

AVISTA UTILITIES

POWER COST ADJUSTMENT REPORT

MONTH OF JUNE 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	May-21	Jun-21	Jun-21
<b>BASE RATE RECOVERY - LOAD CHANGE ADJUSTMENT</b>														
Idaho Actual Sales	MWh	260,747	262,325	200,094	228,859	264,909	293,188	277,679	268,236	263,641	231,616	240,290	256,908	3,048,492
Idaho Base Sales	MWh	248,508	267,545	222,188	233,573	258,867	300,596	291,519	255,432	263,479	232,405	217,175	214,774	3,006,061
Actual - Base Sales	MWh	12,239	(5,220)	(22,094)	12,286	6,042	(7,408)	(13,840)	12,804	162	(789)	23,115	42,134	42,431
LCAR	\$/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	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	(508,530)	(926,948)	(933,482)
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%	10.64%	19.62%	1.41%
<b>NET POWER SUPPLY EXPENSE</b>														
<b>Actual Expense</b>														
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	10,047,314	15,128,565	134,942,166
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)	(9,283,538)	782,514	(71,967,214)
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	1,349,895	1,969,382	28,214,722
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	3,691,972	2,361,505	62,258,693
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)	(1,766,188)	(2,211,860)	(19,660,578)
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	1,340,017	1,413,349	16,747,298
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	134,176	134,176	1,610,112
557 Expense Broker Fees	\$	19,631	1,829	46,235	16,885	13,647	11,492	9,094	24,579	12,090	13,015	3,667	15,265	187,429
557 Resource Optimization	\$	699,050	100,288	100,953	597,407	(465,942)	(405,420)	432,811	(525,048)	(475,916)	(475,697)	(550,303)	(649,665)	(1,665,482)
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	4,967,012	18,943,231	150,667,146
Idaho Allocation Factor	\$	34.61%	34.61%	34.61%	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	1,719,083	6,556,252	52,145,900
<b>Authorized Net Expense</b>														
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	6,066,290	5,885,835	76,293,710
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)	(3,814,582)	(3,585,099)	(49,943,540)
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	1,616,919	1,641,106	28,578,793
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	1,270,638	1,329,074	63,160,091
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)	(1,442,603)	(1,667,688)	(16,643,192)
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	1,382,417	1,382,417	16,589,004
Gas Liquids Revenue - 456018	\$	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(522,996)
Montana Invasive Species Expense	\$	134,167	134,167	134,167	134,167	134,167	134,167	134,167	134,167	134,167	134,167	134,167	134,167	1,610,004
Settlement Adjustments	\$	36,545	52,387	(17,283)	17,595	88,374	156,333	229,921	(71,932)	(7,545)	2,378	(164,615)	(122,794)	199,364
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	5,005,048	4,953,435	119,321,238
Idaho Allocation Factor	\$	34.61%	34.61%	34.61%	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	1,732,247	1,714,384	41,297,079
<b>RENEWABLE ENERGY CREDIT REVENUE</b>														
Actual REC Revenue	\$	(216,916)	(186,661)	(179,040)	(323,874)	(328,875)	(200,446)	(478,216)	(266,329)	(386,437)	(455,504)	(470,697)	(535,013)	(4,028,008)
Authorized REC Revenue	\$	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(1,121,087)
Actual - Authorized REC Revenue	\$	(114,999)	(84,744)	(77,123)	(221,957)	(226,958)	(98,529)	(376,299)	(164,412)	(284,520)	(353,587)	(368,780)	(433,096)	(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%	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)	(127,635)	(149,895)	(820,916)
<b>COST RECOVERY SUBJECT TO SHARING</b>														
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	(13,164)	4,841,868	10,848,821
Retail Revenue Adjustment	\$	(269,258)	114,840	486,068	103,708	(132,924)	162,976	304,480	(281,688)	(3,564)	17,358	(508,530)	(926,948)	(933,482)
REC Revenue	\$	(39,801)	(29,330)	(26,692)	(76,819)	(78,550)	(34,101)	(130,237)	(56,903)	(98,472)	(122,376)	(127,635)	(149,895)	(970,811)
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	10,092	10,000	124,632
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)	(15,014)	(20,444)	(291,606)
Sch 25P Net Cost	\$	(10,706)	(3,899)	(21,024)	(16,553)	(16,812)	(15,651)	(19,429)	(16,735)	(14,590)	(16,209)	(4,922)	(10,444)	(166,974)
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	(654,251)	3,754,581	8,777,554
Sharing Percentage	%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
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	(588,826)	3,379,123	7,899,798
<b>Total Power Cost Deferral with Adjustments</b>	\$	(186,197)	(377,507)	1,239,224	746,583	171,557	934,704	241,337	(523,218)	1,068,674	1,794,344	(588,826)	3,379,123	7,899,798

PCA Deferral Balance		Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-20 thru Jun-21
Monthly Interest Rate	%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.0833%	0.0833%	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	4,356,176	4,356,176
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	(588,826)	3,379,123	7,899,798
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)	(32,193)	(36,062)	181,730
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	4,352,033	7,699,237	7,681,533
Interest	\$	77	(751)	(1,125)	1,172	2,526	2,755	2,122	2,289	1,820	2,676	4,143	3,635	21,339
<b>2019-20 Final Ending Deferral Balance</b>	\$	<b>(450,302)</b>	<b>(674,571)</b>	<b>702,989</b>	<b>1,515,410</b>	<b>1,652,946</b>	<b>2,547,168</b>	<b>2,747,679</b>	<b>2,185,252</b>	<b>3,212,315</b>	<b>4,973,052</b>	<b>4,356,176</b>	<b>7,702,872</b>	<b>7,702,872</b>



**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: 202106  
 Last Update: 07/07/2021 3:48 PM  
 Approval Requested: 07/07/2021 3:48 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
5	001	557380 - IDAHO PCA-DEF	ED	ID	DL	0.00	3,379,124.00	Current Deferral Expense - PCA
10	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	3,379,124.00	0.00	Current Deferral Reg Asset - PCA
12	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00	3,406.00	Interest Income on 182387
13	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	3,406.00	0.00	Interest Income on 182387
15	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00	224.00	Interest Income on 182386 Account
20	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	224.00	0.00	Interest Income on 182386 Account
25	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	0.00	36,062.00	Amortization of Balance
30	001	557390 - IDAHO PCA AMT	ED	ID	DL	36,062.00	0.00	Amortization of Balance
40	001	557380 - IDAHO PCA-DEF	ED	ID	DL	788.00	0.00	Correction from May 2021
50	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	0.00	788.00	Correction from May 2021
<b>Totals:</b>						<b>3,419,604.00</b>	<b>3,419,604.00</b>	

**Explanation:**

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

Avista Corp.  
 DJ480 and DJ481  
 Manager Review

**Power Deferral Calculation Workbook for ID PCA & WA ERM**  
Jun-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. <b>[source data accuracy and completeness]</b>	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. <b>[parameters accuracy and completeness]</b>	Cognos - Billed Revenue Usage reports attached, parameters reviewed and noted to be correct for June 2021.
Agree total amount(s) to relevant journal entries in the GL. <b>[source data accuracy and completeness]</b>	Total deferral amounts calculated from workbook agree to journal entry line items for June 2021.
Validate that check totals equal \$0 or variances are immaterial (note all variances). <b>[report logic accuracy and completeness]</b>	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 June 2021.

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. <b>[parameters accuracy and completeness]</b>	Reviewed to make sure that June data was used in all spreadsheets and reports. IM
Agree the system report screen shots to the system export data in the report. <b>[source data accuracy and completeness]</b>	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. <b>[source data accuracy and completeness]</b>	Agreed totals to respective reports and journal entry. IM
Validate that check totals equal \$0 or are immaterial, as noted above. <b>[source data accuracy and completeness]</b>	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. <b>[completeness]</b>	Noted that June 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. <b>[accuracy]</b>	IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	In June we are still in the deadband for ERM. No deferral entry this month.
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
We flipped from a rebate to a surcharge position in June. Confirmed with Scott Reid, Wholesale Marketing Manager that this is consistent with his understanding. We had higher load, lower hydro, higher market prices and various plants down for maintenance so we had more market purchases at those higher market prices. YTD ERM appears reasonable.		

**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	4,672,173	0	
5/31/2021	182387	4,672,173		(588,038)	(788)	3,893		4,087,240	4,088,028	788	Rebate from May Changed from (588,038) to (588,826) after May Close.
6/30/2021	182387	4,087,240		3,379,124		3,406		7,469,770	4,088,028	(3,381,742)	
This account moves to the Pending tab											

6/30/2021	182385	This account moves from the Pending tab							0		
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		3,379,124	Idaho PCA-Def
182387 ED ID	3,379,124	0	Regulatory Asset ID PCA Deferral
419600 ED ID	0	3,406	Interest Income Energy Deferrals
182387 ED ID	3,406	0	Regulatory Asset ID PCA Deferral
557380 ED ID	788	0	Idaho PCA-Def - Correction from May 2021
182387 ED ID	0	788	Regulatory Asset ID PCA Deferral - Correction from May 2021

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	300,882	0	
5/31/2021	182386	300,882		(32,193)		251		268,940	268,940	0	
6/30/2021	182386	268,940		(36,062)		224		233,102	268,940	35,838	
7/31/2021	182386										
8/31/2021	182386										
9/30/2021	182386										
10/31/2021	182386										
This account moves <b>to</b> the Pending tab											
10/31/2021	182387	This account moves <b>from</b> the Pending tab									
11/30/2021	182387		0								
12/31/2021	182387										

Entry:

	Debit	Credit	
182386 ED ID	0	36,062	Regulatory Asset ID PCA Deferral
557390 ED ID	36,062	0	Idaho PCA Amt
419600 ED ID	0	224	Interest Revenue Energy Deferrals
182386 ED ID	224	0	Regulatory Asset ID PCA Deferral

IM



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	\$71,252,035	\$10,842,390	\$11,196,254	\$12,433,514	\$11,603,998	\$10,047,314	\$15,128,565	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$34,284,897)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	(\$4,528,743)	(\$9,283,538)	\$782,514	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$13,866,160	\$3,076,898	\$2,528,161	\$3,256,809	\$1,685,015	\$1,349,895	\$1,969,382	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$29,581,188	\$6,183,441	\$9,662,506	\$3,546,107	\$4,135,657	\$3,691,972	\$2,361,505	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Rev	(\$8,937,421)	(\$1,148,455)	(\$1,455,347)	(\$1,193,050)	(\$1,162,521)	(\$1,766,188)	(\$2,211,860)	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Exp	\$8,407,183	\$1,427,937	\$1,395,907	\$1,456,732	\$1,373,241	\$1,340,017	\$1,413,349	\$0	\$0	\$0	\$0	\$0	\$0
7	537 MT Invasive Species Exp	\$805,056	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$0	\$0	\$0	\$0	\$0	\$0
8	557 Expenses	\$77,710	\$9,094	\$24,579	\$12,090	\$13,015	\$3,667	\$15,265	\$0	\$0	\$0	\$0	\$0	\$0
9	<b>Adjusted Actual Net Expense</b>	<b>\$80,767,014</b>	<b>\$14,384,181</b>	<b>\$12,833,937</b>	<b>\$15,184,847</b>	<b>\$13,253,838</b>	<b>\$5,517,315</b>	<b>\$19,592,896</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>AUTHORIZED NET EXPENSE - SYSTEM</b>	<b>Total through Jun</b>	<b>Jan/21</b>	<b>Feb/21</b>	<b>Mar/21</b>	<b>Apr/21</b>	<b>May/21</b>	<b>Jun/21</b>	<b>Jul/21</b>	<b>Aug/21</b>	<b>Sep/21</b>	<b>Oct/21</b>	<b>Nov/21</b>	<b>Dec/21</b>
10	555 Purchased Power	37,874,394.00	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	(24,077,568.00)	(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	13,285,978.00	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	27,215,358.00	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	(8,031,149.00)	(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	8,294,502.00	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	(611,502.00)	(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	(261,498.00)	(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	805,002.00	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	(134,587.00)	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	<b>Authorized Net Expense</b>	<b>54,358,930.00</b>	<b>14,387,604.00</b>	<b>12,860,040.00</b>	<b>10,791,197.00</b>	<b>6,565,440.00</b>	<b>4,903,131.00</b>	<b>4,851,518.00</b>	<b>7,922,978.00</b>	<b>12,493,755.00</b>	<b>9,477,517.00</b>	<b>9,931,163.00</b>	<b>11,524,159.00</b>	<b>12,389,732.00</b>
21	<b>Actual - Authorized Net Expense</b>	<b>\$26,408,084</b>	<b>(\$3,423)</b>	<b>(\$26,103)</b>	<b>\$4,393,650</b>	<b>\$6,688,398</b>	<b>\$614,184</b>	<b>\$14,741,378</b>						
22	Resource Optimization	(\$4,884,014)	(\$45,405)	(\$791,377)	(\$910,353)	(\$931,201)	(\$1,021,000)	(\$1,184,678)						
23	Adjusted Actual - Authorized Net Expense	\$21,524,070	(\$48,828)	(\$817,480)	\$3,483,297	\$5,757,197	(\$406,816)	\$13,556,700						
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	\$7,449,481	(\$16,899)	(\$282,930)	\$1,205,569	\$1,992,566	(\$140,799)	\$4,691,974						
	Idaho 100% Activity (Clearwater)	(\$82,329)	(\$19,429)	(\$16,735)	(\$14,590)	(\$16,209)	(\$4,922)	(\$10,444)	\$0	\$0	\$0	\$0	\$0	\$0
26	ID Load Change Adjustment (+) Surcharge; (-) Rebate	(\$1,398,892)	\$304,480	(\$281,688)	(\$3,564)	\$17,358	(\$508,530)	(\$926,948)						
27	<b>Net Power Cost Increase (+) Surcharge; (-) Rebate</b>	<b>\$5,968,260</b>	<b>\$268,152</b>	<b>(\$581,353)</b>	<b>\$1,187,415</b>	<b>\$1,993,715</b>	<b>(\$654,251)</b>	<b>\$3,754,582</b>						
28	<b>90% of Net Power Cost Change</b>	<b>\$5,371,435</b>	<b>\$241,337</b>	<b>(\$523,218)</b>	<b>\$1,068,674</b>	<b>\$1,794,344</b>	<b>(\$588,826)</b>	<b>\$3,379,124</b>						
29	<b>Total Power Cost Deferral (+) Surcharge; (-) Rebate</b>	<b>\$5,371,435</b>	<b>\$241,337</b>	<b>(\$523,218)</b>	<b>\$1,068,674</b>	<b>\$1,794,344</b>	<b>(\$588,826)</b>	<b>\$3,379,124</b>						
30	<b>Acct 557380 Entry; (+) Rebate, (-) Surcharge</b>	<b>(\$5,371,435)</b>	<b>(\$241,337)</b>	<b>\$523,218</b>	<b>(\$1,068,674)</b>	<b>(\$1,794,344)</b>	<b>\$588,826</b>	<b>(\$3,379,124)</b>						



**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
<b>555 PURCHASED POWER</b>														
1	Other Short-Term Purchases	\$17,221,714	\$1,760,598	\$1,547,991	\$3,311,009	\$2,206,989	\$1,289,392	\$7,105,735	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$7,150,002	\$1,191,667	\$1,191,667	\$1,191,667	\$1,191,667	\$1,191,667	\$1,191,667	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$1,059,196	\$192,122	\$210,943	\$116,948	\$138,458	\$155,367	\$245,358	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,089,804	\$181,634	\$181,634	\$181,634	\$181,634	\$181,634	\$181,634	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$5,639,857	\$939,387	\$939,387	\$939,387	\$942,922	\$939,387	\$939,387	\$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	\$6,728	\$1,259	\$1,104	\$1,364	\$1,083	\$1,112	\$806	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$802,005	\$156,567	\$140,787	\$123,152	\$140,445	\$120,235	\$120,819	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$636,978	\$136,396	\$105,546	\$101,790	\$47,743	\$115,696	\$129,807	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,414,025	\$352,910	\$210,446	\$214,420	\$263,620	\$244,032	\$128,597	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane- Waste-to-Energy	\$2,832,618	\$553,990	\$561,159	\$492,538	\$463,820	\$341,741	\$419,370	\$0	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$9,198	\$1,545	\$3,341	\$0	\$1,490	\$1,534	\$1,288	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA )	\$14,177,034	\$2,379,924	\$2,422,369	\$2,400,610	\$2,406,660	\$2,389,643	\$2,177,828	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$11,931,868	\$2,054,962	\$2,174,857	\$2,096,184	\$2,291,429	\$1,906,563	\$1,407,873	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$6,454,534	\$741,745	\$1,257,608	\$1,069,731	\$1,280,006	\$1,077,367	\$1,028,077	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$961,447	\$216,599	\$267,709	\$204,121	\$87,285	\$74,164	\$111,569	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$134,973)	(\$18,915)	(\$20,294)	(\$11,041)	(\$41,253)	\$17,780	(\$61,250)	\$0	\$0	\$0	\$0	\$0	\$0
18	<b>Total 555 Purchased Power</b>	<b>\$71,252,035</b>	<b>\$10,842,390</b>	<b>\$11,196,254</b>	<b>\$12,433,514</b>	<b>\$11,603,998</b>	<b>\$10,047,314</b>	<b>\$15,128,565</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
555 PURCHASED POWER														
	555000	\$70,678,616	\$9,888,603	\$12,141,354	\$12,196,279	\$11,427,486	\$9,609,014	\$15,415,880	\$0	\$0	\$0	\$0	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	(\$1,528,632)	\$515,200	(\$1,494,528)	(\$7,020)	(\$76,544)	(\$22,700)	(\$443,040)	\$0	\$0	\$0	\$0	\$0	\$0
	555312	\$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	(\$134,973)	(\$18,915)	(\$20,294)	(\$11,041)	(\$41,253)	\$17,780	(\$61,250)	\$0	\$0	\$0	\$0	\$0	\$0
	555700	\$1,320,185	\$245,545	\$307,440	\$58,800	\$215,500	\$378,300	\$114,600	\$0	\$0	\$0	\$0	\$0	\$0
	Solar Select Adjustment	(\$44,608)	(\$4,642)	(\$5,427)	(\$7,625)	(\$8,476)	(\$9,244)	(\$9,194)	\$0	\$0	\$0	\$0	\$0	\$0
	555380	\$4,658,015	\$958,220	\$810,387	\$926,051	\$490,907	\$595,742	\$876,708	\$0	\$0	\$0	\$0	\$0	\$0
	Clearwater Adjustment	(\$4,658,015)	(\$958,220)	(\$810,387)	(\$926,051)	(\$490,907)	(\$595,742)	(\$876,708)	\$0	\$0	\$0	\$0	\$0	\$0
	555710	\$961,447	\$216,599	\$267,709	\$204,121	\$87,285	\$74,164	\$111,569	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total</b>	<b>\$71,252,035</b>	<b>\$10,842,390</b>	<b>\$11,196,254</b>	<b>\$12,433,514</b>	<b>\$11,603,998</b>	<b>\$10,047,314</b>	<b>\$15,128,565</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
447 SALES FOR RESALE														
19	Short-Term Sales	(\$24,442,359)	(\$4,624,428)	(\$8,898,576)	(\$3,005,420)	(\$3,078,048)	(\$7,154,724)	\$2,318,837	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$584,750)	(\$60,959)	(\$111,784)	(\$73,106)	(\$101,368)	(\$89,143)	(\$148,390)	\$0	\$0	\$0	\$0	\$0	\$0
21	Soverign/Kaiser Load Following	(\$65,637)	(\$10,659)	(\$10,198)	(\$11,351)	(\$10,838)	(\$11,692)	(\$10,899)	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$163,730)	(\$31,587)	(\$29,894)	(\$25,068)	(\$24,353)	(\$27,884)	(\$24,944)	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$9,028,421)	(\$1,413,667)	(\$1,601,847)	(\$1,346,586)	(\$1,314,136)	(\$2,000,095)	(\$1,352,090)	\$0	\$0	\$0	\$0	\$0	\$0
24	<b>Total 447 Sales for Resale</b>	<b>(\$34,284,897)</b>	<b>(\$6,141,300)</b>	<b>(\$10,652,299)</b>	<b>(\$4,461,531)</b>	<b>(\$4,528,743)</b>	<b>(\$9,283,538)</b>	<b>\$782,514</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
447 SALES FOR RESALE														
	447000	(\$29,094,799)	(\$2,925,963)	(\$6,454,601)	(\$1,455,960)	(\$4,507,136)	(\$8,998,055)	(\$4,753,084)	\$0	\$0	\$0	\$0	\$0	\$0
	Deduct Revenue From Solar Select	\$756,543	\$21,742	\$48,190	\$93,037	\$168,687	\$163,351	\$261,536	\$0	\$0	\$0	\$0	\$0	\$0
	447100	\$14,837,986	(\$255,100)	\$289,632	(\$253,584)	\$2,590,380	\$3,263,754	\$9,202,904	\$0	\$0	\$0	\$0	\$0	\$0
	447150	(\$9,477,288)	(\$1,163,293)	(\$2,319,559)	(\$1,243,577)	(\$1,123,553)	(\$1,261,915)	(\$2,365,391)	\$0	\$0	\$0	\$0	\$0	\$0
	447700	(\$1,317,471)	(\$188,420)	(\$346,405)	(\$50,740)	(\$255,700)	(\$376,414)	(\$99,792)	\$0	\$0	\$0	\$0	\$0	\$0
	447710	(\$961,447)	(\$216,599)	(\$267,709)	(\$204,121)	(\$87,285)	(\$74,164)	(\$111,569)	\$0	\$0	\$0	\$0	\$0	\$0
	447720	(\$9,028,421)	(\$1,413,667)	(\$1,601,847)	(\$1,346,586)	(\$1,314,136)	(\$2,000,095)	(\$1,352,090)	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total</b>	<b>(\$34,284,897)</b>	<b>(\$6,141,300)</b>	<b>(\$10,652,299)</b>	<b>(\$4,461,531)</b>	<b>(\$4,528,743)</b>	<b>(\$9,283,538)</b>	<b>\$782,514</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
501 FUEL-DOLLARS														
25	Kettle Falls Wood-501110	\$2,931,373	\$572,049	\$499,776	\$642,433	\$531,571	\$65,737	\$619,807	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$11,144	\$1,028	\$8,827	(\$4,157)	\$529	\$3,152	\$1,765	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$10,852,452	\$2,481,260	\$2,015,723	\$2,602,101	\$1,151,931	\$1,254,952	\$1,346,485	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$71,191	\$22,561	\$3,835	\$16,432	\$984	\$26,054	\$1,325	\$0	\$0	\$0	\$0	\$0	\$0
29	<b>Total 501 Fuel Expense</b>	<b>\$13,866,160</b>	<b>\$3,076,898</b>	<b>\$2,528,161</b>	<b>\$3,256,809</b>	<b>\$1,685,015</b>	<b>\$1,349,895</b>	<b>\$1,969,382</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
501 FUEL-TONS														
30	Kettle Falls	212,670	42,518	37,569	47,100	37,947	4,045	43,491	-	-	-	-	-	-
31	Colstrip	400,895	89,341	75,697	96,986	43,333	45,939	49,599	-	-	-	-	-	-
501 FUEL-COST PER TON														
32	Kettle Falls		\$13.45	\$13.30	\$13.64	\$14.01	\$16.25	\$14.25						
33	Colstrip		\$27.77	\$26.63	\$26.83	\$26.58	\$27.32	\$27.15						

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	
<b>547 FUEL</b>														
34	NE CT Gas-547213	\$28,193	\$113	(\$12)	\$87	(\$1)	\$772	\$27,234	\$0	\$0	\$0	\$0	\$0	
35	Boulder Park-547216	\$671,719	\$13,515	\$102,792	\$114,417	\$126,490	\$97,758	\$216,747	\$0	\$0	\$0	\$0	\$0	
36	Kettle Falls CT-547211	\$24,036	\$120	(\$8,703)	\$9,978	(\$113)	(\$1,973)	\$24,727	\$0	\$0	\$0	\$0	\$0	
37	Coyote Springs2-547610	\$9,676,214	\$3,313,555	\$4,600,091	\$384,055	\$426,040	\$432,238	\$520,235	\$0	\$0	\$0	\$0	\$0	
38	Lancaster-547312	\$17,245,482	\$2,848,373	\$4,650,571	\$2,761,100	\$2,921,481	\$3,106,537	\$957,420	\$0	\$0	\$0	\$0	\$0	
39	Rathdrum CT-547310	\$1,935,544	\$7,765	\$317,767	\$276,470	\$661,760	\$56,640	\$615,142	\$0	\$0	\$0	\$0	\$0	
<b>40</b>	<b>Total 547 Fuel Expense</b>	<b>\$29,581,188</b>	<b>\$6,183,441</b>	<b>\$9,662,506</b>	<b>\$3,546,107</b>	<b>\$4,135,657</b>	<b>\$3,691,972</b>	<b>\$2,361,505</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>41</b>	<b>TOTAL NET EXPENSE</b>	<b>\$80,414,486</b>	<b>\$13,961,429</b>	<b>\$12,734,622</b>	<b>\$14,774,899</b>	<b>\$12,895,927</b>	<b>\$5,805,643</b>	<b>\$20,241,966</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
			<b>202101</b>	<b>202102</b>	<b>202103</b>	<b>202104</b>	<b>202105</b>	<b>202106</b>	<b>202107</b>	<b>202108</b>	<b>202109</b>	<b>202110</b>	<b>202111</b>	<b>202112</b>
<b>456 TRANSMISSION REVENUE</b>														
42	456100 ED AN	(\$5,890,029)	(\$593,403)	(\$845,855)	(\$644,720)	(\$718,854)	(\$1,333,515)	(\$1,753,682)	\$0	\$0	\$0	\$0	\$0	\$0
43	456120 ED AN - BPA Trans.	(\$462,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0
44	456020 ED AN-Sale of excess BPA Trans	(\$56,929)	\$0	\$0	(\$7,259)	(\$18,490)	(\$21,540)	(\$9,640)	\$0	\$0	\$0	\$0	\$0	\$0
45	456030 ED AN - Clearwater Trans	(\$607,202)	(\$101,484)	(\$102,584)	(\$102,211)	(\$100,923)	(\$100,000)	(\$100,000)	\$0	\$0	\$0	\$0	\$0	\$0
46	456130 ED AN - Ancillary Services Revenue	(\$961,447)	(\$216,599)	(\$269,939)	(\$201,891)	(\$87,285)	(\$74,164)	(\$111,569)	\$0	\$0	\$0	\$0	\$0	\$0
47	456017 ED AN - Low Voltage	(\$34,668)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0	\$0	\$0
48	456700 ED ID - Low Voltage	(\$31,398)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	\$0	\$0	\$0	\$0	\$0	\$0
49	456705 ED AN - Low Voltage	(\$893,748)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	(\$148,958)	\$0	\$0	\$0	\$0	\$0	\$0
<b>50</b>	<b>Total 456 Transmission Revenue</b>	<b>(\$8,937,421)</b>	<b>(\$1,148,455)</b>	<b>(\$1,455,347)</b>	<b>(\$1,193,050)</b>	<b>(\$1,162,521)</b>	<b>(\$1,766,188)</b>	<b>(\$2,211,860)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>565 TRANSMISSION EXPENSE</b>														
51	565000 ED AN	\$8,379,967	\$1,423,401	\$1,391,371	\$1,452,196	\$1,368,705	\$1,335,481	\$1,408,813	\$0	\$0	\$0	\$0	\$0	\$0
52	565710 ED AN	\$27,216	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0
<b>53</b>	<b>Total 565 Transmission Expense</b>	<b>\$8,407,183</b>	<b>\$1,427,937</b>	<b>\$1,395,907</b>	<b>\$1,456,732</b>	<b>\$1,373,241</b>	<b>\$1,340,017</b>	<b>\$1,413,349</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>557 Expense</b>														
54	557165 ED AN	\$50,765	\$5,456	\$20,823	\$8,041	\$8,813	(\$2,262)	\$9,894	\$0	\$0	\$0	\$0	\$0	\$0
55	557018 ED AN	\$26,945	\$3,638	\$3,756	\$4,049	\$4,202	\$5,929	\$5,371	\$0	\$0	\$0	\$0	\$0	\$0
<b>56</b>	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$77,710</b>	<b>\$9,094</b>	<b>\$24,579</b>	<b>\$12,090</b>	<b>\$13,015</b>	<b>\$3,667</b>	<b>\$15,265</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>537 Expense</b>														
57	537000 ED AN - MT Invasive Species	\$805,056	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$0	\$0	\$0	\$0	\$0	\$0
<b>58</b>	<b>Total 537 ED AN MT Invasive Species</b>	<b>\$805,056</b>	<b>\$134,176</b>	<b>\$134,176</b>	<b>\$134,176</b>	<b>\$134,176</b>	<b>\$134,176</b>	<b>\$134,176</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Purchases and Sales</b>														
59	Econ Dispatch-557010	(\$4,310,313)	(\$674,103)	(\$364,175)	(\$1,034,253)	(\$754,555)	(\$641,382)	(\$841,845)	\$0	\$0	\$0	\$0	\$0	\$0
60	Econ Dispatch-557150	\$8,000,706	\$834,483	(\$577,904)	\$1,001,213	\$1,293,782	\$1,389,459	\$4,059,673	\$0	\$0	\$0	\$0	\$0	\$0
61	Gas Bookouts-557700	\$122,471	\$0	\$0	\$0	\$73,308	\$0	\$49,163	\$0	\$0	\$0	\$0	\$0	\$0
62	Gas Bookouts-557711	(\$122,471)	\$0	\$0	\$0	(\$73,308)	\$0	(\$49,163)	\$0	\$0	\$0	\$0	\$0	\$0
63	Intraco Thermal Gas-557730	\$26,580,644	\$2,868,984	\$6,447,097	\$3,205,749	\$3,411,503	\$7,102,618	\$3,544,693	\$0	\$0	\$0	\$0	\$0	\$0
64	Fuel Dispatch-456010	\$3,659,526	\$1,567,174	\$293,860	\$489,761	\$343,965	\$433,706	\$531,060	\$0	\$0	\$0	\$0	\$0	\$0
65	Fuel Dispatch-456015	(\$23,510,942)	(\$2,909,737)	(\$2,249,977)	(\$3,422,134)	(\$3,100,295)	(\$5,998,152)	(\$5,830,647)	\$0	\$0	\$0	\$0	\$0	\$0
66	Other Elec Rev - Extraction Plant Cr - 456018	(\$248,959)	(\$2,367)	(\$63,628)	(\$33,745)	(\$50,779)	(\$48,174)	(\$50,266)	\$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	(\$12,464,137)	(\$1,251,637)	(\$4,010,362)	(\$731,747)	(\$1,619,411)	(\$2,788,465)	(\$2,062,515)	\$0	\$0	\$0	\$0	\$0	\$0
69	Fuel Bookouts-456711	\$421,157	\$111,045	\$177,323	\$100,514	\$0	\$0	\$32,275	\$0	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456720	(\$421,157)	(\$111,045)	(\$177,323)	(\$100,514)	\$0	\$0	(\$32,275)	\$0	\$0	\$0	\$0	\$0	\$0
<b>71</b>	<b>Other Purchases and Sales Subtotal</b>	<b>(\$2,293,475)</b>	<b>\$432,797</b>	<b>(\$525,089)</b>	<b>(\$525,156)</b>	<b>(\$475,790)</b>	<b>(\$550,390)</b>	<b>(\$649,847)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>72</b>	<b>Misc Revs 456016 ED AN</b>	<b>(\$2,592,196)</b>	<b>(\$478,216)</b>	<b>(\$266,329)</b>	<b>(\$386,437)</b>	<b>(\$455,504)</b>	<b>(\$470,697)</b>	<b>(\$535,013)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>73</b>	<b>REC Revenue Subtotal</b>	<b>(\$2,592,196)</b>	<b>(\$478,216)</b>	<b>(\$266,329)</b>	<b>(\$386,437)</b>	<b>(\$455,504)</b>	<b>(\$470,697)</b>	<b>(\$535,013)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
74	Misc. Power Exp. Actual-557160	\$1,189	\$0	\$0	\$1,189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>75</b>	<b>REC Purchases Subtotal</b>	<b>\$1,189</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,189</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
76	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Exp Actual 557395	\$468	\$14	\$41	\$51	\$93	\$87	\$182	\$0	\$0	\$0	\$0	\$0	\$0
<b>78</b>	<b>Wind REC Subtotal</b>	<b>\$468</b>	<b>\$14</b>	<b>\$41</b>	<b>\$51</b>	<b>\$93</b>	<b>\$87</b>	<b>\$182</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>79</b>	<b>456030 ED ID - Clearwater Trans</b>	<b>\$60,719</b>	<b>\$10,000</b>	<b>\$10,148</b>	<b>\$10,258</b>	<b>\$10,221</b>	<b>\$10,092</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>80</b>	<b>456380-ED-ID - Clearwater REC Revenue</b>	<b>(\$143,048)</b>	<b>(\$29,429)</b>	<b>(\$26,883)</b>	<b>(\$24,848)</b>	<b>(\$26,430)</b>	<b>(\$15,014)</b>	<b>(\$20,444)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>81</b>	<b>Clearwater</b>	<b>(\$82,329)</b>	<b>(\$19,429)</b>	<b>(\$16,735)</b>	<b>(\$14,590)</b>	<b>(\$16,209)</b>	<b>(\$4,922)</b>	<b>(\$10,444)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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
82 <b>Net Resource Optimization</b>	(\$4,884,014)	(\$45,405)	(\$791,377)	(\$910,353)	(\$931,201)	(\$1,021,000)	(\$1,184,678)						
<b>83 Adjusted Actual Net Expense</b>	<b>\$75,800,671</b>	<b>\$14,319,347</b>	<b>\$12,025,825</b>	<b>\$14,259,904</b>	<b>\$12,306,428</b>	<b>\$4,491,393</b>	<b>\$18,397,774</b>						

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	215,915	241,921	(35,784)	-	-	-	-	-	1,522,922
Deduct Prior Month Unbilled	(178,282)	(167,991)	(157,877)	(130,220)	(118,584)	(142,959)	(157,946)	-	-	-	-	-	(1,053,859)
Add Current Month Unbilled	167,991	157,877	130,220	118,584	142,959	157,946	-	-	-	-	-	-	875,577
<b>Total Retail Sales</b>	<b>277,679</b>	<b>268,236</b>	<b>263,641</b>	<b>231,616</b>	<b>240,290</b>	<b>256,908</b>	<b>(193,730)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,344,640</b>
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	1,474,784
Difference from Test Year	(13,840)	12,804	162	(789)	23,115	42,134	(442,238)						(378,652)
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	
<b>Total Load Change Adjustment - \$</b>	<b>(\$304,480)</b>	<b>\$281,688</b>	<b>\$3,564</b>	<b>(\$17,358)</b>	<b>\$508,530</b>	<b>\$926,948</b>	<b>(\$9,729,236)</b>						<b>(\$8,330,344)</b>

IM



IM

# 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	001	49,497,809	\$4,724,165
	01 RESIDENTIAL	3800	01	022	294,225	\$21,298
	01 RESIDENTIAL	3800	01	032	181,997	\$20,094
	01 RESIDENTIAL	3800	01	012	1,160,477	\$141,081
<b>01 - Summary</b>					<b>51,134,508</b>	<b>\$4,906,638</b>
21	21 FIRM COMMERCIAL	3800	21	011	17,951,531	\$1,651,068
	21 FIRM COMMERCIAL	3800	21	021	24,278,718	\$1,686,087
	21 FIRM COMMERCIAL	3800	21	031	2,478,330	\$232,566
	21 FIRM COMMERCIAL	3800	21	025	5,363,130	\$299,920
<b>21 - Summary</b>					<b>50,071,709</b>	<b>\$3,869,641</b>
31	31 FIRM- INDUSTRIAL	3800	31	011	261,170	\$23,229
	31 FIRM INDUSTRIAL	3800	31	025P	29,986,560	\$1,650,773
	31 FIRM- INDUSTRIAL	3800	31	021	2,805,747	\$185,721
	31 FIRM-INDUSTRIAL	3800	31	025	22,646,196	\$1,276,253
	31 FIRM-INDUSTRIAL	3800	31	025PG	35,784,000	\$876,708
	31 FIRM- INDUSTRIAL	3800	31	031	1,040,013	\$97,056
<b>31 - Summary</b>					<b>92,523,685</b>	<b>\$4,109,741</b>
<b>ID - Summary</b>					<b>193,729,903</b>	<b>\$12,886,019</b>

## 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	012	2,353,512	\$368,368
	01 RESIDENTIAL	2800	01	002	249,435	\$15,689
	01 RESIDENTIAL	2800	01	032	617,006	\$66,834
	01 RESIDENTIAL	2800	01	022	1,283,086	\$109,567
	01 RESIDENTIAL	2800	01	001	98,594,747	\$9,230,001
<b>01 - Summary</b>					<b>103,097,786</b>	<b>\$9,790,459</b>
21	21 FIRM COMMERCIAL	2800	21	021	57,082,223	\$4,963,193
	21 FIRM COMMERCIAL	2800	21	025	24,030,637	\$1,748,977
	21 FIRM COMMERCIAL	2800	21	011	26,124,094	\$3,184,673
	21 FIRM COMMERCIAL	2800	21	031	5,783,525	\$527,039
<b>21 - Summary</b>					<b>113,020,478</b>	<b>\$10,423,881</b>
31	31 FIRM- INDUSTRIAL	2800	31	011	227,003	\$26,659
	31 FIRM-INDUSTRIAL	2800	31	025	63,743,497	\$4,170,424
	31 FIRM- INDUSTRIAL	2800	31	021	4,560,913	\$380,483
	31 FIRM- INDUSTRIAL	2800	31	031	776,188	\$71,081
<b>31 - Summary</b>					<b>69,307,601</b>	<b>\$4,648,647</b>
<b>WA - Summary</b>					<b>285,425,865</b>	<b>\$24,862,987</b>
<b>Overall - Summary</b>					<b>479,155,768</b>	<b>\$37,749,006</b>



### 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
202106	ED	01	01 RESIDENTIAL	120,910	87,792,803	8,776,583	120,384	678,504,548	67,252,253
		21	21 FIRM COMMERCIAL	18,340	81,967,415	7,285,324	18,229	502,038,712	44,289,071
		31	31 FIRM- INDUSTRIAL	333	94,787,679	4,698,847	332	565,124,610	26,744,653
		39	39 FIRM-PUMPING-IRRIGATION ONLY	46	856,131	77,493	42	1,603,178	149,689
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	180	607,960	230,854	180	3,512,298	1,380,872
		80	80 INTERDEPARTMENT REVENUE	46	225,324	20,756	46	1,416,470	125,562
		83	83 MISC-SERVICE REVENUE SNP	0	0	6,416	0	0	29,200
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	9,545	0	0	57,268
<b>ED - Summary</b>				<b>139,855</b>	<b>266,237,312</b>	<b>21,105,817</b>	<b>139,211</b>	<b>1,752,199,816</b>	<b>140,028,568</b>
<b>202106 - Summary</b>				<b>139,855</b>	<b>266,237,312</b>	<b>21,105,817</b>	<b>139,211</b>	<b>1,752,199,816</b>	<b>140,028,568</b>
<b>Overall - Summary</b>				<b>139,855</b>	<b>266,237,312</b>	<b>21,105,817</b>	<b>139,211</b>	<b>1,752,199,816</b>	<b>140,028,568</b>

Run Date: Jul 6, 2021

**For Internal Use Only**

IM



### Electric Revenue Report by Revenue Class

Data Source: Financial Reporting  
Data Updated Daily

Accounting Period: 202106

State Code: ID

Rate Schedule Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Meter Qty	YTD Usage	YTD Revenue Amt
0001 - RESIDENTIAL	0	0	12,734.07	0	0	98,371.72
0011 - GENERAL SERVICE	0	0	4,694.91	0	0	30,397.63
0012 - RESID&FARM-GEN SERV	0	0	297.74	0	0	2,523.43
0021 - LARGE GENERAL SERV	0	0	6,977.45	0	0	43,012.97
0022 - RESID&FRM-LGE GEN SE	0	0	75.71	0	0	580.04
0025 - EXTRA LGE GEN SERV	0	0	4,161.77	0	0	25,972.55
0031 - PUMPING SERVICE	0	0	955.44	0	0	3,785.01
0032 - PUMPING SVC RES&FRM	0	0	140.85	0	0	350.44
0041 - CO OWNED ST LIGHTS	0	0	0.21	0	0	1.26
0042 - CO OWND ST LTS SO VA	0	0	45.71	0	0	279.87
0044 - CST OWND ST LT SO VA	0	0	3.92	0	0	23.61
0045 - CUST OWND ST LT ENGY	0	0	4.83	0	0	28.98
0046 - CUST OWND ST LT S V	0	0	14.06	0	0	84.34
0047 - AREA LIGHT-COM&INDUS	0	0	5.26	0	0	31.6
0048 - AREA LGHT-FARM&RESID	0	0	8.89	0	0	55.06
0049 - AREA LGHT-HI PRES SO	0	0	28.85	0	0	191.73
025 EXTRA LARGE GEN SERVICE/POTLATCH	0	0	6,109.89	0	0	27,998.69
<b>Overall - Summary</b>	<b>0</b>	<b>0</b>	<b>36,259.56</b>	<b>0</b>	<b>0</b>	<b>233,688.93</b>

Run Date: Jul 6, 2021

**For Internal Use Only**

Conversion Factor

0.994549

Conversion Factor Changes October 1st of Every Year

**36,061.91**



IM





# Power Transaction Register

Profit Center: POWER  
 Contract Month: 202106  
 Direction: ALL  
 Counterparty: Adams Nielson Solar, LLC  
 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

#### Adams Nielson Solar, LLC

POWER											
Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
01	30	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	6,240.000	6,100.000	\$40.470	246,867.00
<b>POWER Total:</b>								<b>6,240.000</b>	<b>6,100.000</b>		<b>246,867.00</b>
<b>STRA Total:</b>								<b>6,240.000</b>	<b>6,100.000</b>		<b>246,867.00</b>
<b>NON-INTERCOMPANY TOTAL:</b>								<b>6,240.000</b>	<b>6,100.000</b>		<b>246,867.00</b>
<b>TOTAL PURCHASES:</b>								<b>6,240.000</b>	<b>6,100.000</b>		<b>246,867.00</b>



# Power Transaction Register

**Profit Center: POWER**  
**Contract Month: 202106**  
**Direction: PURCHASE**  
**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

<b>POWER</b>									✓		
01	30	Johnson	IT	278613	AVST CORP	Energy	Sys Opt	33,120.000	35,784.000	\$24.500	876,708.00
<b>POWER Total:</b>								<b>33,120.000</b>	<b>35,784.000</b>		<b>876,708.00</b>
<b>PFI Total:</b>								<b>33,120.000</b>	<b>35,784.000</b>		<b>876,708.00</b>
<b>NON-INTERCOMPANY TOTAL:</b>								<b>33,120.000</b>	<b>35,784.000</b>		<b>876,708.00</b>
<b>TOTAL PURCHASES:</b>								<b>33,120.000</b>	<b>35,784.000</b>		<b>876,708.00</b>

IM

Avista

Hourly Data

7/7/2021 12:39

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
6/29/2021	H11	17	29.59	503.03
6/29/2021	H12	17	32.34	549.78
6/29/2021	H13	16	37.84	605.44
6/29/2021	H14	17	41.43	704.31
6/29/2021	H15	16	50.53	808.48
6/29/2021	H16	16	57.65	922.4
6/29/2021	H17	16	69.45	1111.2
6/29/2021	H18	17	72.74	1236.58
6/29/2021	H19	14	65.69	919.66
6/29/2021	H20	3	65.83	197.49
6/29/2021	H21	0	53.26	0
6/29/2021	H22	0	28.32	0
6/29/2021	H23	0	35.21	0
6/29/2021	H24	0	23.72	0
6/30/2021	H01	0	16.49	0
6/30/2021	H02	0	15.93	0
6/30/2021	H03	0	12.89	0
6/30/2021	H04	0	14.96	0
6/30/2021	H05	0	16.45	0
6/30/2021	H06	1	17.85	17.85
6/30/2021	H07	10	17.45	174.5
6/30/2021	H08	15	18.1	271.5
6/30/2021	H09	18	24.1	433.8
6/30/2021	H10	18	23.08	415.44
6/30/2021	H11	18	24.88	447.84
6/30/2021	H12	17	26.28	446.76
6/30/2021	H13	18	26.61	478.98
6/30/2021	H14	17	28.27	480.59
6/30/2021	H15	18	31.63	569.34
6/30/2021	H16	17	33.78	574.26
6/30/2021	H17	17	35.1	596.7
6/30/2021	H18	16	37.68	602.88
6/30/2021	H19	14	37.42	523.88
6/30/2021	H20	4	34.48	137.92
6/30/2021	H21	1	28.91	28.91
6/30/2021	H22	0	19.57	0
6/30/2021	H23	0	21.73	0
6/30/2021	H24	0	21.49	0
				\$ 261,535.99

IM