

AVISTA UTILITIES
POWER COST ADJUSTMENT REPORT
MONTH OF SEPTEMBER 2020

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: 202009
Last Update: 10/06/2020 12:33 PM
Approval Requested: 10/06/2020 12:34 PM

<u>Cheryl A Kettner</u>	<u>Oct 06, 2020</u>
Prepared by Cheryl Kettner	Date
<u>Jan McAdland</u>	<u>10/6/2020</u>
Reviewed by	Date
<u>Approved for Entry</u>	<u>Date</u>
Corporate Accounting use Only	

Avista Corporation Journal Entry

Journal: 480-ID PCA

Effective Date: 202009

Team: Resource Accounting

Last Saved by: Cheryl Kettner

Last Update: 10/06/2020 12:33 PM

Type: C

Submitted by: Cheryl Kettner

Approval Requested: 10/06/2020 12:34 PM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
5	001	557380 - IDAHO PCA-DEF	ED	ID	DL	0.00 ✓	1,239,224.00	Current Deferral Expense - PCA
10	001	182387 - REGULATORY ASSET ID PCA DEFERRAI 3	ED	ID	DL	1,239,224.00 ✓	0.00	Current Deferral Reg Asset - PCA
12	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	ID	DL	1,685.00 ✓	0.00	Interest Expense on 182387
13	001	182387 - REGULATORY ASSET ID PCA DEFERRAI 3	ED	ID	DL	0.00 ✓	1,685.00	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 DEFERRAI 2	ED	ID	DL	330.00 ✓	0.00	Interest Income on 182386 Account
25	001	182385 - REGULATORY ASSET ID PCA DEFERRAI 1	ED	ID	DL	139,461.00 ✓	0.00	Amortization of Balance
30	001	557390 - IDAHO PCA AMT	ED	ID	DL	0.00 ✓	139,461.00	Amortization of Balance
45	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00 ✓	230.00	Interest Income on 182385
50	001	182385 - REGULATORY ASSET ID PCA DEFERRAI 1	ED	ID	DL	230.00 ✓	0.00	Interest Income on 182385
Totals:						1,380,930.00	1,380,930.00	

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
Sep-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 September 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 September 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 September 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 September 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 September data was used and spreadsheet appeared rolled forward. IM
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. [accuracy]	IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	In September 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

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)	(632,271)	1	
8/31/2020	182387	(632,271)		(377,507)		(1,054)		(1,010,832)	(1,010,832)	0	
9/30/2020	182387	(1,010,832)		1,239,224		(1,685)		226,707	(1,010,832)	(1,237,539)	
10/31/2020	182387										
11/30/2020	182387										
12/31/2020	182387										

Entry:

	Debit	Credit	
557380 ED ID		1,239,224	Idaho PCA-Def
182387 ED ID	1,239,224	0	Regulatory Asset ID PCA Deferral
431600 ED ID	1,685	0	Interest Expense Energy Deferrals
182387 ED ID	0	1,685	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								197,466		
7/31/2020	182386	197,466				329		197,795	197,795	0		
8/31/2020	182386	197,795				330		198,125	198,125	0		
9/30/2020	182386	198,125				330		198,455	198,125	(330)		
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	138,138	0	
9/30/2020	182385	138,138		139,461		230		277,829	138,138	(139,691)	
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	139,461		Regulatory Asset ID PCA Deferral
557390 ED ID		139,461	Idaho PCA Amt
419600 ED ID	0	230	Interest Revenue Energy Deferrals
182385 ED ID	230	0	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	\$90,579,263	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$10,928,100	\$9,569,453	\$0	\$0	\$0
2	447 Sale for Resale	(\$62,998,799)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	(\$7,823,003)	(\$4,852,075)	\$0	\$0	\$0
3	501 Thermal Fuel	\$21,399,581	\$3,239,078	\$3,399,540	\$2,878,210	\$2,804,144	\$738,421	\$830,465	\$2,120,045	\$3,116,082	\$2,273,596	\$0	\$0	\$0
4	547 CT Fuel	\$35,373,420	\$4,925,752	\$4,098,939	\$5,475,241	\$4,372,539	\$1,216,784	\$1,098,993	\$3,030,971	\$5,587,553	\$5,566,648	\$0	\$0	\$0
5	456 Transmission Rev	(\$15,235,459)	(\$1,239,306)	(\$1,539,548)	(\$1,297,310)	(\$1,230,065)	(\$1,766,261)	(\$1,859,469)	(\$2,088,798)	(\$2,272,043)	(\$1,942,659)	\$0	\$0	\$0
6	565 Transmission Exp	\$12,376,646	\$1,402,067	\$1,376,344	\$1,401,845	\$1,362,596	\$1,328,690	\$1,327,383	\$1,407,838	\$1,374,950	\$1,394,933	\$0	\$0	\$0
7	537 MT Invasive Species Exp	\$1,207,584	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$0	\$0	\$0
8	557 Expenses	\$166,589	\$16,819	\$15,917	\$16,486	\$15,587	\$17,925	\$16,160	\$19,631	\$1,829	\$46,235	\$0	\$0	\$0
9	Adjusted Actual Net Expense	\$82,868,825	\$13,678,086	\$11,587,902	\$10,542,551	\$8,493,896	\$4,034,386	\$3,642,062	\$7,651,991	\$11,047,644	\$12,190,307	\$0	\$0	\$0
	AUTHORIZED NET EXPENSE - SYSTEM	Total through September	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	58,054,082.00	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	(37,465,090.00)	(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	20,708,312.00	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	43,557,321.00	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	(12,878,263.00)	(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	12,441,753.00	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	(917,253.00)	(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	(392,247.00)	(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	1,207,503.00	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	(62,938.00)	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	84,253,180.00	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	(\$1,384,355)	(\$709,518)	(\$1,272,138)	(\$248,646)	\$1,928,456	(\$868,745)	(\$1,209,456)	(\$270,987)	(\$1,446,111)	\$2,712,790			
22	Resource Optimization	(\$418,460)	\$171,863	(\$195,711)	(\$124,808)	\$12,083	(\$397,940)	(\$201,621)	\$482,134	(\$86,373)	(\$78,087)			
23	Adjusted Actual - Authorized Net Expense	(\$1,802,815)	(\$537,655)	(\$1,467,849)	(\$373,454)	\$1,940,539	(\$1,266,685)	(\$1,411,077)	\$211,147	(\$1,532,484)	\$2,634,703			
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	(\$623,954)	(\$186,082)	(\$508,023)	(\$129,252)	\$671,621	(\$438,400)	(\$488,374)	\$73,078	(\$530,393)	\$911,871			
	Idaho 100% Activity (Clearwater)	(\$137,209)	(\$16,395)	(\$13,931)	(\$15,463)	(\$19,977)	(\$17,416)	(\$18,398)	(\$10,706)	(\$3,899)	(\$21,024)	\$0	\$0	\$0
26	ID Load Change Adjustment (+) Surcharge; (-) Rebate	\$320,078	\$155,782	(\$127,776)	\$157,168	\$47,586	\$50,710	(\$295,042)	(\$269,258)	\$114,840	\$486,068			
27	Net Power Cost Increase (+) Surcharge; (-) Rebate	(\$441,085)	(\$46,695)	(\$649,730)	\$12,453	\$699,230	(\$405,106)	(\$801,814)	(\$206,886)	(\$419,452)	\$1,376,915			
28	90% of Net Power Cost Change	(\$396,976)	(\$42,026)	(\$584,757)	\$11,208	\$629,307	(\$364,595)	(\$721,633)	(\$186,197)	(\$377,507)	\$1,239,224			
29	Total Power Cost Deferral Surcharge; (-) Rebate (+)	(\$396,976)	(\$42,026)	(\$584,757)	\$11,208	\$629,307	(\$364,595)	(\$721,633)	(\$186,197)	(\$377,507)	\$1,239,224			
30	Acct 557380 Entry; (+) Rebate, (-) Surcharge	\$396,976	\$42,026	\$584,757	(\$11,208)	(\$629,307)	\$364,595	\$721,633	\$186,197	\$377,507	(\$1,239,224)			



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	\$19,424,694	\$3,386,200	\$2,505,205	\$663,858	\$2,142,585	\$1,517,506	\$945,253	\$2,235,891	\$3,781,312	\$2,246,884	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$12,595,310	\$1,399,478	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$1,399,479	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$1,442,700	\$128,412	\$137,331	\$81,844	\$100,046	\$134,694	\$132,024	\$286,565	\$290,571	\$151,213	\$0	\$0
4	Douglas County PUD (Wells)	\$1,863,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$7,443,406	\$845,499	\$845,499	\$845,499	\$679,414	\$845,499	\$845,499	\$845,499	\$845,499	\$845,499	\$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	\$9,039	\$969	\$1,162	\$1,170	\$1,075	\$1,121	\$932	\$839	\$919	\$852	\$0	\$0
8	Small Power	\$1,205,260	\$135,481	\$178,168	\$136,054	\$148,758	\$128,743	\$142,916	\$177,519	\$94,181	\$63,440	\$0	\$0
9	Stimson Lumber	\$1,258,127	\$160,536	\$132,054	\$109,083	\$75,549	\$149,167	\$140,831	\$196,043	\$106,039	\$188,825	\$0	\$0
10	City of Spokane-Upriver	\$1,462,787	\$220,402	\$348,737	\$173,787	\$254,261	\$196,121	\$212,728	\$56,661	\$0	\$90	\$0	\$0
11	City of Spokane- Waste-to-Energy	\$4,297,342	\$539,216	\$522,867	\$444,785	\$423,831	\$339,112	\$470,134	\$573,175	\$483,558	\$500,664	\$0	\$0
12	Clearwater Power Company	\$11,320	(\$311)	\$1,667	\$1,579	\$1,431	\$1,520	\$1,310	\$1,310	\$1,324	\$1,490	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$20,796,504	\$2,414,741	\$2,327,885	\$2,427,120	\$2,402,620	\$2,109,928	\$2,056,488	\$2,224,624	\$2,406,557	\$2,426,541	\$0	\$0
14	Palouse Wind	\$16,703,716	\$3,334,132	\$2,160,328	\$2,406,190	\$1,890,255	\$1,607,702	\$1,548,996	\$1,461,188	\$1,087,063	\$1,207,862	\$0	\$0
15	Rattlesnake Flat, LLC	\$7,981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,981	\$0	\$0
16	WPM Ancillary Services	\$1,938,914	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$226,853	\$203,178	\$0	\$0
17	Non-Mon. Accruals	\$119,163	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	(\$2,255)	\$118,455	\$0	\$0
18	Total 555 Purchased Power	\$90,579,263	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$10,928,100	\$9,569,453	\$0	\$0
555 PURCHASED POWER													
	555000	\$84,261,150	\$11,300,933	\$9,783,421	\$9,368,374	\$8,891,163	\$8,111,978	\$7,524,829	\$9,055,084	\$10,551,605	\$9,673,763	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	\$2,469,394	\$1,256,392	\$900,700	(\$662,984)	\$191,488	\$444,892	\$539,968	\$422,966	(\$6,136)	(\$617,892)	\$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	\$119,163	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	(\$2,255)	\$118,455	\$0	\$0
	555700	\$1,866,342	\$218,942	\$89,780	\$199,854	\$652,725	\$90,380	\$48,766	\$198,595	\$167,200	\$200,100	\$0	\$0
	Solar Select Adjustment	(\$75,700)	(\$4,512)	(\$6,519)	(\$7,796)	(\$9,072)	(\$9,658)	(\$9,973)	(\$10,852)	(\$9,167)	(\$8,151)	\$0	\$0
	555380	\$7,616,268	\$931,270	\$892,192	\$936,831	\$910,053	\$858,774	\$637,956	\$451,143	\$975,419	\$1,022,630	\$0	\$0
	Clearwater Adjustment	(\$7,616,268)	(\$931,270)	(\$892,192)	(\$936,831)	(\$910,053)	(\$858,774)	(\$637,956)	(\$451,143)	(\$975,419)	(\$1,022,630)	\$0	\$0
	555710	\$1,938,914	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$226,853	\$203,178	\$0	\$0
		\$90,579,263	\$13,017,722	\$11,062,158	\$9,087,202	\$9,946,840	\$8,799,131	\$8,298,962	\$9,869,695	\$10,928,100	\$9,569,453	\$0	\$0
447 SALES FOR RESALE													
19	Short-Term Sales	(\$49,210,937)	(\$6,410,216)	(\$5,567,362)	(\$5,771,825)	(\$6,957,136)	(\$4,643,721)	(\$4,498,259)	(\$5,243,857)	(\$6,564,706)	(\$3,553,855)	\$0	\$0
20	Nichols Pumping Index Sale	(\$637,524)	(\$114,196)	(\$57,978)	(\$77,242)	(\$67,204)	(\$32,501)	(\$15,887)	(\$53,470)	(\$112,902)	(\$106,144)	\$0	\$0
21	Sovereign/Kaiser Load Following	(\$101,039)	(\$12,942)	(\$12,179)	(\$12,626)	(\$12,124)	(\$12,236)	(\$10,556)	(\$9,100)	(\$9,146)	(\$10,130)	\$0	\$0
22	Pend Oreille DES	(\$343,066)	(\$57,587)	(\$47,591)	(\$55,025)	(\$52,181)	(\$40,336)	(\$25,067)	(\$24,561)	(\$21,080)	(\$19,638)	\$0	\$0
23	Merchant Ancillary Services	(\$12,706,233)	(\$1,223,281)	(\$1,274,514)	(\$1,236,581)	(\$1,823,276)	(\$1,705,686)	(\$1,654,839)	(\$1,510,579)	(\$1,115,169)	(\$1,162,308)	\$0	\$0
24	Total 447 Sales for Resale	(\$62,998,799)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	(\$7,823,003)	(\$4,852,075)	\$0	\$0
447 SALES FOR RESALE													
	447000	(\$26,063,734)	(\$3,835,467)	(\$2,627,687)	(\$3,877,053)	(\$4,628,479)	(\$1,311,184)	(\$185,383)	(\$2,143,356)	(\$5,007,788)	(\$2,447,337)	\$0	\$0
	Deduct Revenue From Solar Select	\$698,444	\$19,928	\$44,560	\$91,436	\$78,930	\$46,214	\$40,293	\$122,334	\$224,584	\$30,165	\$0	\$0
	447100	(\$10,873,913)	(\$1,028,302)	(\$1,145,634)	(\$328,879)	(\$737,252)	(\$2,395,170)	(\$3,583,660)	(\$2,209,558)	\$386,306	\$168,236	\$0	\$0
	447150	(\$9,832,392)	(\$1,265,005)	(\$1,503,561)	(\$1,358,611)	(\$884,798)	(\$700,094)	(\$498,100)	(\$644,975)	(\$1,900,295)	(\$1,076,953)	\$0	\$0
	447700	(\$2,282,057)	(\$255,624)	(\$167,800)	(\$226,050)	(\$724,841)	(\$194,000)	(\$134,561)	(\$234,693)	(\$183,788)	(\$160,700)	\$0	\$0
	447710	(\$1,938,914)	(\$230,471)	(\$284,988)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	(\$226,853)	(\$203,178)	\$0	\$0
	447720	(\$12,706,233)	(\$1,223,281)	(\$1,274,514)	(\$1,236,581)	(\$1,823,276)	(\$1,705,686)	(\$1,654,839)	(\$1,510,579)	(\$1,115,169)	(\$1,162,308)	\$0	\$0
		(\$62,998,799)	(\$7,818,222)	(\$6,959,624)	(\$7,153,299)	(\$8,911,921)	(\$6,434,480)	(\$6,204,608)	(\$6,841,567)	(\$7,823,003)	(\$4,852,075)	\$0	\$0
501 FUEL-DOLLARS													
25	Kettle Falls Wood-501110	\$4,164,923	\$669,436	\$586,372	\$520,044	\$588,601	(\$1,484)	\$4,598	\$332,272	\$659,968	\$805,116	\$0	\$0
26	Kettle Falls Gas-501120	\$7,091	\$466	\$2,150	\$602	\$929	(\$19)	\$751	\$620	\$1,687	(\$95)	\$0	\$0
27	Colstrip Coal-501140	\$17,093,542	\$2,514,090	\$2,811,018	\$2,357,564	\$2,203,760	\$739,924	\$785,937	\$1,770,445	\$2,452,135	\$1,458,669	\$0	\$0
28	Colstrip Oil-501160	\$134,025	\$55,086	\$0	\$0	\$10,854	\$0	\$39,179	\$16,708	\$2,292	\$9,906	\$0	\$0
29	Total 501 Fuel Expense	\$21,399,581	\$3,239,078	\$3,399,540	\$2,878,210	\$2,804,144	\$738,421	\$830,465	\$2,120,045	\$3,116,082	\$2,273,596	\$0	\$0
501 FUEL-TONS													
30	Kettle Falls	329,490	53,540	47,910	43,672	49,482	-	372	26,216	50,160	58,138	-	-
31	Colstrip	584,192	94,106	71,708	82,836	78,696	25,604	28,502	62,875	88,085	51,780	-	-
501 FUEL-COST PER TON													
32	Kettle Falls		\$12.50	\$12.24	\$11.91	\$11.90		\$12.36	\$12.67	\$13.16	\$13.85		
33	Colstrip		\$26.72	\$39.20	\$28.46	\$28.00	\$28.90	\$27.57	\$28.16	\$27.84	\$28.17		

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													
34	NE CT Gas-547213	(\$896)	(\$1,839)	\$35	(\$23)	\$82	\$29	\$76	(\$93)	(\$216)	\$1,053	\$0	\$0
35	Boulder Park-547216	\$520,614	\$20,130	\$11,475	\$80,312	\$98,567	\$10,548	\$19,509	\$40,446	\$85,902	\$153,725	\$0	\$0
36	Kettle Falls CT-547211	\$28,162	\$2,625	\$3,871	\$2,594	\$1,268	\$1,772	\$614	\$1,472	\$9,330	\$4,616	\$0	\$0
37	Coyote Springs2-547610	\$16,747,136	\$2,553,876	\$2,266,934	\$2,517,341	\$1,550,090	\$447,698	\$564,243	\$1,543,423	\$2,739,420	\$2,564,111	\$0	\$0
38	Lancaster-547312	\$15,803,450	\$2,326,662	\$1,755,204	\$2,352,441	\$2,028,732	\$711,804	\$471,786	\$1,331,921	\$2,462,679	\$2,362,221	\$0	\$0
39	Rathdrum CT-547310	\$2,274,954	\$24,298	\$61,420	\$522,576	\$693,800	\$44,933	\$42,765	\$113,802	\$290,438	\$480,922	\$0	\$0
40	Total 547 Fuel Expense	\$35,373,420	\$4,925,752	\$4,098,939	\$5,475,241	\$4,372,539	\$1,216,784	\$1,098,993	\$3,030,971	\$5,587,553	\$5,566,648	\$0	\$0
41	TOTAL NET EXPENSE	\$84,353,465	\$13,364,330	\$11,601,013	\$10,287,354	\$8,211,602	\$4,319,856	\$4,023,812	\$8,179,144	\$11,808,732	\$12,557,622	\$0	\$0
456 TRANSMISSION REVENUE													
42	456100 ED AN	(\$10,094,499)	(\$675,313)	(\$919,841)	(\$748,908)	(\$697,529)	(\$1,150,361)	(\$1,310,572)	(\$1,487,265)	(\$1,709,458)	(\$1,395,252)	\$0	\$0
43	456120 ED AN - BPA Trans.	(\$693,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0
44	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
45	456030 ED AN - Clearwater Trans	(\$942,084)	(\$105,538)	(\$104,338)	(\$102,857)	(\$103,784)	(\$101,938)	(\$100,000)	(\$107,384)	(\$100,000)	(\$116,245)	\$0	\$0
46	456130 ED AN - Ancillary Services Revenue	(\$1,941,311)	(\$230,471)	(\$287,385)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	(\$226,853)	(\$203,178)	\$0	\$0
47	456017 ED AN - Low Voltage	(\$52,002)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0
48	456700 ED ID - Low Voltage	(\$47,097)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	\$0	\$0
49	456705 ED AN - Low Voltage	(\$1,259,757)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	\$0	\$0
50	Total 456 Transmission Revenue	(\$15,235,459)	(\$1,239,306)	(\$1,539,548)	(\$1,297,310)	(\$1,230,065)	(\$1,766,261)	(\$1,859,469)	(\$2,088,798)	(\$2,272,043)	(\$1,942,659)	\$0	\$0
565 TRANSMISSION EXPENSE													
51	565000 ED AN	\$12,335,822	\$1,397,531	\$1,371,808	\$1,397,309	\$1,358,060	\$1,324,154	\$1,322,847	\$1,403,302	\$1,370,414	\$1,390,397	\$0	\$0
52	565710 ED AN	\$40,824	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$0	\$0
53	Total 565 Transmission Expense	\$12,376,646	\$1,402,067	\$1,376,344	\$1,401,845	\$1,362,596	\$1,328,690	\$1,327,383	\$1,407,838	\$1,374,950	\$1,394,933	\$0	\$0
557 Expense													
54	557165 ED AN	\$122,220	\$12,599	\$11,796	\$12,353	\$11,201	\$12,072	\$10,211	\$14,682	(\$3,569)	\$40,875	\$0	\$0
55	557018 ED AN	\$44,369	\$4,220	\$4,121	\$4,133	\$4,386	\$5,853	\$5,949	\$4,949	\$5,398	\$5,360	\$0	\$0
56	Total 557 ED AN Broker & Related Fees	\$166,589	\$16,819	\$15,917	\$16,486	\$15,587	\$17,925	\$16,160	\$19,631	\$1,829	\$46,235	\$0	\$0
537 Expense													
57	537000 ED AN - MT Invasive Species	\$1,207,584	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$0	\$0
58	Total 537 ED AN MT Invasive Species	\$1,207,584	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$0	\$0
Other Purchases and Sales													
59	Econ Dispatch-557010	(\$7,721,528)	(\$2,368,594)	(\$671,118)	(\$25,598)	(\$188,223)	(\$677,854)	(\$753,848)	(\$730,267)	(\$618,001)	(\$1,688,025)	\$0	\$0
60	Econ Dispatch-557150	(\$5,528,367)	\$421,057	(\$976,644)	(\$3,228,749)	(\$1,490,149)	\$697,868	\$881,733	\$61,800	(\$1,620,693)	(\$274,590)	\$0	\$0
61	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
62	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
63	Intraco Thermal Gas-557730	\$37,834,515	\$4,115,776	\$3,319,418	\$5,391,617	\$4,419,630	\$3,917,436	\$2,910,728	\$3,649,197	\$5,625,775	\$4,484,938	\$0	\$0
64	Fuel Dispatch-456010	\$7,770,450	\$1,882,010	\$342,468	\$266,445	\$574,200	\$875,363	\$928,200	\$1,141,087	\$880,927	\$879,750	\$0	\$0
65	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
66	Other Elec Rev - Extraction Plant Cr - 456018	(\$138,567)	(\$25,507)	(\$22,738)	(\$16,974)	(\$7,021)	(\$9,386)	(\$14,749)	(\$17,235)	(\$11,500)	(\$13,457)	\$0	\$0
67	Other Elec Rev - Specified Source - 456019	(\$434,331)	(\$141,375)	(\$21,125)	\$0	(\$89,920)	(\$92,668)	(\$89,243)	\$0	\$0	\$0	\$0	\$0
68	Intraco Thermal Gas-456730	(\$25,077,220)	(\$2,112,693)	(\$1,793,764)	(\$2,219,955)	(\$2,874,242)	(\$2,434,321)	(\$3,443,792)	(\$2,753,235)	(\$4,156,543)	(\$3,288,675)	\$0	\$0
69	Fuel Bookouts-456711	\$916,050	\$32,000	\$8,300	\$0	\$0	\$515,375	\$0	\$360,375	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456720	(\$916,050)	(\$32,000)	(\$8,300)	\$0	\$0	(\$515,375)	\$0	(\$360,375)	\$0	\$0	\$0	\$0
71	Other Purchases and Sales Subtotal	\$1,948,182	\$490,074	\$92,902	\$148,606	\$236,500	(\$13,361)	\$94,556	\$698,999	\$99,965	\$99,941	\$0	\$0
72	Misc Revs 456016 ED AN	(\$2,368,179)	(\$318,217)	(\$288,636)	(\$273,452)	(\$224,456)	(\$384,603)	(\$296,198)	(\$216,916)	(\$186,661)	(\$179,040)	\$0	\$0
73	REC Revenue Subtotal	(\$2,368,179)	(\$318,217)	(\$288,636)	(\$273,452)	(\$224,456)	(\$384,603)	(\$296,198)	(\$216,916)	(\$186,661)	(\$179,040)	\$0	\$0
74	Misc. Power Exp. Actual-557160	\$1,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228	\$938	\$0	\$0
75	REC Purchases Subtotal	\$1,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228	\$938	\$0	\$0
76	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Exp Actual 557395	\$371	\$6	\$23	\$38	\$39	\$24	\$21	\$51	\$95	\$74	\$0	\$0
78	Wind REC Subtotal	\$371	\$6	\$23	\$38	\$39	\$24	\$21	\$51	\$95	\$74	\$0	\$0
79	456030 ED ID - Clearwater Trans	\$92,935	\$10,351	\$10,554	\$10,434	\$10,286	\$10,378	\$10,194	\$10,000	\$10,000	\$10,738	\$0	\$0
80	456380-ED-ID - Clearwater REC Revenue	(\$230,144)	(\$26,746)	(\$24,485)	(\$25,897)	(\$30,263)	(\$27,794)	(\$28,592)	(\$20,706)	(\$13,899)	(\$31,762)	\$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
81 Clearwater	(\$137,209)	(\$16,395)	(\$13,931)	(\$15,463)	(\$19,977)	(\$17,416)	(\$18,398)	(\$10,706)	(\$3,899)	(\$21,024)	\$0	\$0	\$0
82 Net Resource Optimization	(\$418,460)	\$171,863	(\$195,711)	(\$124,808)	\$12,083	(\$397,940)	(\$201,621)	\$482,134	(\$86,373)	(\$78,087)			
83 Adjusted Actual Net Expense	\$82,313,156	\$13,833,554	\$11,378,260	\$10,402,280	\$8,486,002	\$3,619,030	\$3,422,043	\$8,123,419	\$10,957,372	\$12,091,196			

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	241,845	(41,740)	-	-	2,190,550
Deduct Prior Month Unbilled	(166,607)	(161,485)	(153,691)	(153,890)	(139,707)	(143,221)	(154,000)	(179,240)	(174,544)	(132,793)	-	-	(1,559,178)
Add Current Month Unbilled	161,485	153,691	153,890	139,707	143,221	154,000	179,240	174,544	132,793	-	-	-	1,392,571
Total Retail Sales	284,438	261,240	256,335	230,242	214,870	228,185	260,747	262,325	200,094	(174,533)	-	-	2,023,943
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	2,213,025
Difference from Test Year	(7,081)	5,808	(7,144)	(2,163)	(2,305)	13,411	12,239	(5,220)	(22,094)	(408,106)			(422,655)
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)	(\$486,068)	(\$8,978,332)			(\$9,298,410)

Avista		Hourly Data		
DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
8/31/2020	H09	19	16.86	320.34
8/31/2020	H10	19	17.29	328.51
8/31/2020	H11	19	19.25	365.75
8/31/2020	H12	18	19.6	352.8
8/31/2020	H13	18	21	378
8/31/2020	H14	18	20	360
8/31/2020	H15	17	23.43	398.31
8/31/2020	H16	18	24.04	432.72
8/31/2020	H17	18	18	324
8/31/2020	H18	16	18	288
8/31/2020	H19	4	21	84
8/31/2020	H20	0	22.91	0
8/31/2020	H21	0	19.62	0
8/31/2020	H22	0	18.19	0
8/31/2020	H23	0	17.73	0
8/31/2020	H24	0	17.75	0
		5750		
			\$	144,903.97 Revised Download
				224,584.00 Amt Recorded in August
			\$	(79,680.03) Difference - Adjusted September Amount by change
				(Powerdex prices were only through the 3rd of Aug when the entry needed to be made. This corrects the amount recorded in August)

Avista		Hourly Data		
DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
9/29/2020 H01		0		-
9/29/2020 H02		0		-
9/29/2020 H03		0		-
9/29/2020 H04		0		-
9/29/2020 H05		0		-
9/29/2020 H06		0		-
9/29/2020 H07		0		-
9/29/2020 H08		4		-
9/29/2020 H09		17		-
9/29/2020 H10		18		-
9/29/2020 H11		18		-
9/29/2020 H12		17		-
9/29/2020 H13		16		-
9/29/2020 H14		16		-
9/29/2020 H15		17		-
9/29/2020 H16		17		-
9/29/2020 H17		17		-
9/29/2020 H18		6		-
9/29/2020 H19		0		-
9/29/2020 H20		0		-
9/29/2020 H21		0		-
9/29/2020 H22		0		-
9/29/2020 H23		0		-
9/29/2020 H24		0		-
9/30/2020 H01		0		-
9/30/2020 H02		0		-
9/30/2020 H03		0		-
9/30/2020 H04		0		-
9/30/2020 H05		0		-
9/30/2020 H06		0		-
9/30/2020 H07		0		-
9/30/2020 H08		3		-
9/30/2020 H09		13		-
9/30/2020 H10		18		-
9/30/2020 H11		15		-
9/30/2020 H12		15		-
9/30/2020 H13		15		-
9/30/2020 H14		15		-
9/30/2020 H15		16		-
9/30/2020 H16		17		-
9/30/2020 H17		15		-
9/30/2020 H18		4		-
9/30/2020 H19		1		-
9/30/2020 H20		0		-
9/30/2020 H21		0		-
9/30/2020 H22		0		-
9/30/2020 H23		0		-
9/30/2020 H24		0		-
		3943	\$	73,588.46 Download
				36,257.00 Powerdex Estimate
			\$	<u>109,845.46</u> Total

RUN

9/20/2020 Enter first day of the month that is missing powerdex values
9/30/2020 Click RUN to get data out of Nucleus

	Total with est	Est less actual
Purchase	18,317.45	18,317.45
Sale	393,966.60	393,966.60
Solar Select		36,257.00

100.0% ID PCA
100.0% September 2020
Page 15 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	9/29/2020	2300	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	29-09-20202300	22	22.00	22.00	22.00	-
223066	9/29/2020	0700	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	29-09-20200700	25	25.00	75.00	75.00	-
223066	9/29/2020	0200	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	29-09-20200200	18	18.00	54.00	54.00	-
223066	9/29/2020	0100	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	29-09-20200100	18	18.00	36.00	36.00	-
223066	9/28/2020	2300	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	28-09-20202300	20	20.00	40.00	40.00	-
223066	9/25/2020	2300	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	25-09-20202300	19	19.00	57.00	57.00	-
223066	9/25/2020	1700	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	25-09-20201700	20	20.00	60.00	60.00	-
223066	9/25/2020	1400	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	25-09-20201400	25	25.00	75.00	75.00	-
223066	9/25/2020	1200	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	25-09-20201200	30	30.00	60.00	60.00	-
223066	9/25/2020	0400	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	25-09-20200400	22	22.00	66.00	66.00	-
223066	9/25/2020	0200	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	25-09-20200200	22	22.00	66.00	66.00	-
223066	9/24/2020	2400	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	24-09-20202400	22	22.00	66.00	66.00	-
223066	9/24/2020	0800	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	24-09-20200800	28	28.00	84.00	84.00	-
223066	9/23/2020	0700	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	23-09-20200700	27	27.00	27.00	27.00	-
223066	9/23/2020	0500	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	23-09-20200500	25	25.00	75.00	75.00	-
223066	9/22/2020	1800	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	22-09-20201800	30	30.00	90.00	90.00	-
223066	9/22/2020	1400	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	22-09-20201400	25	25.00	50.00	50.00	-
223066	9/22/2020	1300	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	22-09-20201300	23	23.00	23.00	23.00	-
223066	9/21/2020	0900	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	21-09-20200900	24	24.00	48.00	48.00	-
223066	9/21/2020	0100	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	21-09-20200100	18	18.00	18.00	18.00	-
223066	9/20/2020	0100	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	20-09-20200100	15	15.00	15.00	15.00	-
223067	9/30/2020	0900	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	30-09-20200900	28	28.00	84.00	84.00	-
223067	9/28/2020	1700	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	28-09-20201700	25	25.00	50.00	50.00	-
223067	9/28/2020	1300	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	28-09-20201300	25	25.00	25.00	25.00	-
223067	9/28/2020	0200	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	28-09-20200200	20	20.00	20.00	20.00	-
223067	9/27/2020	2400	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	27-09-20202400	20	20.00	40.00	40.00	-
223067	9/27/2020	1300	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	27-09-20201300	22	22.00	66.00	66.00	-
223067	9/27/2020	0800	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	27-09-20200800	18	18.00	54.00	54.00	-
223067	9/26/2020	1600	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	26-09-20201600	20	20.00	40.00	40.00	-
223067	9/26/2020	1400	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	26-09-20201400	20	20.00	20.00	20.00	-
223067	9/26/2020	1300	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	26-09-20201300	20	20.00	40.00	40.00	-
223067	9/23/2020	2000	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	23-09-20202000	35	35.00	105.00	105.00	-
223067	9/20/2020	1600	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	20-09-20201600	24	24.00	48.00	48.00	-
223067	9/20/2020	1100	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	20-09-20201100	22	22.00	66.00	66.00	-
223068	9/25/2020	2200	0	3	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	25-09-20202200	20	18.50	55.50	55.50	-
223068	9/25/2020	2100	0	1	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	25-09-20202100	20	18.50	18.50	18.50	-
223068	9/25/2020	1500	0	2	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	25-09-20201500	25	23.13	46.25	46.25	-
223069	9/30/2020	1100	0	7	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	30-09-20201100	28	30.10	210.70	210.70	-
223069	9/30/2020	0900	0	2	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	30-09-20200900	28	30.10	60.20	60.20	-
223069	9/30/2020	0700	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	30-09-20200700	28	30.10	30.10	30.10	-
223069	9/30/2020	0400	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	30-09-20200400	23	24.73	24.73	24.73	-

IM

Current Month Journal Entry

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	001	38,029,509	\$3,745,530
	01 RESIDENTIAL	3800	01	022	234,844	\$17,280
	01 RESIDENTIAL	3800	01	012	882,238	\$118,272
	01 RESIDENTIAL	3800	01	032	142,480	\$17,161
01 - Summary					39,289,071	\$3,898,243
21	21 FIRM COMMERCIAL	3800	21	021	19,255,418	\$1,408,260
	21 FIRM COMMERCIAL	3800	21	011	15,680,782	\$1,466,676
	21 FIRM COMMERCIAL	3800	21	025	5,101,798	\$280,454
	21 FIRM COMMERCIAL	3800	21	031	1,987,076	\$186,437
21 - Summary					42,025,074	\$3,341,827
31	31 FIRM-INDUSTRIAL	3800	31	025	22,130,366	\$1,249,819
	31 FIRM-INDUSTRIAL	3800	31	025PG	41,740,000	\$1,022,630
	31 FIRM- INDUSTRIAL	3800	31	021	2,063,841	\$142,935
	31 FIRM INDUSTRIAL	3800	31	025P	25,949,866	\$1,386,194
	31 FIRM- INDUSTRIAL	3800	31	011	189,872	\$17,246
	31 FIRM- INDUSTRIAL	3800	31	031	1,144,520	\$106,372
31 - Summary					93,218,465	\$3,925,196
ID - Summary					174,532,610	\$11,165,267

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	483,784	\$54,822
	01 RESIDENTIAL	2800	01	001	84,266,206	\$8,082,577
	01 RESIDENTIAL	2800	01	012	1,781,581	\$307,208
	01 RESIDENTIAL	2800	01	002	162,424	\$10,746
	01 RESIDENTIAL	2800	01	022	1,064,599	\$93,332
01 - Summary					87,758,593	\$8,548,685
21	21 FIRM COMMERCIAL	2800	21	011	20,375,102	\$2,519,798
	21 FIRM COMMERCIAL	2800	21	031	5,303,305	\$449,470
	21 FIRM COMMERCIAL	2800	21	025	22,764,041	\$1,721,492
	21 FIRM COMMERCIAL	2800	21	021	43,970,456	\$3,932,261
21 - Summary					92,412,904	\$8,623,020
31	31 FIRM- INDUSTRIAL	2800	31	021	3,220,622	\$271,955
	31 FIRM- INDUSTRIAL	2800	31	011	191,693	\$22,733
	31 FIRM- INDUSTRIAL	2800	31	031	1,411,036	\$119,031
	31 FIRM-INDUSTRIAL	2800	31	025	62,713,285	\$4,194,920
31 - Summary					67,536,636	\$4,608,639
WA - Summary					247,708,134	\$21,780,345
Overall - Summary					422,240,744	\$32,945,611



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
202009	ED	01	01 RESIDENTIAL	118,881	89,358,769	8,925,919	118,036	923,643,259	90,854,636
		21	21 FIRM COMMERCIAL	18,055	89,886,267	7,875,624	17,950	729,734,856	64,241,113
		31	31 FIRM- INDUSTRIAL	351	100,718,706	4,595,461	348	873,603,689	40,096,323
		39	39 FIRM-PUMPING-IRRIGATION ONLY	75	965,650	91,179	74	5,476,675	517,351
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	180	608,064	228,475	177	5,345,795	2,036,993
		80	80 INTERDEPARTMENT REVENUE	45	120,385	11,469	45	1,749,592	159,006
		83	83 MISC-SERVICE REVENUE SNP	0	0	2,096	0	0	39,044
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	10,183	0	0	91,648
ED - Summary				137,587	281,657,841	21,740,405	136,630	2,539,553,865	198,036,115
202009 - Summary				137,587	281,657,841	21,740,405	136,630	2,539,553,865	198,036,115
Overall - Summary				137,587	281,657,841	21,740,405	136,630	2,539,553,865	198,036,115

Run Date: Oct 6, 2020

For Internal Use Only

IM



Electric Revenue Report by Revenue Class

Data Source: Financial Reporting
Data Updated Daily

Accounting Period: 202009

State Code: ID

Rate Schedule Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Meter Qty	YTD Usage	YTD Revenue Amt
0001 - RESIDENTIAL	0	0	(50,121.56)	0	0	(519,025.98)
0011 - GENERAL SERVICE	0	0	(20,948.58)	0	0	(161,080.70)
0012 - RESID&FARM-GEN SERV	0	0	(1,161.89)	0	0	(12,243.17)
0021 - LARGE GENERAL SERV	0	0	(28,129.63)	0	0	(249,043.09)
0022 - RESID&FRM-LGE GEN SE	0	0	(309.51)	0	0	(2,931.69)
0025 - EXTRA LGE GEN SERV	0	0	(17,062.95)	0	0	(142,759.26)
0031 - PUMPING SERVICE	0	0	(4,535.45)	0	0	(24,845.64)
0032 - PUMPING SVC RES&FRM	0	0	(343.07)	0	0	(1,939.94)
0041 - CO OWNED ST LIGHTS	0	0	(1.05)	0	0	(9.45)
0042 - CO OWNED ST LTS SO VA	0	0	(291.18)	0	0	(2,614.10)
0044 - CST OWNED ST LT SO VA	0	0	(12.23)	0	0	(110.07)
0045 - CUST OWNED ST LT ENGY	0	0	(17.35)	0	0	(156.15)
0046 - CUST OWNED ST LT S V	0	0	(45.49)	0	0	(410.41)
0047 - AREA LIGHT-COM&INDUS	0	0	(21.05)	0	0	(179.28)
0048 - AREA LGHT-FARM&RESID	0	0	(48.79)	0	0	(445.52)
0049 - AREA LGHT-HI PRES SO	0	0	(108.86)	0	0	(971.51)
025 EXTRA LARGE GEN SERVICE/POTLATCH	0	0	(17,121.30)	0	0	(176,328.34)
Overall - Summary	0	0	(140,279.94)	0	0	(1,295,094.30)

Run Date: Oct 6, 2020

For Internal Use Only

Conversion Factor

0.994162 Conversion Factor Changes October 1st of Every Year

\$ (139,460.99)





Power Transaction Register

Profit Center: POWER
 Contract Month: 202009
 Direction: PURCHASE
 Counterparty: Clearwater Paper Corporation
 Term Type: ALL
 Deal Type: ALL
 Company Deal Type Exclusions Maintenance Form?: Y
 EQR Variance Only?: N

AU

PURCHASES

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

NON-INTERCOMPANY

Clearwater Paper Corporation

POWER											
Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
01	30	Johnson	IT	278613	AVST CORP	Energy	IM Sys Opt	33,120.000	41,740.000	\$24.500	1,022,630.00
POWER Total:								33,120.000	41,740.000		1,022,630.00
PFI Total:								33,120.000	41,740.000		1,022,630.00
NON-INTERCOMPANY TOTAL:								33,120.000	41,740.000		1,022,630.00
TOTAL PURCHASES:								33,120.000	41,740.000		1,022,630.00