529	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$8,251,015	\$2,481,260	\$2,015,723	\$2,602,101	\$1,151,931	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$43,812	\$22,561	\$3,835	\$16,432	\$984	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$10,546,883	\$3,076,898	\$2,528,161	\$3,256,809	\$1,685,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-TONS													
30	Kettle Falls	165,134	42,518	37,569	47,100	37,947	-	-	-	-	-	-	-
31	Colstrip	305,357	89,341	75,697	96,986	43,333	-	-	-	-	-	-	-
501 FUEL-COST PER TON													
32	Kettle Falls		\$13.45	\$13.30	\$13.64	\$14.01							
33	Colstrip		\$27.77	\$26.63	\$26.83	\$26.58							

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	
547 FUEL														
34	NE CT Gas-547213	\$187	\$113	(\$12)	\$87	(\$1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	Boulder Park-547216	\$357,214	\$13,515	\$102,792	\$114,417	\$126,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36	Kettle Falls CT-547211	\$1,282	\$120	(\$8,703)	\$9,978	(\$113)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	Coyote Springs2-547610	\$8,723,741	\$3,313,555	\$4,600,091	\$384,055	\$426,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38	Lancaster-547312	\$13,181,525	\$2,848,373	\$4,650,571	\$2,761,100	\$2,921,481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39	Rathdrum CT-547310	\$1,263,762	\$7,765	\$317,767	\$276,470	\$661,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
40	Total 547 Fuel Expense	\$23,527,711	\$6,183,441	\$9,662,506	\$3,546,107	\$4,135,657	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
41	TOTAL NET EXPENSE	\$54,366,877	\$13,961,429	\$12,734,622	\$14,774,899	\$12,895,927	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
			202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112
456 TRANSMISSION REVENUE														
42	456100 ED AN	(\$2,802,832)	(\$593,403)	(\$845,855)	(\$644,720)	(\$718,854)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	456120 ED AN - BPA Trans.	(\$308,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	456020 ED AN-Sale of excess BPA Trans	(\$25,749)	\$0	\$0	(\$7,259)	(\$18,490)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456030 ED AN - Clearwater Trans	(\$407,202)	(\$101,484)	(\$102,584)	(\$102,211)	(\$100,923)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456130 ED AN - Ancillary Services Revenue	(\$775,714)	(\$216,599)	(\$269,939)	(\$201,891)	(\$87,285)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456017 ED AN - Low Voltage	(\$23,112)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456700 ED ID - Low Voltage	(\$20,932)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456705 ED AN - Low Voltage	(\$595,832)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	Total 456 Transmission Revenue	(\$4,959,373)	(\$1,148,455)	(\$1,455,347)	(\$1,193,050)	(\$1,162,521)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE														
51	565000 ED AN	\$5,635,673	\$1,423,401	\$1,391,371	\$1,452,196	\$1,368,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	565710 ED AN	\$18,144	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Total 565 Transmission Expense	\$5,653,817	\$1,427,937	\$1,395,907	\$1,456,732	\$1,373,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Expense														
54	557165 ED AN	\$43,133	\$5,456	\$20,823	\$8,041	\$8,813	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	557018 ED AN	\$15,645	\$3,638	\$3,756	\$4,049	\$4,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Total 557 ED AN Broker & Related Fees	\$58,778	\$9,094	\$24,579	\$12,090	\$13,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
537 Expense														
57	537000 ED AN - MT Invasive Species	\$536,704	\$134,176	\$134,176	\$134,176	\$134,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	Total 537 ED AN MT Invasive Species	\$536,704	\$134,176	\$134,176	\$134,176	\$134,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Purchases and Sales														
59	Econ Dispatch-557010	(\$2,827,086)	(\$674,103)	(\$364,175)	(\$1,034,253)	(\$754,555)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Econ Dispatch-557150	\$2,551,574	\$834,483	(\$577,904)	\$1,001,213	\$1,293,782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Gas Bookouts-557700	\$73,308	\$0	\$0	\$0	\$73,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Gas Bookouts-557711	(\$73,308)	\$0	\$0	\$0	(\$73,308)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Intraco Thermal Gas-557730	\$15,933,333	\$2,868,984	\$6,447,097	\$3,205,749	\$3,411,503	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Fuel Dispatch-456010	\$2,694,760	\$1,567,174	\$293,860	\$489,761	\$343,965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Fuel Dispatch-456015	(\$11,682,143)	(\$2,909,737)	(\$2,249,977)	(\$3,422,134)	(\$3,100,295)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Other Elec Rev - Extraction Plant Cr - 456018	(\$150,519)	(\$2,367)	(\$63,628)	(\$33,745)	(\$50,779)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Intraco Thermal Gas-456730	(\$7,613,157)	(\$1,251,637)	(\$4,010,362)	(\$731,747)	(\$1,619,411)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Fuel Bookouts-456711	\$388,882	\$111,045	\$177,323	\$100,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456720	(\$388,882)	(\$111,045)	(\$177,323)	(\$100,514)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Other Purchases and Sales Subtotal	(\$1,093,238)	\$432,797	(\$525,089)	(\$525,156)	(\$475,790)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Misc Revs 456016 ED AN	(\$1,586,486)	(\$478,216)	(\$266,329)	(\$386,437)	(\$455,504)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	REC Revenue Subtotal	(\$1,586,486)	(\$478,216)	(\$266,329)	(\$386,437)	(\$455,504)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Misc. Power Exp. Actual-557160	\$1,189	\$0	\$0	\$1,189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	REC Purchases Subtotal	\$1,189	\$0	\$0	\$1,189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Exp Actual 557395	\$199	\$14	\$41	\$51	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Subtotal	\$199	\$14	\$41	\$51	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	456030 ED ID - Clearwater Trans	\$40,627	\$10,000	\$10,148	\$10,258	\$10,221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	456380-ED-ID - Clearwater REC Revenue	(\$107,590)	(\$29,429)	(\$26,883)	(\$24,848)	(\$26,430)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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	(\$66,963)	(\$19,429)	(\$16,735)	(\$14,590)	(\$16,209)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 Net Resource Optimization	(\$2,678,336)	(\$45,405)	(\$791,377)	(\$910,353)	(\$931,201)								
83 Adjusted Actual Net Expense	\$52,911,504	\$14,319,347	\$12,025,825	\$14,259,904	\$12,306,428								

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

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	278,350	291,298	243,252	(20,037)	-	-	-	-	-	-	-	1,080,833
Deduct Prior Month Unbilled	(178,282)	(167,991)	(157,877)	(130,220)	(118,584)	-	-	-	-	-	-	-	(752,954)
Add Current Month Unbilled	167,991	157,877	130,220	118,584	-	-	-	-	-	-	-	-	574,672
Total Retail Sales	277,679	268,236	263,641	231,616	(138,621)	-	-	-	-	-	-	-	902,551
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	1,042,835
Difference from Test Year	(13,840)	12,804	162	(789)	(355,796)								(357,459)
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)	\$281,688	\$3,564	(\$17,358)	(\$7,827,512)								(\$7,864,098)



Electric Revenue Report by Revenue Class

Data Source: Financial Reporting

Data Updated Daily

Accounting Period: 202104

State Code: ID

Rate Schedule Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Meter Qty	YTD Usage	YTD Revenue Amt
0001 - RESIDENTIAL	0	0	14,740.12	0	0	73,702.35
0011 - GENERAL SERVICE	0	0	4,635.07	0	0	21,437.21
0012 - RESID&FARM-GEN SERV	0	0	378.82	0	0	1,924.55
0021 - LARGE GENERAL SERV	0	0	6,941.79	0	0	29,511.47
0022 - RESID&FRM-LGE GEN SE	0	0	86.02	0	0	429.54
0025 - EXTRA LGE GEN SERV	0	0	4,587.09	0	0	17,522.95
0031 - PUMPING SERVICE	0	0	527.8	0	0	2,134.35
0032 - PUMPING SVC RES&FRM	0	0	32.97	0	0	143.96
0041 - CO OWNED ST LIGHTS	0	0	0.21	0	0	0.84
0042 - CO OWND ST LTS SO VA	0	0	46.2	0	0	188.25
0044 - CST OWND ST LT SO VA	0	0	3.94	0	0	15.76
0045 - CUST OWND ST LT ENGY	0	0	4.83	0	0	19.32
0046 - CUST OWND ST LT S V	0	0	14.06	0	0	56.22
0047 - AREA LIGHT-COM&INDUS	0	0	5.28	0	0	21.11
0048 - AREA LGHT-FARM&RESID	0	0	9.05	0	0	37.13
0049 - AREA LGHT-HI PRES SO	0	0	39.61	0	0	133.65
025 EXTRA LARGE GEN SERVICE/POTLATCH	0	0	4,429.17	0	0	17,781.05
Overall - Summary	0	0	36,482.03	0	0	165,059.71

Run Date: May 6, 2021

For Internal Use Only

Conversion Factor

0.994549

Conversion Factor Changes October 1st of Every Year

36,283.17



IM



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
202104	ED	01	01 RESIDENTIAL	120,607	101,651,824	10,108,592	120,210	508,305,434	50,207,277
		21	21 FIRM COMMERCIAL	18,299	78,823,894	7,021,204	18,220	345,324,484	30,297,179
		31	31 FIRM- INDUSTRIAL	336	99,735,606	4,633,267	332	392,659,060	17,991,077
		39	39 FIRM-PUMPING-IRRIGATION ONLY	42	93,189	9,479	42	385,900	38,445
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	180	562,496	230,540	179	2,340,388	919,387
		80	80 INTERDEPARTMENT REVENUE	46	183,223	16,671	46	995,007	86,369
		83	83 MISC-SERVICE REVENUE SNP	0	0	5,076	0	0	17,488
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	9,545	0	0	38,179
ED - Summary				139,510	281,050,232	22,034,373	139,029	1,250,010,273	99,595,401
202104 - Summary				139,510	281,050,232	22,034,373	139,029	1,250,010,273	99,595,401
Overall - Summary				139,510	281,050,232	22,034,373	139,029	1,250,010,273	99,595,401

Run Date: May 6, 2021

For Internal Use Only



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Current Month Journal Entry

IM

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	001	32,963,428	\$3,234,305
	01 RESIDENTIAL	3800	01	032	68,929	\$9,301
	01 RESIDENTIAL	3800	01	022	192,385	\$14,390
	01 RESIDENTIAL	3800	01	012	849,642	\$103,752
01 - Summary					34,074,383	\$3,361,749
21	21 FIRM COMMERCIAL	3800	21	021	13,737,298	\$991,454
	21 FIRM COMMERCIAL	3800	21	011	10,182,963	\$962,510
	21 FIRM COMMERCIAL	3800	21	031	743,190	\$72,344
	21 FIRM COMMERCIAL	3800	21	025	4,971,890	\$278,458
21 - Summary					29,635,341	\$2,304,766
31	31 FIRM-INDUSTRIAL	3800	31	025	23,579,339	\$1,317,234
	31 FIRM-INDUSTRIAL	3800	31	025PG	20,037,000	\$490,907
	31 FIRM- INDUSTRIAL	3800	31	011	148,961	\$13,453
	31 FIRM- INDUSTRIAL	3800	31	021	1,762,159	\$118,342
	31 FIRM INDUSTRIAL	3800	31	025P	28,973,534	\$1,540,045
	31 FIRM- INDUSTRIAL	3800	31	031	410,611	\$39,222
31 - Summary					74,911,604	\$3,519,204
ID - Summary					138,621,328	\$9,185,719

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	63,981,548	\$6,270,179
	01 RESIDENTIAL	2800	01	022	863,173	\$76,002
	01 RESIDENTIAL	2800	01	002	198,362	\$12,856
	01 RESIDENTIAL	2800	01	012	1,695,529	\$269,337
	01 RESIDENTIAL	2800	01	032	106,407	\$18,298
01 - Summary					66,845,019	\$6,646,672
21	21 FIRM COMMERCIAL	2800	21	025	21,339,556	\$1,555,300
	21 FIRM COMMERCIAL	2800	21	011	14,915,576	\$1,870,972
	21 FIRM COMMERCIAL	2800	21	021	30,723,791	\$2,792,005
	21 FIRM COMMERCIAL	2800	21	031	1,160,113	\$113,525
21 - Summary					68,139,036	\$6,331,802
31	31 FIRM- INDUSTRIAL	2800	31	021	2,284,116	\$195,686
	31 FIRM- INDUSTRIAL	2800	31	031	236,453	\$23,035
	31 FIRM- INDUSTRIAL	2800	31	011	149,927	\$17,791
	31 FIRM-INDUSTRIAL	2800	31	025	63,017,395	\$4,190,798
31 - Summary					65,687,892	\$4,427,311
WA - Summary					200,671,947	\$17,405,784
Overall - Summary					339,293,275	\$26,591,503

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
4/29/2021	H11	15	26.44	396.60
4/29/2021	H12	15	27.06	405.90
4/29/2021	H13	18	25.44	457.92
4/29/2021	H14	16	27.5	440.00
4/29/2021	H15	18	34.69	624.42
4/29/2021	H16	15	33.51	502.65
4/29/2021	H17	16	33.11	529.76
4/29/2021	H18	15	31.47	472.05
4/29/2021	H19	5	29.08	145.40
4/29/2021	H20	1	32.59	32.59
4/29/2021	H21	0	34.68	-
4/29/2021	H22	0	29.46	-
4/29/2021	H23	0	31.14	-
4/29/2021	H24	0	26.14	-
4/30/2021	H01	0	22.28	-
4/30/2021	H02	0	20.69	-
4/30/2021	H03	0	21.38	-
4/30/2021	H04	0	20.17	-
4/30/2021	H05	0	20.41	-
4/30/2021	H06	0	20.96	-
4/30/2021	H07	3	20.92	62.76
4/30/2021	H08	5	20.52	102.60
4/30/2021	H09	7	17.71	123.97
4/30/2021	H10	6	17.11	102.66
4/30/2021	H11	11	16.52	181.72
4/30/2021	H12	11	18.8	206.80
4/30/2021	H13	15	19.52	292.80
4/30/2021	H14	18	19.07	343.26
4/30/2021	H15	17	18.51	314.67
4/30/2021	H16	16	18.43	294.88
4/30/2021	H17	14	19.59	274.26
4/30/2021	H18	17	21.8	370.60
4/30/2021	H19	6	25.92	155.52
4/30/2021	H20	1	28.22	28.22
4/30/2021	H21	0	34.81	-
4/30/2021	H22	0	36.8	-
4/30/2021	H23	0	31.97	-
4/30/2021	H24	0	33.33	-
		<u>5014</u>	<u>168,687.22</u>	✓



Power Transaction Register

Page: 1
Date: 05/03/2021 10:20:25 AM
Database: NUCUT
arpptr

Profit Center: POWER
Contract Month: 202104
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
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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	30	Johnson	IT	278613	AVST CORP	Energy	Sys Opt	33,120.000	20,037.000	\$24.500	490,906.50
POWER Total:								33,120.000	20,037.000		490,906.50
PFI Total:								33,120.000	20,037.000		490,906.50
NON-INTERCOMPANY TOTAL:								33,120.000	20,037.000		490,906.50
TOTAL PURCHASES:								33,120.000	20,037.000		490,906.50

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