

AVISTA UTILITIES

POWER COST ADJUSTMENT REPORT

MONTH OF MARCH 2021

Avista Corporation PCA
July 2020 through June 2021
IPUC Deferral Analysis

		AVU-E-19-04								
Deferral for 2019-20 Deferral Period		Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-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	263,641
Idaho Base Sales	MWh	248,508	267,545	222,188	233,573	258,867	300,596	291,519	255,432	263,479
Actual - Base Sales	MWh	12,239	(5,220)	(22,094)	(4,714)	6,042	(7,408)	(13,840)	12,804	162
LCAR	\$/MWh	22.00	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)	(3,564)
Base-to-Actual Percent Difference	%	4.92%	-1.95%	-9.94%	-2.02%	2.33%	-2.46%	-4.75%	5.01%	0.06%
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	12,433,514
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)	(4,461,531)
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	3,256,809
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	3,546,107
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)	(1,193,050)
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	1,456,732
537 MT. Invasive Species Expe	\$	134,176	134,176	134,176	134,176	134,176	134,176	134,176	134,176	134,176
557 Expense Broker Fees	\$	19,631	1,829	46,235	16,885	13,647	11,492	9,094	24,579	12,090
557 Resource Optimization	\$	699,050	100,288	100,953	597,407	(465,942)	(405,420)	432,811	(525,048)	(523,916)
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	14,660,931
Idaho Allocation Factor	\$	34.61%	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	5,074,148
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	6,376,335
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)	(4,566,884)
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	2,598,458
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	6,109,768
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)	(1,090,019)
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	1,382,417
Gas Liquids Revenue - 456018	\$	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)	(43,583)
Montana Invasive Species Expense	\$	134,167	134,167	134,167	134,167	134,167	134,167	134,167	134,167	134,167
Settlement Adjustments	\$	36,545	52,387	(17,283)	17,595	88,374	156,333	229,921	(71,932)	(7,545)
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	10,893,114
Idaho Allocation Factor	\$	34.61%	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	3,770,107
RENEWABLE ENERGY CREDIT REVENUE										
Actual REC Revenue	\$	(216,916)	(186,661)	(179,040)	(323,874)	(328,875)	(200,446)	(478,216)	(266,329)	(386,437)
Authorized REC Revenue	\$	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)	(101,917)
Actual - Authorized REC Revenue	\$	(114,999)	(84,744)	(77,123)	(221,957)	(226,958)	(98,529)	(376,299)	(164,412)	(284,520)
Idaho Allocation Factor	\$	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%	34.61%
Actual - Authorized Idaho REC Revenue	\$	(39,801)	(29,330)	(26,692)	(76,819)	(78,550)	(34,101)	(130,237)	(56,903)	(98,472)
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)	1,304,041
Retail Revenue Adjustment	\$	(269,258)	114,840	486,068	103,708	(132,924)	162,976	304,480	(281,688)	(3,564)
REC Revenue	\$	(39,801)	(29,330)	(26,692)	(76,819)	(78,550)	(34,101)	(130,237)	(56,903)	(98,472)
456030 ED ID - Sch 25P Transmission	\$	10,000	10,000	10,738	11,624	11,551	10,000	10,000	10,148	10,258
456380 ED ID - Sch 25P REC Revenue	\$	(20,706)	(13,899)	(31,762)	(28,177)	(28,363)	(25,651)	(29,429)	(26,883)	(24,848)
Sch 25P Net Cost	\$	(10,706)	(3,899)	(21,024)	(16,553)	(16,812)	(15,651)	(19,429)	(16,735)	(14,590)
Total Cost (Subject to Sharing)	\$	(206,886)	(419,452)	1,376,916	829,537	190,619	1,038,560	268,152	(581,353)	1,187,415
Sharing Percentage	%	90%	90%	90%	90%	90%	90%	90%	90%	90%
Total Cost Recovery Subject to Sharing	\$	(186,197)	(377,507)	1,239,224	746,583	171,557	934,704	241,337	(523,218)	1,068,674
Total Power Cost Deferral with Adjustments	\$	(186,197)	(377,507)	1,239,224	746,583	171,557	934,704	241,337	(523,218)	1,068,674

PCA Deferral Balance		<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>
Monthly Interest Rate	%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.1667%	0.0833%	0.0833%	0.0833%
PCA Ending Balances										
Account 182385 & 182387 June 2019 Ending Balance	\$									
Account 182386 June 2019 Ending Balance	\$	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)	1,068,674
RPS Compliance Adjustment*	\$	(446,075)								
Amortization - Account 182386	\$	135,813	153,989	139,461	64,666	(36,547)	(43,237)	(42,948)	(41,498)	(43,431)
Amortization - Account 182387	\$									
Amortization - Projected	\$									
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	3,210,495
Interest	\$	77	(751)	(1,125)	1,172	2,526	2,755	2,122	2,289	1,820
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	3,212,315

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: 202103
 Last Update: 04/07/2021 11:58 AM
 Approval Requested: 04/07/2021 11:59 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
5	001	557380 - IDAHO PCA-DEF	ED	ID	DL	0.00	✓ 1,068,674.00	Current Deferral Expense - PCA
10	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	1,068,674.00	✓ 0.00	Current Deferral Reg Asset - PCA
12	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00	✓ 1,504.00	Interest Income on 182387
13	001	182387 - REGULATORY ASSET ID PCA DEFERRAL 3	ED	ID	DL	1,504.00	✓ 0.00	Interest Income on 182387
15	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL	0.00	✓ 317.00	Interest Income on 182386 Account
20	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	317.00	✓ 0.00	Interest Income on 182386 Account
25	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL	0.00	✓ 43,431.00	Amortization of Balance
30	001	557390 - IDAHO PCA AMT	ED	ID	DL	43,431.00	✓ 0.00	Amortization of Balance
Totals:						1,113,926.00	1,113,926.00	

Explanation:

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

<p><i>Cheryl A Kettner</i> Prepared by Cheryl Kettner</p>	<p><u>April 07, 2021</u> Date</p>
<p><i>Jan McCalland</i> Reviewed by</p>	<p><u>4/7/2021</u> Date</p>
<p>Approved for Entry Corporate Accounting use Only</p>	<p>_____ Date</p>

Avista Corp.
 DJ480 and DJ481
 Manager Review

Power Deferral Calculation Workbook for ID PCA & WA ERM
Mar-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 March 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 March 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 March 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 March 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 March 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 March 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

IM

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	1,805,255	0	
3/31/2021	182387	1,805,255		1,068,674		1,504		2,875,433	1,805,255	(1,070,178)	
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	0	1,068,674	Idaho PCA-Def
182387 ED ID	1,068,674	0	Regulatory Asset ID PCA Deferral
419600 ED ID	0	1,504	Interest Income Energy Deferrals
182387 ED ID	1,504	0	Regulatory Asset ID PCA Deferral

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

Interest compounds and is calculated monthly

Interest Rate

2020	0.16667%
2021	0.08333%

IM

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	379,998	0	
3/31/2021	182386	379,998		(43,431)		317		336,884	379,998	43,114	
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	43,431	Regulatory Asset ID PCA Deferral
557390 ED ID	43,431	0	Idaho PCA Amt
419600 ED ID	0	317	Interest Revenue Energy Deferrals
182386 ED ID	317	0	Regulatory Asset ID PCA Deferral

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	\$34,472,159	\$10,842,391	\$11,196,255	\$12,433,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$21,255,130)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$8,861,868	\$3,076,898	\$2,528,161	\$3,256,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$19,392,054	\$6,183,441	\$9,662,506	\$3,546,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Rev	(\$3,796,852)	(\$1,148,455)	(\$1,455,347)	(\$1,193,050)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Exp	\$4,280,576	\$1,427,937	\$1,395,907	\$1,456,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	537 MT Invasive Species Exp	\$402,528	\$134,176	\$134,176	\$134,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	557 Expenses	\$45,763	\$9,094	\$24,579	\$12,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Adjusted Actual Net Expense	\$42,402,966	\$14,384,182	\$12,833,938	\$15,184,847	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Total through												
	AUTHORIZED NET EXPENSE - SYSTEM	March	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	19,747,367.00	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	(10,697,276.00)	(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	7,733,324.00	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	20,836,933.00	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	(3,845,203.00)	(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	4,147,251.00	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	(305,751.00)	(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	(130,749.00)	(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	402,501.00	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	150,444.00	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	38,038,841.00	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	\$4,364,125	(\$3,423)	(\$26,103)	\$4,393,650									
22	Resource Optimization	(\$1,747,135)	(\$45,405)	(\$791,377)	(\$910,353)									
23	Adjusted Actual - Authorized Net Expense	\$2,616,990	(\$48,828)	(\$817,480)	\$3,483,297									
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	\$905,740	(\$16,899)	(\$282,930)	\$1,205,569									
	Idaho 100% Activity (Clearwater)	(\$50,754)	(\$19,429)	(\$16,735)	(\$14,590)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	ID Load Change Adjustment (+) Surcharge; (-) Rebate	\$19,231	\$304,483	(\$281,688)	(\$3,564)									
27	Net Power Cost Increase (+) Surcharge; (-) Rebate	\$874,218	\$268,155	(\$581,353)	\$1,187,415									
28	90% of Net Power Cost Change	\$786,796	\$241,340	(\$523,217)	\$1,068,674									
29	Total Power Cost Deferral Surcharge; (-) Rebate	(\$786,796)	\$241,340	(\$523,217)	\$1,068,674									
30	Acct 557380 Entry; (+) Rebate, (-) Surcharge	(\$786,796)	(\$241,340)	\$523,217	(\$1,068,674)									

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	\$6,619,599	\$1,760,599	\$1,547,992	\$3,311,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Chelan County PUD (Rocky Reach Slice)	\$3,575,001	\$1,191,667	\$1,191,667	\$1,191,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Douglas County PUD (Wells Settlement)	\$520,013	\$192,122	\$192,843	\$210,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Douglas County PUD (Wells)	\$544,902	\$181,634	\$181,634	\$181,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Grant County PUD (Priest Rapids/Wanapum)	\$2,818,161	\$939,387	\$939,387	\$939,387	\$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	\$3,727	\$1,259	\$1,104	\$1,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Small Power	\$420,506	\$156,567	\$140,787	\$123,152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Stimson Lumber	\$343,732	\$136,396	\$136,396	\$105,546	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	City of Spokane-Upriver	\$777,776	\$352,910	\$210,446	\$214,420	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	City of Spokane- Waste-to-Energy	\$1,607,687	\$553,990	\$561,159	\$492,538	\$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)	\$7,202,903	\$2,379,924	\$2,422,369	\$2,400,610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Palouse Wind	\$6,326,003	\$2,054,962	\$2,174,857	\$2,096,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rattlesnake Flat, LLC	\$3,069,084	\$741,745	\$1,257,608	\$1,069,731	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	WPM Ancillary Services	\$688,429	\$216,599	\$267,709	\$204,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Non-Mon. Accruals	(\$50,250)	(\$18,915)	(\$20,294)	(\$11,041)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Total 555 Purchased Power	\$34,472,159	\$10,842,391	\$11,196,255	\$12,433,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555 PURCHASED POWER													
555000		\$34,226,236	\$9,888,603	\$12,141,354	\$12,196,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555100		(\$986,348)	\$515,200	(\$1,494,528)	(\$7,020)	\$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		(\$50,250)	(\$18,915)	(\$20,294)	(\$11,041)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700		\$611,785	\$245,545	\$307,440	\$58,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solar Select Adjustment		(\$17,694)	(\$4,642)	(\$5,427)	(\$7,625)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380		\$2,694,658	\$958,220	\$810,387	\$926,051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clearwater Adjustment		(\$2,694,657)	(\$958,220)	(\$810,387)	(\$926,051)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555710		\$688,429	\$216,599	\$267,709	\$204,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$34,472,159	\$10,842,391	\$11,196,255	\$12,433,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE													
19	Short-Term Sales	(\$16,528,424)	(\$4,624,428)	(\$8,898,576)	(\$3,005,420)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Nichols Pumping Index Sale	(\$245,849)	(\$60,959)	(\$111,784)	(\$73,106)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Sovereign/Kaiser Load Following	(\$32,208)	(\$10,659)	(\$10,198)	(\$11,351)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Pend Oreille DES	(\$86,549)	(\$31,587)	(\$29,894)	(\$25,068)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Merchant Ancillary Services	(\$4,362,100)	(\$1,413,667)	(\$1,601,847)	(\$1,346,586)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Total 447 Sales for Resale	(\$21,255,130)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447 SALES FOR RESALE													
447000		(\$10,836,524)	(\$2,925,963)	(\$6,454,601)	(\$1,455,960)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deduct Revenue From Solar Select		\$162,969	\$21,742	\$48,190	\$93,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447100		(\$219,052)	(\$255,100)	\$289,632	(\$253,584)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447150		(\$4,726,429)	(\$1,163,293)	(\$2,319,559)	(\$1,243,577)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447700		(\$585,565)	(\$188,420)	(\$346,405)	(\$50,740)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447710		(\$688,429)	(\$216,599)	(\$267,709)	(\$204,121)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447720		(\$4,362,100)	(\$1,413,667)	(\$1,601,847)	(\$1,346,586)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		(\$21,255,130)	(\$6,141,300)	(\$10,652,299)	(\$4,461,531)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-DOLLARS													
25	Kettle Falls Wood-501110	\$1,714,258	\$572,049	\$499,776	\$642,433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Kettle Falls Gas-501120	\$5,698	\$1,028	\$8,827	(\$4,157)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Colstrip Coal-501140	\$7,099,084	\$2,481,260	\$2,015,723	\$2,602,101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Colstrip Oil-501160	\$42,828	\$22,561	\$3,835	\$16,432	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Total 501 Fuel Expense	\$8,861,868	\$3,076,898	\$2,528,161	\$3,256,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501 FUEL-TONS													
30	Kettle Falls	127,187	42,518	37,569	47,100	-	-	-	-	-	-	-	-
31	Colstrip	262,024	89,341	75,697	96,986	-	-	-	-	-	-	-	-
501 FUEL-COST PER TON													
32	Kettle Falls		\$13.45	\$13.30	\$13.64								
33	Colstrip		\$27.77	\$26.63	\$26.83								

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	\$188	\$113	(\$12)	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Boulder Park-547216	\$230,724	\$13,515	\$102,792	\$114,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Kettle Falls CT-547211	\$1,395	\$120	(\$8,703)	\$9,978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Coyote Springs2-547610	\$8,297,701	\$3,313,555	\$4,600,091	\$384,055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Lancaster-547312	\$10,260,044	\$2,848,373	\$4,650,571	\$2,761,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Rathdrum CT-547310	\$602,002	\$7,765	\$317,767	\$276,470	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Total 547 Fuel Expense	\$19,392,054	\$6,183,441	\$9,662,506	\$3,546,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	TOTAL NET EXPENSE	\$41,470,951	\$13,961,430	\$12,734,623	\$14,774,899	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE													
42	456100 ED AN	(\$2,083,978)	(\$593,403)	(\$845,855)	(\$644,720)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	456120 ED AN - BPA Trans.	(\$231,000)	(\$77,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	456020 ED AN-Sale of excess BPA Trans	(\$7,259)	\$0	\$0	(\$7,259)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	456030 ED AN - Clearwater Trans	(\$306,279)	(\$101,484)	(\$102,584)	(\$102,211)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456130 ED AN - Ancillary Services Revenue	(\$688,429)	(\$216,599)	(\$269,939)	(\$201,891)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456017 ED AN - Low Voltage	(\$17,334)	(\$5,778)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456700 ED ID - Low Voltage	(\$15,699)	(\$5,233)	(\$5,233)	(\$5,233)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456705 ED AN - Low Voltage	(\$446,874)	(\$148,958)	(\$148,958)	(\$148,958)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	Total 456 Transmission Revenue	(\$3,796,852)	(\$1,148,455)	(\$1,455,347)	(\$1,193,050)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE													
51	565000 ED AN	\$4,266,968	\$1,423,401	\$1,391,371	\$1,452,196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	565710 ED AN	\$13,608	\$4,536	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	Total 565 Transmission Expense	\$4,280,576	\$1,427,937	\$1,395,907	\$1,456,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Expense													
54	557165 ED AN	\$34,320	\$5,456	\$20,823	\$8,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	557018 ED AN	\$11,443	\$3,638	\$3,756	\$4,049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Total 557 ED AN Broker & Related Fees	\$45,763	\$9,094	\$24,579	\$12,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
537 Expense													
57	537000 ED AN - MT Invasive Species	\$402,528	\$134,176	\$134,176	\$134,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	Total 537 ED AN MT Invasive Species	\$402,528	\$134,176	\$134,176	\$134,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Purchases and Sales													
59	Econ Dispatch-557010	(\$2,072,531)	(\$674,103)	(\$364,175)	(\$1,034,253)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	Econ Dispatch-557150	\$1,257,792	\$834,483	(\$577,904)	\$1,001,213	\$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	\$12,521,830	\$2,868,984	\$6,447,097	\$3,205,749	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Fuel Dispatch-456010	\$2,350,795	\$1,567,174	\$293,860	\$489,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Fuel Dispatch-456015	(\$8,581,848)	(\$2,909,737)	(\$2,249,977)	(\$3,422,134)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Other Elec Rev - Extraction Plant Cr - 456018	(\$99,740)	(\$2,367)	(\$63,628)	(\$33,745)	\$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	(\$5,993,746)	(\$1,251,637)	(\$4,010,362)	(\$731,747)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Fuel Bookouts-456711	\$388,882	\$111,045	\$177,323	\$100,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Fuel Bookouts-456720	(\$388,882)	(\$111,045)	(\$177,323)	(\$100,514)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Other Purchases and Sales Subtotal	(\$617,448)	\$432,797	(\$525,089)	(\$525,156)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Misc Revs 456016 ED AN	(\$1,130,982)	(\$478,216)	(\$266,329)	(\$386,437)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	REC Revenue Subtotal	(\$1,130,982)	(\$478,216)	(\$266,329)	(\$386,437)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Misc. Power Exp. Actual-557160	\$1,189	\$0	\$0	\$1,189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	REC Purchases Subtotal	\$1,189	\$0	\$0	\$1,189	\$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	\$106	\$14	\$41	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Subtotal	\$106	\$14	\$41	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	456030 ED ID - Clearwater Trans	\$30,406	\$10,000	\$10,148	\$10,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	456380-ED-ID - Clearwater REC Revenue	(\$81,160)	(\$29,429)	(\$26,883)	(\$24,848)	\$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	(\$50,754)	(\$19,429)	(\$16,735)	(\$14,590)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 Net Resource Optimization	(\$1,747,135)	(\$45,405)	(\$791,377)	(\$910,353)									
83 Adjusted Actual Net Expense	\$40,605,077	\$14,319,348	\$12,025,826	\$14,259,904									

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	291,298	(37,798)	-	-	-	-	-	-	-	-	819,820
Deduct Prior Month Unbilled	(178,282)	(167,991)	(157,877)	(130,220)	-	-	-	-	-	-	-	-	(634,370)
Add Current Month Unbilled	167,991	157,877	130,220	-	-	-	-	-	-	-	-	-	456,088
Total Retail Sales	277,679	268,236	263,641	(168,018)	-	-	-	-	-	-	-	-	641,538
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	810,430
Difference from Test Year	(13,840)	12,804	162	(400,423)									(401,297)
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 - \$	(\$304,483)	\$281,688	\$3,564	(\$8,809,306)									(\$8,828,537)



IM

Electric Revenue Report by Revenue Class

Data Source: Financial Reporting

Data Updated Daily

Accounting Period: 202103

State Code: ID

Rate Schedule Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Meter Qty	YTD Usage	YTD Revenue Amt
0001 - RESIDENTIAL	0	0	19,574.67	0	0	58,962.23
0011 - GENERAL SERVICE	0	0	6,176.79	0	0	16,802.14
0012 - RESID&FARM-GEN SERV	0	0	532.42	0	0	1,545.73
0021 - LARGE GENERAL SERV	0	0	8,066.76	0	0	22,569.68
0022 - RESID&FRM-LGE GEN SE	0	0	113.33	0	0	343.52
0025 - EXTRA LGE GEN SERV	0	0	4,227.08	0	0	12,935.86
0031 - PUMPING SERVICE	0	0	601.2	0	0	1,606.55
0032 - PUMPING SVC RES&FRM	0	0	36.96	0	0	110.99
0041 - CO OWNED ST LIGHTS	0	0	0.21	0	0	0.63
0042 - CO OWND ST LTS SO VA	0	0	62.88	0	0	142.05
0044 - CST OWND ST LT SO VA	0	0	4.66	0	0	11.82
0045 - CUST OWND ST LT ENGY	0	0	4.83	0	0	14.49
0046 - CUST OWND ST LT S V	0	0	14.61	0	0	42.16
0047 - AREA LIGHT-COM&INDUS	0	0	6.17	0	0	15.83
0048 - AREA LGHT-FARM&RESID	0	0	9.71	0	0	28.08
0049 - AREA LGHT-HI PRES SO	0	0	35.39	0	0	94.04
025 EXTRA LARGE GEN SERVICE/POTLATCH	0	0	4,201.16	0	0	13,351.88
Overall - Summary	0	0	43,668.83	0	0	128,577.68

Run Date: Apr 7, 2021

For Internal Use Only

Conversion Factor

0.994549 Conversion Factor Changes October 1st of Every Year
43,430.79



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
202103	ED	01	01 RESIDENTIAL	129,546	135,148,537	13,353,980	120,078	406,653,611	40,098,685
		21	21 FIRM COMMERCIAL	20,735	95,854,353	8,487,607	18,194	266,500,590	23,275,975
		31	31 FIRM- INDUSTRIAL	377	92,295,869	4,374,039	331	292,923,454	13,357,809
		39	39 FIRM-PUMPING-IRRIGATION ONLY	48	50,912	5,549	42	292,711	28,967
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	241	720,877	296,931	179	1,777,892	688,848
		80	80 INTERDEPARTMENT REVENUE	49	304,830	26,229	46	811,784	69,698
		83	83 MISC-SERVICE REVENUE SNP	0	0	5,976	0	0	12,412
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	9,545	0	0	28,634
ED - Summary				150,996	324,375,378	26,559,856	138,869	968,960,041	77,561,028
202103 - Summary				150,996	324,375,378	26,559,856	138,869	968,960,041	77,561,028
Overall - Summary				150,996	324,375,378	26,559,856	138,869	968,960,041	77,561,028

Run Date: Apr 7, 2021

For Internal Use Only



IM

Current Month Journal Entry

IM

Jurisdiction: ID

Revenue Class	Revenue Class Desc	Town Code	Revenue Class	Rate Schedule	Gross Unbilled kWh	Total Unbilled + Basic Charge
01	01 RESIDENTIAL	3800	01	012	1,069,319	\$123,850
	01 RESIDENTIAL	3800	01	032	72,562	\$9,745
	01 RESIDENTIAL	3800	01	022	227,059	\$16,548
	01 RESIDENTIAL	3800	01	001	39,220,047	\$3,840,460
01 - Summary					40,588,987	\$3,990,603
21	21 FIRM COMMERCIAL	3800	21	031	765,551	\$74,489
	21 FIRM COMMERCIAL	3800	21	021	14,393,999	\$1,046,952
	21 FIRM COMMERCIAL	3800	21	025	5,090,260	\$281,985
	21 FIRM COMMERCIAL	3800	21	011	12,132,772	\$1,133,341
21 - Summary					32,382,582	\$2,536,767
31	31 FIRM- INDUSTRIAL	3800	31	021	1,738,982	\$117,852
	31 FIRM INDUSTRIAL	3800	31	025P	29,527,780	\$1,729,296
	31 FIRM- INDUSTRIAL	3800	31	011	182,045	\$16,273
	31 FIRM-INDUSTRIAL	3800	31	025PG	37,798,000	\$926,051
	31 FIRM- INDUSTRIAL	3800	31	031	425,378	\$40,630
	31 FIRM-INDUSTRIAL	3800	31	025	25,373,824	\$1,402,416
31 - Summary					95,046,009	\$4,232,518
ID - Summary					168,017,579	\$10,759,887

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	950,721	\$81,432
	01 RESIDENTIAL	2800	01	012	2,181,620	\$328,647
	01 RESIDENTIAL	2800	01	001	80,053,124	\$7,807,917
	01 RESIDENTIAL	2800	01	032	103,939	\$18,435
	01 RESIDENTIAL	2800	01	002	247,024	\$15,892
01 - Summary					83,536,429	\$8,252,323
21	21 FIRM COMMERCIAL	2800	21	031	1,144,125	\$110,974
	21 FIRM COMMERCIAL	2800	21	025	22,132,476	\$1,568,596
	21 FIRM COMMERCIAL	2800	21	021	32,213,603	\$2,900,183
	21 FIRM COMMERCIAL	2800	21	011	16,664,125	\$2,056,575
21 - Summary					72,154,329	\$6,636,328
31	31 FIRM- INDUSTRIAL	2800	31	011	168,672	\$19,702
	31 FIRM-INDUSTRIAL	2800	31	025	66,533,100	\$4,360,748
	31 FIRM- INDUSTRIAL	2800	31	031	239,227	\$23,077
	31 FIRM- INDUSTRIAL	2800	31	021	2,424,269	\$206,959
31 - Summary					69,365,268	\$4,610,487
WA - Summary					225,056,025	\$19,499,138
Overall - Summary					393,073,604	\$30,259,025

Avista

Hourly Data

4/7/2021 9:07

DAY	HOUR	27096	27120	27157
Element Key----->		SOLAR SEL GEN	PDX MidC-Hourly	Solar Sel Power Cost
Short Name----->				
3/31/2021	H01	0	27.86	0
3/31/2021	H02	0	29.87	0
3/31/2021	H03	0	31.15	0
3/31/2021	H04	0	33.07	0
3/31/2021	H05	0	34.63	0
3/31/2021	H06	0	42.38	0
3/31/2021	H07	0	42.13	0
3/31/2021	H08	7	41.99	293.93
3/31/2021	H09	17	48.31	821.27
3/31/2021	H10	18	48.34	870.12
3/31/2021	H11	18	35.28	635.04
3/31/2021	H12	19	28.09	533.71
3/31/2021	H13	18	27.52	495.36
3/31/2021	H14	18	27.12	488.16
3/31/2021	H15	18	26.96	485.28
3/31/2021	H16	19	23.97	455.43
3/31/2021	H17	18	24.86	447.48
3/31/2021	H18	13	26.49	344.37
3/31/2021	H19	3	31.48	94.44
3/31/2021	H20	0	36.37	0
3/31/2021	H21	0	33.71	0
3/31/2021	H22	0	31.22	0
3/31/2021	H23	0	31.22	0
3/31/2021	H24	0	27.83	0

93,037.20





Power Transaction Register

Profit Center: POWER
 Contract Month: 202103
 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											
01	31	Johnson	IT	278613	AVST CORP	Energy	Sys Opt	34,178.000	37,798.000	\$24.500	926,051.00
POWER Total:								34,178.000	37,798.000		926,051.00
PFI Total:								34,178.000	37,798.000		926,051.00
NON-INTERCOMPANY TOTAL:								34,178.000	37,798.000		926,051.00
TOTAL PURCHASES:								34,178.000	37,798.000		926,051.00

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Power Transaction Register

Profit Center: POWER
 Contract Month: 202103
 Direction: ALL
 Counterparty: Adams Nielson Solar, LLC
 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

Adams Nielson Solar, LLC

POWER											
Beg Day	End Day	Trader	Term Type	Deal #	Point Code	FERC Product	Strategy	Contracted Volume	Actual Volume	Price	Total \$'s
01	31	Silkworth	LT	262025	AVST CORP	Energy	Sys Opt	3,906.000	3,908.000	\$40.470	158,156.76
POWER Total:								3,906.000	3,908.000		158,156.76
STRA Total:								3,906.000	3,908.000		158,156.76
NON-INTERCOMPANY TOTAL:								3,906.000	3,908.000		158,156.76
TOTAL PURCHASES:								3,906.000	3,908.000		158,156.76

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