

AVISTA UTILITIES

POWER COST ADJUSTMENT REPORT

MONTH OF AUGUST 2020

Avista Corporation PCA
July 2020 through June 2021
IPUC Deferral Analysis

		AVU-E-19-04											Jul-20 thru	
Deferral for 2020-21 Deferral Period		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
BASE RATE RECOVERY - LOAD CHANGE ADJUSTMENT														
Idaho Actual Sales	MWh	260,747	262,325											523,072
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)	(22,188)	(23,573)	(25,867)	(300,596)	(291,519)	(255,432)	(263,479)	(232,405)	(217,175)	(214,774)	(2,482,989)
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)	114,840	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	54,625,758
Base-to-Actual Percent Difference	%	4.92%	-1.95%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-82.60%
NET POWER SUPPLY EXPENSE														
Actual Expense														
555 Purchased Power	\$	9,869,695	10,928,100											20,797,795
447 Sales for Resale	\$	(6,841,567)	(7,823,003)											(14,664,570)
501 Thermal Fuel	\$	2,120,045	3,116,082											5,236,127
547 CT Fuel	\$	3,030,971	5,587,553											8,618,524
456 Transmission Revenue	\$	(2,088,798)	(2,272,043)											(4,360,841)
565 Transmission Expense	\$	1,407,838	1,374,950											2,782,788
557 Resource Optimization	\$	699,050	100,288											799,338
537 MT. Invasive Species Expe	\$	134,176	134,176											268,352
557 Expense	\$	19,631	1,826											21,457
Adjusted Actual Net Expense	\$	8,351,041	11,147,929	0	0	0	0	0	0	0	0	0	0	19,498,970
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	3,858,298	1	1	0	0	0	0	0	0	0	0	6,748,595
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	12,595,672	9,579,434	10,033,080	11,626,076	12,491,649	14,489,521	12,961,958	10,893,114	6,667,357	5,005,048	4,953,435	119,321,239
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	4,359,362	3,315,442	3,472,449	4,023,785	4,323,360	5,014,823	4,486,134	3,770,107	2,307,572	1,732,247	1,714,384	41,297,081
RENEWABLE ENERGY CREDIT REVENUE														
Actual REC Revenue	\$	(216,916)	(186,661)											(403,577)
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)	(84,744)	101,917	101,917	101,917	101,917	101,917	101,917	101,917	101,917	101,917	101,917	819,427
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)	(29,330)	35,273	35,273	35,273	35,273	35,273	35,273	35,273	35,273	35,273	35,273	283,599
COST RECOVERY SUBJECT TO SHARING														
Actual - Authorized Net Expense (Idaho share)	\$	112,879	(501,064)	(3,315,441)	(3,472,448)	(4,023,785)	(4,323,360)	(5,014,823)	(4,486,134)	(3,770,107)	(2,307,572)	(1,732,247)	(1,714,384)	(34,548,486)
Retail Revenue Adjustment	\$	(269,258)	114,840	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	54,625,758
REC Revenue	\$	(39,801)	(29,330)	35,273	35,273	35,273	35,273	35,273	35,273	35,273	35,273	35,273	35,273	283,599
456030 ED ID - Sch 25P Transmission	\$	10,000	10,000											20,000
456380 ED ID - Sch 25P REC Revenue	\$	(20,706)	(13,899)											(34,605)
Sch 25P Net Cost	\$	(10,706)	(3,899)	0	0	0	0	0	0	0	0	0	0	(14,605)
Total Cost (Subject to Sharing)	\$	(206,886)	(419,453)	1,607,968	1,701,431	1,706,562	2,325,025	1,433,868	1,168,643	2,061,704	2,840,611	3,080,876	3,045,917	20,346,266
Sharing Percentage	%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	
Total Cost Recovery Subject to Sharing	\$	(186,197)	(377,508)	1,447,171	1,531,288	1,535,906	2,092,523	1,290,481	1,051,779	1,855,534	2,556,550	2,772,788	2,741,325	18,311,640
Total Power Cost Deferral with Adjustments	\$	(186,197)	(377,508)	1,447,171	1,531,288	1,535,906	2,092,523	1,290,481	1,051,779	1,855,534	2,556,550	2,772,788	2,741,325	18,311,640

		<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>	Jul-20 thru <u>Jun-21</u>
PCA Deferral Balance														
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)	(828,560)	616,530	2,148,846	3,688,334	5,787,005	7,087,133	8,150,726	10,019,847	12,593,100	15,386,881	15,386,881
2020-2021 Incremental Deferral	\$	(186,197)	(377,508)	1,447,171	1,531,288	1,535,906	2,092,523	1,290,481	1,051,779	1,855,534	2,556,550	2,772,788	2,741,325	18,311,640
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)	(827,810)	618,611	2,147,818	3,684,752	5,780,857	7,077,486	8,138,912	10,006,260	12,576,397	15,365,888	18,128,206	18,128,206
Interest	\$	77	(750)	(2,081)	1,028	3,582	6,148	9,647	11,814	13,587	16,703	20,993	25,650	106,398
2020-21 Final Ending Deferral Balance	\$	(450,302)	(828,560)	616,530	2,148,846	3,688,334	5,787,005	7,087,133	8,150,726	10,019,847	12,593,100	15,386,881	18,153,856	18,153,856

* 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: 202008
Last Update: 09/04/2020 8:42 AM
Approval Requested: 09/04/2020 8:43 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
5	001	557380 - IDAHO PCA-DEF	ED	ID	DL	377,507.00 ✓	0.00	Current Deferral Expense - PCA
10	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	0.00 ✓	377,507.00	Current Deferral Reg Asset - PCA
12	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	ID	DL	1,054.00 ✓	0.00	Interest Expense on 182387
13	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	0.00 ✓	1,054.00	Interest Expense on 182387
15	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00 ✓	330.00	Interest Income on 182386 Account
20	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	330.00 ✓	0.00	Interest Income on 182386 Account
25	001	182385 - REGULATORY ASSET ID PCA DEFERRAL 1	ED	ID	DL	153,989.00 ✓	0.00	Amortization of Balance
30	001	557390 - IDAHO PCA AMT	ED	ID	DL	0.00 ✓	153,989.00	Amortization of Balance
45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	ID	DL	26.00 ✓	0.00	Interest Expense on 182385
50	001	182385 - REGULATORY ASSET ID PCA DEFERRAL 1	ED	ID	DL	0.00 ✓	26.00	Interest Expense on 182385
Totals:						532,906.00	532,906.00	

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
Aug-20

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 August 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 August 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 August 2020.

IM

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 August 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 August 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]	
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

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)	(632,271)	1	
8/31/2020	182387	(632,271)		(377,507)		(1,054)		(1,010,832)	(632,271)	378,561	
9/30/2020	182387										
10/31/2020	182387										
11/30/2020	182387										
12/31/2020	182387										

Entry:

	Debit	Credit	
557380 ED ID	377,507	0	Idaho PCA-Def
182387 ED ID	0	377,507	Regulatory Asset ID PCA Deferral
431600 ED ID	1,054	0	Interest Expense Energy Deferrals
182387 ED ID	0	1,054	Regulatory Asset ID PCA Deferral

IM

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

Interest compounds and is calculated monthly

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										
7/31/2020	182386	197,466				329		197,795	197,795	0		
8/31/2020	182386	197,795				330		198,125	197,795	(330)		
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	330	Interest Income
182386 ED ID	330	0	Regulatory Asset ID PCA Deferral

IM

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

Interest compounds and is calculated monthly

Interest Rate

2019	0.16667%
2020	0.16667%

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)	(15,825)	0	
8/31/2020	182385	(15,825)		153,989		(26)		138,138	(15,825)	(153,963)	
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	153,989		Regulatory Asset ID PCA Deferral
557390 ED ID		153,989	Idaho PCA Amt
431600 ED ID	26		Interest Expense Energy Deferrals
182385 ED ID		26	Regulatory Asset ID PCA Deferral

IM

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	\$81,009,810	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$10,928,100	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$58,146,724)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	(\$7,823,003)	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$19,125,985	\$3,239,078	\$3,399,540	\$2,878,210	\$2,804,144	\$738,421	\$830,465	\$2,120,045	\$3,116,082	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$29,806,772	\$4,925,752	\$4,098,939	\$5,475,241	\$4,372,539	\$1,216,784	\$1,098,993	\$3,030,971	\$5,587,553	\$0	\$0	\$0	\$0
5	456 Transmission Rev	(\$13,292,800)	(\$1,239,306)	(\$1,539,548)	(\$1,297,310)	(\$1,230,065)	(\$1,766,261)	(\$1,859,469)	(\$2,088,798)	(\$2,272,043)	\$0	\$0	\$0	\$0
6	565 Transmission Exp	\$10,981,713	\$1,402,067	\$1,376,344	\$1,401,845	\$1,362,596	\$1,328,690	\$1,327,383	\$1,407,838	\$1,374,950	\$0	\$0	\$0	\$0
7	537 MT Invasive Species Exp	\$1,073,408	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$0	\$0	\$0	\$0
8	557 Expenses	\$120,354	\$16,819	\$15,917	\$16,486	\$15,587	\$17,925	\$16,160	\$19,631	\$1,829	\$0	\$0	\$0	\$0
9	Adjusted Actual Net Expense	\$70,678,518	\$13,678,086	\$11,587,902	\$10,542,551	\$8,493,896	\$4,034,386	\$3,642,062	\$7,651,991	\$11,047,644	\$0	\$0	\$0	\$0
	AUTHORIZED NET EXPENSE - SYSTEM	Total through August	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	52,241,795.00	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	(31,668,923.00)	(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	18,111,878.00	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	36,838,733.00	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	(11,670,837.00)	(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	11,059,336.00	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	(815,336.00)	(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	(348,664.00)	(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	1,073,336.00	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	(45,655.00)	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	74,775,663.00	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	(\$4,097,145)	(\$709,518)	(\$1,272,138)	(\$248,646)	\$1,928,456	(\$868,745)	(\$1,209,456)	(\$270,987)	(\$1,446,111)				
22	Resource Optimization	(\$340,373)	\$171,863	(\$195,711)	(\$124,808)	\$12,083	(\$397,940)	(\$201,621)	\$482,134	(\$86,373)				
23	Adjusted Actual - Authorized Net Expense	(\$4,437,518)	(\$537,655)	(\$1,467,849)	(\$373,454)	\$1,940,539	(\$1,266,685)	(\$1,411,077)	\$211,147	(\$1,532,484)				
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	(\$1,535,825)	(\$186,082)	(\$508,023)	(\$129,252)	\$671,621	(\$438,400)	(\$488,374)	\$73,078	(\$530,393)				
	Idaho 100% Activity (Clearwater)	(\$116,185)	(\$16,395)	(\$13,931)	(\$15,463)	(\$19,977)	(\$17,416)	(\$18,398)	(\$10,706)	(\$3,899)	\$0	\$0	\$0	\$0
26	ID Load Change Adjustment (+) Surcharge; (-) Rebate	(\$165,990)	\$155,782	(\$127,776)	\$157,168	\$47,586	\$50,710	(\$295,042)	(\$269,258)	\$114,840				
27	Net Power Cost Increase (+) Surcharge; (-) Rebate	(\$1,818,000)	(\$46,695)	(\$649,730)	\$12,453	\$699,230	(\$405,106)	(\$801,814)	(\$206,886)	(\$419,452)				
28	90% of Net Power Cost Change	(\$1,636,200)	(\$42,026)	(\$584,757)	\$11,208	\$629,307	(\$364,595)	(\$721,633)	(\$186,197)	(\$377,507)				
29	Total Power Cost Deferral Surcharge; (-) Rebate	(\$1,636,200)	(\$42,026)	(\$584,757)	\$11,208	\$629,307	(\$364,595)	(\$721,633)	(\$186,197)	(\$377,507)				
30	Acct 557380 Entry; (+) Rebate, (-) Surcharge	\$1,636,200	\$42,026	\$584,757	(\$11,208)	(\$629,307)	\$364,595	\$721,633	\$186,197	\$377,507				

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	\$17,177,810	\$3,386,200	\$2,505,205	\$663,858	\$2,142,585	\$1,517,506	\$945,253	\$2,235,891	\$3,781,312	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$11,195,831	\$1,399,478	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$1,291,487	\$128,412	\$137,331	\$81,844	\$100,046	\$134,694	\$132,024	\$286,565	\$290,571	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$1,656,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$6,597,907	\$845,499	\$845,499	\$845,499	\$679,414	\$845,499	\$845,499	\$845,499	\$845,499	\$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	\$8,187	\$969	\$1,162	\$1,170	\$1,075	\$1,121	\$932	\$839	\$919	\$0	\$0	\$0
8	Small Power	\$1,141,820	\$135,481	\$178,168	\$136,054	\$148,758	\$128,743	\$142,916	\$177,519	\$94,181	\$0	\$0	\$0
9	Stimson Lumber	\$1,069,302	\$160,536	\$132,054	\$109,083	\$75,549	\$149,167	\$140,831	\$196,043	\$106,039	\$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	\$3,796,678	\$539,216	\$522,867	\$444,785	\$423,831	\$339,112	\$470,134	\$573,175	\$483,558	\$0	\$0	\$0
12	Clearwater Power Company	\$9,830	(\$311)	\$1,667	\$1,579	\$1,431	\$1,520	\$1,310	\$1,310	\$1,324	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$18,369,963	\$2,414,741	\$2,327,885	\$2,427,120	\$2,402,620	\$2,109,928	\$2,056,488	\$2,224,624	\$2,406,557	\$0	\$0	\$0
14	Palouse Wind	\$15,495,854	\$3,334,132	\$2,160,328	\$2,160,328	\$1,890,255	\$1,890,255	\$1,607,702	\$1,548,996	\$1,461,188	\$1,087,063	\$0	\$0
15	WPM Ancillary Services	\$1,735,736	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$226,853	\$0	\$0	\$0
16	Non-Mon. Accruals	\$708	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	(\$2,255)	\$0	\$0	\$0
17	Total 555 Purchased Power	\$81,009,810	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$10,928,100	\$0	\$0	\$0
555 PURCHASED POWER													
	555000	\$74,587,387	\$11,300,933	\$9,783,421	\$9,368,374	\$8,891,163	\$8,111,978	\$7,524,829	\$9,055,084	\$10,551,605	\$0	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	\$3,087,286	\$1,256,392	\$900,700	(\$662,984)	\$191,488	\$444,892	\$539,968	\$422,966	(\$6,136)	\$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	\$708	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	(\$2,255)	\$0	\$0	\$0
	555700	\$1,666,242	\$218,942	\$89,780	\$199,854	\$652,725	\$90,380	\$48,766	\$198,595	\$167,200	\$0	\$0	\$0
	Solar Select Adjustment	(\$67,549)	(\$4,512)	(\$6,519)	(\$7,796)	(\$9,072)	(\$9,658)	(\$9,973)	(\$10,852)	(\$9,167)	\$0	\$0	\$0
	555380	\$6,593,638	\$931,270	\$892,192	\$936,831	\$910,053	\$858,774	\$637,956	\$451,143	\$975,419	\$0	\$0	\$0
	Clearwater Adjustment	(\$6,593,638)	(\$931,270)	(\$892,192)	(\$936,831)	(\$910,053)	(\$858,774)	(\$637,956)	(\$451,143)	(\$975,419)	\$0	\$0	\$0
	555710	\$1,735,736	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$226,853	\$0	\$0	\$0
		\$81,009,810	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$10,928,100	\$0	\$0	\$0
447 SALES FOR RESALE													
18	Short-Term Sales	(\$45,657,082)	(\$6,410,216)	(\$5,567,362)	(\$5,771,825)	(\$6,957,136)	(\$4,643,721)	(\$4,498,259)	(\$5,243,857)	(\$6,564,706)	\$0	\$0	\$0
19	Nichols Pumping Index Sale	(\$531,380)	(\$114,196)	(\$57,978)	(\$77,242)	(\$67,204)	(\$32,501)	(\$15,887)	(\$53,470)	(\$112,902)	\$0	\$0	\$0
20	Soverign/Kaiser Load Following	(\$90,909)	(\$12,942)	(\$12,179)	(\$12,626)	(\$12,124)	(\$12,236)	(\$10,556)	(\$9,100)	(\$9,146)	\$0	\$0	\$0
21	Pend Oreille DES	(\$323,428)	(\$57,587)	(\$47,591)	(\$55,025)	(\$52,181)	(\$40,336)	(\$25,067)	(\$24,561)	(\$21,080)	\$0	\$0	\$0
22	Merchant Ancillary Services	(\$11,543,925)	(\$1,223,281)	(\$1,274,514)	(\$1,236,581)	(\$1,823,276)	(\$1,705,686)	(\$1,654,839)	(\$1,510,579)	(\$1,115,169)	\$0	\$0	\$0
23	Total 447 Sales for Resale	(\$58,146,724)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	(\$7,823,003)	\$0	\$0	\$0
447 SALES FOR RESALE													
	447000	(\$23,616,397)	(\$3,835,467)	(\$2,627,687)	(\$3,877,053)	(\$4,628,479)	(\$1,311,184)	(\$185,383)	(\$2,143,356)	(\$5,007,788)	\$0	\$0	\$0
	Deduct Revenue From Solar Select	\$668,279	\$19,928	\$44,560	\$91,436	\$78,930	\$46,214	\$40,293	\$122,334	\$224,584	\$0	\$0	\$0
	447100	(\$11,042,149)	(\$1,028,302)	(\$1,145,634)	(\$328,879)	(\$737,252)	(\$2,395,170)	(\$3,583,660)	(\$2,209,558)	\$386,306	\$0	\$0	\$0
	447150	(\$8,755,439)	(\$1,265,005)	(\$1,503,561)	(\$1,358,611)	(\$884,798)	(\$700,094)	(\$498,100)	(\$644,975)	(\$1,900,295)	\$0	\$0	\$0
	447700	(\$2,121,357)	(\$255,624)	(\$167,800)	(\$226,050)	(\$724,841)	(\$194,000)	(\$134,561)	(\$234,693)	(\$183,788)	\$0	\$0	\$0
	447710	(\$1,735,736)	(\$230,471)	(\$284,988)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	(\$226,853)	\$0	\$0	\$0
	447720	(\$11,543,925)	(\$1,223,281)	(\$1,274,514)	(\$1,236,581)	(\$1,823,276)	(\$1,705,686)	(\$1,654,839)	(\$1,510,579)	(\$1,115,169)	\$0	\$0	\$0
		(\$58,146,724)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	(\$7,823,003)	\$0	\$0	\$0
501 FUEL-DOLLARS													
24	Kettle Falls Wood-501110	\$3,359,807	\$669,436	\$586,372	\$520,044	\$588,601	(\$1,484)	\$4,598	\$332,272	\$659,968	\$0	\$0	\$0
25	Kettle Falls Gas-501120	\$7,186	\$466	\$2,150	\$602	\$929	(\$19)	\$751	\$620	\$1,687	\$0	\$0	\$0
26	Colstrip Coal-501140	\$15,634,873	\$2,514,090	\$2,811,018	\$2,357,564	\$2,203,760	\$739,924	\$785,937	\$1,770,445	\$2,452,135	\$0	\$0	\$0
27	Colstrip Oil-501160	\$124,119	\$55,086	\$0	\$0	\$10,854	\$0	\$39,179	\$16,708	\$2,292	\$0	\$0	\$0
28	Total 501 Fuel Expense	\$19,125,985	\$3,239,078	\$3,399,540	\$2,878,210	\$2,804,144	\$738,421	\$830,465	\$2,120,045	\$3,116,082	\$0	\$0	\$0
501 FUEL-TONS													
29	Kettle Falls	271,352	53,540	47,910	43,672	49,482	-	372	26,216	50,160	-	-	-
30	Colstrip	532,412	94,106	71,708	82,836	78,696	25,604	28,502	62,875	88,085	-	-	-
501 FUEL-COST PER TON													
31	Kettle Falls		\$12.50	\$12.24	\$11.91	\$11.90			\$12.36	\$12.67	\$13.16		
32	Colstrip		\$26.72	\$39.20	\$28.46	\$28.00	\$28.90	\$27.57	\$28.16	\$27.84			

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
547 FUEL													
33	NE CT Gas-547213	(\$1,949)	(\$1,839)	\$35	(\$23)	\$82	\$29	\$76	(\$93)	(\$216)	\$0	\$0	\$0
34	Boulder Park-547216	\$366,889	\$20,130	\$11,475	\$80,312	\$98,567	\$10,548	\$19,509	\$40,446	\$85,902	\$0	\$0	\$0
35	Kettle Falls CT-547211	\$23,546	\$2,625	\$3,871	\$2,594	\$1,268	\$1,772	\$614	\$1,472	\$9,330	\$0	\$0	\$0
36	Coyote Springs2-547610	\$14,183,025	\$2,553,876	\$2,266,934	\$2,517,341	\$1,550,090	\$447,698	\$564,243	\$1,543,423	\$2,739,420	\$0	\$0	\$0
37	Lancaster-547312	\$13,441,229	\$2,326,662	\$1,755,204	\$2,352,441	\$2,028,732	\$711,804	\$471,786	\$1,331,921	\$2,462,679	\$0	\$0	\$0
38	Rathdrum CT-547310	\$1,794,032	\$24,298	\$61,420	\$522,576	\$693,800	\$44,933	\$42,765	\$113,802	\$290,438	\$0	\$0	\$0
39	Total 547 Fuel Expense	\$29,806,772	\$4,925,752	\$4,098,939	\$5,475,241	\$4,372,539	\$1,216,784	\$1,098,993	\$3,030,971	\$5,587,553	\$0	\$0	\$0
40	TOTAL NET EXPENSE	\$71,795,843	\$13,364,330	\$11,601,013	\$10,287,354	\$8,211,602	\$4,319,856	\$4,023,812	\$8,179,144	\$11,808,732	\$0	\$0	\$0
456 TRANSMISSION REVENUE													
		202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012
41	456100 ED AN	(\$8,699,247)	(\$675,313)	(\$919,841)	(\$748,908)	(\$697,529)	(\$1,150,361)	(\$1,310,572)	(\$1,487,265)	(\$1,709,458)	\$0	\$0	\$0
42	456120 ED AN - BPA Trans.	(\$616,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0
43	456020 ED AN-Sale of excess BPA Trans	(\$205,709)	\$0	\$0	\$0	(\$8,563)	(\$111,418)	(\$32,555)	(\$52,809)	(\$364)	\$0	\$0	\$0
44	456030 ED AN - Clearwater Trans	(\$825,839)	(\$105,538)	(\$104,338)	(\$102,857)	(\$103,784)	(\$101,938)	(\$100,000)	(\$100,000)	(\$107,384)	\$0	\$0	\$0
45	456130 ED AN - Ancillary Services Revenue	(\$1,738,133)	(\$230,471)	(\$287,385)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	(\$226,853)	\$0	\$0	\$0
46	456017 ED AN - Low Voltage	(\$46,224)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0
47	456700 ED ID - Low Voltage	(\$41,864)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	\$0	\$0	\$0
48	456705 ED AN - Low Voltage	(\$1,119,784)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	\$0	\$0	\$0
49	Total 456 Transmission Revenue	(\$13,292,800)	(\$1,239,306)	(\$1,539,548)	(\$1,297,310)	(\$1,230,065)	(\$1,766,261)	(\$1,859,469)	(\$2,088,798)	(\$2,272,043)	\$0	\$0	\$0
565 TRANSMISSION EXPENSE													
50	565000 ED AN	\$10,945,425	\$1,397,531	\$1,371,808	\$1,397,309	\$1,358,060	\$1,324,154	\$1,322,847	\$1,403,302	\$1,370,414	\$0	\$0	\$0
51	565710 ED AN	\$36,288	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0
52	Total 565 Transmission Expense	\$10,981,713	\$1,402,067	\$1,376,344	\$1,401,845	\$1,362,596	\$1,328,690	\$1,327,383	\$1,407,838	\$1,374,950	\$0	\$0	\$0
557 Expense													
53	557165 ED AN	\$81,345	\$12,599	\$11,796	\$12,353	\$11,201	\$12,072	\$10,211	\$14,682	(\$3,569)	\$0	\$0	\$0
54	557018 ED AN	\$39,009	\$4,220	\$4,121	\$4,133	\$4,386	\$5,853	\$5,949	\$4,949	\$5,398	\$0	\$0	\$0
55	Total 557 ED AN Broker & Related Fees	\$120,354	\$16,819	\$15,917	\$16,486	\$15,587	\$17,925	\$16,160	\$19,631	\$1,829	\$0	\$0	\$0
537 Expense													
56	537000 ED AN - MT Invasive Species	\$1,073,408	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$0	\$0	\$0
57	Total 537 ED AN MT Invasive Species	\$1,073,408	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$0	\$0	\$0
Other Purchases and Sales													
58	Econ Dispatch-557010	(\$6,033,503)	(\$2,368,594)	(\$671,118)	(\$25,598)	(\$188,223)	(\$677,854)	(\$753,848)	(\$730,267)	(\$618,001)	\$0	\$0	\$0
59	Econ Dispatch-557150	(\$5,253,777)	\$421,057	(\$976,644)	(\$3,228,749)	(\$1,490,149)	\$697,868	\$881,733	\$61,800	(\$1,620,693)	\$0	\$0	\$0
60	Gas Bookouts-557700	\$1,701,775	\$11,952	\$8,400	\$148,028	\$176,080	\$477,176	\$359,359	\$374,375	\$146,405	\$0	\$0	\$0
61	Gas Bookouts-557711	(\$1,701,775)	(\$11,952)	(\$8,400)	(\$148,028)	(\$176,080)	(\$477,176)	(\$359,359)	(\$374,375)	(\$146,405)	\$0	\$0	\$0
62	Intraco Thermal Gas-557730	\$33,349,577	\$4,115,776	\$3,319,418	\$5,391,617	\$4,419,630	\$3,917,436	\$2,910,728	\$3,649,197	\$5,625,775	\$0	\$0	\$0
63	Fuel Dispatch-456010	\$6,890,700	\$1,882,010	\$342,468	\$266,445	\$574,200	\$875,363	\$928,200	\$1,141,087	\$880,927	\$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	(\$125,110)	(\$25,507)	(\$22,738)	(\$16,974)	(\$7,021)	(\$9,386)	(\$14,749)	(\$17,235)	(\$11,500)	\$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	(\$21,788,545)	(\$2,112,693)	(\$1,793,764)	(\$2,219,955)	(\$2,874,242)	(\$2,434,321)	(\$3,443,792)	(\$2,753,235)	(\$4,156,543)	\$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	\$1,848,241	\$490,074	\$92,902	\$148,606	\$236,500	(\$13,361)	\$94,556	\$698,999	\$99,965	\$0	\$0	\$0
71	Misc Revs 456016 ED AN	(\$2,189,139)	(\$318,217)	(\$288,636)	(\$273,452)	(\$224,456)	(\$384,603)	(\$296,198)	(\$216,916)	(\$186,661)	\$0	\$0	\$0
72	REC Revenue Subtotal	(\$2,189,139)	(\$318,217)	(\$288,636)	(\$273,452)	(\$224,456)	(\$384,603)	(\$296,198)	(\$216,916)	(\$186,661)	\$0	\$0	\$0
73	Misc. Power Exp. Actual-557160	\$228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228	\$0	\$0	\$0
74	REC Purchases Subtotal	\$228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228	\$0	\$0	\$0
75	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Wind REC Exp Actual 557395	\$297	\$6	\$23	\$38	\$39	\$24	\$21	\$51	\$95	\$0	\$0	\$0
77	Wind REC Subtotal	\$297	\$6	\$23	\$38	\$39	\$24	\$21	\$51	\$95	\$0	\$0	\$0
78	456030 ED ID - Clearwater Trans	\$82,197	\$10,351	\$10,554	\$10,434	\$10,286	\$10,378	\$10,194	\$10,000	\$10,000	\$0	\$0	\$0
79	456380-ED-ID - Clearwater REC Revenue	(\$198,382)	(\$26,746)	(\$24,485)	(\$25,897)	(\$30,263)	(\$27,794)	(\$28,592)	(\$20,706)	(\$13,899)	\$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
80 Clearwater	(\$116,185)	(\$16,395)	(\$13,931)	(\$15,463)	(\$19,977)	(\$17,416)	(\$18,398)	(\$10,706)	(\$3,899)	\$0	\$0	\$0	\$0
81 Net Resource Optimization	(\$340,373)	\$171,863	(\$195,711)	(\$124,808)	\$12,083	(\$397,940)	(\$201,621)	\$482,134	(\$86,373)				
82 Adjusted Actual Net Expense	\$70,221,960	\$13,833,554	\$11,378,260	\$10,402,280	\$8,486,002	\$3,619,030	\$3,422,043	\$8,123,419	\$10,957,372				

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	267,021	(39,813)	-	-	-	1,950,632
Deduct Prior Month Unbilled	(166,607)	(161,485)	(153,691)	(153,890)	(139,707)	(143,221)	(154,000)	(179,240)	(174,544)	-	-	-	(1,426,385)
Add Current Month Unbilled	161,485	153,691	153,890	139,707	143,221	154,000	179,240	174,544	-	-	-	-	1,259,778
Total Retail Sales	284,438	261,240	256,335	230,242	214,870	228,185	260,747	262,325	(214,357)	-	-	-	1,784,025
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	1,990,837
Difference from Test Year	(7,081)	5,808	(7,144)	(2,163)	(2,305)	13,411	12,239	(5,220)	(436,545)				(429,000)
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	(\$114,840)	(\$9,603,990)				(\$9,438,000)

Current Month Journal Entry

IM

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	012	1,040,532	\$133,999
	01 RESIDENTIAL	3800	01	032	191,023	\$20,971
	01 RESIDENTIAL	3800	01	022	281,615	\$21,375
	01 RESIDENTIAL	3800	01	001	50,719,701	\$4,947,852
01 - Summary					52,232,872	\$5,124,197
21	21 FIRM COMMERCIAL	3800	21	031	2,369,889	\$221,019
	21 FIRM COMMERCIAL	3800	21	021	23,029,652	\$1,652,592
	21 FIRM COMMERCIAL	3800	21	011	17,149,141	\$1,585,410
	21 FIRM COMMERCIAL	3800	21	025	5,773,058	\$310,875
21 - Summary					48,321,741	\$3,769,897
31	31 FIRM-INDUSTRIAL	3800	31	025PG	39,813,000	\$975,419
	31 FIRM INDUSTRIAL	3800	31	025P	46,318,443	\$2,273,080
	31 FIRM- INDUSTRIAL	3800	31	031	1,236,468	\$114,435
	31 FIRM- INDUSTRIAL	3800	31	011	212,364	\$19,062
	31 FIRM- INDUSTRIAL	3800	31	021	2,610,257	\$177,948
	31 FIRM-INDUSTRIAL	3800	31	025	23,611,976	\$1,314,141
31 - Summary					113,802,508	\$4,874,085
ID - Summary					214,357,121	\$13,768,179

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	032	629,183	\$66,310
	01 RESIDENTIAL	2800	01	012	2,114,833	\$348,449
	01 RESIDENTIAL	2800	01	001	107,250,024	\$10,230,922
	01 RESIDENTIAL	2800	01	022	1,300,474	\$111,528
	01 RESIDENTIAL	2800	01	002	198,365	\$13,027
01 - Summary					111,492,879	\$10,770,236
21	21 FIRM COMMERCIAL	2800	21	025	25,212,589	\$1,881,772
	21 FIRM COMMERCIAL	2800	21	031	6,544,941	\$546,666
	21 FIRM COMMERCIAL	2800	21	021	52,442,137	\$4,610,162
	21 FIRM COMMERCIAL	2800	21	011	24,384,006	\$2,949,487
21 - Summary					108,583,674	\$9,988,086
31	31 FIRM- INDUSTRIAL	2800	31	031	951,795	\$79,877
	31 FIRM-INDUSTRIAL	2800	31	025	64,892,161	\$4,283,723
	31 FIRM- INDUSTRIAL	2800	31	021	3,701,417	\$309,570
	31 FIRM- INDUSTRIAL	2800	31	011	248,373	\$28,908
31 - Summary					69,793,745	\$4,702,077
WA - Summary					289,870,297	\$25,460,399
Overall - Summary					504,227,418	\$39,228,577



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
202008	ED	01	01 RESIDENTIAL	118,497	100,013,179	9,953,445	117,930	834,284,490	81,928,717
		21	21 FIRM COMMERCIAL	18,020	87,038,804	7,676,938	17,937	639,848,589	56,365,489
		31	31 FIRM- INDUSTRIAL	342	96,064,405	4,784,080	348	772,884,983	35,500,862
		39	39 FIRM-PUMPING-IRRIGATION ONLY	74	1,499,720	137,250	74	4,511,025	426,173
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	177	580,695	227,961	176	4,737,731	1,808,518
		80	80 INTERDEPARTMENT REVENUE	45	238,056	21,927	45	1,629,207	147,537
		83	83 MISC-SERVICE REVENUE SNP	0	0	1,280	0	0	36,948
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	10,183	0	0	81,465
ED - Summary				137,155	285,434,858	22,813,063	136,510	2,257,896,024	176,295,709
202008 - Summary				137,155	285,434,858	22,813,063	136,510	2,257,896,024	176,295,709
Overall - Summary				137,155	285,434,858	22,813,063	136,510	2,257,896,024	176,295,709

Run Date: Sep 4, 2020

For Internal Use Only



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Electric Revenue Report by Revenue Class

Data Source: Financial Reporting

Data Updated Daily

Accounting Period: 202008

State Code: ID

Rate Schedule Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Meter Qty	YTD Usage	YTD Revenue Amt
0001 - RESIDENTIAL	0	0	-56,281.86	0	0	-468,904.42
0011 - GENERAL SERVICE	0	0	-19,296.68	0	0	-140,132.12
0012 - RESID&FARM-GEN SERV	0	0	-1,154.18	0	0	-11,081.28
0021 - LARGE GENERAL SERV	0	0	-28,484.64	0	0	-220,913.46
0022 - RESID&FRM-LGE GEN SE	0	0	-312.49	0	0	-2,622.18
0025 - EXTRA LGE GEN SERV	0	0	-16,274.36	0	0	-125,696.31
0031 - PUMPING SERVICE	0	0	-4,630.83	0	0	-20,310.19
0032 - PUMPING SVC RES&FRM	0	0	-526.37	0	0	-1,596.87
0041 - CO OWNED ST LIGHTS	0	0	-1.05	0	0	-8.4
0042 - CO OWNED ST LTS SO VA	0	0	-290.52	0	0	-2,322.92
0044 - CST OWNED ST LT SO VA	0	0	-12.23	0	0	-97.84
0045 - CUST OWNED ST LT ENGY	0	0	-17.35	0	0	-138.8
0046 - CUST OWNED ST LT S V	0	0	-45.51	0	0	-364.92
0047 - AREA LIGHT-COM&INDUS	0	0	-21.08	0	0	-158.23
0048 - AREA LGHT-FARM&RESID	0	0	-48.43	0	0	-396.73
0049 - AREA LGHT-HI PRES SO	0	0	-96.76	0	0	-862.65
025 EXTRA LARGE GEN SERVICE/POTLATCH	0	0	-27,399.23	0	0	-159,207.04
Overall - Summary	0	0	-154,893.57	0	0	-1,154,814.36

Run Date: Sep 4, 2020

For Internal Use Only

Conversion Factor

0.994162 Conversion Factor Changes October 1st of Every Year

\$ (153,989.30)

IM



Power Transaction Register

Profit Center: POWER
 Contract Month: 202008
 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
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NON-INTERCOMPANY

Clearwater Paper Corporation

POWER											
01	31	Johnson	IT	278613	AVST CORP	Energy	Sys Opt	34,224.000	39,813.000	\$24.500	975,418.50
POWER Total:								34,224.000	39,813.000		975,418.50
PFI Total:								34,224.000	39,813.000		975,418.50
NON-INTERCOMPANY TOTAL:								34,224.000	39,813.000		975,418.50
TOTAL PURCHASES:								34,224.000	39,813.000		975,418.50

IM

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
8/30/2020	H05	0		-
8/30/2020	H06	0		-
8/30/2020	H07	1		-
8/30/2020	H08	13		-
8/30/2020	H09	19		-
8/30/2020	H10	19		-
8/30/2020	H11	19		-
8/30/2020	H12	18		-
8/30/2020	H13	19		-
8/30/2020	H14	18		-
8/30/2020	H15	18		-
8/30/2020	H16	19		-
8/30/2020	H17	18		-
8/30/2020	H18	16		-
8/30/2020	H19	4		-
8/30/2020	H20	0		-
8/30/2020	H21	0		-
8/30/2020	H22	0		-
8/30/2020	H23	0		-
8/30/2020	H24	0		-
8/31/2020	H01	0		-
8/31/2020	H02	0		-
8/31/2020	H03	0		-
8/31/2020	H04	0		-
8/31/2020	H05	0		-
8/31/2020	H06	0		-
8/31/2020	H07	0		-
8/31/2020	H08	4		-
8/31/2020	H09	19		-
8/31/2020	H10	19		-
8/31/2020	H11	19		-
8/31/2020	H12	18		-
8/31/2020	H13	18		-
8/31/2020	H14	18		-
8/31/2020	H15	17		-
8/31/2020	H16	18		-
8/31/2020	H17	18		-
8/31/2020	H18	16		-
8/31/2020	H19	4		-
8/31/2020	H20	0		-
8/31/2020	H21	0		-
8/31/2020	H22	0		-
8/31/2020	H23	0		-
8/31/2020	H24	0		-
				9,899.30 Download
				214,685.00 Powerdex Estimate
				224,584.30 Total

RUN

8/4/2020 Enter first day of the month that is missing powerdex values
8/31/2020 Click RUN to get data out of Nucleus

	Total with est	Est less actual
Purchase	83,229.71	83,209.43
Sale	1,334,228.88	1,334,228.88
Solar Select		214,685.00

100.0% ID PCA
100.0% August 2020
Page 19 of 19

Power Key	Day	Hour	Actual Price	Amount	Formula	Direction	Date and time	Est Price	Adjusted Price with Formula	Total (Amount * Price)	Adj for entered	Actual Price * Volume
223066	8/29/2020	2300	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	29-08-20202300	10	10.00	30.00	30.00	-
223066	8/29/2020	2100	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	29-08-20202100	13	13.00	39.00	39.00	-
223066	8/27/2020	2300	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	27-08-20202300	18	18.00	54.00	54.00	-
223066	8/27/2020	1700	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	27-08-20201700	45	45.00	135.00	135.00	-
223066	8/26/2020	2400	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	26-08-20202400	18	18.00	18.00	18.00	-
223066	8/26/2020	0200	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	26-08-20200200	13	13.00	26.00	26.00	-
223066	8/25/2020	2100	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	25-08-20202100	18	18.00	54.00	54.00	-
223066	8/25/2020	1900	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	25-08-20201900	22	22.00	66.00	66.00	-
223066	8/25/2020	0600	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	25-08-20200600	20	20.00	20.00	20.00	-
223066	8/22/2020	1200	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	22-08-20201200	20	20.00	40.00	40.00	-
223066	8/22/2020	1100	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	22-08-20201100	15	15.00	30.00	30.00	-
223066	8/21/2020	2100	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	21-08-20202100	15	15.00	45.00	45.00	-
223066	8/20/2020	0400	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	20-08-20200400	7	7.00	7.00	7.00	-
223066	8/19/2020	2400	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	19-08-20202400	10	10.00	30.00	30.00	-
223066	8/19/2020	1500	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	19-08-20201500	150	150.00	150.00	150.00	-
223066	8/17/2020	0500	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	17-08-20200500	15	15.00	45.00	45.00	-
223066	8/16/2020	2300	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	16-08-20202300	25	25.00	25.00	25.00	-
223066	8/14/2020	1700	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	14-08-20201700	85	85.00	255.00	255.00	-
223066	8/14/2020	0100	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	14-08-20200100	15	15.00	45.00	45.00	-
223066	8/12/2020	0600	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	12-08-20200600	8	8.00	16.00	16.00	-
223066	8/12/2020	0100	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	12-08-20200100	8	8.00	8.00	8.00	-
223066	8/11/2020	2100	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	11-08-20202100	18	18.00	18.00	18.00	-
223066	8/10/2020	0200	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	10-08-20200200	18	18.00	54.00	54.00	-
223066	8/10/2020	0100	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	10-08-20200100	18	18.00	54.00	54.00	-
223066	8/9/2020	1700	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	09-08-20201700	25	25.00	50.00	50.00	-
223066	8/9/2020	1500	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	09-08-20201500	23	23.00	46.00	46.00	-
223066	8/8/2020	0200	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	08-08-20200200	12	12.00	24.00	24.00	-
223066	8/7/2020	2200	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	07-08-20202200	18	18.00	54.00	54.00	-
223066	8/7/2020	0500	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	07-08-20200500	10	10.00	10.00	10.00	-
223066	8/7/2020	0400	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	07-08-20200400	5	5.00	15.00	15.00	-
223066	8/7/2020	0200	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	07-08-20200200	5	5.00	15.00	15.00	-
223066	8/6/2020	1500	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	06-08-20201500	13	13.00	26.00	26.00	-
223066	8/5/2020	2000	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	05-08-20202000	20	20.00	60.00	60.00	-
223066	8/5/2020	0400	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	05-08-20200400	14	14.00	42.00	42.00	-
223066	8/4/2020	2300	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	04-08-20202300	23	23.00	69.00	69.00	-
223066	8/4/2020	2000	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	04-08-20202000	40	40.00	120.00	120.00	-
223066	8/4/2020	1900	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	04-08-20201900	40	40.00	120.00	120.00	-
223066	8/4/2020	1600	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	04-08-20201600	40	40.00	120.00	120.00	-
223066	8/4/2020	1500	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	04-08-20201500	35	35.00	70.00	70.00	-
223067	8/31/2020	2300	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	31-08-20202300	15	15.00	45.00	45.00	-
223067	8/30/2020	2000	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	30-08-20202000	20	20.00	60.00	60.00	-