

AVISTA UTILITIES

POWER COST ADJUSTMENT REPORT

MONTH OF DECEMBER 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: 202012  
 Last Update: 01/07/2021 1:17 PM  
 Approval Requested: 01/07/2021 1:17 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
5	001	557380 - IDAHO PCA-DEF	ED	ID	DL	0.00	934,703.00	Current Deferral Expense - PCA
10	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	934,703.00	0.00	Current Deferral Reg Asset - PCA
12	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00	1,911.00	Interest Income on 182387
13	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	1,911.00	0.00	Interest Income on 182387
15	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00	844.00	Interest Income on 182386 Account
20	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	844.00	0.00	Interest Income on 182386 Account
25	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	0.00	43,237.00	Amortization of Balance
30	001	557390 - IDAHO PCA AMT	ED	ID	DL	43,237.00	0.00	Amortization of Balance
<b>Totals:</b>						<b>980,695.00</b>	<b>980,695.00</b>	

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

<u>Cheryl A Kettner</u>	<u>Jan 07, 2021</u>
Prepared by Cheryl Kettner	Date
<u>Jan McCalland</u>	<u>1/7/2021</u>
Reviewed by	Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

Avista Corp.  
DJ480 and DJ481  
Manager Review

**Power Deferral Calculation Workbook for ID PCA & WA ERM**  
**Dec-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. <b>[source data accuracy and completeness]</b>	Primary information is from GL Wand. Other data inputs come from: Cognos - Billed Revenue Usage and Rates Department amortization calculations.
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. <b>[parameters accuracy and completeness]</b>	Cognos - Billed Revenue Usage reports attached, parameters reviewed and noted to be correct for December 2020.
Agree total amount(s) to relevant journal entries in the GL. <b>[source data accuracy and completeness]</b>	Total deferral amounts calculated from workbook agree to journal entry line items for December 2020.
Validate that check totals equal \$0 or variances are immaterial (note all variances). <b>[report logic accuracy and completeness]</b>	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 December 2020.

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. <b>[parameters accuracy and completeness]</b>	Reviewed to make sure that December data was used in all spreadsheets and reports. IM
Agree the system report screen shots to the system export data in the report. <b>[source data accuracy and completeness]</b>	Some data is from GL with use of GL wand. Agreed volumes from Cognos report to Load Adjustment and RRC. IM
Verify that total amounts agree to the underlying detail on attached reports. <b>[source data accuracy and completeness]</b>	Agreed totals to respective reports and journal entry. IM
Validate that check totals equal \$0 or are immaterial, as noted above. <b>[source data accuracy and completeness]</b>	Data checks equal \$0. IM
Spreadsheet Logic Validation	Sign-off/Date
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. <b>[completeness]</b>	Noted that December data was used and spreadsheet appeared rolled forward. IM
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. <b>[accuracy]</b>	IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	In December 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	973,667	0	
11/30/2020	182387	973,667		171,557		1,623		1,146,847	1,146,847	0	
12/31/2020	182387	1,146,847		934,703		1,911		2,083,461	1,146,847	(936,614)	



Entry:

	Debit	Credit	
557380 ED ID		934,703	Idaho PCA-Def
182387 ED ID	934,703	0	Regulatory Asset ID PCA Deferral
419600 ED ID	0	1,911	Interest Income Energy Deferrals
182387 ED ID	1,911	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	0	(342,958)	
		This account moves to the Pending tab									
10/31/2020	182386	This account moves from the Pending tab									
11/30/2020	182386	541,744	0	(36,547)		903		506,100	506,100	0	
12/31/2020	182386	506,100		(43,237)		844		463,707	506,100	42,393	

Entry:

	Debit	Credit	
182386 ED ID	0	43,237	Regulatory Asset ID PCA Deferral
557390 ED ID	43,237	0	Idaho PCA Amt
419600 ED ID	0	844	Interest Revenue Energy Deferrals
182386 ED ID	844	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	\$123,902,146	\$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	\$11,706,704	\$11,598,520
2	447 Sale for Resale	(\$81,164,471)	(\$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)	(\$6,417,968)	(\$6,140,828)
3	501 Thermal Fuel	\$28,238,420	\$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	\$1,952,420	\$3,127,177
4	547 CT Fuel	\$53,865,753	\$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	\$5,742,175	\$6,805,062
5	456 Transmission Rev	(\$19,655,116)	(\$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)	(\$1,185,446)	(\$1,339,874)
6	565 Transmission Exp	\$16,539,040	\$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	\$1,356,670	\$1,374,950
7	537 MT Invasive Species Exp	\$1,610,112	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176
8	557 Expenses	\$208,613	\$16,819	\$15,917	\$16,486	\$15,587	\$17,925	\$16,160	\$19,631	\$1,829	\$46,235	\$16,885	\$13,647	\$11,492
9	<b>Adjusted Actual Net Expense</b>	<b>\$123,544,497</b>	<b>\$13,678,086</b>	<b>\$11,587,902</b>	<b>\$10,542,551</b>	<b>\$8,493,896</b>	<b>\$4,034,386</b>	<b>\$3,642,062</b>	<b>\$7,651,991</b>	<b>\$11,047,644</b>	<b>\$12,190,307</b>	<b>\$11,802,619</b>	<b>\$13,302,378</b>	<b>\$15,570,675</b>
	<b>AUTHORIZED NET EXPENSE - SYSTEM</b>	<b>Total through December</b>	<b>Jan/20</b>	<b>Feb/20</b>	<b>Mar/20</b>	<b>Apr/20</b>	<b>May/20</b>	<b>Jun/20</b>	<b>Jul/20</b>	<b>Aug/20</b>	<b>Sep/20</b>	<b>Oct/20</b>	<b>Nov/20</b>	<b>Dec/20</b>
10	555 Purchased Power	76,293,710.00	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	(49,943,540.00)	(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	28,578,793.00	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	63,160,091.00	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	(16,643,192.00)	(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	16,589,004.00	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	(1,223,004.00)	(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	(522,996.00)	(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	1,610,004.00	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	199,364.00	229,921.00	(71,932.00)	(7,545.00)	2,378.00	(164,615.00)	(122,794.00)	36,545.00	52,387.00	(17,283.00)	17,595.00	88,374.00	156,333.00
20	<b>Authorized Net Expense</b>	<b>118,098,234.00</b>	<b>14,387,604.00</b>	<b>12,860,040.00</b>	<b>10,791,197.00</b>	<b>6,565,440.00</b>	<b>4,903,131.00</b>	<b>4,851,518.00</b>	<b>7,922,978.00</b>	<b>12,493,755.00</b>	<b>9,477,517.00</b>	<b>9,931,163.00</b>	<b>11,524,159.00</b>	<b>12,389,732.00</b>
21	<b>Actual - Authorized Net Expense</b>	<b>\$5,446,263</b>	<b>(\$709,518)</b>	<b>(\$1,272,138)</b>	<b>(\$248,646)</b>	<b>\$1,928,456</b>	<b>(\$868,745)</b>	<b>(\$1,209,456)</b>	<b>(\$270,987)</b>	<b>(\$1,446,111)</b>	<b>\$2,712,790</b>	<b>\$1,871,456</b>	<b>\$1,778,219</b>	<b>\$3,180,943</b>
22	Resource Optimization	(\$1,545,610)	\$171,863	(\$195,711)	(\$124,808)	\$12,083	(\$397,940)	(\$201,621)	\$482,134	(\$86,373)	(\$78,087)	\$273,533	(\$794,817)	(\$605,866)
23	<b>Adjusted Actual - Authorized Net Expense</b>	<b>\$3,900,653</b>	<b>(\$537,655)</b>	<b>(\$1,467,849)</b>	<b>(\$373,454)</b>	<b>\$1,940,539</b>	<b>(\$1,266,685)</b>	<b>(\$1,411,077)</b>	<b>\$211,147</b>	<b>(\$1,532,484)</b>	<b>\$2,634,703</b>	<b>\$2,144,989</b>	<b>\$983,402</b>	<b>\$2,575,077</b>
24	Idaho Allocation		34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%
25	Idaho Share	\$1,350,016	(\$186,082)	(\$508,023)	(\$129,252)	\$671,621	(\$438,400)	(\$488,374)	\$73,078	(\$530,393)	\$911,871	\$742,381	\$340,355	\$891,234
	Idaho 100% Activity (Clearwater)	(\$186,225)	(\$16,395)	(\$13,931)	(\$15,463)	(\$19,977)	(\$17,416)	(\$18,398)	(\$10,706)	(\$3,899)	(\$21,024)	(\$16,553)	(\$16,812)	(\$15,651)
26	ID Load Change Adjustment (+) Surcharge; (-) Rebate	\$453,838	\$155,782	(\$127,776)	\$157,168	\$47,586	\$50,710	(\$295,042)	(\$269,258)	\$114,840	\$486,068	\$103,708	(\$132,924)	\$162,976
27	<b>Net Power Cost Increase (+) Surcharge; (-) Rebate</b>	<b>\$1,617,629</b>	<b>(\$46,695)</b>	<b>(\$649,730)</b>	<b>\$12,453</b>	<b>\$699,230</b>	<b>(\$405,106)</b>	<b>(\$801,814)</b>	<b>(\$206,886)</b>	<b>(\$419,452)</b>	<b>\$1,376,915</b>	<b>\$829,536</b>	<b>\$190,619</b>	<b>\$1,038,559</b>
28	<b>90% of Net Power Cost Change</b>	<b>\$1,455,866</b>	<b>(\$42,026)</b>	<b>(\$584,757)</b>	<b>\$11,208</b>	<b>\$629,307</b>	<b>(\$364,595)</b>	<b>(\$721,633)</b>	<b>(\$186,197)</b>	<b>(\$377,507)</b>	<b>\$1,239,224</b>	<b>\$746,582</b>	<b>\$171,557</b>	<b>\$934,703</b>
29	<b>Total Power Cost Deferral Surcharge; (-) Rebate</b>	<b>(+)</b>	<b>\$1,455,866</b>	<b>(\$42,026)</b>	<b>(\$584,757)</b>	<b>\$11,208</b>	<b>\$629,307</b>	<b>(\$364,595)</b>	<b>(\$721,633)</b>	<b>(\$186,197)</b>	<b>(\$377,507)</b>	<b>\$1,239,224</b>	<b>\$746,582</b>	<b>\$171,557</b>
30	<b>Acct 557380 Entry; (+) Rebate, (-) Surcharge</b>	<b>(\$1,455,866)</b>	<b>\$42,026</b>	<b>\$584,757</b>	<b>(\$11,208)</b>	<b>(\$629,307)</b>	<b>\$364,595</b>	<b>\$721,633</b>	<b>\$186,197</b>	<b>\$377,507</b>	<b>(\$1,239,224)</b>	<b>(\$746,582)</b>	<b>(\$171,557)</b>	<b>(\$934,703)</b>

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
<b>555 PURCHASED POWER</b>														
1	Other Short-Term Purchases	\$26,915,599	\$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	\$2,828,329	\$2,872,358
2	Chelan County PUD (Rocky Reach Slice)	\$16,793,747	\$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	\$1,399,479	\$1,399,479	\$1,399,479
3	Douglas County PUD (Wells Settlement)	\$1,924,887	\$128,412	\$137,331	\$81,844	\$100,046	\$134,694	\$132,024	\$286,565	\$290,571	\$151,213	\$139,960	\$154,480	\$187,747
4	Douglas County PUD (Wells)	\$2,484,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000	\$207,000
5	Grant County PUD (Priest Rapids/Wanapum)	\$9,979,903	\$845,499	\$845,499	\$845,499	\$679,414	\$845,499	\$845,499	\$845,499	\$845,499	\$845,499	\$845,499	\$845,499	\$845,499
6	Bonneville Power Admin. (WNP-3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$12,077	\$969	\$1,162	\$1,170	\$1,075	\$1,121	\$932	\$839	\$919	\$852	\$814	\$965	\$1,259
8	Small Power	\$1,493,681	\$135,481	\$178,168	\$136,054	\$148,758	\$128,743	\$142,916	\$177,519	\$94,181	\$63,440	\$77,909	\$95,974	\$114,538
9	Stimson Lumber	\$1,694,710	\$160,536	\$132,054	\$109,083	\$75,549	\$149,167	\$140,831	\$196,043	\$106,039	\$188,825	\$181,681	\$127,504	\$127,398
10	City of Spokane-Upriver	\$1,896,628	\$220,402	\$348,737	\$173,787	\$254,261	\$196,121	\$212,728	\$56,661	\$0	\$90	\$58,108	\$190,105	\$185,628
11	City of Spokane- Waste-to-Energy	\$5,841,922	\$539,216	\$522,867	\$444,785	\$423,831	\$339,112	\$470,134	\$573,175	\$483,558	\$500,664	\$533,261	\$435,520	\$575,799
12	Clearwater Power Company	\$14,451	(\$311)	\$1,667	\$1,579	\$1,431	\$1,520	\$1,310	\$1,310	\$1,324	\$1,490	\$427	\$1,243	\$1,461
13	Rathdrum Power, LLC (Lancaster PPA )	\$28,069,626	\$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	\$2,423,747	\$2,433,046
14	Palouse Wind	\$23,352,037	\$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	\$2,649,544	\$1,961,443
15	Rattlesnake Flat, LLC	\$807,069	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,981	\$182,155	\$510,802	
16	WPM Ancillary Services	\$2,592,302	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$226,853	\$203,178	\$224,260	\$211,164	\$217,964
17	Non-Mon. Accruals	\$29,507	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	(\$2,255)	\$118,455	(\$751)	(\$46,004)	(\$42,901)
18	<b>Total 555 Purchased Power</b>	<b>\$123,902,146</b>	<b>\$13,017,722</b>	<b>\$11,062,158</b>	<b>\$9,087,202</b>	<b>\$9,946,840</b>	<b>\$8,799,131</b>	<b>\$8,298,962</b>	<b>\$9,869,695</b>	<b>\$10,928,100</b>	<b>\$9,569,453</b>	<b>\$10,017,659</b>	<b>\$11,706,704</b>	<b>\$11,598,520</b>
<b>555 PURCHASED POWER</b>														
	555000	\$115,939,493	\$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	\$10,763,183	\$10,781,084
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	\$3,246,098	\$1,256,392	\$900,700	(\$662,984)	\$191,488	\$444,892	\$539,968	\$422,966	(\$6,136)	(\$617,892)	(\$397,656)	\$691,392	\$482,968
	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	\$29,507	\$15,496	\$9,788	(\$27,807)	\$28,331	(\$13,021)	\$7,014	(\$16,838)	(\$2,255)	\$118,455	(\$751)	(\$46,004)	(\$42,901)
	555700	\$2,186,702	\$218,942	\$89,780	\$199,854	\$652,725	\$90,380	\$48,766	\$198,959	\$167,200	\$200,100	\$64,360	\$92,200	\$163,800
	Solar Select Adjustment	(\$91,956)	(\$4,512)	(\$6,519)	(\$7,976)	(\$9,072)	(\$9,658)	(\$9,793)	(\$10,852)	(\$9,167)	(\$6,330)	(\$8,151)	(\$6,630)	(\$4,395)
	555380	\$10,460,375	\$931,270	\$892,192	\$936,831	\$910,053	\$858,774	\$637,956	\$451,143	\$975,419	\$1,022,630	\$994,112	\$890,722	\$969,273
	Clearwater Adjustment	(\$10,460,375)	(\$931,270)	(\$892,192)	(\$936,831)	(\$910,053)	(\$858,774)	(\$637,956)	(\$451,143)	(\$975,419)	(\$1,022,630)	(\$994,112)	(\$890,722)	(\$969,273)
	555710	\$2,592,302	\$230,471	\$284,988	\$217,561	\$192,205	\$174,560	\$188,358	\$220,740	\$226,853	\$203,178	\$224,260	\$211,164	\$217,964
	<b>Total 555 Purchased Power</b>	<b>\$123,902,146</b>	<b>\$13,017,722</b>	<b>\$11,062,158</b>	<b>\$9,087,202</b>	<b>\$9,946,840</b>	<b>\$8,799,131</b>	<b>\$8,298,962</b>	<b>\$9,869,695</b>	<b>\$10,928,100</b>	<b>\$9,569,453</b>	<b>\$10,017,659</b>	<b>\$11,706,704</b>	<b>\$11,598,520</b>
<b>447 SALES FOR RESALE</b>														
19	Short-Term Sales	(\$63,223,937)	(\$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)	(\$4,230,843)	(\$5,041,447)	(\$4,740,710)
20	Nichols Pumping Index Sale	(\$912,891)	(\$114,196)	(\$57,978)	(\$77,242)	(\$67,204)	(\$32,501)	(\$15,887)	(\$53,470)	(\$112,902)	(\$106,144)	(\$85,307)	(\$81,101)	(\$108,959)
21	Sovereign/Kaiser Load Following	(\$132,098)	(\$12,942)	(\$12,179)	(\$12,626)	(\$12,124)	(\$12,236)	(\$10,556)	(\$9,100)	(\$9,146)	(\$10,130)	(\$10,318)	(\$10,240)	(\$10,501)
22	Pend Oreille DES	(\$434,369)	(\$57,587)	(\$47,591)	(\$55,025)	(\$52,181)	(\$40,336)	(\$25,067)	(\$24,561)	(\$21,080)	(\$19,638)	(\$29,774)	(\$29,999)	(\$31,530)
23	Merchant Ancillary Services	(\$16,461,176)	(\$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)	(\$1,255,181)	(\$1,249,128)
24	<b>Total 447 Sales for Resale</b>	<b>(\$81,164,471)</b>	<b>(\$7,818,222)</b>	<b>(\$6,959,624)</b>	<b>(\$7,153,299)</b>	<b>(\$8,911,921)</b>	<b>(\$6,434,480)</b>	<b>(\$6,204,608)</b>	<b>(\$6,841,567)</b>	<b>(\$7,823,003)</b>	<b>(\$4,852,075)</b>	<b>(\$5,606,876)</b>	<b>(\$6,417,968)</b>	<b>(\$6,140,828)</b>
<b>447 SALES FOR RESALE</b>														
	447000	(\$34,554,568)	(\$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)	(\$2,654,407)	(\$3,036,691)
	Deduct Revenue From Solar Select	\$891,322	\$19,928	\$44,560	\$91,436	\$78,930	\$46,214	\$40,293	\$122,334	\$224,584	\$30,165	\$125,028	\$41,522	\$26,328
	447100	(\$11,136,396)	(\$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	(\$923,511)	\$127,778
	447150	(\$14,692,994)	(\$1,265,005)	(\$1,503,561)	(\$1,358,611)	(\$884,798)	(\$700,094)	(\$498,100)	(\$644,875)	(\$1,900,295)	(\$1,076,953)	(\$1,920,874)	(\$1,308,477)	(\$1,631,251)
	447700	(\$2,618,357)	(\$255,624)	(\$167,800)	(\$226,050)	(\$724,841)	(\$194,000)	(\$134,561)	(\$234,693)	(\$183,788)	(\$160,700)	(\$68,650)	(\$106,750)	(\$159,900)
	447710	(\$2,592,302)	(\$230,471)	(\$284,988)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	(\$226,853)	(\$203,178)	(\$224,260)	(\$211,164)	(\$217,964)
	447720	(\$16,461,176)	(\$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)	(\$1,255,181)	(\$1,249,128)
		(\$81,164,471)	(\$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)	(\$6,417,968)	(\$6,140,828)
<b>501 FUEL-DOLLARS</b>														
25	Kettle Falls Wood-501110	\$5,998,022	\$669,436	\$586,372	\$520,044	\$588,601	(\$1,484)	\$4,598	\$332,272	\$659,968	\$805,116	\$744,164	\$423,400	\$665,535
26	Kettle Falls Gas-501120	\$11,212	\$466	\$2,150	\$602	\$929	(\$19)	\$751	\$620	\$1,687	(\$95)	\$1,356	\$2,315	\$450
27	Colstrip Coal-501140	\$22,005,083	\$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	\$1,513,430	\$2,404,606
28	Colstrip Oil-501160	\$224,103	\$55,086	\$0	\$0	\$10,854	\$0	\$39,179	\$16,708	\$2,292	\$9,906	\$20,217	\$13,275	\$56,586
29	<b>Total 501 Fuel Expense</b>	<b>\$28,238,420</b>	<b>\$3,239,078</b>	<b>\$3,399,540</b>	<b>\$2,878,210</b>	<b>\$2,804,144</b>	<b>\$738,421</b>	<b>\$830,465</b>	<b>\$2,120,045</b>	<b>\$3,116,082</b>	<b>\$2,273,596</b>	<b>\$1,759,242</b>	<b>\$1,952,420</b>	<b>\$3,127,177</b>
<b>501 FUEL-TONS</b>														
30	Kettle Falls	462,472	53,540	47,910	43,672	49,482	-	372	26,216	50,160	58,138	53,378	31,012	48,592
31	Colstrip	762,615	94,106	71,708	82,836	78,696	25,604	28,502	62,875	88,085	51,780	35,440	55,125	87,858
<b>501 FUEL-COST PER TON</b>														
32	Kettle Falls		\$12.50	\$12.24	\$11.91	\$11.90		\$12.36	\$12.67	\$13.16	\$13.85	\$13.94	\$13.65	\$13.70
33	Colstrip		\$26.72	\$39.20	\$28.46	\$28.90	\$28.90	\$27.57	\$28.16	\$27.84	\$28.17	\$28.03	\$27.45	\$27.37

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	
<b>547 FUEL</b>														
34	NE CT Gas-547213	\$16,308	(\$1,839)	\$35	(\$23)	\$82	\$29	\$76	(\$93)	(\$216)	\$1,053	\$1,132	\$15,252	\$820
35	Boulder Park-547216	\$840,289	\$20,130	\$11,475	\$80,312	\$98,567	\$10,548	\$19,509	\$40,446	\$85,902	\$153,725	\$204,879	\$58,541	\$56,255
36	Kettle Falls CT-547211	\$27,210	\$2,625	\$3,871	\$2,594	\$1,268	\$1,772	\$614	\$1,472	\$9,330	\$4,616	\$2,289	(\$2,401)	(\$840)
37	Coyote Springs-547610	\$25,388,467	\$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	\$2,707,858	\$3,427,513
38	Lancaster-547312	\$24,370,145	\$2,326,662	\$1,765,204	\$2,352,441	\$2,028,732	\$711,804	\$471,786	\$1,331,921	\$2,462,679	\$2,362,221	\$2,426,723	\$2,934,562	\$3,205,410
39	Rathdrum CT-547310	\$3,223,334	\$24,298	\$61,240	\$522,576	\$693,800	\$44,933	\$42,765	\$113,802	\$290,438	\$480,922	\$804,113	\$28,363	\$115,904
40	<b>Total 547 Fuel Expense</b>	<b>\$53,865,753</b>	<b>\$4,925,752</b>	<b>\$4,098,939</b>	<b>\$5,475,241</b>	<b>\$4,372,539</b>	<b>\$1,216,784</b>	<b>\$1,098,993</b>	<b>\$3,030,971</b>	<b>\$5,587,553</b>	<b>\$5,566,648</b>	<b>\$5,945,096</b>	<b>\$5,742,175</b>	<b>\$6,805,062</b>
41	<b>TOTAL NET EXPENSE</b>	<b>\$124,841,848</b>	<b>\$13,364,330</b>	<b>\$11,601,013</b>	<b>\$10,287,354</b>	<b>\$8,211,602</b>	<b>\$4,319,856</b>	<b>\$4,023,812</b>	<b>\$8,179,144</b>	<b>\$11,808,732</b>	<b>\$12,557,622</b>	<b>\$12,115,121</b>	<b>\$12,983,331</b>	<b>\$15,389,931</b>
<b>456 TRANSMISSION REVENUE</b>														
42	456100 ED AN	(\$12,851,825)	(\$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)	(\$646,298)	(\$784,941)
43	456120 ED AN - BPA Trans.	(\$924,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)	(\$77,000)
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	(\$1,257,590)	(\$105,538)	(\$104,338)	(\$102,857)	(\$103,784)	(\$101,938)	(\$100,000)	(\$100,000)	(\$107,384)	(\$116,245)	(\$115,506)	(\$100,000)	(\$100,000)
46	456130 ED AN - Ancillary Services Revenue	(\$2,594,699)	(\$230,471)	(\$287,385)	(\$217,561)	(\$192,205)	(\$174,560)	(\$188,358)	(\$220,740)	(\$226,853)	(\$203,178)	(\$224,260)	(\$211,164)	(\$217,964)
47	456017 ED AN - Low Voltage	(\$69,336)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)	(\$5,778)
48	456700 ED ID - Low Voltage	(\$62,796)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)	(\$5,233)
49	456705 ED AN - Low Voltage	(\$1,688,661)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$139,973)	(\$148,958)
50	<b>Total 456 Transmission Revenue</b>	<b>(\$19,655,116)</b>	<b>(\$1,239,306)</b>	<b>(\$1,539,548)</b>	<b>(\$1,297,310)</b>	<b>(\$1,230,065)</b>	<b>(\$1,766,261)</b>	<b>(\$1,859,469)</b>	<b>(\$2,088,799)</b>	<b>(\$2,272,043)</b>	<b>(\$1,942,659)</b>	<b>(\$1,894,337)</b>	<b>(\$1,185,446)</b>	<b>(\$1,339,874)</b>
<b>565 TRANSMISSION EXPENSE</b>														
51	565000 ED AN	\$16,484,608	\$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	\$1,352,134	\$1,370,414
52	565710 ED AN	\$54,432	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536	\$4,536
53	<b>Total 565 Transmission Expense</b>	<b>\$16,539,040</b>	<b>\$1,402,067</b>	<b>\$1,376,344</b>	<b>\$1,401,845</b>	<b>\$1,362,596</b>	<b>\$1,328,690</b>	<b>\$1,327,383</b>	<b>\$1,407,838</b>	<b>\$1,374,950</b>	<b>\$1,394,933</b>	<b>\$1,430,774</b>	<b>\$1,356,670</b>	<b>\$1,374,950</b>
<b>557 Expense</b>														
54	557165 ED AN	\$151,950	\$12,599	\$11,796	\$12,353	\$11,201	\$12,072	\$10,211	\$14,682	(\$3,569)	\$40,875	\$12,288	\$9,661	\$7,781
55	557018 ED AN	\$56,663	\$4,220	\$4,121	\$4,133	\$4,386	\$5,853	\$5,949	\$4,949	\$5,398	\$5,360	\$4,597	\$3,986	\$3,711
56	<b>Total 557 ED AN Broker &amp; Related Fees</b>	<b>\$208,613</b>	<b>\$16,819</b>	<b>\$15,917</b>	<b>\$16,486</b>	<b>\$15,587</b>	<b>\$17,925</b>	<b>\$16,160</b>	<b>\$19,631</b>	<b>\$1,829</b>	<b>\$46,235</b>	<b>\$16,885</b>	<b>\$13,647</b>	<b>\$11,492</b>
<b>537 Expense</b>														
57	537000 ED AN - MT Invasive Species	\$1,610,112	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176	\$134,176
58	<b>Total 537 ED AN MT Invasive Species</b>	<b>\$1,610,112</b>	<b>\$134,176</b>	<b>\$134,176</b>	<b>\$134,176</b>	<b>\$134,176</b>	<b>\$134,176</b>	<b>\$134,176</b>	<b>\$134,176</b>	<b>\$134,176</b>	<b>\$134,176</b>	<b>\$134,176</b>	<b>\$134,176</b>	<b>\$134,176</b>
<b>Other Purchases and Sales</b>														
59	Econ Dispatch-557010	(\$13,733,950)	(\$2,368,594)	(\$671,118)	(\$25,598)	(\$188,223)	(\$677,854)	(\$753,848)	(\$730,267)	(\$618,001)	(\$1,688,025)	(\$1,552,992)	(\$2,490,000)	(\$1,969,430)
60	Econ Dispatch-557150	(\$3,078,378)	\$421,057	(\$976,644)	(\$3,228,749)	(\$1,490,149)	\$697,868	\$881,733	\$61,800	(\$1,620,693)	(\$274,590)	(\$272,230)	\$367,874	\$2,354,345
61	Gas Bookouts-557700	\$1,889,094	\$11,952	\$8,400	\$148,028	\$176,080	\$477,176	\$359,359	\$374,375	\$146,405	\$0	\$181,370	\$0	\$5,949
62	Gas Bookouts-557711	(\$1,889,094)	(\$11,952)	(\$8,400)	(\$148,028)	(\$176,080)	(\$477,176)	(\$359,359)	(\$374,375)	(\$146,405)	\$0	(\$181,370)	\$0	(\$5,949)
63	Intraco Thermal Gas-557730	\$49,582,118	\$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	\$5,124,813	\$2,516,457
64	Fuel Dispatch-456010	\$10,696,090	\$1,882,010	\$342,468	\$266,445	\$574,200	\$875,363	\$928,200	\$1,141,087	\$880,927	\$879,750	\$1,384,646	\$899,798	\$641,196
65	Fuel Dispatch-456015	(\$4,812,448)	(\$1,280,600)	(\$83,595)	(\$18,180)	(\$107,775)	(\$2,289,799)	(\$324,473)	(\$652,348)	\$0	\$0	\$0	(\$55,678)	\$0
66	Other Elec Rev - Extraction Plant Cr - 456018	(\$174,243)	(\$25,507)	(\$22,738)	(\$16,974)	(\$7,021)	(\$9,386)	(\$14,749)	(\$17,235)	(\$11,500)	(\$13,457)	(\$10,154)	(\$12,451)	(\$13,071)
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	(\$36,371,465)	(\$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)	(\$4,300,317)	(\$3,935,169)
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	<b>Other Purchases and Sales Subtotal</b>	<b>\$1,673,393</b>	<b>\$490,074</b>	<b>\$92,902</b>	<b>\$148,606</b>	<b>\$236,500</b>	<b>(\$13,361)</b>	<b>\$94,556</b>	<b>\$698,999</b>	<b>\$99,965</b>	<b>\$99,941</b>	<b>\$596,844</b>	<b>(\$465,961)</b>	<b>(\$405,672)</b>
72	<b>Misc Revs 456016 ED AN</b>	<b>(\$3,221,374)</b>	<b>(\$318,217)</b>	<b>(\$288,636)</b>	<b>(\$273,452)</b>	<b>(\$224,456)</b>	<b>(\$384,603)</b>	<b>(\$296,198)</b>	<b>(\$216,916)</b>	<b>(\$186,661)</b>	<b>(\$179,040)</b>	<b>(\$323,874)</b>	<b>(\$328,875)</b>	<b>(\$200,446)</b>
73	<b>REC Revenue Subtotal</b>	<b>(\$3,221,374)</b>	<b>(\$318,217)</b>	<b>(\$288,636)</b>	<b>(\$273,452)</b>	<b>(\$224,456)</b>	<b>(\$384,603)</b>	<b>(\$296,198)</b>	<b>(\$216,916)</b>	<b>(\$186,661)</b>	<b>(\$179,040)</b>	<b>(\$323,874)</b>	<b>(\$328,875)</b>	<b>(\$200,446)</b>
74	Misc. Power Exp. Actual-557160	\$1,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228	\$938	\$515	\$0	\$232
75	<b>REC Purchases Subtotal</b>	<b>\$1,913</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$228</b>	<b>\$938</b>	<b>\$515</b>	<b>\$0</b>	<b>\$232</b>
76	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Exp Actual 557395	\$458	\$6	\$23	\$38	\$39	\$24	\$21	\$51	\$95	\$74	\$48	\$19	\$20
78	<b>Wind REC Subtotal</b>	<b>\$458</b>	<b>\$6</b>	<b>\$23</b>	<b>\$38</b>	<b>\$39</b>	<b>\$24</b>	<b>\$21</b>	<b>\$51</b>	<b>\$95</b>	<b>\$74</b>	<b>\$48</b>	<b>\$19</b>	<b>\$20</b>
79	456030 ED ID - Clearwater Trans	\$126,110	\$10,351	\$10,554	\$10,434	\$10,286	\$10,378	\$10,194	\$10,000	\$10,000	\$10,738	\$11,624	\$11,551	\$10,000
80	456380-ED-ID - Clearwater REC Revenue	(\$312,335)	(\$26,746)	(\$24,485)	(\$25,897)	(\$30,263)	(\$27,794)	(\$28,592)	(\$20,706)	(\$13,899)	(\$31,762)	(\$28,177)	(\$28,363)	(\$25,651)



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	(\$186,225)	(\$16,395)	(\$13,931)	(\$15,463)	(\$19,977)	(\$17,416)	(\$18,398)	(\$10,706)	(\$3,899)	(\$21,024)	(\$16,553)	(\$16,812)	(\$15,651)
82 Net Resource Optimization	(\$1,545,610)	\$171,863	(\$195,711)	(\$124,808)	\$12,083	(\$397,940)	(\$201,621)	\$482,134	(\$86,373)	(\$78,087)	\$273,533	(\$794,817)	(\$605,866)
83 Adjusted Actual Net Expense	\$121,812,662	\$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	\$12,490,749	\$14,949,158

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

IM

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	244,546	289,522	2,973,757
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)	(174,616)	(1,888,047)
Add Current Month Unbilled	161,485	153,691	153,890	139,707	143,221	154,000	179,240	174,544	132,793	154,253	174,616	178,282	1,899,722
Total Retail Sales	284,438	261,240	256,335	230,242	214,870	228,185	260,747	262,325	200,094	228,859	264,909	293,188	2,985,432
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	3,006,061
Difference from Test Year	(7,081)	5,808	(7,144)	(2,163)	(2,305)	13,411	12,239	(5,220)	(22,094)	(4,714)	6,042	(7,408)	(20,629)
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)	\$132,924	(\$162,976)	(\$453,838)



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### Electric Revenue Report by Revenue Class

Data Source: Financial Reporting  
 Data Updated Daily

Accounting Period: 202012

State Code: ID

Rate Schedule Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Meter Qty	YTD Usage	YTD Revenue Amt
0001 - RESIDENTIAL	0	0	20,239.01	0	0	-499,817.13
0011 - GENERAL SERVICE	0	0	5,770.14	0	0	-155,249.37
0012 - RESID&FARM-GEN SERV	0	0	511.98	0	0	-11,701.92
0021 - LARGE GENERAL SERV	0	0	7,777.09	0	0	-244,746.4
0022 - RESID&FRM-LGE GEN SE	0	0	108.98	0	0	-2,881.96
0025 - EXTRA LGE GEN SERV	0	0	4,232.13	0	0	-150,021.55
0031 - PUMPING SERVICE	0	0	381.16	0	0	-25,734.46
0032 - PUMPING SVC RES&FRM	0	0	36.64	0	0	-1,914.19
0041 - CO OWNED ST LIGHTS	0	0	0.21	0	0	-9.77
0042 - CO OWND ST LTS SO VA	0	0	48.59	0	0	-2,632.84
0044 - CST OWND ST LT SO VA	0	0	3.94	0	0	-109.87
0045 - CUST OWND ST LT ENGY	0	0	4.83	0	0	-148.32
0046 - CUST OWND ST LT S V	0	0	14.04	0	0	-405.96
0047 - AREA LIGHT-COM&INDUS	0	0	5.52	0	0	-163.85
0048 - AREA LGHT-FARM&RESID	0	0	14.51	0	0	-437.1
0049 - AREA LGHT-HI PRES SO	0	0	29.62	0	0	-948.09
025 EXTRA LARGE GEN SERVICE/POTLATCH	0	0	4,295.6	0	0	-182,970.42
<b>Overall - Summary</b>	<b>0</b>	<b>0</b>	<b>43,473.99</b>	<b>0</b>	<b>0</b>	<b>-1,279,893.2</b>

Run Date: Jan 6, 2021

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Conversion Factor

0.994549 Conversion Factor Changes October 1st of Every Year  
**43,237.01**

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# 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	032	121,719	\$15,400
	01 RESIDENTIAL	3800	01	022	373,888	\$26,495
	01 RESIDENTIAL	3800	01	012	1,761,239	\$195,420
	01 RESIDENTIAL	3800	01	001	69,420,871	\$6,704,781
<b>01 - Summary</b>					<b>71,677,716</b>	<b>\$6,942,097</b>
21	21 FIRM COMMERCIAL	3800	21	011	18,859,493	\$1,726,967
	21 FIRM COMMERCIAL	3800	21	031	1,160,154	\$112,309
	21 FIRM COMMERCIAL	3800	21	021	23,729,185	\$1,676,117
	21 FIRM COMMERCIAL	3800	21	025	4,999,891	\$278,668
<b>21 - Summary</b>					<b>48,748,723</b>	<b>\$3,794,061</b>
31	31 FIRM-INDUSTRIAL	3800	31	025PG	39,154,000	\$959,273
	31 FIRM- INDUSTRIAL	3800	31	021	2,907,800	\$193,697
	31 FIRM- INDUSTRIAL	3800	31	011	290,353	\$25,621
	31 FIRM INDUSTRIAL	3800	31	025P	30,173,890	\$1,534,814
	31 FIRM- INDUSTRIAL	3800	31	031	599,519	\$57,103
	31 FIRM-INDUSTRIAL	3800	31	025	23,884,149	\$1,342,930
<b>31 - Summary</b>					<b>97,009,711</b>	<b>\$4,113,438</b>
<b>ID - Summary</b>					<b>217,436,150</b>	<b>\$14,849,596</b>

## Jurisdiction: WA

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	2800	01	022	1,655,745	\$138,220
	01 RESIDENTIAL	2800	01	002	382,397	\$24,088
	01 RESIDENTIAL	2800	01	001	136,611,134	\$13,026,810
	01 RESIDENTIAL	2800	01	032	154,834	\$26,255
	01 RESIDENTIAL	2800	01	012	3,483,601	\$504,072
<b>01 - Summary</b>					<b>142,287,711</b>	<b>\$13,719,445</b>
21	21 FIRM COMMERCIAL	2800	21	011	26,787,888	\$3,244,963
	21 FIRM COMMERCIAL	2800	21	025	22,262,328	\$1,582,464
	21 FIRM COMMERCIAL	2800	21	021	51,814,148	\$4,552,739
	21 FIRM COMMERCIAL	2800	21	031	1,599,251	\$150,798
<b>21 - Summary</b>					<b>102,463,615</b>	<b>\$9,530,964</b>
31	31 FIRM- INDUSTRIAL	2800	31	011	290,329	\$33,558
	31 FIRM- INDUSTRIAL	2800	31	031	337,660	\$31,656
	31 FIRM-INDUSTRIAL	2800	31	025	61,364,151	\$4,114,291
	31 FIRM- INDUSTRIAL	2800	31	021	3,790,628	\$317,367
<b>31 - Summary</b>					<b>65,782,768</b>	<b>\$4,496,872</b>
<b>WA - Summary</b>					<b>310,534,094</b>	<b>\$27,747,281</b>
<b>Overall - Summary</b>					<b>527,970,244</b>	<b>\$42,596,877</b>



### Revenue By Revenue Class

Data Source: Financial Reporting

Electric

Data Updated Daily

State Code: ID

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202012	ED	01	01 RESIDENTIAL	119,915	139,375,338	13,725,998	118,386	1,249,251,946	123,136,757
		21	21 FIRM COMMERCIAL	18,198	90,200,974	7,830,320	17,989	970,359,541	85,606,726
		31	31 FIRM- INDUSTRIAL	333	95,169,932	4,342,432	344	1,164,255,678	53,261,206
		39	39 FIRM-PUMPING-IRRIGATION ONLY	34	229,445	22,105	69	6,325,607	601,465
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	178	633,927	229,020	177	7,146,073	2,723,779
		80	80 INTERDEPARTMENT REVENUE	46	268,621	22,980	45	2,354,880	212,956
		83	83 MISC-SERVICE REVENUE SNP	0	0	3,115	0	0	47,984
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	9,545	0	0	120,431
<b>ED - Summary</b>				<b>138,704</b>	<b>325,878,238</b>	<b>26,185,513</b>	<b>137,010</b>	<b>3,399,693,725</b>	<b>265,711,303</b>
<b>202012 - Summary</b>				<b>138,704</b>	<b>325,878,238</b>	<b>26,185,513</b>	<b>137,010</b>	<b>3,399,693,725</b>	<b>265,711,303</b>
<b>Overall - Summary</b>				<b>138,704</b>	<b>325,878,238</b>	<b>26,185,513</b>	<b>137,010</b>	<b>3,399,693,725</b>	<b>265,711,303</b>

Run Date: Jan 6, 2021

**For Internal Use Only**



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# Power Transaction Register

Profit Center: POWER  
 Contract Month: 202012  
 Direction: PURCHASE  
 Counterparty: Clearwater Paper Corporation  
 Term Type: ALL  
 Deal Type: ALL  
 Company Deal Type Exclusions Maintenance Form?: Y  
 EQR Variance Only?: N

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## 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	39,154.000	\$24.500	959,273.00
<b>POWER Total:</b>								<b>34,224.000</b>	<b>39,154.000</b>		<b>959,273.00</b>
<b>PFI Total:</b>								<b>34,224.000</b>	<b>39,154.000</b>		<b>959,273.00</b>
<b>NON-INTERCOMPANY TOTAL:</b>								<b>34,224.000</b>	<b>39,154.000</b>		<b>959,273.00</b>
<b>TOTAL PURCHASES:</b>								<b>34,224.000</b>	<b>39,154.000</b>		<b>959,273.00</b>

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Avista Hourly Data 01/06/2021 16:07 PM

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
12/30/2020	H19	0	28.32	-
12/30/2020	H20	0	27.19	-
12/30/2020	H21	0	25.69	-
12/30/2020	H22	0	24.27	-
12/30/2020	H23	0	22.88	-
12/30/2020	H24	0	19.83	-
12/31/2020	H01	0	17.5	-
12/31/2020	H02	0	16.9	-
12/31/2020	H03	0	14.14	-
12/31/2020	H04	0	15.93	-
12/31/2020	H05	0	13.99	-
12/31/2020	H06	0	17.83	-
12/31/2020	H07	0	18.35	-
12/31/2020	H08	0	18.29	-
12/31/2020	H09	1	16.73	16.73
12/31/2020	H10	2	17.67	35.34
12/31/2020	H11	3	17.6	52.80
12/31/2020	H12	4	15.8	63.20
12/31/2020	H13	4	16.35	65.40
12/31/2020	H14	3	14.27	42.81
12/31/2020	H15	2	14.21	28.42
12/31/2020	H16	0	15.05	-
12/31/2020	H17	0	16.32	-
12/31/2020	H18	0	16.75	-
12/31/2020	H19	0	17.16	-
12/31/2020	H20	0	17.44	-
12/31/2020	H21	0	15.5	-
12/31/2020	H22	0	15.06	-
12/31/2020	H23	0	16.64	-
12/31/2020	H24	0	16.42	-
		<u>894</u>		<u>26,328.41</u>

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