

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT
MONTH OF FEBRUARY 2020

Avista Utilities
Deferral Balances and Interest Activity

Year/Month	Ratepayer's Band Share (deferral)	Interest	Total Deferral Balance
Previous Year's Deferral Balance AVU-180261 plus YTD interest	(\$23,733,616)	(\$2,242,104)	(\$25,975,720)
2019 YE Deferral Balance	(\$10,586,411)	(\$696,583)	(\$11,282,994)
202001	\$0	\$0	\$0
202002	(\$1,397,397)	(\$2,341)	(\$1,399,738)
202003	\$0	\$0	(\$1,399,738)
202004	\$0	\$0	(\$1,399,738)
202005	\$0	\$0	(\$1,399,738)
202006	\$0	\$0	(\$1,399,738)
202007	\$0	\$0	(\$1,399,738)
202008	\$0	\$0	(\$1,399,738)
202009	\$0	\$0	(\$1,399,738)
202010	\$0	\$0	(\$1,399,738)
202011	\$0	\$0	(\$1,399,738)
202012	\$0	\$0	\$0
YTD Totals	(\$1,397,397)	(\$2,341)	(\$1,399,738)
Total Deferral	(\$35,717,424)	(\$2,941,028)	(\$38,658,451)

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2020

ERM Deferral Journal

Avista Corporation Journal Entry

Journal: 481-WA ERM
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD

Last Saved by: Cheryl Kettner
 Submitted by: Cheryl Kettner
 Approved by:

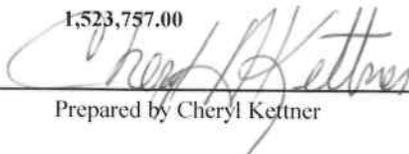
Effective Date: 202002
 Last Update: 03/05/2020 7:57 AM
 Approval Requested: 03/05/2020 7:57 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	86,463.00	Interest Accrual for Amortization Balance
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	86,463.00	0.00	Interest Expense on Amortization Balance
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	1,397,397.00	Current Year ERM (2020)
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	1,397,397.00	0.00	Current Year ERM Deferral Expense (2020)
50	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	2,341.00	Current Year ERM Interest Accrual (2020)
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	2,341.00	0.00	Current Year ERM Interest Expense (2020)
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	37,556.00	0.00	Interest Expense on Pending Balance
80	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	0.00	37,556.00	Interest Expense on Pending Balance

Totals: 1,523,757.00 1,523,757.00

Explanation:

Record current month deferred power supply costs, and interest per WA accounting order.

	<u>3/5/2020</u>
Prepared by Cheryl Kettner	Date
_____ Reviewed by	_____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral Balance

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Jan-June Interest Rate	0.33509%
Jul-Dec Interest Rate	0.35109%

Account 182350

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2019									(25,802,794)		
1/31/2020	(25,802,794)		0		(86,463)		(25,802,794)	(25,889,257)	(25,889,257)	0.00	
2/29/2020	(25,802,794)		0		(86,463)		(25,802,794)	(25,975,720)	(25,889,257)	86,463.00	
3/31/2020			0								
4/30/2020			0								
5/31/2020			0								
6/30/2020			0								
7/31/2020		0	0								
8/31/2020			0								
9/30/2020			0								
10/31/2020			0								
11/30/2020			0								
12/31/2020			0								

Entry:

	Debit	Credit	
182350 ED WA		0	Regulatory Asset ERM Approved For Recovery
557290 ED WA		0	WA ERM Amortization
431600 ED WA	86,463/		Interest Expense Energy Deferrals
182350 ED WA		86,463/	Regulatory Asset ERM Approved For Recovery

Avista Corp. - Resource Accounting
 Washington Energy Recovery Mechanism (ERM) Current Year Deferral

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

watch interest (-) Balance Int Exp 431600 ED WA
 watch interest (+) Balance Int Exp 419600 ED WA

Jan-June Interest Rate	0.33509%
Jul-Dec Interest Rate	0.35109%

Account 186280

Month Ending	Beg. Balance	Balance Transfer	Deferral - Sur./(Reb.)	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2019									(1,098,494)		
1/31/2020	(1,098,494)	1,098,494	0		0		0	0	0	0.00	
2/29/2020	0		(1,397,397)		(2,341)		(1,397,397)	(1,399,738)	0	1,399,738.00	
3/31/2020			0								
4/30/2020			0								
5/31/2020			0								
6/30/2020			0								
7/31/2020			0								
8/31/2020			0								
9/30/2020			0								
10/31/2020			0								
11/30/2020			0								
12/31/2020			0								

Entry:	
	Debit Credit
557280 ED WA	1,397,397.00 /
186280 ED WA	- 1,397,397.00 /
431600 ED WA	2,341.00 /
186280 ED WA	2,341.00 /
	Deferred Power Supply Expense
	Regulatory Asset ERM Deferred Current Year
	Interest Expense Energy Deferrals
	Regulatory Asset ERM Deferred Current Year

Avista Corp. - Resource Accounting

Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2018

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Jan-June Interest Rate	0.33509%
Jul-Dec Interest Rate	0.35109%

Account 186290

Month Ending	Beg. Balance	Balance Transfer	Other Activity	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2019									(10,109,388)		
1/31/2020	(10,109,388)	(1,098,494)			(37,556)		(11,207,882)	(11,245,438)	(11,245,438)	0.00	
2/29/2020	(11,207,882)	0			(37,556)		(11,207,882)	(11,282,994)	(11,245,438)	37,556.00	
3/31/2020											
4/30/2020											
5/31/2020											
6/30/2020											
7/31/2020											
8/31/2020											
9/30/2020											
10/31/2020											
11/30/2020											
12/31/2020											

Entry:	Debit	Credit	
186280 ED WA	-	-	Balance Transfer from 186280 to 186290
186290 ED WA	-	-	Balance Transfer from 186280 to 186290
431600 ED WA	37,556 /		Interest Expense on Pending Balance
186290 ED WA	-	37,556 /	Interest Expense on Pending Balance



Revenue By Revenue Class

Data Source: Financial Reporting

Electric

Data Updated Daily

State Code: WA

Accounting Period	Service	Revenue Class	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202002	ED	01	01 RESIDENTIAL	231,215	246,209,823	24,317,713	231,658	518,156,115	51,145,566
		21	21 FIRM COMMERCIAL	25,180	177,909,262	19,098,465	25,359	365,127,230	39,109,456
		31	31 FIRM- INDUSTRIAL	342	78,670,317	5,136,686	346	154,777,784	10,165,770
		39	39 FIRM-PUMPING-IRRIGATION ONLY	503	199,965	29,163	520	421,865	60,586
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	466	857,935	387,599	465	1,798,191	725,812
		80	80 INTERDEPARTMENT REVENUE	94	1,044,676	112,269	96	2,119,560	225,611
		83	83 MISC-SERVICE REVENUE SNP	0	0	27,084	0	0	62,579
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	50,417
		ED - Summary				257,800	504,891,976	49,134,187	258,444
202002 - Summary				257,800	504,891,976	49,134,187	258,444	1,042,400,746	101,545,798
Overall - Summary				257,800	504,891,976	49,134,187	258,444	1,042,400,746	101,545,798

Run Date: Mar 4, 2020

For Internal Use Only

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	89,352	\$11,581
	01 RESIDENTIAL	3800	01	001	54,597,823	\$5,208,836
	01 RESIDENTIAL	3800	01	022	315,515	\$22,192
	01 RESIDENTIAL	3800	01	012	1,379,475	\$154,339
01 - Summary					56,382,164	\$5,396,948
21	21 FIRM COMMERCIAL	3800	21	025	4,935,853	\$310,373
	21 FIRM COMMERCIAL	3800	21	021	21,262,088	\$1,511,525
	21 FIRM COMMERCIAL	3800	21	031	965,029	\$91,471
	21 FIRM COMMERCIAL	3800	21	011	15,056,028	\$1,363,948
21 - Summary					42,218,998	\$3,277,317
31	31 FIRM-INDUSTRIAL	3800	31	025PG	36,416,000	\$892,192
	31 FIRM- INDUSTRIAL	3800	31	031	458,663	\$42,880
	31 FIRM-INDUSTRIAL	3800	31	025	22,023,842	\$1,383,778
	31 FIRM- INDUSTRIAL	3800	31	021	2,437,840	\$162,434
	31 FIRM- INDUSTRIAL	3800	31	011	195,405	\$17,107
	31 FIRM INDUSTRIAL	3800	31	025P	29,973,960	\$1,656,106
31 - Summary					91,505,709	\$4,154,496
ID - Summary					190,106,871	\$12,828,761

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	002	257,015	\$14,303
	01 RESIDENTIAL	2800	01	032	127,620	\$22,188
	01 RESIDENTIAL	2800	01	001	108,568,590	\$10,339,963
	01 RESIDENTIAL	2800	01	022	1,444,720	\$121,193
	01 RESIDENTIAL	2800	01	012	2,891,763	\$427,102
01 - Summary					113,289,708	\$10,924,748
21	21 FIRM COMMERCIAL	2800	21	031	1,289,755	\$123,082
	21 FIRM COMMERCIAL	2800	21	025	23,098,192	\$1,581,509
	21 FIRM COMMERCIAL	2800	21	011	22,488,061	\$2,761,270
	21 FIRM COMMERCIAL	2800	21	021	46,643,399	\$4,124,936
21 - Summary					93,519,407	\$8,590,797
31	31 FIRM- INDUSTRIAL	2800	31	011	261,789	\$30,763
	31 FIRM- INDUSTRIAL	2800	31	021	3,320,971	\$280,464
	31 FIRM- INDUSTRIAL	2800	31	031	299,355	\$28,365
	31 FIRM-INDUSTRIAL	2800	31	025	59,237,156	\$3,821,450
31 - Summary					63,119,271	\$4,161,042
WA - Summary					269,928,387	\$23,676,588
Overall - Summary					460,035,258	\$36,505,349

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2020

REC Deferral Journal

Avista Corporation Journal Entry

Journal: 475-WASHINGTON REC DEFERRAL
Team: Resource Accounting
Type: C
Category: DJ
Currency: USD

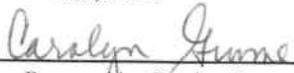
Last Saved by: Carolyn Groome
Submitted by: Carolyn Groome
Approved by:

Effective Date: 202002
Last Update: 03/04/2020 1:41 PM
Approval Requested: 03/04/2020 1:42 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	193.17	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	193.17	0.00	WA REC Deferral Interest
30	001	186323 - MISC DEF DEBIT-WA REC 2	ED	WA	DL	0.00	189,625.00	WA REC Deferral 201908-202006
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	189,625.00	0.00	WA REC Deferral 201908-202006
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	2,554.03	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	2,554.03	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	120,773.00	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	120,773.00	WA Rec Deferral Amort
90	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	0.00	Annual Transfer of Deferral balance to amortization
100	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	0.00	0.00	Annual transfer of Deferral balance to amortization
Totals:						313,145.20	313,145.20	

Explanation:

To account for the Washington REC Deferral per Washington Commission Orders.

	<u>3/4/20</u>
Prepared by Carolyn Groome	Date
_____ Reviewed by	_____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2020 REC Revenue and Expense Deferral Calculation

REC Revenue and Expense	Source	202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	Total
Voluntary REC Revenue	456016-ED-AN	(318,217)	(288,636)	-	-	-	-	-	-	-	-	-	-	\$ (606,853)
Voluntary REC Broker Fee Expense	557171-ED-AN	2,601	146	-	-	-	-	-	-	-	-	-	-	\$ 2,747
Total		\$ (315,615)	\$ (288,490)	\$ -	\$ (604,106)									
Washington State Share														
Voluntary REC Revenue	65.73%	(209,164)	(189,721)	-	-	-	-	-	-	-	-	-	-	\$ (398,884)
Voluntary REC Broker Fee Expense	65.73%	1,710	96	-	-	-	-	-	-	-	-	-	-	\$ 1,806
Total Surcharge (+) or Rebate (-)		\$ (207,454)	\$ (189,625)	\$ -	\$ (397,079)									
Accounting Entries														
186323.ED.WA (201907 thru 202006)		Credit	Credit											
557322.ED.WA		Debit	Debit											

DJ475 - Washington REC Deferral (Current Amortization)

The rate is based on WA Rate Order for REC deferral
Interest will be accrued monthly and compounded semi-annually.
Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current monthly interest rate

Account 186322 ED WA								
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest
201801	761,417.68		315,100.00		0.52917%	4,862.90		1,076,517.68
201802	1,076,517.68		266,334.00		0.52917%	6,401.29		1,342,851.68
201803	1,342,851.68		255,547.00		0.52917%	7,782.11		1,598,398.68
201804	1,598,398.68		250,556.00		0.52917%	9,121.18		1,848,954.68
201805	1,848,954.68		209,873.00		0.52917%	10,339.41		2,058,827.68
201806	2,058,827.68		233,026.00		0.52917%	11,511.25		2,291,853.68
201807	2,341,871.82	(2,984,433.78)	207,245.00		0.57417%	(3,094.43)		(435,316.96)
201808	(435,316.96)		171,600.00		0.57417%	(2,006.82)		(263,716.96)
201809	(263,716.96)		151,473.00		0.57417%	(1,079.33)		(112,243.96)
201810	(112,243.96)		137,074.00		0.57417%	(250.95)		24,830.04
201811	24,830.04		147,172.00		0.57417%	565.08		172,002.04
201812	172,002.04		171,862.00		0.57417%	1,480.97		343,864.04
201901	339,478.56		182,008.00		0.57417%	2,471.70		521,486.56
201902	521,486.56		171,867.00		0.57417%	3,487.62		693,353.56
201903	693,353.56		181,119.00		0.57417%	4,500.99		874,472.56
201904	874,472.56		148,142.00		0.57417%	5,446.25		1,022,614.56
201905	1,022,614.56		136,185.00		0.57417%	6,262.51		1,158,799.56
201906	1,158,799.56		140,278.00		0.57417%	7,056.20		1,299,077.56
201907	1,328,302.83	(1,771,401.27)	134,254.00		0.57417%	(2,158.72)		(308,844.44)
201908	(308,844.44)		113,955.00		0.57417%	(1,446.14)		(194,889.44)
201909	(194,889.44)		111,872.00		0.57417%	(797.83)		(83,017.44)
201910	(83,017.44)		103,952.00		0.57417%	(180.81)		20,034.56
201911	20,034.56		108,717.00		0.57417%	427.14		128,751.56
201912	128,751.56		127,023.00		0.57417%	1,103.92		255,774.56
202001	255,774.56		128,660.00		0.57417%	1,837.94		384,434.56
202002	384,434.56		120,773.00		0.57417%	2,554.03		505,207.56
202003	505,207.56		-		0.57417%	2,900.75		505,207.56
202004	505,207.56		-		0.57417%	2,900.75		505,207.56
202005	505,207.56		-		0.57417%	2,900.75		505,207.56
202006	505,207.56		-		0.57417%	2,900.75		505,207.56
202007	505,207.56		-		0.57417%	2,900.75		505,207.56
current month entry			120,773.00			2,554.03		

186322 RECON			
End Balance with Interest	GL Wand Balance	Variance	Notes
1,081,380.58	1,081,380.58	0.00	Semi-Annual Compounding
1,354,115.87	1,354,115.87	0.00	
1,617,444.98	1,617,444.98	0.00	
1,877,122.16	1,877,122.16	0.00	
2,097,334.57	2,097,334.57	0.00	
2,341,871.82	2,341,871.82	0.00	
(438,411.39)	(438,411.39)	0.00	-Semi-Annual Compounding -per annual REC filing 7-2018 thru 6-2019 REC rate after tax cost of capital changes to 6.890% -Transfer 186323 Def balance to 186322 for amortization
(268,818.21)	(268,818.21)	0.00	
(118,424.54)	(118,424.54)	0.00	
18,398.51	18,398.51	0.00	
166,135.59	166,135.59	0.00	
339,478.56	339,478.56	0.00	
523,958.26	523,958.26	0.00	Semi-Annual Compounding
699,312.88	699,312.88	0.00	
884,932.87	884,932.87	0.00	
1,038,521.12	1,038,521.12	0.00	
1,180,968.63	1,180,968.63	0.00	
1,328,302.83	1,328,302.83	0.00	
(311,003.16)	(311,003.16)	0.00	-Semi-Annual Compounding -Transfer 186324 Def balance to 186322 for amortization
(198,494.30)	(198,494.30)	0.00	
(87,420.13)	(87,420.13)	0.00	
15,451.06	15,451.06	0.00	
124,595.20	124,595.20	0.00	
252,722.12	252,722.12	0.00	
383,220.06	383,220.06	0.00	
506,547.09	383,220.06	(123,327.03)	
509,447.84	383,220.06	(126,227.78)	
512,348.59	-	(512,348.59)	
515,249.34	-	(515,249.34)	
518,150.09	-	(518,150.09)	
521,050.84	-	(521,050.84)	

202002 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	2,554.03	
419600 ED WA		2,554.03
186322 ED WA	120,773.00	
557324 ED WA		120,773.00

Misc Def Debit - WA Rec 1
Interest on Energy Deferrals
Misc Def Debit - WA Rec 1
Def Power Supply Exp - Rec Amort

123,327.03 TTL

JET ENTRY:	DR	CR
186324 ED WA	-	
186322 ED WA		-



Revenue By Rate Schedule

Data Source: Financial Reporting
Data Updated Daily

State Code: ALL

Revenue Class

Billing Determinant: RIDER 98

Accounting Per	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	D Average Met	YTD Usage	YTD Revenue Amt
202002	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	0	0	0	5
ID - Total												
		WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	0	0	0	5
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-58,982	0	0	-124,208
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-3	0	0	-6
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-140	0	0	-284
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-12,212	0	0	-24,818
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-142	0	0	-296
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-61	0	0	-120
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-1,570	0	0	-3,231
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-26,335	0	0	-54,729
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-1,875	0	0	-3,860
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-191	0	0	-392
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-816	0	0	-1,731
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-5,924	0	0	-11,717
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-16,855	0	0	-32,963
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-2	0	0	-4
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-672	0	0	-1,417
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-156	0	0	-332
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-41	0	0	-88
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-11	0	0	-24
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-66	0	0	-140
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-5	0	0	-10
			0042	0042 - CO OWNED ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-1	0	0	-1
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-332	0	0	-675
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-7	0	0	-14
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-16	0	0	-33
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-41	0	0	-80
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-133	0	0	-282
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-4	0	0	-9
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-3	0	0	-7
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-88	0	0	-178
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
WA - Total												
ED - Total												
202002 - Total												
Overall - Total												
							0	0	-126,686	0	0	-261,640
							0	0	-126,686	0	0	-261,640
							0	0	-126,686	0	0	-261,640
							0	0	-126,686	0	0	-261,640

For Internal Use Onl

Conversion Factor 0.953323 UE-170485 7-2019 thru 6-2020
Amort Expense \$ (120,773)

3

Attachment C

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2020

Long Term Power Purchase Agreement

AMENDMENT NO. 1

This AMENDMENT NO. 1 ("Amendment") to the Power Purchase Agreement ("Agreement") between Avista Corporation ("Avista") and the Stimson Lumber Company ("Project Developer"), is entered into by the Parties and this Amendment shall be effective on February 14, 2020

RECITALS

WHEREAS, the Parties entered into the Agreement on December 23, 2019, under which Project Developer is to deliver and sell, and Avista is to purchase, electric energy generated from Seller's Facility; and

WHEREAS, Project Developer has requested to amend the Agreement to extend the term of the Agreement through December 31, 2021 and to make other changes to conform to Commission policy and precedent.

NOW THEREFORE, it is agreed as follows:

AGREEMENT TO AMEND

1. Section 1.14 of the Agreement defining "Market Energy Cost" is deleted in its entirety and replaced with the following:

1.14. "Market Energy Cost" means eighty-five percent (85%) of 82.4 percent of the monthly arithmetic average of each day's Intercontinental Exchange ("ICE") daily firm Mid-Columbia Mid-C Peak Avg and Mid-C Off-Peak Avg Index prices ("Mid-C Index) or its successor, or as agreed to by the parties where no successor exists; provided, however, if the Mid-C Index is less than zero, the Market Energy Cost shall be one-hundred and fifteen percent (115%) of 82.4 percent of the monthly arithmetic average of each day's Mid-C Index.

2. Sections 5.3 and 5.4 of the Agreement are deleted in their entirety and replaced with the following:

5.3 Reserved.

5.4 Reserved.

3. Section 5.5 of the Agreement is deleted in its entirety and replaced with the following:

5.5 The term of the Agreement shall commence on the Effective Date and shall continue through December 31, 2021, unless terminated earlier by the terms and conditions contained herein.

4. Replacement Exhibit E is deleted in its entirety and replaced with the Amended Exhibit E attached hereto as Attachment I.

5. Except as expressly amended by the provisions set forth in this Amendment, all of the terms and conditions of the Agreement shall remain in full force and effect following execution of this Amendment and each Party confirms, ratifies and approves the Agreement as amended by this Amendment. All capitalized terms used herein and not otherwise defined shall have the respective meanings given to such terms in the Agreement. For the avoidance of doubt, this Amendment is hereby incorporated in the Agreement and, as of the effective date of this Amendment, all references to the Agreement shall be deemed to be references to the Agreement as amended by this Amendment.

6. This Amendment may be executed in two (2) or more counterparts, each of which shall be deemed as an original and together shall constitute one and the same document.

IN WITNESS WHEREOF, the Parties have caused this Amendment to be executed by their duly authorized representatives as of the date first set forth above.

STIMSON LUMBER COMPANY

AVISTA CORPORATION

By: *Lisa Zentner*
Printed Name: *Lisa Zentner*
Title: *Director of Purchasing*

By: *Scott Kinney*
Printed Name: *Scott Kinney*
Title: *Director Power Supply*

ATTACHMENT 1
AMENDED EXHIBIT E

Amended Exhibit E

	HLH		LLH	
2020 Jan-Feb	\$	53.57	\$	48.17
2020 Mar-Jun	\$	41.67	\$	37.47
2020 Jul-dec	\$	53.57	\$	48.17
2021 Jan-Feb	\$	54.20	\$	48.80
2021 Mar-Jun	\$	42.15	\$	37.95
2021 Jul-dec	\$	54.20	\$	48.80

CONSIGNMENT VENDOR SUMMARY FIN
 Generated On : 01/31/2020 05:07:33 AM
 FOR WEEK ENDING : 01/30/2020
 DC : 5994

VENDOR 21316 STIMSON CONSIGNMENT
DEPT 21

SKU	DESCRIPTION	CES SHIP	UNIT COST	TOTAL SHIPD	CINING INVENTAL	RECEIVING INVENTORY	
1000020053	2X4-96" BURRILL PF	18,522	3.2266	59,763.09	5,292	21,168	7,938
785326	2X4-96" KD DOUG F	0	2.5653	0.00	0	0	0
845000	2X3-96" SELECT KD	0	1.76	0.00	0	0	0
915343	2X4-92 5/8" PRIME D	0	2.5707	0.00	0	0	0
1000007930	2X4-96" ECO RED	0	3.424	0.00	0	0	0
1000007989	2X4-10FT ECO RED	0	4.16	0.00	0	0	0
1000007991	2X4-12FT ECO RED	0	4.856	0.00	0	0	0
1000007992	2X6-10FT ECO RED	0	5.98	0.00	0	0	0
1000007994	15/32 4X8 RTD SHT	0	16.896	0.00	0	0	0
1000007995	23/32" 4'X8' SIF T/G	0	29.728	0.00	0	0	0

PO NUMBER 94952316

KEYREC TOTALS

18,522 59,763.09