

AVISTA UTILITIES

POWER COST ADJUSTMENT REPORT

MONTH OF JULY 2020

**Avista Corporation PCA
July 2020 through June 2021
IPUC Deferral Analysis**

Deferral for 2020-21 Deferral Period	AVU-E-19-04												Jul-20 thru Jun-21	
	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21		
BASE RATE RECOVERY - LOAD CHANGE ADJUSTMENT														
Idaho Actual Sales	MWh	260,747											260,747	
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	(267,545)	(222,188)	(233,573)	(258,867)	(300,596)	(291,519)	(255,432)	(263,479)	(232,405)	(217,175)	(214,774)	(2,745,314)
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	
Retail Revenue Adjustment - Under(+)/Over(-)	\$	(269,258)	5,885,990	4,888,136	5,138,606	5,695,074	6,613,112	6,413,418	5,619,504	5,796,538	5,112,910	4,777,850	4,725,028	60,396,908
Base-to-Actual Percent Difference	%	4.92%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-91.33%
NET POWER SUPPLY EXPENSE														
Actual Expense														
555 Purchased Power	\$	9,869,695												9,869,695
447 Sales for Resale	\$	(6,841,567)												(6,841,567)
501 Thermal Fuel	\$	2,120,045												2,120,045
547 CT Fuel	\$	3,030,971												3,030,971
456 Transmission Revenue	\$	(2,088,798)												(2,088,798)
565 Transmission Expense	\$	1,407,838												1,407,838
557 Resource Optimization	\$	699,050												699,050
537 MT. Invasive Species Expe	\$	134,176												134,176
557 Expense	\$	19,631												19,631
Adjusted Actual Net Expense	\$	8,351,041	0	0	0	0	0	0	0	0	0	0	0	8,351,041
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%	
Idaho Actual Net Expense	\$	2,890,295	0	1	1	0	0	0	0	0	0	0	0	2,890,297
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	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	\$	(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	12,452,700	9,506,133	9,924,901	11,447,118	12,491,649	14,489,521	12,961,958	10,893,114	6,667,357	5,005,048	4,953,435	118,817,829
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%	
Idaho Authorized Net Expense	\$	2,777,416	4,309,879	3,290,073	3,435,008	3,961,848	4,323,360	5,014,823	4,486,134	3,770,107	2,307,572	1,732,247	1,714,384	41,122,851
RENEWABLE ENERGY CREDIT REVENUE														
Actual REC Revenue	\$	(216,916)												(216,916)
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)	(1,223,004)
Actual - Authorized REC Revenue	\$	(114,999)	101,917	101,917	101,917	101,917	101,917	101,917	101,917	101,917	101,917	101,917	101,917	1,006,088
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%	
Actual - Authorized Idaho REC Revenue	\$	(39,801)	35,273	35,273	35,273	35,273	35,273	35,273	35,273	35,273	35,273	35,273	35,273	348,202
COST RECOVERY SUBJECT TO SHARING														
Actual - Authorized Net Expense (Idaho share)	\$	112,879	(4,309,879)	(3,290,072)	(3,435,007)	(3,961,848)	(4,323,360)	(5,014,823)	(4,486,134)	(3,770,107)	(2,307,572)	(1,732,247)	(1,714,384)	(38,232,554)
Retail Revenue Adjustment	\$	(269,258)	5,885,990	4,888,136	5,138,606	5,695,074	6,613,112	6,413,418	5,619,504	5,796,538	5,112,910	4,777,850	4,725,028	60,396,908
REC Revenue	\$	(39,801)	35,273	35,273	35,273	35,273	35,273	35,273	35,273	35,273	35,273	35,273	35,273	348,202
456030 ED ID - Sch 25P Transmission	\$	10,000												10,000
456380 ED ID - Sch 25P REC Revenue	\$	(20,706)												(20,706)
Sch 25P Net Cost	\$	(10,706)	0	0	0	0	0	0	0	0	0	0	0	(10,706)
Total Cost (Subject to Sharing)	\$	(206,886)	1,611,384	1,633,337	1,738,872	1,768,499	2,325,025	1,433,868	1,168,643	2,061,704	2,840,611	3,080,876	3,045,917	22,501,850
Sharing Percentage	%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	
Total Cost Recovery Subject to Sharing	\$	(186,197)	1,450,246	1,470,003	1,564,985	1,591,649	2,092,523	1,290,481	1,051,779	1,855,534	2,556,550	2,772,788	2,741,325	20,251,666
Total Power Cost Deferral with Adjustments	\$	(186,197)	1,450,246	1,470,003	1,564,985	1,591,649	2,092,523	1,290,481	1,051,779	1,855,534	2,556,550	2,772,788	2,741,325	20,251,666

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>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-20 thru Jun-21</u>
Monthly Interest Rate	%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	
PCA Ending Balances														
Beginning Balance (June 2020 Ending Balance)	\$	46,080												46,080
2019-2020 Deferral Balance	\$	46,080	(450,302)	999,194	2,470,163	4,039,266	5,637,648	7,739,569	9,042,952	10,109,806	11,982,193	14,558,717	17,355,774	17,355,774
2020-2021 Incremental Deferral	\$	(186,197)	1,450,246	1,470,003	1,564,985	1,591,649	2,092,523	1,290,481	1,051,779	1,855,534	2,556,550	2,772,788	2,741,325	20,251,666
RPS Compliance Adjustment*	\$	(446,075)												(446,075)
Amortization - Account 182385	\$	135,813												135,813
Amortization - Account 182386	\$													0
Amortization - Projected	\$													0
2020-21 Ending Deferral Balance w/out Current Month Int.	\$	(450,379)	999,944	2,469,197	4,035,148	5,630,915	7,730,171	9,030,050	10,094,731	11,965,340	14,538,743	17,331,505	20,097,099	20,097,099
Interest	\$	77	(750)	966	4,118	6,733	9,398	12,902	15,075	16,853	19,974	24,269	28,932	138,547
2020-21 Final Ending Deferral Balance	\$	(450,302)	999,194	2,470,163	4,039,266	5,637,648	7,739,569	9,042,952	10,109,806	11,982,193	14,558,717	17,355,774	20,126,031	20,126,031

* See page 17 of the July 2020 Power Cost Adjustment Report for more information.

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: 202007
 Last Update: 08/06/2020 9:45 AM
 Approval Requested: 08/06/2020 9:45 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
5	001	557380 - IDAHO PCA-DEF	ED	ID	DL	186,197.00	✓	0.00 Current Deferral Expense - PCA
10	001	182387 - REGULATORY ASSET ID PCA DEFERRAI 3	ED	ID	DL	0.00	✓	186,197.00 Current Deferral Reg Asset - PCA
15	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00	✓	329.00 Interest Income on 182386 Account
20	001	182386 - REGULATORY ASSET ID PCA DEFERRAI 2	ED	ID	DL	329.00	✓	0.00 Interest Income on 182386 Account
25	001	182385 - REGULATORY ASSET ID PCA DEFERRAI 1	ED	ID	DL	135,813.00	✓	0.00 Amortization of Balance
30	001	557390 - IDAHO PCA AMT	ED	ID	DL	0.00	✓	135,813.00 Amortization of Balance
45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	ID	DL	252.00	✓	0.00 Interest Expense on 182385
50	001	182385 - REGULATORY ASSET ID PCA DEFERRAI 1	ED	ID	DL	0.00	✓	252.00 Interest Expense on 182385
Totals:						322,591.00		322,591.00

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

Cheryl A Kettner

Prepared by Cheryl Kettner

Jan McDaniel

Reviewed by

Approved for Entry
 Corporate Accounting use Only

Aug 6, 2020

Date

8/6/2020

Date

Date

Avista Corp.
 DJ480 and DJ481
 Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
Jul-20

IM

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 July 2020.
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 July 2020.
Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness]	Updated workbooks for 2020 authorized, updated PT ratio, validated formulas, added line items fo new applicable accounts. Updated ID PCA for new Authorized that go into place December 2019.
When rolling forward the document, ensure that all formulas are updated appropriately.	Validated for July 2020.

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 June 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 July 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]	Spot checked formulas in the spreadsheet and noted no issues. IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	In June we are in the 90%/10% customer sharing band in WA. 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 that Idaho had the annual REC foregone revenue added to the PCA balance		

IM

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

Interest compounds and is calculated monthly

Interest Rate

2019	0.16667%
2020	0.16667%

Month Ending	Account	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	Balance with Interest	GLW Balance	Recon	Adjustment Notes
12/31/2019	182386								1,260,021		
1/31/2020	182386	1,260,021		(42,026)		2,100		1,220,095	1,220,095	0	
2/29/2020	182386	1,220,095		(584,757)		2,034		637,372	637,372	0	
3/31/2020	182386	637,372		11,208		1,062		649,642	649,642	0	
4/30/2020	182386	649,642		629,307		1,083		1,280,032	1,280,032	0	
5/31/2020	182386	1,280,032		(364,595)		2,133		917,570	917,570	0	
6/30/2020	182386	917,570		(721,633)		1,529		197,466	197,466	0	
		This account moves to the Pending tab									
6/30/2020	182387	This account moves from the Pending tab							0		
7/31/2020	182387	0		(186,197)	(446,075)	0		(632,272)	(446,074)	186,198	
8/31/2020	182387										
9/30/2020	182387										
10/31/2020	182387										
11/30/2020	182387										
12/31/2020	182387										

Entry:

557380 ED ID	Debit	186,197	Credit	0	Idaho PCA-Def
182387 ED ID		0		186,197	Regulatory Asset ID PCA Deferral
419600 ED ID				0	Interest Income
182387 ED ID		0			Regulatory Asset ID PCA Deferral

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

Interest compounds and is calculated monthly

IM

Interest Rate

2019	0.16667%
2020	0.16667%

Month Ending	Account	Beg. Balance	Balance Transfer	Activity	Adjustments	Interest	Interest Adjustments	Balance with Interest	GLW Balance	Recon	Adjustment Notes
12/31/2019	182387								0		
1/31/2020	182387	0				0		0	0	0	
2/29/2020	182387	0				0		0	0	0	
3/31/2020	182387	0				0		0	0	0	
4/30/2020	182387	0				0		0	0	0	
5/31/2020	182387	0				0		0	0	0	
6/30/2020	182387	0				0		0	0	0	
This account moves to the Current Year tab											
6/30/2020	182386	This account moves from the Current Year tab							197,466		
7/31/2020	182386	197,466				329		197,795	197,466	(329)	
8/31/2020	182386										
9/30/2020	182386										
10/31/2020	182386										
This account moves to the Amortizing tab											
10/31/2020	182385	This account moves from the Amortizing tab									
11/30/2020	182385										
12/31/2020	182385										

Entry:

	Debit	Credit	
419600 ED ID	0	329	Interest Income
182386 ED ID	329	0	Regulatory Asset ID PCA Deferral

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

Interest compounds and is calculated monthly

Interest Rate

2019	0.16667%
2020	0.16667%

IM

Month Ending	Account	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	Balance with Interest	GLW Balance	Recon	Adjustment Notes
12/31/2019	182385								(1,003,427)		
1/31/2020	182385	(1,003,427)		167,017		(1,672)		(838,082)	(838,082)	0	
2/29/2020	182385	(838,082)		155,248		(1,397)		(684,231)	(684,231)	0	
3/31/2020	182385	(684,231)		147,726		(1,140)		(537,645)	(537,645)	0	
4/30/2020	182385	(537,645)		140,955		(896)		(397,586)	(397,586)	0	
5/31/2020	182385	(397,586)		121,940		(663)		(276,309)	(276,309)	0	
6/30/2020	182385	(276,309)		125,384		(461)		(151,386)	(151,386)	0	
7/31/2020	182385	(151,386)		135,813		(252)		(15,825)	(151,386)	(135,561)	
8/31/2020	182385										
9/30/2020	182385										
10/31/2020	182385										
This account moves to the Pending tab											
10/31/2020	182386	This account moves from the Pending tab									
11/30/2020	182386		0								
12/31/2020	182386										

Entry:

	Debit	Credit	
182385 ED ID	135,813		Regulatory Asset ID PCA Deferral
557390 ED ID		135,813	Idaho PCA Amt
431600 ED ID	252		Interest Expense Energy Deferrals
182385 ED ID		252	Regulatory Asset ID PCA Deferral

Avista Corp. - Resource Accounting
IDAHO POWER COST DEFERRALS

Line No.	IDAHO ACTUALS	TOTAL	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
1	555 Purchased Power	\$70,081,710	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$50,323,721)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$16,009,903	\$3,239,078	\$3,399,540	\$2,878,210	\$2,804,144	\$738,421	\$830,465	\$2,120,045	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$24,219,219	\$4,925,752	\$4,098,939	\$5,475,241	\$4,372,539	\$1,216,784	\$1,098,993	\$3,030,971	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Rev	(\$11,020,757)	(\$1,239,306)	(\$1,539,548)	(\$1,297,310)	(\$1,230,065)	(\$1,766,261)	(\$1,859,469)	(\$2,088,798)	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Exp	\$9,606,763	\$1,402,067	\$1,376,344	\$1,401,845	\$1,362,596	\$1,328,690	\$1,327,383	\$1,407,838	\$0	\$0	\$0	\$0	\$0
7	537 MT Invasive Species Exp	\$939,232	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$0	\$0	\$0	\$0	\$0
8	557 Expenses	\$118,525	\$16,819	\$15,917	\$16,486	\$15,587	\$17,925	\$16,160	\$19,631	\$0	\$0	\$0	\$0	\$0
9	Adjusted Actual Net Expense	\$59,630,874	\$13,678,086	\$11,587,902	\$10,542,551	\$8,493,896	\$4,034,386	\$3,642,062	\$7,651,991	\$0	\$0	\$0	\$0	\$0
		Total through												
	AUTHORIZED NET EXPENSE - SYSTEM	July	Jan/20	Feb/20	Mar/20	Apr/20	May/20	Jun/20	Jul/20	Aug/20	Sep/20	Oct/20	Nov/20	Dec/20
10	555 Purchased Power	44,748,043.00	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	(28,461,065.00)	(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	15,582,817.00	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	30,837,552.00	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	(9,924,985.00)	(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	9,676,919.00	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	(713,419.00)	(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	(305,081.00)	(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	939,169.00	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	(98,042.00)	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	62,281,908.00	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	(\$2,651,034)	(\$709,518)	(\$1,272,138)	(\$248,646)	\$1,928,456	(\$868,745)	(\$1,209,456)	(\$270,987)					
22	Resource Optimization	(\$254,000)	\$171,863	(\$195,711)	(\$124,808)	\$12,083	(\$397,940)	(\$201,621)	\$482,134					
23	Adjusted Actual - Authorized Net Expense	(\$2,905,034)	(\$537,655)	(\$1,467,849)	(\$373,454)	\$1,940,539	(\$1,266,685)	(\$1,411,077)	\$211,147					
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	(\$1,005,432)	(\$186,082)	(\$508,023)	(\$129,252)	\$671,621	(\$438,400)	(\$488,374)	\$73,078					
	Idaho 100% Activity (Sch 25P)	(\$112,286)	(\$16,395)	(\$13,931)	(\$15,463)	(\$19,977)	(\$17,416)	(\$18,398)	(\$10,706)	\$0	\$0	\$0	\$0	\$0
26	ID Load Change Adjustment (+) Surcharge; (-) Rebate	(\$280,830)	\$155,782	(\$127,776)	\$157,168	\$47,586	\$50,710	(\$295,042)	(\$269,258)					
27	Net Power Cost Increase (+) Surcharge; (-) Rebate	(\$1,398,548)	(\$46,695)	(\$649,730)	\$12,453	\$699,230	(\$405,106)	(\$801,814)	(\$206,886)					
28	90% of Net Power Cost Change	(\$1,258,693)	(\$42,026)	(\$584,757)	\$11,208	\$629,307	(\$364,595)	(\$721,633)	(\$186,197)					
29	Total Power Cost Deferral (+) Surcharge; (-) Rebate	(\$1,258,693)	(\$42,026)	(\$584,757)	\$11,208	\$629,307	(\$364,595)	(\$721,633)	(\$186,197)					
30	Acct 557380 Entry; (+) Rebate, (-) Surcharge	\$1,258,693	\$42,026	\$584,757	(\$11,208)	(\$629,307)	\$364,595	\$721,633	\$186,197					

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

Line No.	TOTAL	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
555 PURCHASED POWER													
1	Other Short-Term Purchases	\$13,396,498	\$3,386,200	\$2,505,205	\$663,858	\$2,142,585	\$1,517,506	\$945,253	\$2,235,891	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$9,796,352	\$1,399,478	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$1,000,916	\$128,412	\$137,331	\$81,844	\$100,046	\$134,694	\$132,024	\$286,565	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,449,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$5,752,408	\$845,499	\$845,499	\$845,499	\$679,414	\$845,499	\$845,499	\$845,499	\$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	\$7,268	\$969	\$1,162	\$1,170	\$1,075	\$1,121	\$932	\$839	\$0	\$0	\$0	\$0
8	Small Power	\$1,047,639	\$135,481	\$178,168	\$136,054	\$148,758	\$128,743	\$142,916	\$177,519	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$963,263	\$160,536	\$132,054	\$109,083	\$75,549	\$149,167	\$140,831	\$196,043	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$1,462,697	\$220,402	\$348,737	\$173,787	\$254,261	\$196,121	\$212,728	\$56,661	\$0	\$0	\$0	\$0
11	City of Spokane- Waste-to-Energy	\$3,313,120	\$539,216	\$522,867	\$444,785	\$423,831	\$339,112	\$470,134	\$573,175	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$8,506	(\$311)	\$1,667	\$1,579	\$1,431	\$1,520	\$1,310	\$1,310	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$15,963,406	\$2,414,741	\$2,327,885	\$2,427,120	\$2,402,620	\$2,109,928	\$2,056,488	\$2,224,624	\$0	\$0	\$0	\$0
14	Palouse Wind	\$14,408,791	\$3,334,132	\$2,160,328	\$2,406,190	\$1,890,255	\$1,607,702	\$1,548,996	\$1,461,188	\$0	\$0	\$0	\$0
15	WPM Ancillary Services	\$1,508,883	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$0	\$0	\$0	\$0
16	Non-Mon. Accruals	\$2,963	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	\$0	\$0	\$0	\$0
17	Total 555 Purchased Power	\$70,081,710	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$0	\$0	\$0	\$0
555 PURCHASED POWER													
	555000	\$64,035,782	\$11,300,933	\$9,783,421	\$9,368,374	\$8,891,163	\$8,111,978	\$7,524,829	\$9,055,084	\$0	\$0	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	\$3,093,422	\$1,256,392	\$900,700	(\$662,984)	\$191,488	\$444,892	\$539,968	\$422,966	\$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	\$2,963	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	\$0	\$0	\$0	\$0
	555700	\$1,499,042	\$218,942	\$89,780	\$199,854	\$652,725	\$90,380	\$48,766	\$198,595	\$0	\$0	\$0	\$0
	Solar Select Adjustment	(\$58,382)	(\$4,512)	(\$6,519)	(\$7,796)	(\$9,072)	(\$9,658)	(\$9,973)	(\$10,852)	\$0	\$0	\$0	\$0
	555380	\$5,618,219	\$931,270	\$892,192	\$936,831	\$910,053	\$858,774	\$637,956	\$451,143	\$0	\$0	\$0	\$0
	Sch 25P Adjustment	(\$5,618,219)	(\$931,270)	(\$892,192)	(\$936,831)	(\$910,053)	(\$858,774)	(\$637,956)	(\$451,143)	\$0	\$0	\$0	\$0
	555710	\$1,508,883	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$0	\$0	\$0	\$0
		\$70,081,710	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$0	\$0	\$0	\$0
447 SALES FOR RESALE													
18	Short-Term Sales	(\$39,092,376)	(\$6,410,216)	(\$5,567,362)	(\$5,771,825)	(\$6,957,136)	(\$4,643,721)	(\$4,498,259)	(\$5,243,857)	\$0	\$0	\$0	\$0
19	Nichols Pumping Index Sale	(\$418,478)	(\$114,196)	(\$57,978)	(\$77,242)	(\$67,204)	(\$32,501)	(\$15,887)	(\$53,470)	\$0	\$0	\$0	\$0
20	Sovereign/Kaiser Load Following	(\$81,763)	(\$12,942)	(\$12,179)	(\$12,626)	(\$12,124)	(\$12,236)	(\$10,556)	(\$9,100)	\$0	\$0	\$0	\$0
21	Pend Oreille DES	(\$302,348)	(\$57,587)	(\$47,591)	(\$55,025)	(\$52,181)	(\$40,336)	(\$25,067)	(\$24,561)	\$0	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$10,428,756)	(\$1,223,281)	(\$1,274,514)	(\$1,236,581)	(\$1,823,276)	(\$1,705,686)	(\$1,654,839)	(\$1,510,579)	\$0	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$50,323,721)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	\$0	\$0	\$0	\$0
447 SALES FOR RESALE													
	447000	(\$18,608,609)	(\$3,835,467)	(\$2,627,687)	(\$3,877,053)	(\$4,628,479)	(\$1,311,184)	(\$185,383)	(\$2,143,356)	\$0	\$0	\$0	\$0
	Deduct Revenue From Solar Select	\$443,695	\$19,928	\$44,560	\$91,436	\$78,930	\$46,214	\$40,293	\$122,334	\$0	\$0	\$0	\$0
	447100	(\$11,428,455)	(\$1,028,302)	(\$1,145,634)	(\$328,879)	(\$737,252)	(\$2,395,170)	(\$3,583,660)	(\$2,209,558)	\$0	\$0	\$0	\$0
	447150	(\$6,855,144)	(\$1,265,005)	(\$1,503,561)	(\$1,358,611)	(\$884,798)	(\$700,094)	(\$498,100)	(\$644,975)	\$0	\$0	\$0	\$0
	447700	(\$1,937,569)	(\$255,624)	(\$167,800)	(\$226,050)	(\$724,841)	(\$194,000)	(\$134,561)	(\$234,693)	\$0	\$0	\$0	\$0
	447710	(\$1,508,883)	(\$230,471)	(\$284,988)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	\$0	\$0	\$0	\$0
	447720	(\$10,428,756)	(\$1,223,281)	(\$1,274,514)	(\$1,236,581)	(\$1,823,276)	(\$1,705,686)	(\$1,654,839)	(\$1,510,579)	\$0	\$0	\$0	\$0
		(\$50,323,721)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS													
24	Kettle Falls Wood-501110	\$2,699,839	\$669,436	\$586,372	\$520,044	\$588,601	(\$1,484)	\$4,598	\$332,272	\$0	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$5,499	\$466	\$2,150	\$602	\$929	(\$19)	\$751	\$620	\$0	\$0	\$0	\$0
26	Colstrip Coal-501140	\$13,182,738	\$2,514,090	\$2,811,018	\$2,357,564	\$2,203,760	\$739,924	\$785,937	\$1,770,445	\$0	\$0	\$0	\$0
27	Colstrip Oil-501160	\$121,827	\$55,086	\$0	\$0	\$10,854	\$0	\$39,179	\$16,708	\$0	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$16,009,903	\$3,239,078	\$3,399,540	\$2,878,210	\$2,804,144	\$738,421	\$830,465	\$2,120,045	\$0	\$0	\$0	\$0
501 FUEL-TONS													
29	Kettle Falls	221,192	53,540	47,910	43,672	49,482	-	372	26,216	-	-	-	-
30	Colstrip	444,327	94,106	71,708	82,836	78,696	25,604	28,502	62,875	-	-	-	-

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

Line No.	TOTAL	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
501 FUEL-COST PER TON													
31	Kettle Falls		\$12.50	\$12.24	\$11.91	\$11.90		\$12.36	\$12.67				
32	Colstrip		\$26.72	\$39.20	\$28.46	\$28.00	\$28.90	\$27.57	\$28.16				
547 FUEL													
33	NE CT Gas-547213	(\$1,733)	(\$1,839)	\$35	(\$23)	\$82	\$29	\$76	(\$93)	\$0	\$0	\$0	\$0
34	Boulder Park-547216	\$280,987	\$20,130	\$11,475	\$80,312	\$98,567	\$10,548	\$19,509	\$40,446	\$0	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$14,216	\$2,625	\$3,871	\$2,594	\$1,268	\$1,772	\$614	\$1,472	\$0	\$0	\$0	\$0
36	Coyote Springs2-547610	\$11,443,605	\$2,553,876	\$2,266,934	\$2,517,341	\$1,550,090	\$447,698	\$564,243	\$1,543,423	\$0	\$0	\$0	\$0
37	Lancaster-547312	\$10,978,550	\$2,326,662	\$1,755,204	\$2,352,441	\$2,028,732	\$711,804	\$471,786	\$1,331,921	\$0	\$0	\$0	\$0
38	Rathdrum CT-547310	\$1,503,594	\$24,298	\$61,420	\$522,576	\$693,800	\$44,933	\$42,765	\$113,802	\$0	\$0	\$0	\$0
39	Total 547 Fuel Expense	\$24,219,219	\$4,925,752	\$4,098,939	\$5,475,241	\$4,372,539	\$1,216,784	\$1,098,993	\$3,030,971	\$0	\$0	\$0	\$0
40 TOTAL NET EXPENSE													
		\$59,987,111	\$13,364,330	\$11,601,013	\$10,287,354	\$8,211,602	\$4,319,856	\$4,023,812	\$8,179,144	\$0	\$0	\$0	\$0
41 202001 202002 202003 202004 202005 202006 202007 202008 202009 202010 202011 202012													
42 456 TRANSMISSION REVENUE													
41	456100 ED AN	(\$6,989,789)	(\$675,313)	(\$919,841)	(\$748,908)	(\$697,529)	(\$1,150,361)	(\$1,310,572)	(\$1,487,265)	\$0	\$0	\$0	\$0
42	456120 ED AN - BPA Trans.	(\$539,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0
43	456020 ED AN-Sale of excess BPA Trans	(\$205,345)	\$0	\$0	\$0	(\$8,563)	(\$111,418)	(\$32,555)	(\$52,809)	\$0	\$0	\$0	\$0
44	456030 ED AN - Sch 25P Trans	(\$718,455)	(\$105,538)	(\$104,338)	(\$102,857)	(\$103,784)	(\$101,938)	(\$100,000)	(\$100,000)	\$0	\$0	\$0	\$0
45	456130 ED AN - Ancillary Services Revenue	(\$1,511,280)	(\$230,471)	(\$287,385)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	\$0	\$0	\$0	\$0
46	456017 ED AN - Low Voltage	(\$40,446)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0
47	456700 ED ID - Low Voltage	(\$36,631)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	\$0	\$0	\$0	\$0
48	456705 ED AN - Low Voltage	(\$979,811)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	\$0	\$0	\$0	\$0
49	Total 456 Transmission Revenue	(\$11,020,757)	(\$1,239,306)	(\$1,539,548)	(\$1,297,310)	(\$1,230,065)	(\$1,766,261)	(\$1,859,469)	(\$2,088,798)	\$0	\$0	\$0	\$0
50 565 TRANSMISSION EXPENSE													
50	565000 ED AN	\$9,575,011	\$1,397,531	\$1,371,808	\$1,397,309	\$1,358,060	\$1,324,154	\$1,322,847	\$1,403,302	\$0	\$0	\$0	\$0
51	565710 ED AN	\$31,752	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0
52	Total 565 Transmission Expense	\$9,606,763	\$1,402,067	\$1,376,344	\$1,401,845	\$1,362,596	\$1,328,690	\$1,327,383	\$1,407,838	\$0	\$0	\$0	\$0
53 557 Expense													
53	557165 ED AN	\$84,914	\$12,599	\$11,796	\$12,353	\$11,201	\$12,072	\$10,211	\$14,682	\$0	\$0	\$0	\$0
54	557018 ED AN	\$33,611	\$4,220	\$4,121	\$4,133	\$4,386	\$5,853	\$5,949	\$4,949	\$0	\$0	\$0	\$0
55	Total 557 ED AN Broker & Related Fees	\$118,525	\$16,819	\$15,917	\$16,486	\$15,587	\$17,925	\$16,160	\$19,631	\$0	\$0	\$0	\$0
56 537 Expense													
56	537000 ED AN - MT Invasive Species	\$939,232	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$0	\$0	\$0	\$0
57	Total 537 ED AN MT Invasive Species	\$939,232	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$0	\$0	\$0	\$0
Other Purchases and Sales													
58	Econ Dispatch-557010	(\$5,415,502)	(\$2,368,594)	(\$671,118)	(\$25,598)	(\$188,223)	(\$677,854)	(\$753,848)	(\$730,267)	\$0	\$0	\$0	\$0
59	Econ Dispatch-557150	(\$3,633,084)	\$421,057	(\$976,644)	(\$3,228,749)	(\$1,490,149)	\$697,868	\$881,733	\$61,800	\$0	\$0	\$0	\$0
60	Gas Bookouts-557700	\$1,555,370	\$11,952	\$8,400	\$148,028	\$176,080	\$477,176	\$359,359	\$374,375	\$0	\$0	\$0	\$0
61	Gas Bookouts-557711	(\$1,555,370)	(\$11,952)	(\$8,400)	(\$148,028)	(\$176,080)	(\$477,176)	(\$359,359)	(\$374,375)	\$0	\$0	\$0	\$0
62	Intraco Thermal Gas-557730	\$27,723,802	\$4,115,776	\$3,319,418	\$5,391,617	\$4,419,630	\$3,917,436	\$2,910,728	\$3,649,197	\$0	\$0	\$0	\$0
63	Fuel Dispatch-456010	\$6,009,773	\$1,882,010	\$342,468	\$266,445	\$574,200	\$875,363	\$928,200	\$1,141,087	\$0	\$0	\$0	\$0
64	Fuel Dispatch-456015	(\$4,756,770)	(\$1,280,600)	(\$83,595)	(\$18,180)	(\$107,775)	(\$2,289,799)	(\$324,473)	(\$652,348)	\$0	\$0	\$0	\$0
65	Other Elec Rev - Extraction Plant Cr - 456018	(\$113,610)	(\$25,507)	(\$22,738)	(\$16,974)	(\$7,021)	(\$9,386)	(\$14,749)	(\$17,235)	\$0	\$0	\$0	\$0
66	Other Elec Rev - Specified Source - 456019	(\$434,331)	(\$141,375)	(\$21,125)	\$0	(\$89,920)	(\$92,668)	(\$89,243)	\$0	\$0	\$0	\$0	\$0
67	Intraco Thermal Gas-456730	(\$17,632,002)	(\$2,112,693)	(\$1,793,764)	(\$2,219,955)	(\$2,874,242)	(\$2,434,321)	(\$3,443,792)	(\$2,753,235)	\$0	\$0	\$0	\$0
68	Fuel Bookouts-456711	\$916,050	\$32,000	\$8,300	\$0	\$0	\$515,375	\$0	\$360,375	\$0	\$0	\$0	\$0
69	Fuel Bookouts-456720	(\$916,050)	(\$32,000)	(\$8,300)	\$0	\$0	(\$515,375)	\$0	(\$360,375)	\$0	\$0	\$0	\$0
70	Other Purchases and Sales Subtotal	\$1,748,276	\$490,074	\$92,902	\$148,606	\$236,500	(\$13,361)	\$94,556	\$698,999	\$0	\$0	\$0	\$0
71	Misc Revs 456016 ED AN	(\$2,002,478)	(\$318,217)	(\$288,636)	(\$273,452)	(\$224,456)	(\$384,603)	(\$296,198)	(\$216,916)	\$0	\$0	\$0	\$0
72	REC Revenue Subtotal	(\$2,002,478)	(\$318,217)	(\$288,636)	(\$273,452)	(\$224,456)	(\$384,603)	(\$296,198)	(\$216,916)	\$0	\$0	\$0	\$0

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

Line No.	TOTAL	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
73 Misc. Power Exp. Actual-557160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74 REC Purchases Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
75 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76 Wind REC Exp Actual 557395	\$202	\$6	\$23	\$38	\$39	\$24	\$21	\$51	\$0	\$0	\$0	\$0	\$0
77 Wind REC Subtotal	\$202	\$6	\$23	\$38	\$39	\$24	\$21	\$51					
78 456030 ED ID - Sch 25P Trans	\$72,197	\$10,351	\$10,554	\$10,434	\$10,286	\$10,378	\$10,194	\$10,000	\$0	\$0	\$0	\$0	\$0
79 456380-ED-ID - Sch 25P REC Revenue	(\$184,483)	(\$26,746)	(\$24,485)	(\$25,897)	(\$30,263)	(\$27,794)	(\$28,592)	(\$20,706)	\$0	\$0	\$0	\$0	\$0
80 Sch 25P	(\$112,286)	(\$16,395)	(\$13,931)	(\$15,463)	(\$19,977)	(\$17,416)	(\$18,398)	(\$10,706)	\$0	\$0	\$0	\$0	\$0
81 Net Resource Optimization	(\$254,000)	\$171,863	(\$195,711)	(\$124,808)	\$12,083	(\$397,940)	(\$201,621)	\$482,134					
82 Adjusted Actual Net Expense	\$59,264,588	\$13,833,554	\$11,378,260	\$10,402,280	\$8,486,002	\$3,619,030	\$3,422,043	\$8,123,419					

Avista Corp. - Resource Accounting
Idaho Electric Jurisdiction
Power Costs Adjustment (PCA) - Load Change Adjustment - 2020

Retail Revenue Credit excluding Clearwater - MWh	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	YTD
Total Billed Sales	289,560	269,034	256,136	244,425	211,356	217,406	235,507	(18,414)	-	-	-	-	1,705,010
Deduct Prior Month Unbilled	(166,607)	(161,485)	(153,691)	(153,890)	(139,707)	(143,221)	(154,000)	(179,240)	-	-	-	-	(1,251,841)
Add Current Month Unbilled	161,485	153,691	153,890	139,707	143,221	154,000	179,240	-	-	-	-	-	1,085,234
Total Retail Sales	284,438	261,240	256,335	230,242	214,870	228,185	260,747	(197,654)	-	-	-	-	1,538,403
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	1,723,292
Difference from Test Year	(7,081)	5,808	(7,144)	(2,163)	(2,305)	13,411	12,239	(465,199)					(452,434)
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 - \$	(\$155,782)	\$127,776	(\$157,168)	(\$47,586)	(\$50,710)	\$295,042	\$269,258	(\$10,234,378)					(\$9,953,548)

Current Month Journal Entry

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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	1,159,117	\$143,744
	01 RESIDENTIAL	3800	01	032	166,252	\$18,588
	01 RESIDENTIAL	3800	01	001	53,024,633	\$5,101,015
	01 RESIDENTIAL	3800	01	022	317,721	\$23,366
01 - Summary					54,667,723	\$5,286,714
21	21 FIRM COMMERCIAL	3800	21	031	1,962,592	\$184,275
	21 FIRM COMMERCIAL	3800	21	025	5,382,938	\$293,395
	21 FIRM COMMERCIAL	3800	21	011	18,403,577	\$1,697,680
	21 FIRM COMMERCIAL	3800	21	021	25,719,695	\$1,819,049
21 - Summary					51,468,802	\$3,994,398
31	31 FIRM- INDUSTRIAL	3800	31	031	994,005	\$92,574
	31 FIRM INDUSTRIAL	3800	31	025P	46,318,443	\$2,273,080
	31 FIRM-INDUSTRIAL	3800	31	025	22,545,758	\$1,266,220
	31 FIRM- INDUSTRIAL	3800	31	011	244,606	\$21,912
	31 FIRM- INDUSTRIAL	3800	31	021	3,000,633	\$202,640
	31 FIRM-INDUSTRIAL	3800	31	025PG	18,414,000	\$451,143
31 - Summary					91,517,445	\$4,307,568
ID - Summary					197,653,970	\$13,588,680

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	107,168,050	\$10,011,165
	01 RESIDENTIAL	2800	01	002	206,745	\$13,062
	01 RESIDENTIAL	2800	01	032	446,145	\$50,797
	01 RESIDENTIAL	2800	01	022	1,388,958	\$117,562
	01 RESIDENTIAL	2800	01	012	2,362,563	\$374,277
01 - Summary					111,572,461	\$10,566,864
21	21 FIRM COMMERCIAL	2800	21	011	25,983,748	\$3,143,145
	21 FIRM COMMERCIAL	2800	21	021	58,877,012	\$5,098,944
	21 FIRM COMMERCIAL	2800	21	031	5,359,880	\$460,332
	21 FIRM COMMERCIAL	2800	21	025	24,150,092	\$1,821,850
21 - Summary					114,370,733	\$10,524,271
31	31 FIRM- INDUSTRIAL	2800	31	021	4,368,663	\$361,657
	31 FIRM- INDUSTRIAL	2800	31	031	713,522	\$61,713
	31 FIRM- INDUSTRIAL	2800	31	011	264,436	\$30,886
	31 FIRM-INDUSTRIAL	2800	31	025	55,889,663	\$3,883,573
31 - Summary					61,236,283	\$4,337,830
WA - Summary					287,179,477	\$25,428,964
Overall - Summary					484,833,447	\$39,017,645



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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
202007	ED	01	01 RESIDENTIAL	118,177	86,751,608	8,675,013	117,849	734,271,311	71,975,272
		21	21 FIRM COMMERCIAL	17,991	78,059,745	6,955,386	17,925	552,809,785	48,688,551
		31	31 FIRM- INDUSTRIAL	347	95,012,635	4,618,677	349	676,820,578	30,716,783
		39	39 FIRM-PUMPING-IRRIGATION ONLY	71	944,742	88,864	74	3,011,305	288,923
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	179	602,227	227,821	176	4,157,036	1,580,557
		80	80 INTERDEPARTMENT REVENUE	45	175,508	16,781	45	1,391,150	125,610
		83	83 MISC-SERVICE REVENUE SNP	0	0	1,524	0	0	35,668
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	10,183	0	0	71,282
ED - Summary				136,810	261,546,465	20,594,249	136,418	1,972,461,166	153,482,646
202007 - Summary				136,810	261,546,465	20,594,249	136,418	1,972,461,166	153,482,646
Overall - Summary				136,810	261,546,465	20,594,249	136,418	1,972,461,166	153,482,646



Run Date: Aug 5, 2020

For Internal Use Only



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Electric Revenue Report by Revenue Class

Data Source: Financial Reporting

Data Updated Daily

Accounting Period: 202007

State Code: ID

Rate Schedule Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Meter Qty	YTD Usage	YTD Revenue Amt
0001 - RESIDENTIAL	0	0	-48,758.1	0	0	-412,622.56
0011 - GENERAL SERVICE	0	0	-17,177.37	0	0	-120,835.44
0012 - RESID&FARM-GEN SERV	0	0	-1,065.19	0	0	-9,927.1
0021 - LARGE GENERAL SERV	0	0	-26,443.34	0	0	-192,428.82
0022 - RESID&FRM-LGE GEN SE	0	0	-292.18	0	0	-2,309.69
0025 - EXTRA LGE GEN SERV	0	0	-15,072.77	0	0	-109,421.95
0031 - PUMPING SERVICE	0	0	-3,196.6	0	0	-15,679.36
0032 - PUMPING SVC RES&FRM	0	0	-260.62	0	0	-1,070.5
0041 - CO OWNED ST LIGHTS	0	0	-1.05	0	0	-7.35
0042 - CO OWND ST LTS SO VA	0	0	-290.35	0	0	-2,032.4
0044 - CST OWND ST LT SO VA	0	0	-12.23	0	0	-85.61
0045 - CUST OWND ST LT ENGY	0	0	-17.35	0	0	-121.45
0046 - CUST OWND ST LT S V	0	0	-45.51	0	0	-319.41
0047 - AREA LIGHT-COM&INDUS	0	0	-21.19	0	0	-137.15
0048 - AREA LGHT-FARM&RESID	0	0	-48.58	0	0	-348.3
0049 - AREA LGHT-HI PRES SO	0	0	-109.38	0	0	-765.89
025 EXTRA LARGE GEN SERVICE/POTLATCH	0	0	-23,799.08	0	0	-131,807.81
Overall - Summary	0	0	-136,610.89	0	0	-999,920.79

Run Date: Aug 5, 2020

For Internal Use Only

Conversion Factor

0.994162 Conversion Factor Changes October 1st of Every Year

\$ (135,813.36)

Avista Corporation Journal Entry

Journal: NSJ001 - RPS Compliance - Forgone REC Rev Adjust
Team: Resource Accounting
Type: C
Category: NSJ
Currency: USD

Last Saved by: Carolyn Groome
Submitted by: Carolyn Groome
Approved by:

Effective Date: 202007
Last Update: 08/05/2020 1:14 PM
Approval Requested: 08/05/2020 1:15 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557380 - IDAHO PCA-DEF	ED	ID	DL	446,074.60	0.00	WA I-937 Compliance-Forgone ID REC Rev Adj
20	001	182387 - REGULATORY ASSET ID PCA DEFERRAI 3	ED	ID	DL	0.00	446,074.60	WA I-937 Compliance-Forgone ID REC Rev Adj
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	446,074.60	0.00	WA I-937 Compliance-Forgone ID REC Rev Adj
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	0.00	446,074.60	WA I-937 Compliance-Forgone ID REC Rev Adj
Totals:						892,149.20	892,149.20	

Explanation:

For WA I-937 RPS Compliance, we retired Hydro RECs from 2018. Retirement of RECs for WA purposes eliminated the ability for ID to recognize revenue if the RECs would have been sold.

<i>Carolyn Groome</i> Prepared by Carolyn Groome	<u>08/05/2020</u> Date
<i>Jan McLeod</i> Reviewed by	<u>8/5/2020</u> Date
Approved for Entry Corporate Accounting use Only	_____ Date

2018

		I-937 Qty	avg price	REC value	notes
W2102	Little Falls HED - Little Falls Unit 4	4,862		0.00	
W2103	Long Lake HED - Long Lake Unit 3	14,197		0.00	
W1560	Cabinet Gorge HED - Cabinet Gorge Unit 2	29,008		0.00	
W1561	Cabinet Gorge HED - Cabinet Gorge Unit 3	45,808		0.00	
W1562	Cabinet Gorge HED - Cabinet Gorge Unit 4	20,517		0.00	
W1530	Noxon Rapids HED - Noxon Rapids Unit 1	21,435		0.00	
W1552	NOXON RAPIDS HED - NOXON RAPIDS UNIT 2	7,709		0.00	
W1554	Noxon Rapids HED - Noxon Rapids Unit 3	14,529		0.00	
W1555	Noxon Rapids HED - Noxon Rapids Unit 4	12,024		0.00	
W216	Nine Mile HED - Nine Mile HED	8,804	4.50	39,618.00	price = 50/50 blend of CEC-1 (\$8) & CEC-3 (\$1)
W283	Nine Mile HED 2 - Nine Mile HED 2	13,146	4.50	59,157.00	"
W2906	Palouse Wind, LLC - Palouse Wind	267,305	4.50	1,202,872.50	" ; all 267,305 used for 2018 WA RPS filing
W130	Kettle Falls Woodwaste Plant - Kettle Falls Woodwaste Plant	0		0.00	"
W797	Kettle Falls Woodwaste Plant - Kettle Falls 2	0		0.00	"
		459,344		1,301,647.50	
	2018 Idaho PT Ratio			<u>0.3427</u>	
	Idaho Allocation			446,074.60	

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Service Date: August 9, 2018

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of

AVISTA CORPORATION'S

Renewable Energy Target Progress
Report under RCW 19.285.070 and WAC
480-109-210

DOCKET UE-180478

ORDER 01

ORDER APPROVING
COMPLIANCE WITH ELIGIBLE
RENEWABLE ENERGY TARGET
REPORTING REQUIREMENTS
FOR 2018

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BACKGROUND

- 1 The Energy Independence Act (EIA or Act)¹ requires qualifying electric utilities to obtain certain percentages of their electricity from eligible renewable resources. The Washington Utilities and Transportation Commission (Commission) enforces compliance with the EIA by investor-owned utilities.² Ultimately, the Commission must determine “whether the utility has generated, acquired or arranged to acquire enough renewable energy credits or qualifying generation to comply with its renewable resource target.”³
- 2 The Commission has implemented these requirements by establishing a two-step compliance process.⁴ Because a utility may comply with its renewable portfolio standards (RPS) obligation by using RECs acquired in the year after the target year, ultimate compliance for 2018, for example, may be demonstrated as late as June 1, 2020. Accordingly, there will be two Commission decisions for each year’s compliance: (1) a determination that the Company has enough resources to meet the nine percent target; and (2) the retrospective compliance decision. Before the Commission is the initial resource-adequacy filing made by Avista Corporation (Avista or Company) for its 2018 obligation. The Commission will consider Avista’s compliance with its 2018 target when Avista requests such a finding, which the Company must do through a filing in this docket no later than June 1, 2020.

¹ RCW Chapter 19.285.

² RCW 19.285.060(6).

³ WAC 480-109-210(3)(b).

⁴ WAC 480-109-210(1) and (6).

3 On May 31, 2018, Avista filed with the Commission its 2018 RPS Report, which identified a 2018 target of 512,805 megawatt-hours (MWh). Table 1, below, summarizes Avista’s 2018 target and the total amount of resources that the Company had acquired by January 1, 2018:

Table 1: Avista’s 2017 Renewable Resource Target and Compliance Plan 

2018 Target (MWh)	Incremental Hydro (MWh)	2017 RECs	2018 RECs	Purchased RECs	Total Resources (MWh)
512,805	192,039	0 ⁵	458,596	N/A	650,635

4 Avista reported its actual incremental cost for the 2018 compliance plan as -\$3,238,595, or -0.6 percent of revenue requirement.⁶

5 Avista seeks an order from the Commission confirming that the Company has complied with the Commission’s EIA reporting requirements and accepting the Company’s calculations and eligibility of the renewable resources identified in the RPS Report for 2018.

6 On June 7, 2018, the Commission issued a Notice inviting interested persons to file written comments on Avista’s RPS Report. During the comment period, the Commission received written comments from Commission staff (Staff) and joint written comments from Renewable Northwest and Northwest Energy Coalition (RNW/NWEC). RNW/NWEC commended the Company for meeting its RPS target without relying on alternative compliance methods. Similar to joint comments filed in 2017, the organizations expressed concerns about transparency related to Avista’s incremental cost assumptions.⁷ Avista filed supplementary information regarding the incremental cost calculations, but the data remains part of its confidential filing. RNW/NWEC note this concern, but overall are pleased that the Company met its target, and recommend that the commission approve the report.

7 Based on the information that the Company provided in its RPS Report and supplemental filing, Staff believes that Avista correctly calculated its 2018 RPS target, and that it has acquired sufficient resources to meet that target. Although Commission rules require the

⁵ Avista has no excess Renewable Energy Credits (RECs) from 2017 that could be used toward its 2018 target.

⁶ WAC 480-109-210(2)(a).

⁷ Docket UE-160779.

Company to document its use of renewable resources under various renewable energy programs in its annual report, Staff requests the Commission require Avista to include that information in its final compliance report, which will allow Staff to determine whether its resources meet EIA requirements.

- 8 Staff recommends that the Commission issue an order in this docket determining that: (1) the 2018 renewable energy target for Avista is 512,805 MWh; (2) Avista has demonstrated that, by January 1, 2018, the Company acquired at least 512,805 MWh of eligible renewable resources, equivalent RECs, or a combination of the two, sufficient to supply at least 9 percent of its load for 2018; (3) Avista has complied with the June 1, 2018, reporting requirements pursuant to WAC 480-109-210; (4) in its final compliance report for 2018 required by WAC 480-109-210(6), Avista must provide details about which certificates were used for its various renewable energy programs.

DISCUSSION

- 9 The Commission accepts Avista's calculation of 512,805 megawatt-hours as the Company's renewable energy target for 2018 and determines that Avista has identified sufficient resources to be able to meet that target. The Commission will make its final determination about whether Avista has met its 2018 target when the Company requests such a finding, no later than June 1, 2020. To assist Staff with determining whether Avista's resources meet EIA eligibility requirements, Avista must provide details about which certificates were used for its various renewable energy programs, as required by WAC 480-109-210(2)(d)(i), in its final compliance report for 2018.

FINDINGS AND CONCLUSIONS

- 10 (1) The Commission is an agency of the state of Washington vested by statute with the authority to regulate the rates, regulations, practices, and accounts of public service companies, including electric companies.
- 11 (2) Avista is an electrical company and a public service company subject to Commission jurisdiction.
- 12 (3) Avista serves more than 25,000 customers within the State of Washington and is a "qualifying utility" within the meaning of RCW 19.285.030(18).
- 13 (4) Avista has properly calculated its renewable energy target for 2018 to be 512,805 megawatt-hours.

- 14 (5) By January 1, 2018, Avista had acquired sufficient eligible renewable resources to supply at least 9 percent of its load for the remainder of 2018.
- 15 (6) Avista has met the reporting requirements of RCW 19.285.070 and WAC 480-109-210. These reporting requirements include Avista's plan for meeting its RPS obligation for the remainder of 2018.
- 16 (7) Pursuant to WAC 480-109-210(4), Avista must provide a summary of its RPS Report to its customers, by bill insert or other suitable method, within 30 days of the date of this Order.
- 17 (8) Pursuant to WAC 480-109-200(3), Avista must register in Western Renewable Energy Generation Information System (WREGIS) all Company-owned incremental hydropower facilities on which the Company intends to rely for compliance with RPS requirements.
- 18 (9) Pursuant to WAC 480-109-210(6), Avista must file a report no later than June 1, 2020, that lists the certificate numbers in WREGIS the for every megawatt-hour and renewable energy credit that Avista retired to meet the January 1, 2018, target.

ORDER

THE COMMISSION ORDERS:

- 19 (1) The Commission accepts the calculation of 512,805 megawatt-hours as the 2018 renewable energy target for Avista Corporation.
- 20 (2) Avista Corporation has identified eligible renewable resources sufficient to supply at least 9 percent of its load for 2018.
- 21 (3) Avista Corporation has complied with the June 1, 2018, reporting requirements pursuant to WAC 480-109-210.
- 22 (4) Avista Corporation's final compliance report must list certificate numbers for every renewable energy credit that Avista Corporation retired in the Western Renewable Energy Generation Information System and details about which certificates were used for its voluntary renewable energy programs in 2018.
- 23 (5) The Commission Secretary is authorized to accept or approve a filing that complies with the requirements of this Order.

DOCKET UE-180478
ORDER 01

PAGE 5

DATED at Olympia, Washington, and effective August 9, 2018.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DAVID W. DANNER, Chairman

ANN E. RENDAHL, Commissioner

JAY M. BALASBAS, Commissioner