

AVISTA UTILITIES

POWER COST ADJUSTMENT REPORT

MONTH OF OCTOBER 2020

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: 202010
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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
5	001	557380 - IDAHO PCA-DEF	ED	ID	DL	0.00	746,582.00	Current Deferral Expense - PCA
10	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	746,582.00	0.00	Current Deferral Reg Asset - PCA
12	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00	378.00	Interest Income on 182387
13	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	378.00	0.00	Interest Income on 182387
15	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00	331.00	Interest Income on 182386 Account
20	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	331.00	0.00	Interest Income on 182386 Account
25	001	182385 - REGULATORY ASSET ID PCA DEFERRAL 1	ED	ID	DL	64,666.00	0.00	Amortization of Balance
30	001	557390 - IDAHO PCA AMT	ED	ID	DL	0.00	64,666.00	Amortization of Balance
45	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00	463.00	Interest Income on 182385
50	001	182385 - REGULATORY ASSET ID PCA DEFERRAL 1	ED	ID	DL	463.00	0.00	Interest Income on 182385
60	001	182385 - REGULATORY ASSET ID PCA DEFERRAL 1	ED	ID	DL	0.00	342,958.00	Transfer from 182385 to 182386
70	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	342,958.00	0.00	Transfer from 182385 to 182386
Totals:						1,155,378.00	1,155,378.00	

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 October 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 October 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 October 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 October 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 October 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 October 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

IM

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	226,707	0	
10/31/2020	182387	226,707		746,582		378		973,667	226,707	(746,960)	
11/30/2020	182387										
12/31/2020	182387										

Entry:

	Debit	Credit	
557380 ED ID		746,582	Idaho PCA-Def
182387 ED ID	746,582	0	Regulatory Asset ID PCA Deferral
419600 ED ID	0	378	Interest Income Energy Deferrals
182387 ED ID	378	0	Regulatory Asset ID PCA Deferral

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

IM

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	198,455	0		
10/31/2020	182386	198,455				331		198,786	198,455	(331)		
This account moves to the Amortizing tab												
10/31/2020	182385	This account moves from the Amortizing tab								277,829		
11/30/2020	182385											
12/31/2020	182385											

Entry:

	Debit	Credit	
419600 ED ID	0	331	Interest Income
182386 ED ID	331	0	Regulatory Asset ID PCA Deferral

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

IM

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	277,829	0	
10/31/2020	182385	277,829		64,666		463		342,958	277,829	(65,129)	
This account moves to the Pending tab											
10/31/2020	182386	This account moves from the Pending tab							198,455		
11/30/2020	182386			0							
12/31/2020	182386										

Entry:

	Debit	Credit	
182385 ED ID	64,666		Regulatory Asset ID PCA Deferral
557390 ED ID		64,666	Idaho PCA Amt
419600 ED ID	0	463	Interest Revenue Energy Deferrals
182385 ED ID	463	0	Regulatory Asset ID PCA Deferral
182385 ED ID		342,958	Transfer from 182385
182386 ED ID	342,958		Transfer to 182386

**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	\$100,596,922	\$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	\$10,017,659	\$0	\$0
2	447 Sale for Resale	(\$68,605,675)	(\$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)	(\$5,606,876)	\$0	\$0
3	501 Thermal Fuel	\$23,158,823	\$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	\$1,759,242	\$0	\$0
4	547 CT Fuel	\$41,318,516	\$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	\$5,945,096	\$0	\$0
5	456 Transmission Rev	(\$17,129,796)	(\$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)	(\$1,894,337)	\$0	\$0
6	565 Transmission Exp	\$13,807,420	\$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	\$1,430,774	\$0	\$0
7	537 MT Invasive Species Exp	\$1,341,760	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$0	\$0
8	557 Expenses	\$183,474	\$16,819	\$15,917	\$16,486	\$15,587	\$17,925	\$16,160	\$19,631	\$1,829	\$46,235	\$16,885	\$0	\$0
9	Adjusted Actual Net Expense	\$94,671,444	\$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	\$11,802,619	\$0	\$0
	AUTHORIZED NET EXPENSE - SYSTEM	Total through October	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	63,913,051.00	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	(42,274,944.00)	(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	23,351,553.00	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	49,650,627.00	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	(14,121,441.00)	(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	13,824,170.00	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	(1,019,170.00)	(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	(435,830.00)	(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	1,341,670.00	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	(45,343.00)	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	94,184,343.00	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	\$487,101	(\$709,518)	(\$1,272,138)	(\$248,646)	\$1,928,456	(\$868,745)	(\$1,209,456)	(\$270,987)	(\$1,446,111)	\$2,712,790	\$1,871,456		
22	Resource Optimization	(\$144,927)	\$171,863	(\$195,711)	(\$124,808)	\$12,083	(\$397,940)	(\$201,621)	\$482,134	(\$86,373)	(\$78,087)	\$273,533		
23	Adjusted Actual - Authorized Net Expense	\$342,174	(\$537,655)	(\$1,467,849)	(\$373,454)	\$1,940,539	(\$1,266,685)	(\$1,411,077)	\$211,147	(\$1,532,484)	\$2,634,703	\$2,144,989		
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	\$118,427	(\$186,082)	(\$508,023)	(\$129,252)	\$671,621	(\$438,400)	(\$488,374)	\$73,078	(\$530,393)	\$911,871	\$742,381		
	Idaho 100% Activity (Clearwater)	(\$153,762)	(\$16,395)	(\$13,931)	(\$15,463)	(\$19,977)	(\$17,416)	(\$18,398)	(\$10,706)	(\$3,899)	(\$21,024)	(\$16,553)	\$0	\$0
26	ID Load Change Adjustment (+) Surcharge; (-) Rebate	\$423,786	\$155,782	(\$127,776)	\$157,168	\$47,586	\$50,710	(\$295,042)	(\$269,258)	\$114,840	\$486,068	\$103,708		
27	Net Power Cost Increase (+) Surcharge; (-) Rebate	\$388,451	(\$46,695)	(\$649,730)	\$12,453	\$699,230	(\$405,106)	(\$801,814)	(\$206,886)	(\$419,452)	\$1,376,915	\$829,536		
28	90% of Net Power Cost Change	\$349,606	(\$42,026)	(\$584,757)	\$11,208	\$629,307	(\$364,595)	(\$721,633)	(\$186,197)	(\$377,507)	\$1,239,224	\$746,582		
29	Total Power Cost Deferral Surcharge; (-) Rebate (+)	\$349,606	(\$42,026)	(\$584,757)	\$11,208	\$629,307	(\$364,595)	(\$721,633)	(\$186,197)	(\$377,507)	\$1,239,224	\$746,582		
30	Acct 557380 Entry; (+) Rebate, (-) Surcharge	(\$349,606)	\$42,026	\$584,757	(\$11,208)	(\$629,307)	\$364,595	\$721,633	\$186,197	\$377,507	(\$1,239,224)	(\$746,582)		

IM

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	\$21,214,912	\$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	\$1,790,218	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$13,994,789	\$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	\$1,399,479	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$1,582,660	\$128,412	\$137,331	\$81,844	\$100,046	\$134,694	\$132,024	\$286,565	\$290,571	\$151,213	\$139,960	\$0	\$0
4	Douglas County PUD (Wells)	\$2,070,000	\$207,000	\$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)	\$8,288,905	\$845,499	\$845,499	\$845,499	\$679,414	\$845,499	\$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	\$0
7	Inland Power & Light - Deer Lake	\$9,853	\$969	\$1,162	\$1,170	\$1,075	\$1,121	\$932	\$839	\$919	\$852	\$814	\$0	\$0
8	Small Power	\$1,283,169	\$135,481	\$178,168	\$136,054	\$148,758	\$128,743	\$142,916	\$177,519	\$94,181	\$63,440	\$77,909	\$0	\$0
9	Stimson Lumber	\$1,439,808	\$160,536	\$132,054	\$109,083	\$75,549	\$149,167	\$140,831	\$196,043	\$106,039	\$188,825	\$181,681	\$0	\$0
10	City of Spokane-Upriver	\$1,520,895	\$220,402	\$348,737	\$173,787	\$254,261	\$196,121	\$212,728	\$56,661	\$0	\$90	\$58,108	\$0	\$0
11	City of Spokane- Waste-to-Energy	\$4,830,603	\$539,216	\$522,867	\$444,785	\$423,831	\$339,112	\$470,134	\$573,175	\$483,558	\$500,664	\$533,261	\$0	\$0
12	Clearwater Power Company	\$11,747	(\$311)	\$1,667	\$1,579	\$1,431	\$1,520	\$1,310	\$1,310	\$1,324	\$1,490	\$427	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$23,212,833	\$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	\$2,416,329	\$0	\$0
14	Palouse Wind	\$18,741,050	\$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	\$2,037,334	\$0	\$0
15	Rattlesnake Flat, LLC	\$114,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,981	\$106,131	\$0	\$0
16	WPM Ancillary Services	\$2,163,174	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$226,853	\$203,178	\$224,260	\$0	\$0
17	Non-Mon. Accruals	\$118,412	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	(\$2,255)	\$118,455	(\$751)	\$0	\$0
18	Total 555 Purchased Power	\$100,596,922	\$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	\$10,017,659	\$0	\$0
555 PURCHASED POWER														
	555000	\$94,395,226	\$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	\$10,134,076	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	\$2,071,738	\$1,256,392	\$900,700	(\$662,984)	\$191,488	\$444,892	\$539,968	\$422,966	(\$6,136)	(\$617,892)	(\$397,656)	\$0	\$0
	555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555550	\$118,412	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	(\$2,255)	\$118,455	(\$751)	\$0	\$0
	555700	\$1,930,702	\$218,942	\$89,780	\$199,854	\$652,725	\$90,380	\$48,766	\$198,595	\$167,200	\$200,100	\$64,360	\$0	\$0
	Solar Select Adjustment	(\$82,330)	(\$4,512)	(\$6,519)	(\$7,796)	(\$9,072)	(\$9,658)	(\$9,973)	(\$10,852)	(\$9,167)	(\$8,151)	(\$6,630)	\$0	\$0
	555380	\$8,610,380	\$931,270	\$892,192	\$936,831	\$910,053	\$858,774	\$637,956	\$451,143	\$975,419	\$1,022,630	\$994,112	\$0	\$0
	Clearwater Adjustment	(\$8,610,380)	(\$931,270)	(\$892,192)	(\$936,831)	(\$910,053)	(\$858,774)	(\$637,956)	(\$451,143)	(\$975,419)	(\$1,022,630)	(\$994,112)	\$0	\$0
	555710	\$2,163,174	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$226,853	\$203,178	\$224,260	\$0	\$0
		\$100,596,922	\$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	\$10,017,659	\$0	\$0
447 SALES FOR RESALE														
19	Short-Term Sales	(\$53,441,780)	(\$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)	(\$4,230,843)	\$0	\$0
20	Nichols Pumping Index Sale	(\$722,831)	(\$114,196)	(\$57,978)	(\$77,242)	(\$67,204)	(\$32,501)	(\$15,887)	(\$53,470)	(\$112,902)	(\$106,144)	(\$85,307)	\$0	\$0
21	Sovereign/Kaiser Load Following	(\$111,357)	(\$12,942)	(\$12,179)	(\$12,626)	(\$12,124)	(\$12,236)	(\$10,556)	(\$9,100)	(\$9,146)	(\$10,130)	(\$10,318)	\$0	\$0
22	Pend Oreille DES	(\$372,840)	(\$57,587)	(\$47,591)	(\$55,025)	(\$52,181)	(\$40,336)	(\$25,067)	(\$24,561)	(\$21,080)	(\$19,638)	(\$29,774)	\$0	\$0
23	Merchant Ancillary Services	(\$13,956,867)	(\$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)	(\$1,250,634)	\$0	\$0
24	Total 447 Sales for Resale	(\$68,605,675)	(\$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)	(\$5,606,876)	\$0	\$0
447 SALES FOR RESALE														
	447000	(\$28,863,470)	(\$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)	(\$2,799,736)	\$0	\$0
	Deduct Revenue From Solar Select	\$823,472	\$19,928	\$44,560	\$91,436	\$78,930	\$46,214	\$40,293	\$122,334	\$224,584	\$30,165	\$125,028	\$0	\$0
	447100	(\$10,340,663)	(\$1,028,302)	(\$1,145,634)	(\$328,879)	(\$737,252)	(\$2,395,170)	(\$3,583,660)	(\$2,209,558)	\$386,306	\$168,236	\$533,250	\$0	\$0
	447150	(\$11,753,266)	(\$1,265,005)	(\$1,503,561)	(\$1,358,611)	(\$884,798)	(\$700,094)	(\$498,100)	(\$644,975)	(\$1,900,295)	(\$1,076,953)	(\$1,920,874)	\$0	\$0
	447700	(\$2,351,707)	(\$255,624)	(\$167,800)	(\$226,050)	(\$724,841)	(\$194,000)	(\$134,561)	(\$234,693)	(\$183,788)	(\$160,700)	(\$69,650)	\$0	\$0
	447710	(\$2,163,174)	(\$230,471)	(\$284,988)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	(\$226,853)	(\$203,178)	(\$224,260)	\$0	\$0
	447720	(\$13,956,867)	(\$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)	(\$1,250,634)	\$0	\$0
		(\$68,605,675)	(\$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)	(\$5,606,876)	\$0	\$0
501 FUEL-DOLLARS														
25	Kettle Falls Wood-501110	\$4,909,087	\$669,436	\$586,372	\$520,044	\$588,601	(\$1,484)	\$4,598	\$332,272	\$659,968	\$805,116	\$744,164	\$0	\$0
26	Kettle Falls Gas-501120	\$8,447	\$466	\$2,150	\$602	\$929	(\$19)	\$751	\$620	\$1,687	(\$95)	\$1,356	\$0	\$0
27	Colstrip Coal-501140	\$18,087,047	\$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	\$993,505	\$0	\$0
28	Colstrip Oil-501160	\$154,242	\$55,086	\$0	\$0	\$10,854	\$0	\$39,179	\$16,708	\$2,292	\$9,906	\$20,217	\$0	\$0
29	Total 501 Fuel Expense	\$23,158,823	\$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	\$1,759,242	\$0	\$0
501 FUEL-TONS														
30	Kettle Falls	382,868	53,540	47,910	43,672	49,482	-	372	26,216	50,160	58,138	53,378	-	-
31	Colstrip	619,632	94,106	71,708	82,836	78,696	25,604	28,502	62,875	88,085	51,780	35,440	-	-
501 FUEL-COST PER TON														
32	Kettle Falls		\$12.50	\$12.24	\$11.91	\$11.90		\$12.36	\$12.67	\$13.16	\$13.85	\$13.94		
33	Colstrip		\$26.72	\$39.20	\$28.46	\$28.00	\$28.90	\$27.57	\$28.16	\$27.84	\$28.17	\$28.03		

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	\$236	(\$1,839)	\$35	(\$23)	\$82	\$29	\$76	(\$93)	(\$216)	\$1,053	\$1,132	\$0	\$0
35	Boulder Park-547216	\$725,493	\$20,130	\$11,475	\$80,312	\$98,567	\$10,548	\$19,509	\$40,446	\$85,902	\$153,725	\$204,879	\$0	\$0
36	Kettle Falls CT-547211	\$30,451	\$2,625	\$3,871	\$2,594	\$1,268	\$1,772	\$614	\$1,472	\$9,330	\$4,616	\$2,289	\$0	\$0
37	Coyote Springs2-547610	\$19,253,096	\$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	\$2,505,960	\$0	\$0
38	Lancaster-547312	\$18,230,173	\$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	\$2,426,723	\$0	\$0
39	Rathdrum CT-547310	\$3,079,067	\$24,298	\$61,420	\$522,576	\$693,800	\$44,933	\$42,765	\$113,802	\$290,438	\$480,922	\$804,113	\$0	\$0
40	Total 547 Fuel Expense	\$41,318,516	\$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	\$5,945,096	\$0	\$0
41	TOTAL NET EXPENSE	\$96,468,586	\$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	\$12,115,121	\$0	\$0
202001 202002 202003 202004 202005 202006 202007 202008 202009 202010 202011 202012														
456 TRANSMISSION REVENUE														
42	456100 ED AN	(\$11,420,586)	(\$675,313)	(\$919,841)	(\$748,908)	(\$697,529)	(\$1,150,361)	(\$1,310,572)	(\$1,487,265)	(\$1,709,458)	(\$1,395,252)	(\$1,326,087)	\$0	\$0
43	456120 ED AN - BPA Trans.	(\$770,000)	(\$77,000)	(\$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	\$206,209	\$0	\$0	\$0	(\$8,563)	(\$111,418)	(\$32,555)	(\$52,809)	(\$364)	\$0	(\$500)	\$0	\$0
45	456030 ED AN - Clearwater Trans	(\$1,057,590)	(\$105,538)	(\$104,338)	(\$102,857)	(\$103,784)	(\$101,938)	(\$100,000)	(\$107,384)	(\$107,384)	(\$116,245)	(\$115,506)	\$0	\$0
46	456130 ED AN - Ancillary Services Revenue	(\$2,165,571)	(\$230,471)	(\$287,385)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	(\$226,853)	(\$203,178)	(\$224,260)	\$0	\$0
47	456017 ED AN - Low Voltage	(\$57,780)	(\$5,778)	(\$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	(\$52,330)	(\$5,233)	(\$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	(\$1,399,730)	(\$139,973)	(\$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	(\$17,129,796)	(\$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)	(\$1,894,337)	\$0	\$0
565 TRANSMISSION EXPENSE														
51	565000 ED AN	\$13,762,060	\$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	\$1,426,238	\$0	\$0
52	565710 ED AN	\$45,360	\$4,536	\$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	\$13,807,420	\$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	\$1,430,774	\$0	\$0
557 Expense														
54	557165 ED AN	\$134,508	\$12,599	\$11,796	\$12,353	\$11,201	\$12,072	\$10,211	\$14,682	(\$3,569)	\$40,875	\$12,288	\$0	\$0
55	557018 ED AN	\$48,966	\$4,220	\$4,121	\$4,133	\$4,386	\$5,853	\$5,949	\$4,949	\$5,398	\$5,360	\$4,597	\$0	\$0
56	Total 557 ED AN Broker & Related Fees	\$183,474	\$16,819	\$15,917	\$16,486	\$15,587	\$17,925	\$16,160	\$19,631	\$1,829	\$46,235	\$16,885	\$0	\$0
537 Expense														
57	537000 ED AN - MT Invasive Species	\$1,341,760	\$134,176	\$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	\$1,341,760	\$134,176	\$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	(\$9,274,520)	(\$2,368,594)	(\$671,118)	(\$25,598)	(\$188,223)	(\$677,854)	(\$753,848)	(\$730,267)	(\$618,001)	(\$1,688,025)	(\$1,552,992)	\$0	\$0
60	Econ Dispatch-557150	(\$5,800,597)	\$421,057	(\$976,644)	(\$3,228,749)	(\$1,490,149)	\$697,868	\$881,733	\$61,800	(\$1,620,693)	(\$274,590)	(\$272,230)	\$0	\$0
61	Gas Bookouts-557700	\$1,883,145	\$11,952	\$8,400	\$148,028	\$176,080	\$477,176	\$359,359	\$374,375	\$146,405	\$0	\$181,370	\$0	\$0
62	Gas Bookouts-557711	(\$1,883,145)	(\$11,952)	(\$8,400)	(\$148,028)	(\$176,080)	(\$477,176)	(\$359,359)	(\$374,375)	(\$146,405)	\$0	(\$181,370)	\$0	\$0
63	Intraco Thermal Gas-557730	\$41,940,848	\$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	\$4,106,333	\$0	\$0
64	Fuel Dispatch-456010	\$9,155,096	\$1,882,010	\$342,468	\$266,445	\$574,200	\$875,363	\$928,200	\$1,141,087	\$880,927	\$879,750	\$1,384,646	\$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	\$0
66	Other Elec Rev - Extraction Plant Cr - 456018	(\$148,721)	(\$25,507)	(\$22,738)	(\$16,974)	(\$7,021)	(\$9,386)	(\$14,749)	(\$17,235)	(\$11,500)	(\$13,457)	(\$10,154)	\$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	\$0
68	Intraco Thermal Gas-456730	(\$28,135,979)	(\$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)	(\$3,058,759)	\$0	\$0
69	Fuel Bookouts-456711	\$916,050	\$32,000	\$8,300	\$0	\$0	\$515,375	\$0	\$360,375	\$0	\$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	\$0
71	Other Purchases and Sales Subtotal	\$2,545,026	\$490,074	\$92,902	\$148,606	\$236,500	(\$13,361)	\$94,556	\$698,999	\$99,965	\$99,941	\$596,844	\$0	\$0
72	Misc Revs 456016 ED AN	(\$2,692,053)	(\$318,217)	(\$288,636)	(\$273,452)	(\$224,456)	(\$384,603)	(\$296,198)	(\$216,916)	(\$186,661)	(\$179,040)	(\$323,874)	\$0	\$0
73	REC Revenue Subtotal	(\$2,692,053)	(\$318,217)	(\$288,636)	(\$273,452)	(\$224,456)	(\$384,603)	(\$296,198)	(\$216,916)	(\$186,661)	(\$179,040)	(\$323,874)	\$0	\$0
74	Misc. Power Exp. Actual-557160	\$1,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228	\$938	\$515	\$0	\$0
75	REC Purchases Subtotal	\$1,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228	\$938	\$515	\$0	\$0
76	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Exp Actual 557395	\$419	\$6	\$23	\$38	\$39	\$24	\$21	\$51	\$95	\$74	\$48	\$0	\$0
78	Wind REC Subtotal	\$419	\$6	\$23	\$38	\$39	\$24	\$21	\$51	\$95	\$74	\$48	\$0	\$0
79	456030 ED ID - Clearwater Trans	\$104,559	\$10,351	\$10,554	\$10,434	\$10,286	\$10,378	\$10,194	\$10,000	\$10,000	\$10,738	\$11,624	\$0	\$0
80	456380-ED-ID - Clearwater REC Revenue	(\$258,321)	(\$26,746)	(\$24,485)	(\$25,897)	(\$30,263)	(\$27,794)	(\$28,592)	(\$20,706)	(\$13,899)	(\$31,762)	(\$28,177)	\$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	(\$153,762)	(\$16,395)	(\$13,931)	(\$15,463)	(\$19,977)	(\$17,416)	(\$18,398)	(\$10,706)	(\$3,899)	(\$21,024)	(\$16,553)	\$0	\$0
82 Net Resource Optimization	(\$144,927)	\$171,863	(\$195,711)	(\$124,808)	\$12,083	(\$397,940)	(\$201,621)	\$482,134	(\$86,373)	(\$78,087)	\$273,533		
83 Adjusted Actual Net Expense	\$94,372,755	\$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	\$12,059,599		

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	207,399	(40,576)	-	2,399,113
Deduct Prior Month Unbilled	(166,607)	(161,485)	(153,691)	(153,890)	(139,707)	(143,221)	(154,000)	(179,240)	(174,544)	(132,793)	(154,253)	-	(1,713,431)
Add Current Month Unbilled	161,485	153,691	153,890	139,707	143,221	154,000	179,240	174,544	132,793	154,253	-	-	1,546,824
Total Retail Sales	284,438	261,240	256,335	230,242	214,870	228,185	260,747	262,325	200,094	228,859	(194,829)	-	2,232,506
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	2,446,598
Difference from Test Year	(7,081)	5,808	(7,144)	(2,163)	(2,305)	13,411	12,239	(5,220)	(22,094)	(4,714)	(453,696)		(472,959)
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)	(\$103,708)	(\$9,981,312)		(\$10,405,098)



Electric Revenue Report by Revenue Class

Data Source: Financial Reporting

Data Updated Daily

Accounting Period: 202010

State Code: ID

Rate Schedule Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Meter Qty	YTD Usage	YTD Revenue Amt
0001 - RESIDENTIAL	0	0	(16,546.06)	0	0	(535,572.04)
0011 - GENERAL SERVICE	0	0	(4,444.12)	0	0	(165,524.82)
0012 - RESID&FARM-GEN SERV	0	0	(358.30)	0	0	(12,601.47)
0021 - LARGE GENERAL SERV	0	0	(10,667.12)	0	0	(259,710.21)
0022 - RESID&FRM-LGE GEN SE	0	0	(143.89)	0	0	(3,075.58)
0025 - EXTRA LGE GEN SERV	0	0	(15,878.46)	0	0	(158,637.72)
0031 - PUMPING SERVICE	0	0	(1,694.87)	0	0	(26,540.51)
0032 - PUMPING SVC RES&FRM	0	0	(39.87)	0	0	(1,979.81)
0041 - CO OWNED ST LIGHTS	0	0	(0.74)	0	0	(10.19)
0042 - CO OWND ST LTS SO VA	0	0	(116.75)	0	0	(2,730.85)
0044 - CST OWND ST LT SO VA	0	0	(7.68)	0	0	(117.75)
0045 - CUST OWND ST LT ENGY	0	0	(1.80)	0	0	(157.95)
0046 - CUST OWND ST LT S V	0	0	(23.61)	0	0	(434.02)
0047 - AREA LIGHT-COM&INDUS	0	0	(7.44)	0	0	(186.72)
0048 - AREA LGHT-FARM&RESID	0	0	(18.93)	0	0	(464.45)
0049 - AREA LGHT-HI PRES SO	0	0	(36.34)	0	0	(1,007.85)
025 EXTRA LARGE GEN SERVICE/POTLATCH	0	0	(15,034.21)	0	0	(191,362.55)
Overall - Summary	0	0	(65,020.19)	0	0	(1,360,114.49)

Run Date: Nov 4, 2020

For Internal Use Only

Conversion Factor

0.994549

Conversion Factor Changes October 1st of Every Year

(64,665.76)

IM

Current Month Journal Entry

IM

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	001	49,243,884	\$4,753,174
	01 RESIDENTIAL	3800	01	022	317,511	\$23,313
	01 RESIDENTIAL	3800	01	012	1,201,122	\$148,256
	01 RESIDENTIAL	3800	01	032	136,006	\$16,978
01 - Summary					50,898,523	\$4,941,720
21	21 FIRM COMMERCIAL	3800	21	031	1,889,797	\$178,783
	21 FIRM COMMERCIAL	3800	21	011	15,015,771	\$1,424,008
	21 FIRM COMMERCIAL	3800	21	021	25,772,743	\$1,814,935
	21 FIRM COMMERCIAL	3800	21	025	5,263,238	\$295,804
21 - Summary					47,941,549	\$3,713,529
31	31 FIRM-INDUSTRIAL	3800	31	025	23,960,244	\$1,344,448
	31 FIRM- INDUSTRIAL	3800	31	021	3,079,380	\$205,531
	31 FIRM- INDUSTRIAL	3800	31	031	1,174,834	\$109,919
	31 FIRM INDUSTRIAL	3800	31	025P	26,949,700	\$1,500,379
	31 FIRM- INDUSTRIAL	3800	31	011	248,598	\$22,402
	31 FIRM-INDUSTRIAL	3800	31	025PG	40,576,000	\$994,112
	31 - Summary					95,988,756
ID - Summary					194,828,828	\$12,832,041

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	022	1,422,135	\$120,936
	01 RESIDENTIAL	2800	01	012	2,444,850	\$390,205
	01 RESIDENTIAL	2800	01	032	283,923	\$38,592
	01 RESIDENTIAL	2800	01	002	208,716	\$13,045
	01 RESIDENTIAL	2800	01	001	100,735,426	\$9,406,345
01 - Summary					105,095,049	\$9,969,123
21	21 FIRM COMMERCIAL	2800	21	011	25,635,172	\$3,157,201
	21 FIRM COMMERCIAL	2800	21	031	4,230,638	\$377,869
	21 FIRM COMMERCIAL	2800	21	021	60,891,321	\$5,301,123
	21 FIRM COMMERCIAL	2800	21	025	22,211,872	\$1,656,427
21 - Summary					112,969,004	\$10,492,620
31	31 FIRM- INDUSTRIAL	2800	31	021	4,279,759	\$357,335
	31 FIRM- INDUSTRIAL	2800	31	011	256,542	\$29,879
	31 FIRM- INDUSTRIAL	2800	31	031	1,684,596	\$148,883
	31 FIRM-INDUSTRIAL	2800	31	025	64,118,520	\$4,302,890
31 - Summary					70,339,417	\$4,838,988
WA - Summary					288,403,470	\$25,300,731
Overall - Summary					483,232,298	\$38,132,772



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
202010	ED	01	01 RESIDENTIAL	119,165	79,341,193	7,962,088	118,149	1,002,984,452	98,816,723
		21	21 FIRM COMMERCIAL	18,060	71,785,267	6,523,244	17,961	801,520,123	70,764,358
		31	31 FIRM- INDUSTRIAL	330	96,942,397	4,324,180	347	970,546,086	44,420,503
		39	39 FIRM-PUMPING-IRRIGATION ONLY	69	350,160	34,505	74	5,826,835	551,856
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	177	589,481	228,751	177	5,935,275	2,265,744
		80	80 INTERDEPARTMENT REVENUE	45	130,967	12,390	45	1,880,560	171,396
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,376	0	0	42,420
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	9,694	0	0	101,342
ED - Summary				137,846	249,139,466	19,098,227	136,751	2,788,693,330	217,134,342
202010 - Summary				137,846	249,139,466	19,098,227	136,751	2,788,693,330	217,134,342
Overall - Summary				137,846	249,139,466	19,098,227	136,751	2,788,693,330	217,134,342

Run Date: Nov 4, 2020

For Internal Use Only

IM

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
10/30/2020	H01	0		-
10/30/2020	H02	0		-
10/30/2020	H03	0		-
10/30/2020	H04	0		-
10/30/2020	H05	0		-
10/30/2020	H06	0		-
10/30/2020	H07	0		-
10/30/2020	H08	0		-
10/30/2020	H09	1		-
10/30/2020	H10	1		-
10/30/2020	H11	4		-
10/30/2020	H12	14		-
10/30/2020	H13	13		-
10/30/2020	H14	12		-
10/30/2020	H15	12		-
10/30/2020	H16	11		-
10/30/2020	H17	6		-
10/30/2020	H18	1		-
10/30/2020	H19	0		-
10/30/2020	H20	0		-
10/30/2020	H21	0		-
10/30/2020	H22	0		-
10/30/2020	H23	0		-
10/30/2020	H24	0		-
10/31/2020	H01	0		-
10/31/2020	H02	0		-
10/31/2020	H03	0		-
10/31/2020	H04	0		-
10/31/2020	H05	0		-
10/31/2020	H06	0		-
10/31/2020	H07	0		-
10/31/2020	H08	0		-
10/31/2020	H09	7		-
10/31/2020	H10	16		-
10/31/2020	H11	16		-
10/31/2020	H12	14		-
10/31/2020	H13	12		-
10/31/2020	H14	13		-
10/31/2020	H15	15		-
10/31/2020	H16	15		-
10/31/2020	H17	7		-
10/31/2020	H18	0		-
10/31/2020	H19	0		-
10/31/2020	H20	0		-
10/31/2020	H21	0		-
10/31/2020	H22	0		-
10/31/2020	H23	0		-
10/31/2020	H24	0		-
				\$ 60,335.37 Download
				\$ 27,341.00 Powerdex Estimate
				\$ 87,676.37 Total

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
8/30/2020	H01	0	11.1	-
8/30/2020	H02	0	11.09	-
8/30/2020	H03	0	12.43	-
8/30/2020	H04	0	14.74	-
8/30/2020	H05	0	14.98	-
8/30/2020	H06	0	13.98	-
8/30/2020	H07	1	15.75	15.75
8/30/2020	H08	13	12	156.00
8/30/2020	H09	19	14	266.00
8/30/2020	H10	19	10.54	200.26
8/30/2020	H11	19	13.52	256.88
8/30/2020	H12	18	13	234.00
8/30/2020	H13	19	18	342.00
8/30/2020	H14	18	18	324.00
8/30/2020	H15	18	19.08	343.44
8/30/2020	H16	19	19.08	362.52
8/30/2020	H17	18	19.07	343.26
8/30/2020	H18	16	19.11	305.76
8/30/2020	H19	4	17.36	69.44
8/30/2020	H20	0	18.04	-
8/30/2020	H21	0	17.81	-
8/30/2020	H22	0	15.37	-
8/30/2020	H23	0	11.16	-
8/30/2020	H24	0	7.81	-
8/31/2020	H01	0	11.13	-
8/31/2020	H02	0	9.79	-
8/31/2020	H03	0	9.39	-
8/31/2020	H04	0	9.41	-
8/31/2020	H05	0	9.98	-
8/31/2020	H06	0	11.04	-
8/31/2020	H07	0	16.78	-
8/31/2020	H08	4	16.76	67.04
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	352.80
8/31/2020	H13	18	21	378.00
8/31/2020	H14	18	20	360.00
8/31/2020	H15	17	23.43	398.31
8/31/2020	H16	18	24.04	432.72
8/31/2020	H17	18	18	324.00
8/31/2020	H18	16	18	288.00
8/31/2020	H19	4	21	84.00
8/31/2020	H20	0	22.91	-
8/31/2020	H21	0	19.62	-
8/31/2020	H22	0	18.19	-
8/31/2020	H23	0	17.73	-
8/31/2020	H24	0	17.75	-

182,255.41 2nd Revised Download

224,584.00 Amt Recorded in Aug

(79,680.03) Amt Recorded in Sep

\$ 37,351.44 Revised Difference

(Powerdex prices were only through the 3rd of Aug when the entry needed to be made. In mid October, we received another revision from Powerdex.)

RUN

10/23/2020 Enter first day of the month that is missing powerdex values
10/31/2020 Click RUN to get data out of Nucleus

	Total with est	Est less actual
Purchase	28,380.43	27,978.83
Sale	372,174.68	372,174.68
Solar Select		27,341.00

98.6%
100.0%

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	10/30/2020	0900	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	30-10-20200900	20	20.00	60.00	60.00	-
223066	10/30/2020	0800	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	30-10-20200800	25	25.00	75.00	75.00	-
223066	10/30/2020	0300	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	30-10-20200300	30	30.00	90.00	90.00	-
223066	10/30/2020	0200	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	30-10-20200200	30	30.00	90.00	90.00	-
223066	10/30/2020	0100	0	3	[PDX MIDC-HOURLY HOURLY]	PURCHASE	30-10-20200100	30	30.00	90.00	90.00	-
223066	10/29/2020	0700	0	1	[PDX MIDC-HOURLY HOURLY]	PURCHASE	29-10-20200700	30	30.00	30.00	30.00	-
223066	10/29/2020	0500	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	29-10-20200500	25	25.00	50.00	50.00	-
223066	10/28/2020	2300	0	2	[PDX MIDC-HOURLY HOURLY]	PURCHASE	28-10-20202300	25	25.00	50.00	50.00	-
223067	10/31/2020	2000	0	1	[PDX MIDC-HOURLY HOURLY]	SALE	31-10-20202000	28	28.00	28.00	28.00	-
223067	10/31/2020	0900	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	31-10-20200900	30	30.00	60.00	60.00	-
223067	10/26/2020	1400	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	26-10-20201400	35	35.00	105.00	105.00	-
223067	10/26/2020	0600	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	26-10-20200600	50	50.00	150.00	150.00	-
223067	10/25/2020	1800	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	25-10-20201800	30	30.00	90.00	90.00	-
223067	10/25/2020	0100	0	2	[PDX MIDC-HOURLY HOURLY]	SALE	25-10-20200100	25	25.00	50.00	50.00	-
223067	10/23/2020	1900	0	3	[PDX MIDC-HOURLY HOURLY]	SALE	23-10-20201900	22	22.00	66.00	66.00	-
223068	10/30/2020	2100	0	3	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	30-10-20202100	20	18.50	55.50	55.50	-
223068	10/30/2020	1300	0	7	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	30-10-20201300	15	13.88	97.13	97.13	-
223068	10/30/2020	0600	0	7	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	30-10-20200600	20	18.50	129.50	129.50	-
223068	10/29/2020	1600	0	1	[PDX MIDC-HOURLY HOURLY]*0.925	PURCHASE	29-10-20201600	27	24.98	24.98	24.98	-
223069	10/27/2020	1500	0	2	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	27-10-20201500	28	30.10	60.20	60.20	-
223069	10/27/2020	1300	0	4	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	27-10-20201300	30	32.25	129.00	129.00	-
223069	10/25/2020	2400	0	2	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	25-10-20202400	30	32.25	64.50	64.50	-
223069	10/25/2020	1400	0	4	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	25-10-20201400	31	33.33	133.30	133.30	-
223069	10/25/2020	1000	0	3	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	25-10-20201000	36	38.70	116.10	116.10	-
223069	10/24/2020	1800	0	1	[PDX MIDC-HOURLY HOURLY]*1.075	SALE	24-10-20201800	35	37.63	37.63	37.63	-
223070	10/30/2020	1600	0	4	[PDX MIDC-HOURLY HOURLY]*0.75	PURCHASE	30-10-20201600	15	11.25	45.00	45.00	-
223070	10/30/2020	1000	0	2	[PDX MIDC-HOURLY HOURLY]*0.75	PURCHASE	30-10-20201000	18	13.50	27.00	27.00	-
259436	10/26/2020	0500	0	2	MAX([PDX MIDC-HOURLY HOURLY]*0.925,0)	PURCHASE	26-10-20200500	35	32.38	64.75	64.75	-
259439	10/31/2020	2000	0	2	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	31-10-20202000	28	28.00	56.00	56.00	-
259439	10/31/2020	0600	0	2	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	31-10-20200600	27	27.00	54.00	54.00	-
259439	10/30/2020	1800	0	3	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	30-10-20201800	15	15.00	45.00	45.00	-
259439	10/30/2020	1000	0	5	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	30-10-20201000	18	18.00	90.00	90.00	-
259439	10/30/2020	0900	0	5	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	30-10-20200900	20	20.00	100.00	100.00	-
259439	10/27/2020	1100	0	1	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	27-10-20201100	33	33.00	33.00	33.00	-
259439	10/26/2020	1600	0	1	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	26-10-20201600	28	28.00	28.00	28.00	-
259439	10/25/2020	2000	0	2	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	25-10-20202000	30	30.00	60.00	60.00	-
259439	10/25/2020	1100	0	3	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	25-10-20201100	28	28.00	84.00	84.00	-
259439	10/24/2020	1600	0	2	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	24-10-20201600	35	35.00	70.00	70.00	-
259439	10/24/2020	1500	0	2	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	24-10-20201500	35	35.00	70.00	70.00	-
259439	10/23/2020	1000	0	3	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	23-10-20201000	45	45.00	135.00	135.00	-
259439	10/23/2020	0900	0	1	MAX([PDX MIDC-HOURLY HOURLY],0)	SALE	23-10-20200900	45	45.00	45.00	45.00	-



Power Transaction Register

Page: 1
Date: 11/02/2020 10:15:28 AM
Database: NUCUT
arpptr

Profit Center: POWER
Contract Month: 202010
Direction: ALL
Counterparty: Clearwater Paper Corporation
Term Type: ALL
Deal Type: ALL
Company Deal Type Exclusions Maintenance Form?: Y
EQR Variance Only?: N

AU

PURCHASES

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

Clearwater Paper Corporation

POWER											
Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
01	31	Johnson	IT	278613	AVST CORP	Energy	Sys Opt	34,224.000	40,576.000	\$24.500	994,112.00
POWER Total:								34,224.000	40,576.000		994,112.00
PFI Total:								34,224.000	40,576.000		994,112.00
NON-INTERCOMPANY TOTAL:								34,224.000	40,576.000		994,112.00
TOTAL PURCHASES:								34,224.000	40,576.000		994,112.00

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF AVISTA) CASE NO. AVU-E-20-07
CORPORATION’S ANNUAL POWER COST)
ADJUSTMENT (PCA) RATE APPLICATION)

) ORDER NO. 34796

On July 31, 2020, Avista Corporation (“Company”) filed its annual Power Cost Adjustment (“PCA”) Application. The PCA is an annual adjustment mechanism that tracks changes in the Company’s hydroelectric generation, secondary prices, thermal fuel costs, and changes in power contract revenue and expenses. Application at 2.

This year, the Company asked the Commission to approve a PCA surcharge rate of 0.015¢ per kilowatt-hour (“kWh”). *Id.* at 3. Under the Company’s proposal, the PCA surcharge rate for all customers, including residential customers, would increase rates from the current rebate of 0.058¢ per kWh to a proposed surcharge of 0.015¢ per kWh (a 0.073¢ per kWh increase in the customer rate). *Id.* The Company requested an effective date of October 1, 2020.

On August 25, 2020, the Commission issued its Notice of Application and Notice of Modified Procedure establishing public comment and Company reply deadlines. *See* Order No. 34762. Commission Staff filed comments. The Company did not reply. No other comments were received.

Having reviewed the record, the Commission issues this Order approving the Company’s Application.

THE APPLICATION

The Company reported higher overall power supply expenses than were included in retail rates. *Id.* at 3. The Company noted increased power supply expenses from changes in hydro generation, Palouse Wind power purchase agreement net expense, Colstrip and Kettle Falls generation and fuel expense, net power purchase expense, and change in retail load. Direct Testimony of Scott Reid at 6-9. The Company stated these higher power supply, generation, fuel, and transmission expenses are partially offset by lower gas generation and natural gas prices, net transmission expenses, and miscellaneous expense. *Id.*

The net impact of these expenses included deferrals of \$1,038,548 for July 1, 2019 through June 30, 2020 plus interest of \$15,928. Direct Testimony of Annette Brandon at 4. The

deferral was offset by renewable energy credit (“REC”) retirement benefits of \$857,010. *Id.* The Company proposed a total deferral balance of \$197,466. *Id.*

Last year, the Company’s PCA application resulted in a rebate to customers of 0.058¢ per kWh. Application at 3. The Company proposed a 0.015¢ PCA surcharge for all customers beginning October 1, 2020. *Id.* The proposed rate adjustment would surcharge customers about \$0.5 million. *Id.* The net effect of the expiring rebate and the proposed surcharge is an overall increase in revenue of about \$2.2 million. *Id.* The Company stated the new rate would increase the Company’s revenue by about 0.9%. *Id.* at 3, 5. The Company asserted the resulting percentage increases will vary by customer rate schedule because the PCA rate changes are spread on a uniform cents-per kWh basis. *Id.* at 5.

According to the Company’s Application, residential customers using an average of 898 kWh per month would see their monthly bill increase by 0.9%, from \$86.27 to \$86.93. *Id.* at 5.

STAFF COMMENTS

Staff recommended approval of the Company’s Application to update Schedule 66, Temporary Power Cost Adjustment—Idaho, after reviewing the Company’s Application, direct testimony filed with the Application, and information received during a desk audit.¹ Staff Comments at 2. Staff recommended the Commission authorize \$461,909² to be collected from ratepayers during the PCA year as requested in the Company’s Application and that the Commission approve corresponding modifications to Schedule 66 as filed in Exhibit A of the Company’s Application. *Id.* at 7, 9.

Staff’s analysis focused on (1) the PCA deferral; (2) prudence of net power costs (“NPC”); (3) analysis of PCA rates; (4) overall impact of the Company’s rate adjustment applications; and (5) customer notification. *Id.* at 2-8.

1. PCA Deferral

Staff audited the Company’s NPC by reviewing samples of the Company’s natural gas purchases, market purchases, transmission revenues and expenses, and other deferral items. *Id.* at 2. Based on its review, Staff was reasonably assured the power cost transactions were reasonable,

¹ Staff noted that it was unable to conduct an onsite audit due to Covid-19 travel restrictions.

² The surcharge balance includes the Idaho deferral for the PCA year plus the remaining amortization balance from the previous PCA year plus the upcoming PCA year’s amortization balance all adjusted by the applied conversion factor. Staff Comments Table No. 3.

prudently incurred, and complied with previous Commission orders and the Company's own risk management policies. *Id.* The deferral amount represents the under-recovery of NPC through base rates during the deferral period. *Id.* at 3.

Staff noted the Company made fewer sales than were included in base rates. Based on reduced sales, the Load Change Adjustment Rate ("LCAR") added \$471,080 to the Idaho deferral balance. *Id.* Staff stated the Company used the correct LCAR of \$24.84/Megawatt-hour ("MWh"), for the months of July 2019 through November 2019, and \$22.00/MWh, for December 2019 to June 2020. *Id.*

The net power supply deferral captures the difference between actual NPC and NPC embedded in base rates for the PCA year ending June 30, 2020. *Id.* at 4. Purchased power costs made up the largest share of the difference between actual and authorized costs. *Id.* During the PCA year, Idaho's share of purchased power was \$1,088,477 greater than authorized in base rates. *Id.*

The revenue generated from Avista's sales of RECs was more than the amounts authorized in base rates. Idaho customers were credited \$159,661 for REC revenues. *Id.*

The Company also applied an \$857,010 credit for REC retirement benefits for REC credits retired to meet Washington's renewable portfolio standard ("RPS"). *Id.* at 5. The RECs used to meet Washington RPS are tracked 100% in the PCA. *Id.* The credit is based on REC market prices and the Idaho allocation of RECs retired to meet Washington RPS. *Id.*

2. Prudence of NPC

Staff believed the Company's actual NPC during the PCA year was reasonable. For accounts that make up NPC, Staff compared the actual generation and unit costs to amounts used in base rates. *Id.* Because the PCA deferral consists primarily of authorized versus actual NPC, the analysis helped explain this year's surcharge. *Id.* Based on the analysis, Staff believed the Company dispatched its resources, purchased power from the wholesale market, and transacted off-system sales to serve customer load in a prudent manner. *Id.*

Staff noted the two major drivers affecting NPC in this year's PCA were lower amounts of hydro generation and lower natural gas prices. *Id.* Due to reduced hydro generation available to meet load, the Company had to increase the electricity it purchased and increase the generation from its Company-owned natural gas plants. *Id.* Lower gas prices helped offset reduced hydro generation's effect on the Company's NPC in two ways. *Id.* First, it put downward pressure on

wholesale electricity prices. *Id.* Second, lower gas prices reduced the cost of generation at the Company's gas-fired units. *Id.* This allowed the Company to increase the generation from its gas-fired units and allowed the Company to sell into the wholesale market. *Id.*

3. Analysis of PCA Rates

Staff verified the Company's calculation of its proposed PCA rate was accurate and would reasonably charge customers for under-collection of actual NPC during the PCA year.³ *Id.* at 7.

4. Impact of the Company's Rate Adjustment Applications

Staff discussed the aggregate effect of the Company's Fixed Cost Adjustment ("FCA") and the Bonneville Power Administration Residential and Small Farm Energy Rate Adjustment ("BPA") filings, that are also proposed to be effective October 1, 2020. *Id.* at 8. The Company's FCA filing, AVU-E-20-06, would decrease electric revenues by about \$3.0 million (1.2% decrease). *Id.* The BPA credit, AVU-E-20-08, would increase electric revenues by \$0.6 million (0.2% increase). *Id.* The \$2.2 million increase in electric revenues from the proposed PCA filing represents a 0.9% revenue increase. *Id.* The net effect of Company's three filings (FCA, PCA, and BPA credit) would decrease electric revenues by \$0.2 million (0.1% decrease) and the average residential electric customer's monthly bill would decrease by \$0.06. *Id.*

5. Customer Notice

The Company's press release and customer notice were included with its Application. Staff noted each document addresses two cases: this case (AVU-E-20-07) and BPA credit (AVU-E-20-08). *Id.* Staff reviewed the documents and determined both met the requirements of Rule 125 of the Commission's Rules of Procedure. See IDAPA 31.01.01.125. *Id.* Due to the timing of notices being received by some customers, Staff suggested the Commission should accept late-filed comments. *Id.*

COMMISSION DISCUSSION AND FINDINGS

The Commission has jurisdiction over this matter under *Idaho Code* §§ 61-502 and 61-503. The Commission has the express statutory authority to investigate rates, charges, rules, regulations, practices, and contracts of public utilities and to determine whether they are just,

³ Staff comments included Table No. 4 with details of how the new rate in Schedule 66 would affect different classes of consumers.

reasonable, preferential, discriminatory, or in violation of any provision of law, and may fix the same by order. *Idaho Code* §§ 61-502 and 61-503.

The Commission has reviewed the record and finds the Company's methodology adheres to the Commission's prior orders regarding the PCA. Thus, we accept the deferral balance in the surcharge direction for the period of July 1, 2019 to June 30, 2020, of \$197,466. We further find the Company's proposed PCA surcharge rate of 0.015¢ per kWh to be just and reasonable and we approve it along with the proposed tariff Schedule 66 which will be effective October 1, 2020.

We are mindful of concerns that some customers may not have received notice of the Application in time for them to comment on it by the comment deadline. Had any comments been filed between then and the date of this Order, we would have considered them. No such comments were filed.

ORDER

IT IS HEREBY ORDERED that the Company's Application regarding its annual PCA rate adjustment is approved. The Company's deferred power costs of \$197,466 from July 1, 2019 through June 30, 2020, are approved. The Company may implement a PCA surcharge rate of 0.015¢ per kWh and the Company's proposed Schedule 66 is approved, to be effective October 1, 2020.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within twenty-one (21) days of the service date of this Order regarding any matter decided in this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. *See Idaho Code* § 61-626.

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DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 1st day of October 2020.



PAUL KJELLANDER, PRESIDENT

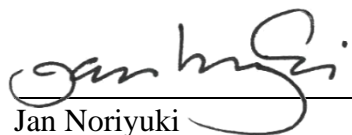


KRISTINE RAPER, COMMISSIONER



ERIC ANDERSON, COMMISSIONER

ATTEST:



Jan Noriyuki
Commission Secretary

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AVISTA UTILITIES
 Settlement Revenue Conversion Factor
 Idaho - Electric System
 TWELVE MONTHS ENDED DECEMBER 31, 2018

Line No.	Description	Factor
1	Revenues	1.000000
	Expenses:	
2	Uncollectibles	0.002922
3	Commission Fees	0.002529
4	Idaho Income Tax	
5	Total Expenses	<u>0.005451</u>
6	Net Operating Income Before FIT	0.994549

Case No. AVU-E-19-04 / Order No. 34499