

AVISTA UTILITIES
POWER COST ADJUSTMENT REPORT
MONTH OF FEBRUARY 2021

Avista Corporation PCA
July 2020 through June 2021
IPUC Deferral Analysis

Deferral for 2019-20 Deferral Period		AVU-E-19-04							Jul-20 thru	
		Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Feb-21
BASE RATE RECOVERY - LOAD CHANGE ADJUSTMENT										
Idaho Actual Sales	MWh	260,747	262,325	200,094	228,859	264,909	293,188	277,679	268,236	2,056,037
Idaho Base Sales	MWh	248,508	267,545	222,188	233,573	258,867	300,596	291,519	255,432	2,078,228
Actual - Base Sales	MWh	12,239	(5,220)	(22,094)	(4,714)	6,042	(7,408)	(13,840)	12,804	(22,191)
LCAR	\$/MWh	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	
Retail Revenue Adjustment - Under(+)/Over(-)	\$	(269,258)	114,840	486,068	103,708	(132,924)	162,976	304,480	(281,688)	488,202
Base-to-Actual Percent Difference	%	4.92%	-1.95%	-9.94%	-2.02%	2.33%	-2.46%	-4.75%	5.01%	-1.07%
NET POWER SUPPLY EXPENSE										
Actual Expense										
555 Purchased Power	\$	9,869,695	10,928,100	9,569,453	10,017,659	11,706,704	11,598,520	10,842,390	11,196,254	85,728,775
447 Sales for Resale	\$	(6,841,567)	(7,823,003)	(4,852,075)	(5,606,876)	(6,417,968)	(6,140,828)	(6,141,300)	(10,652,299)	(54,475,916)
501 Thermal Fuel	\$	2,120,045	3,116,082	2,273,596	1,759,242	1,952,420	3,127,177	3,076,898	2,528,161	19,953,621
547 CT Fuel	\$	3,030,971	5,587,553	5,566,648	5,945,096	5,742,175	6,805,062	6,183,441	9,662,506	48,523,452
456 Transmission Revenue	\$	(2,088,798)	(2,272,043)	(1,942,659)	(1,894,337)	(1,185,446)	(1,339,874)	(1,148,455)	(1,455,347)	(13,326,959)
565 Transmission Expense	\$	1,407,838	1,374,950	1,394,933	1,430,774	1,356,670	1,374,950	1,427,937	1,395,907	11,163,959
537 MT. Invasive Species Expe	\$	134,176	134,176	134,176	134,176	134,176	134,176	134,176	134,176	1,073,408
557 Expense Broker Fees	\$	19,631	1,829	46,235	16,885	13,647	11,492	9,094	24,579	143,392
557 Resource Optimization	\$	699,050	100,288	100,953	597,407	(465,942)	(405,420)	432,811	(525,048)	534,099
Adjusted Actual Net Expense	\$	8,351,041	11,147,932	12,291,260	12,400,026	12,836,436	15,165,255	14,816,992	12,308,889	99,317,831
Idaho Allocation Factor	\$	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	
Idaho Actual Net Expense	\$	2,890,295	3,858,299	4,254,006	4,291,650	4,442,690	5,248,695	5,128,161	4,260,106	34,373,902
Authorized Net Expense										
555 Purchased Power	\$	6,873,649	7,493,752	5,812,287	5,858,969	6,095,603	6,285,056	6,656,472	6,714,560	76,293,710
447 Sales for Resale	\$	(4,383,497)	(3,207,858)	(5,796,167)	(4,809,854)	(3,282,986)	(4,385,610)	(3,058,364)	(3,072,028)	(49,943,540)
501 Thermal Fuel	\$	2,296,839	2,529,061	2,596,434	2,643,241	2,568,771	2,658,469	2,626,073	2,508,793	28,578,793
547 CT Fuel	\$	3,622,194	6,001,181	6,718,588	6,093,306	5,933,976	7,575,488	7,913,114	6,814,051	63,160,091
456 Transmission Revenue	\$	(1,893,836)	(1,745,852)	(1,207,426)	(1,243,178)	(1,250,663)	(1,271,088)	(1,350,696)	(1,404,488)	(16,643,192)
565 Transmission Expense	\$	1,382,417	1,382,417	1,382,417	1,382,417	1,382,417	1,382,417	1,382,417	1,382,417	16,589,004
Gas Liquids Revenue - 456018	\$	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(522,996)
Montana Invasive Species Expense	\$	134,167	134,167	134,167	134,167	134,167	134,167	134,167	134,167	1,610,004
Settlement Adjustments	\$	36,545	52,387	(17,283)	17,595	88,374	156,333	229,921	(71,932)	199,364
Authorized Net Expense	\$	8,024,895	12,595,671	9,579,433	10,033,079	11,626,075	12,491,648	14,489,521	12,961,957	119,321,233
Idaho Allocation Factor	\$	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	
Idaho Authorized Net Expense	\$	2,777,416	4,359,362	3,315,442	3,472,449	4,023,785	4,323,359	5,014,823	4,486,133	41,297,079
RENEWABLE ENERGY CREDIT REVENUE										
Actual REC Revenue	\$	(216,916)	(186,661)	(179,040)	(323,874)	(328,875)	(200,446)	(478,216)	(266,329)	(2,180,357)
Authorized REC Revenue	\$	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(815,336)
Actual - Authorized REC Revenue	\$	(114,999)	(84,744)	(77,123)	(221,957)	(226,958)	(98,529)	(376,299)	(164,412)	(1,365,021)
Idaho Allocation Factor	\$	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	276.88%
Actual - Authorized Idaho REC Revenue	\$	(39,801)	(29,330)	(26,692)	(76,819)	(78,550)	(34,101)	(130,237)	(56,903)	(472,433)
COST RECOVERY SUBJECT TO SHARING										
Actual - Authorized Net Expense (Idaho share)	\$	112,879	(501,063)	938,564	819,201	418,905	925,336	113,338	(226,027)	2,601,133
Retail Revenue Adjustment	\$	(269,258)	114,840	486,068	103,708	(132,924)	162,976	304,480	(281,688)	488,202
REC Revenue	\$	(39,801)	(29,330)	(26,692)	(76,819)	(78,550)	(34,101)	(130,237)	(56,903)	(472,433)
456030 ED ID - Sch 25P Transmission	\$	10,000	10,000	10,738	11,624	11,551	10,000	10,000	10,148	84,061
456380 ED ID - Sch 25P REC Revenue	\$	(20,706)	(13,899)	(31,762)	(28,177)	(28,363)	(25,651)	(29,429)	(26,883)	(204,870)
Sch 25P Net Cost	\$	(10,706)	(3,899)	(21,024)	(16,553)	(16,812)	(15,651)	(19,429)	(16,735)	(120,809)
Total Cost (Subject to Sharing)	\$	(206,886)	(419,452)	1,376,916	829,537	190,619	1,038,560	268,152	(581,353)	2,496,093
Sharing Percentage	%	90%	90%	90%	90%	90%	90%	90%	90%	720%
Total Cost Recovery Subject to Sharing	\$	(186,197)	(377,507)	1,239,224	746,583	171,557	934,704	241,337	(523,218)	2,246,483
Total Power Cost Deferral with Adjustments	\$	(186,197)	(377,507)	1,239,224	746,583	171,557	934,704	241,337	(523,218)	2,246,483

PCA Deferral Balance		Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Jul-20 thru Feb-21
Monthly Interest Rate	%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.0833%	0.0833%	
PCA Ending Balances										
Account 182385 & 182387 June 2019 Ending Balance	\$									0
Account 182386 June 2019 Ending Balance	\$	46,080								46,080
2019-2020 Beginning Balance	\$	46,080	(450,302)	(674,571)	702,989	1,515,410	1,652,946	2,547,168	2,747,679	2,185,252
2020-2021 Incremental Deferral	\$	(186,197)	(377,507)	1,239,224	746,583	171,557	934,704	241,337	(523,218)	2,246,483
RPS Compliance Adjustment*	\$	(446,075)								(446,075)
Amortization - Account 182386	\$	135,813	153,989	139,461	64,666	(36,547)	(43,237)	(42,948)	(41,498)	329,699
Amortization - Account 182387	\$									0
Amortization - Projected	\$									0
2020-21 Ending Balance w/out Current Month Interest	\$	(450,379)	(673,820)	704,114	1,514,238	1,650,420	2,544,413	2,745,557	2,182,963	2,176,187
Interest	\$	77	(751)	(1,125)	1,172	2,526	2,755	2,122	2,289	9,065
2019-20 Final Ending Deferral Balance	\$	(450,302)	(674,571)	702,989	1,515,410	1,652,946	2,547,168	2,747,679	2,185,252	2,185,252

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: 202102
Last Update: 03/05/2021 3:07 PM
Approval Requested: 03/05/2021 3:08 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
5	001	557380 - IDAHO PCA-DEF	ED	ID	DL	523,218.00 ✓	0.00	Current Deferral Expense - PCA
10	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	0.00 ✓	523,218.00	Current Deferral Reg Asset - PCA
12	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00 ✓	1,939.00	Interest Income on 182387
13	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	1,939.00 ✓	0.00	Interest Income on 182387
15	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00 ✓	351.00	Interest Income on 182386 Account
20	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	351.00 ✓	0.00	Interest Income on 182386 Account
25	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	0.00 ✓	41,498.00	Amortization of Balance
30	001	557390 - IDAHO PCA AMT	ED	ID	DL	41,498.00 ✓	0.00	Amortization of Balance
Totals:						567,006.00	567,006.00	

Explanation:

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

Cheryl A Kettner
Prepared by Cheryl Kettner
Jan McDaniel
Reviewed by

March 05, 2021
Date
3/5/2021
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
Feb-21

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 February 2021.
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 February 2021.
Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness]	Updated workbooks for 2021 authorized, updated PT ratio, validated formulas, added line items fo new applicable accounts.
When rolling forward the document, ensure that all formulas are updated appropriately.	Validated for February 2021.

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 February 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 February 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 February we are in the 75/25 customer sharing band in WA. Verified sharing was calculated appropriately.
Review all comments left by preparer.	IM
Ensure all comments/questions resolved on a timely basis.	IM

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up

Idaho Power Cost Adjustment (PCA) Deferral Balance - Current Year Bucket

Interest compounds and is calculated monthly

Interest Rate

2020	0.16667%
2021	0.08333%

Month Ending	Account	Beg. Balance	Balance Transfer	Deferral - Sur./ (Reb.)	Adjustments	Interest	Interest Adjustments	Balance with Interest	GLW Balance	Recon	Adjustment Notes
12/31/2020	182387								2,083,461		
1/31/2021	182387	2,083,461		241,337		1,736		2,326,534	2,326,534	0	
2/28/2021	182387	2,326,534		(523,218)		1,939		1,805,255	2,326,534	521,279	
3/31/2021	182387			✓							
4/30/2021	182387										
5/31/2021	182387										
6/30/2021	182387										
This account moves to the Pending tab											
6/30/2021	182385	This account moves from the Pending tab									
7/31/2021	182385										
8/31/2021	182385										
9/30/2021	182385										
10/31/2021	182385										
11/30/2021	182385										
12/31/2021	182385										

Entry:

	Debit	Credit	
557380 ED ID	523,218		Idaho PCA-Def
182387 ED ID	0	523,218	Regulatory Asset ID PCA Deferral
419600 ED ID	0	1,939	Interest Income Energy Deferrals
182387 ED ID	1,939	0	Regulatory Asset ID PCA Deferral

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

Interest compounds and is calculated monthly

Interest Rate

2020	0.16667%
2021	0.08333%

Month Ending	Account	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	Balance with Interest	GLW Balance	Recon	Adjustment Notes
12/31/2020	182386								463,707		
1/31/2021	182386	463,707		(42,948)		386		421,145	421,145	0	
2/28/2021	182386	421,145		(41,498)		351		379,998	421,145	41,147	
3/31/2021	182386										
4/30/2021	182386			✓							
5/31/2021	182386										
6/30/2021	182386										
7/31/2021	182386										
8/31/2021	182386										
9/30/2021	182386										
10/31/2021	182386										
This account moves to the Pending tab											
10/31/2021	182387	This account moves from the Pending tab									
11/30/2021	182387		0								
12/31/2021	182387										

Entry:

	Debit	Credit	
182386 ED ID	0	41,498	Regulatory Asset ID PCA Deferral
557390 ED ID	41,498	0	Idaho PCA Amt
419600 ED ID	0	351	Interest Revenue Energy Deferrals
182386 ED ID	351	0	Regulatory Asset ID PCA Deferral

IM

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Avista Corp. - Resource Accounting
IDAHO POWER COST DEFERRALS

Line No.	IDAHO ACTUALS	TOTAL	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1	555 Purchased Power	\$22,038,644	\$10,842,390	\$11,196,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$16,793,599)	(\$6,141,300)	(\$10,652,299)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$5,605,059	\$3,076,898	\$2,528,161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$15,845,947	\$6,183,441	\$9,662,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Rev	(\$2,603,802)	(\$1,148,455)	(\$1,455,347)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Exp	\$2,823,844	\$1,427,937	\$1,395,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	537 MT Invasive Species Exp	\$268,352	\$134,176	\$134,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	557 Expenses	\$33,673	\$9,094	\$24,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Adjusted Actual Net Expense	\$27,218,118	\$14,384,181	\$12,833,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	AUTHORIZED NET EXPENSE - SYSTEM	Total through February	Jan/21	Feb/21	Mar/21	Apr/21	May/21	Jun/21	Jul/21	Aug/21	Sep/21	Oct/21	Nov/21	Dec/21
10	555 Purchased Power	13,371,032.00	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	(6,130,392.00)	(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	5,134,866.00	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	14,727,165.00	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	(2,755,184.00)	(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	2,764,834.00	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	(203,834.00)	(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	(87,166.00)	(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	268,334.00	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	157,989.00	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	27,247,644.00	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	(\$29,526)	(\$3,423)	(\$26,103)										
22	Resource Optimization	(\$836,782)	(\$45,405)	(\$791,377)										
23	Adjusted Actual - Authorized Net Expense	(\$866,308)	(\$48,828)	(\$817,480)										
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	(\$299,829)	(\$16,899)	(\$282,930)										
	Idaho 100% Activity (Clearwater)	(\$36,164)	(\$19,429)	(\$16,735)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	ID Load Change Adjustment (+) Surcharge; (-) Rebate	\$22,792	\$304,480	(\$281,688)										
27	Net Power Cost Increase (+) Surcharge; (-) Rebate	(\$313,201)	\$268,152	(\$581,353)										
28	90% of Net Power Cost Change	(\$281,881)	\$241,337	(\$523,218)										
29	Total Power Cost Deferral Surcharge; (-) Rebate	(\$281,881)	\$241,337	(\$523,218)										
30	Acct 557380 Entry; (+) Rebate, (-) Surcharge	\$281,881	(\$241,337)	\$523,218										



Avista Corp. - Resource Accounting
IDAHO DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.	TOTAL	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
555 PURCHASED POWER													
1	Other Short-Term Purchases	\$3,308,589	\$1,760,598	\$1,547,991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$2,383,334	\$1,191,667	\$1,191,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$403,065	\$192,122	\$210,943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$363,268	\$181,634	\$181,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$1,878,774	\$939,387	\$939,387	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Bonneville Power Admin. (WNP-3) ¹	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Inland Power & Light - Deer Lake	\$2,363	\$1,259	\$1,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$297,354	\$156,567	\$140,787	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$241,942	\$136,396	\$105,546	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$563,356	\$352,910	\$210,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane- Waste-to-Energy	\$1,115,149	\$553,990	\$561,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Clearwater Power Company	\$4,886	\$1,545	\$3,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rathdrum Power, LLC (Lancaster PPA)	\$4,802,293	\$2,379,924	\$2,422,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$4,229,819	\$2,054,962	\$2,174,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$1,999,353	\$741,745	\$1,257,608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$484,308	\$216,599	\$267,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$39,209)	(\$18,915)	(\$20,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$22,038,644	\$10,842,390	\$11,196,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 PURCHASED POWER													
	555000	\$22,029,957	\$9,888,603	\$12,141,354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555100	(\$979,328)	\$515,200	(\$1,494,528)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555550	(\$39,209)	(\$18,915)	(\$20,294)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555700	\$552,985	\$245,545	\$307,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Solar Select Adjustment	(\$10,069)	(\$4,642)	(\$5,427)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555380	\$1,768,607	\$958,220	\$810,387	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Clearwater Adjustment	(\$1,768,607)	(\$958,220)	(\$810,387)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	555710	\$484,308	\$216,599	\$267,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$22,038,644	\$10,842,390	\$11,196,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE													
19	Short-Term Sales	(\$13,523,004)	(\$4,624,428)	(\$8,898,576)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$172,743)	(\$60,959)	(\$111,784)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign/Kaiser Load Following	(\$20,857)	(\$10,659)	(\$10,198)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$61,481)	(\$31,587)	(\$29,894)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$3,015,514)	(\$1,413,667)	(\$1,601,847)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$16,793,599)	(\$6,141,300)	(\$10,652,299)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE													
	447000	(\$9,380,564)	(\$2,925,963)	(\$6,454,601)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deduct Revenue From Solar Select	\$69,932	\$21,742	\$48,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447100	\$34,532	(\$255,100)	\$289,632	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447150	(\$3,482,852)	(\$1,163,293)	(\$2,319,559)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447700	(\$534,825)	(\$188,420)	(\$346,405)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447710	(\$484,308)	(\$216,599)	(\$267,709)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	447720	(\$3,015,514)	(\$1,413,667)	(\$1,601,847)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$16,793,599)	(\$6,141,300)	(\$10,652,299)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS													
25	Kettle Falls Wood-501110	\$1,071,825	\$572,049	\$499,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$9,855	\$1,028	\$8,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$4,496,983	\$2,481,260	\$2,015,723	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$26,396	\$22,561	\$3,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$5,605,059	\$3,076,898	\$2,528,161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-TONS													
30	Kettle Falls	80,087	42,518	37,569	-	-	-	-	-	-	-	-	-
31	Colstrip	165,038	89,341	75,697	-	-	-	-	-	-	-	-	-
501 FUEL-COST PER TON													
32	Kettle Falls		\$13.45	\$13.30									
33	Colstrip		\$27.77	\$26.63									

Avista Corp. - Resource Accounting
IDAHO DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.	TOTAL	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
547 FUEL													
34	NE CT Gas-547213	\$101	\$113	(\$12)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Boulder Park-547216	\$116,307	\$13,515	\$102,792	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Kettle Falls CT-547211	(\$8,583)	\$120	(\$8,703)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Coyote Springs2-547610	\$7,913,646	\$3,313,555	\$4,600,091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Lancaster-547312	\$7,498,944	\$2,848,373	\$4,650,571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Rathdrum CT-547310	\$325,532	\$7,765	\$317,767	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Total 547 Fuel Expense	\$15,845,947	\$6,183,441	\$9,662,506	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	TOTAL NET EXPENSE	\$26,696,051	\$13,961,429	\$12,734,622	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE													
		202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112
42	456100 ED AN	(\$1,439,258)	(\$593,403)	(\$845,855)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	456120 ED AN - BPA Trans.	(\$154,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	456020 ED AN-Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456030 ED AN - Clearwater Trans	(\$204,068)	(\$101,484)	(\$102,584)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456130 ED AN - Ancillary Services Revenue	(\$486,538)	(\$216,599)	(\$269,939)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456017 ED AN - Low Voltage	(\$11,556)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456700 ED ID - Low Voltage	(\$10,466)	(\$5,233)	(\$5,233)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456705 ED AN - Low Voltage	(\$297,916)	(\$148,958)	(\$148,958)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	Total 456 Transmission Revenue	(\$2,603,802)	(\$1,148,455)	(\$1,455,347)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE													
51	565000 ED AN	\$2,814,772	\$1,423,401	\$1,391,371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	565710 ED AN	\$9,072	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Total 565 Transmission Expense	\$2,823,844	\$1,427,937	\$1,395,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Expense													
54	557165 ED AN	\$26,279	\$5,456	\$20,823	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	557018 ED AN	\$7,394	\$3,638	\$3,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Total 557 ED AN Broker & Related Fees	\$33,673	\$9,094	\$24,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
537 Expense													
57	537000 ED AN - MT Invasive Species	\$268,352	\$134,176	\$134,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	Total 537 ED AN MT Invasive Species	\$268,352	\$134,176	\$134,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Purchases and Sales													
59	Econ Dispatch-557010	(\$1,038,278)	(\$674,103)	(\$364,175)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Econ Dispatch-557150	\$256,579	\$834,483	(\$577,904)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Gas Bookouts-557700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Gas Bookouts-557711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Intraco Thermal Gas-557730	\$9,316,081	\$2,868,984	\$6,447,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Fuel Dispatch-456010	\$1,861,034	\$1,567,174	\$293,860	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Fuel Dispatch-456015	(\$5,159,714)	(\$2,909,737)	(\$2,249,977)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Other Elec Rev - Extraction Plant Cr - 456018	(\$65,995)	(\$2,367)	(\$63,628)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Intraco Thermal Gas-456730	(\$5,261,999)	(\$1,251,637)	(\$4,010,362)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Fuel Bookouts-456711	\$288,368	\$111,045	\$177,323	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456720	(\$288,368)	(\$111,045)	(\$177,323)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Other Purchases and Sales Subtotal	(\$92,292)	\$432,797	(\$525,089)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Misc Revs 456016 ED AN	(\$744,545)	(\$478,216)	(\$266,329)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	REC Revenue Subtotal	(\$744,545)	(\$478,216)	(\$266,329)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Misc. Power Exp. Actual-557160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	REC Purchases Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Exp Actual 557395	\$55	\$14	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Subtotal	\$55	\$14	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	456030 ED ID - Clearwater Trans	\$20,148	\$10,000	\$10,148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	456380-ED-ID - Clearwater REC Revenue	(\$56,312)	(\$29,429)	(\$26,883)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Avista Corp. - Resource Accounting
IDAHO DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.	TOTAL	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
81 Clearwater	(\$36,164)	(\$19,429)	(\$16,735)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 Net Resource Optimization	(\$836,782)	(\$45,405)	(\$791,377)										
83 Adjusted Actual Net Expense	\$26,345,172	\$14,319,347	\$12,025,825										

Avista Corp. - Resource Accounting
Idaho Electric Jurisdiction
Power Costs Adjustment (PCA) - Load Change Adjustment - 2021

Retail Revenue Credit excluding Clearwater - MWh	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	YTD
Total Billed Sales	287,970	278,350	(33,077)	-	-	-	-	-	-	-	-	-	533,243
Deduct Prior Month Unbilled	(178,282)	(167,991)	(157,877)	-	-	-	-	-	-	-	-	-	(504,150)
Add Current Month Unbilled	167,991	157,877	-	-	-	-	-	-	-	-	-	-	325,868
Total Retail Sales	277,679	268,236	(190,954)	-	-	-	-	-	-	-	-	-	354,961
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	546,951
Difference from Test Year	(13,840)	12,804	(454,433)										(455,469)
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 - \$	(\$304,480)	\$281,688	(\$9,997,526)										(\$10,020,318)

IM



Electric Revenue Report by Revenue Class

Data Source: Financial Reporting

Data Updated Daily

Accounting Period: 202102

State Code: ID

Rate Schedule Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Meter Qty	YTD Usage	YTD Revenue Amt
0001 - RESIDENTIAL	0	0	19,068.27	0	0	39,387.56
0011 - GENERAL SERVICE	0	0	5,271.41	0	0	10,625.35
0012 - RESID&FARM-GEN SERV	0	0	503.41	0	0	1,013.31
0021 - LARGE GENERAL SERV	0	0	7,101.83	0	0	14,502.92
0022 - RESID&FRM-LGE GEN SE	0	0	110.49	0	0	230.19
0025 - EXTRA LGE GEN SERV	0	0	4,380.88	0	0	8,708.78
0031 - PUMPING SERVICE	0	0	518.65	0	0	1,005.35
0032 - PUMPING SVC RES&FRM	0	0	36.75	0	0	74.03
0041 - CO OWNED ST LIGHTS	0	0	0.21	0	0	0.42
0042 - CO OWND ST LTS SO VA	0	0	40.79	0	0	79.17
0044 - CST OWND ST LT SO VA	0	0	3.36	0	0	7.16
0045 - CUST OWND ST LT ENGY	0	0	4.83	0	0	9.66
0046 - CUST OWND ST LT S V	0	0	13.73	0	0	27.55
0047 - AREA LIGHT-COM&INDUS	0	0	4.84	0	0	9.66
0048 - AREA LGHT-FARM&RESID	0	0	9.15	0	0	18.37
0049 - AREA LGHT-HI PRES SO	0	0	32.65	0	0	58.65
025 EXTRA LARGE GEN SERVICE/POTLATCH	0	0	4,624.64	0	0	9,150.72
Overall - Summary	0	0	41,725.89	0	0	84,908.85

Run Date: Mar 4, 2021

For Internal Use Only

Conversion Factor

0.994549 Conversion Factor Changes October 1st of Every Year

41,498.44



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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
202102	ED	01	01 RESIDENTIAL	116,347	131,595,225	12,973,157	115,344	271,505,073	26,744,705
		21	21 FIRM COMMERCIAL	17,089	84,115,329	7,339,382	16,924	170,646,237	14,788,367
		31	31 FIRM- INDUSTRIAL	320	100,865,491	4,510,079	308	200,627,585	8,983,770
		39	39 FIRM-PUMPING-IRRIGATION ONLY	42	122,102	11,873	39	241,799	23,418
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	136	538,085	198,632	148	1,057,016	391,917
		80	80 INTERDEPARTMENT REVENUE	43	224,870	19,665	45	506,954	43,469
		83	83 MISC-SERVICE REVENUE SNP	0	0	4,444	0	0	6,436
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	9,545	0	0	19,089
ED - Summary				133,977	317,461,101	25,066,777	132,806	644,584,663	51,001,172
202102 - Summary				133,977	317,461,101	25,066,777	132,806	644,584,663	51,001,172
Overall - Summary				133,977	317,461,101	25,066,777	132,806	644,584,663	51,001,172

Run Date: Mar 4, 2021

For Internal Use Only



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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	022	344,021	\$24,100
	01 RESIDENTIAL	3800	01	032	109,797	\$13,729
	01 RESIDENTIAL	3800	01	012	1,570,714	\$171,704
	01 RESIDENTIAL	3800	01	001	59,388,073	\$5,748,510
01 - Summary					61,412,606	\$5,958,042
21	21 FIRM COMMERCIAL	3800	21	021	19,633,651	\$1,387,158
	21 FIRM COMMERCIAL	3800	21	031	1,029,127	\$99,091
	21 FIRM COMMERCIAL	3800	21	011	16,125,446	\$1,473,718
	21 FIRM COMMERCIAL	3800	21	025	4,797,711	\$277,353
21 - Summary					41,585,935	\$3,237,319
31	31 FIRM- INDUSTRIAL	3800	31	031	532,604	\$50,443
	31 FIRM-INDUSTRIAL	3800	31	025PG	33,077,000	\$810,387
	31 FIRM- INDUSTRIAL	3800	31	021	2,432,768	\$162,262
	31 FIRM- INDUSTRIAL	3800	31	011	234,376	\$20,676
	31 FIRM INDUSTRIAL	3800	31	025P	28,007,750	\$1,488,711
	31 FIRM-INDUSTRIAL	3800	31	025	23,670,520	\$1,367,275
31 - Summary					87,955,018	\$3,899,753
ID - Summary					190,953,558	\$13,095,114

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	1,485,025	\$123,740
	01 RESIDENTIAL	2800	01	012	3,015,938	\$432,830
	01 RESIDENTIAL	2800	01	001	116,926,382	\$11,232,248
	01 RESIDENTIAL	2800	01	032	148,175	\$23,988
	01 RESIDENTIAL	2800	01	002	381,104	\$24,162
01 - Summary					121,956,623	\$11,836,969
21	21 FIRM COMMERCIAL	2800	21	011	22,992,340	\$2,781,000
	21 FIRM COMMERCIAL	2800	21	025	21,472,325	\$1,577,770
	21 FIRM COMMERCIAL	2800	21	031	1,355,629	\$130,355
	21 FIRM COMMERCIAL	2800	21	021	43,126,351	\$3,788,753
21 - Summary					88,946,644	\$8,277,878
31	31 FIRM- INDUSTRIAL	2800	31	021	3,314,431	\$276,158
	31 FIRM-INDUSTRIAL	2800	31	025	57,966,813	\$4,033,289
	31 FIRM- INDUSTRIAL	2800	31	031	321,853	\$30,612
	31 FIRM- INDUSTRIAL	2800	31	011	234,499	\$27,133
31 - Summary					61,837,595	\$4,367,192
WA - Summary					272,740,863	\$24,482,039
Overall - Summary					463,694,421	\$37,577,153



Power Transaction Register

Profit Center: POWER
 Contract Month: 202102
 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											
01	28	Johnson	IT	278613	AVST CORP	Energy	Sys Opt	30,912.000	33,077.000	\$24.500	810,386.50
POWER Total:								30,912.000	33,077.000		810,386.50
PFI Total:								30,912.000	33,077.000		810,386.50
NON-INTERCOMPANY TOTAL:								30,912.000	33,077.000		810,386.50
TOTAL PURCHASES:								30,912.000	33,077.000		810,386.50

IM

Avista

Hourly Data

3/4/2021 8:03

DAY	HOUR	27096	27120	27157
Element Key----->				
Short Name----->	SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power	Cost
2/28/2021 H16	17	17.58	298.86	
2/28/2021 H17	8	15.72	125.76	
2/28/2021 H18	0	21.04	0	
2/28/2021 H19	0	23.93	0	
2/28/2021 H20	0	25.72	0	
2/28/2021 H21	0	25.67	0	
2/28/2021 H22	0	24.29	0	
2/28/2021 H23	0	24.14	0	
2/28/2021 H24	0	21.98	0	
			48,190.30	

IM

McLelland, Ian

From: Groome, Carolyn
Sent: Friday, March 5, 2021 3:40 PM
To: McLelland, Ian; Meister, Keri
Cc: Kettner, Cheryl
Subject: RE: Gas Costs and CT Fuel

Yes, the winter storm that hit around 2/12-2/17, gas prices were very high.
Here's an example:

Index : GD-KERN/OPAL

Frequency: DAILY

Day	Hour	Price
01-FEB-21	0000	\$ 2.6500
02-FEB-21	0000	\$ 2.6850
03-FEB-21	0000	\$ 2.8450
04-FEB-21	0000	\$ 2.8150
05-FEB-21	0000	\$ 2.8300
06-FEB-21	0000	\$ 3.5400
07-FEB-21	0000	\$ 3.5400
08-FEB-21	0000	\$ 3.5400
09-FEB-21	0000	\$ 3.3900
10-FEB-21	0000	\$ 3.3900
11-FEB-21	0000	\$ 4.5300
12-FEB-21	0000	\$ 10.6850
13-FEB-21	0000	\$ 85.5600
14-FEB-21	0000	\$ 85.5600
15-FEB-21	0000	\$ 85.5600
16-FEB-21	0000	\$ 85.5600
17-FEB-21	0000	\$ 160.8400
18-FEB-21	0000	\$ 20.0000
19-FEB-21	0000	\$ 5.4050
20-FEB-21	0000	\$ 3.6500
21-FEB-21	0000	\$ 3.6500
22-FEB-21	0000	\$ 3.6500
23-FEB-21	0000	\$ 2.8100
24-FEB-21	0000	\$ 2.7850
25-FEB-21	0000	\$ 2.7500
26-FEB-21	0000	\$ 2.5800
27-FEB-21	0000	\$ 2.5800
28-FEB-21	0000	\$ 2.5800
Avg Price :		\$ 21.4986

Index : GD-NW-SUMAS

Frequency: DAILY

Day	Hour	Price
01-FEB-21	0000	\$ 2.6100
02-FEB-21	0000	\$ 2.6400
03-FEB-21	0000	\$ 2.7850
04-FEB-21	0000	\$ 2.7650
05-FEB-21	0000	\$ 2.7650
06-FEB-21	0000	\$ 3.3500
07-FEB-21	0000	\$ 3.3500
08-FEB-21	0000	\$ 3.3500
09-FEB-21	0000	\$ 3.4350
10-FEB-21	0000	\$ 3.3900
11-FEB-21	0000	\$ 4.3150
12-FEB-21	0000	\$ 9.2600
13-FEB-21	0000	\$ 14.0300
14-FEB-21	0000	\$ 14.0300
15-FEB-21	0000	\$ 14.0300
16-FEB-21	0000	\$ 14.0300
17-FEB-21	0000	\$ 14.8950
18-FEB-21	0000	\$ 6.6400
19-FEB-21	0000	\$ 3.9050
20-FEB-21	0000	\$ 3.3700
21-FEB-21	0000	\$ 3.3700
22-FEB-21	0000	\$ 3.3700
23-FEB-21	0000	\$ 2.9050
24-FEB-21	0000	\$ 2.6950
25-FEB-21	0000	\$ 2.7050
26-FEB-21	0000	\$ 2.6150
27-FEB-21	0000	\$ 2.6150
28-FEB-21	0000	\$ 2.6150
Avg Price :		\$ 5.4227

Carolyn Groome, Resource Accounting
1411 E Mission Ave MSC-7, Spokane, WA, 99202
P 509-495-4574 | F 509-777-9989
www.myavista.com



From: McLelland, Ian <Ian.McLelland@avistacorp.com>
Sent: Friday, March 5, 2021 3:11 PM
To: Groome, Carolyn <Carolyn.Groome@avistacorp.com>; Meister, Keri <Keri.Meister@avistacorp.com>
Cc: Kettner, Cheryl <cheryl.kettner@avistacorp.com>
Subject: Gas Costs and CT Fuel

Hello,

I was looking through the ERM calculation and the WA/ID deferrals and commodity costs seem pretty high this month. That goes for commodity costs in the PGAs and the CT fuel account. Are any of you aware of anything that happened this month? Did you hear of gas prices being high or anything? Thanks.

Ian

Ian McLelland, Manager of Resource Accounting

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