

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

MONTH OF FEBRUARY 2021

ATTACHMENT A
ERM DEFERRAL AND AMORTIZATION 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: 202102
Last Update: 03/05/2021 2:39 PM
Approval Requested: 03/05/2021 2:42 PM

Explanation:

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

Cheryl A Kettner

Prepared by Cheryl Kettner

Sam McCalland

Reviewed by

March 05, 2021

Date

3/5/2021

Date

Approved for Entry
Corporate Accounting use Only

Date

Avista Corporation Journal Entry

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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	✓ 439,502.00	Current Year ERM (2021)
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	439,502.00	✓ 0.00	Current Year ERM Deferral Expense (2021)
30	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	0.00	✓ 648.00	Current Year ERM Interest Accrual (2021)
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	648.00	✓ 0.00	Current Year ERM Interest Expense (2021)
50	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	1,995,077.00	✓ 0.00	Monthly Amortization of 182352
60	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	✓ 1,995,077.00	Monthly Amortization beginning April 01, 2020
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	64,588.00	✓ 0.00	Interest Expense on 182352 Account
80	001	182352 - WA ERM DEFERRAL - APPROVED FOR REBATE	ED	WA	DL	0.00	✓ 64,588.00	Interest Expense
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	4,432.00	✓ 0.00	Interest Expense Energy Deferrals
100	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	0.00	✓ 4,432.00	Regulatory Asset ERM Approved for Recovery
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	33,573.00	✓ 0.00	Interest Expense on Pending Balance
120	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED	WA	DL	0.00	✓ 33,573.00	Interest Expense on Pending Balance
Totals:						2,537,820.00	2,537,820.00	

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.

IM

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

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	0.29493%
Jul-Dec Interest Rate	0.32522%

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
12/31/2020									(1,502,661)		
1/31/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,507,093)	(1,507,093)	0.00	
2/28/2021	(1,502,661)		0		(4,432)		(1,502,661)	(1,511,525)	(1,507,093)	4,432.00	
3/31/2021			0								
4/30/2021			0								
5/31/2021			0								
6/30/2021			0								
7/31/2021		0	0								
8/31/2021			0								
9/30/2021			0								
10/31/2021			0								
11/30/2021			0								
12/31/2021			0								

Entry:			
	Debit	Credit	
431600 ED WA	4,432		Interest Expense Energy Deferrals
182350 ED WA		4,432	Regulatory Asset ERM Approved for Recovery

IM

Washington Energy Recovery Mechanism (ERM) Amortizing Deferral - Approved for Rebate 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	0.29493%
Jul-Dec Interest Rate	0.32522%

Account 182352

Month Ending	Beg. Balance	Balance Transfer	Amortization	Adjustments	Interest	Interest Adjustments	End Balance before interest	Balance with Interest	GLW Balance	Check	Adjustment Notes
12/31/2020									(24,983,469)		
1/31/2021	(24,983,469)		2,086,613		(70,607)		(22,896,856)	(22,967,463)	(22,967,463)	0.00	
2/28/2021	(22,896,856)		1,995,077		(64,588)		(20,901,779)	(21,036,974)	(22,967,463)	(1,930,489.00)	
3/31/2021		0									
4/30/2021			✓		✓						
5/31/2021											
6/30/2021											
7/31/2021		0									
8/31/2021											
9/30/2021											
10/31/2021											
11/30/2021											
12/31/2021											

Entry:

	Debit	Credit	
182352 ED WA	1,995,077		WA ERM Deferral-Approved for Rebate
557290 ED WA		1,995,077	WA ERM Amortization
431600 ED WA	64,588		Interest Expense Energy Deferrals
182352 ED WA		64,588	WA ERM Deferral-Approved for Rebate

IM

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	0.29493%
Jul-Dec Interest Rate	0.32522%

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
12/31/2020									(11,383,248)		
1/31/2021	(11,383,248)	11,383,248	0		0		0	0	0	0.00	
2/28/2021	0		(439,502)		(648)		(439,502)	(440,150)	0	440,150.00	
3/31/2021			✓		✓						
4/30/2021											
5/31/2021											
6/30/2021											
7/31/2021											
8/31/2021											
9/30/2021											
10/31/2021											
11/30/2021											
12/31/2021											

Entry:	Debit	Credit	
557280 ED WA	439,502.00		Deferred Power Supply Expense
186280 ED WA	-	439,502.00	Regulatory Asset ERM Deferred Current Year
431600 ED WA	648.00		Interest Expense Energy Deferrals
186280 ED WA		648.00	Regulatory Asset ERM Deferred Current Year

IM

Avista Corp. - Resource Accounting
Washington Energy Recovery Mechanism (ERM) Pending Deferral Balances from 2019

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	0.29493%
Jul-Dec Interest Rate	0.32522%

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
12/31/2020									0		
1/31/2021	0	(11,383,248)			(33,573)		(11,383,248)	(11,416,821)	(11,416,821)	0.00	
2/28/2021	(11,383,248)	0			(33,573)		(11,383,248)	(11,450,394)	(11,416,821)	33,573.00	
3/31/2021											
4/30/2021											
5/31/2021											
6/30/2021											
7/31/2021											
8/31/2021											
9/30/2021											
10/31/2021											
11/30/2021											
12/31/2021											

Entry:			
	Debit	Credit	
186280 ED WA	-	-	Balance Transfer from 186280 to 186290
186290 ED WA	-	-	Balance Transfer from 186280 to 186290
431600 ED WA	33,573		Interest Expense on Pending Balance
186290 ED WA		33,573	Interest Expense on Pending Balance

IM

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON 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 Revenue	(\$2,612,382)	(\$1,152,745)	(\$1,459,637)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$2,823,844	\$1,427,937	\$1,395,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$79,188	\$34,336	\$44,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Adjusted Actual Net Expense	\$26,986,701	\$14,270,957	\$12,715,744	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Total through February												
	AUTHORIZED NET EXPENSE-SYSTEM													
9	555 Purchased Power	\$22,759,589	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599
10	447 Sale for Resale	(\$9,098,988)	(\$5,410,854)	(\$3,688,134)	(\$4,363,041)	(\$6,216,672)	(\$3,992,970)	(\$3,782,256)	(\$5,325,599)	(\$3,215,251)	(\$4,016,772)	(\$3,304,259)	(\$4,468,025)	(\$6,320,023)
11	501 Thermal Fuel	\$5,564,458	\$2,892,906	\$2,671,552	\$2,768,328	\$2,491,505	\$1,551,263	\$1,358,751	\$2,219,592	\$2,478,125	\$2,578,207	\$2,592,987	\$2,566,833	\$2,703,884
12	547 CT Fuel	\$15,846,667	\$8,800,467	\$7,046,200	\$6,405,717	\$4,139,185	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954	\$8,397,561
13	456 Transmission Revenue	(\$2,241,175)	(\$1,062,694)	(\$1,178,481)	(\$1,177,115)	(\$1,141,305)	(\$1,253,488)	(\$1,398,529)	(\$1,450,378)	(\$1,346,819)	(\$1,372,213)	(\$1,319,316)	(\$1,257,650)	(\$1,191,496)
14	565 Transmission Expense	\$3,005,331	\$1,386,858	\$1,618,473	\$1,456,728	\$1,423,781	\$1,394,142	\$1,391,308	\$1,452,951	\$1,443,202	\$1,567,441	\$1,406,861	\$1,416,449	\$1,446,134
15	557 Broker Fees	\$68,500	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250	\$34,250
16	Settlement Adjustment	(\$503,828)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)	(\$251,914)
17	Authorized Net Expense	\$35,400,554	\$18,199,665	\$17,200,889	\$15,081,709	\$10,233,296	\$6,111,472	\$5,882,705	\$9,699,295	\$14,547,927	\$12,481,353	\$13,261,866	\$16,244,124	\$16,930,995
18	Actual - Authorized Net Expense	(\$8,413,853)	(\$3,928,708)	(\$4,485,145)										
19	Resource Optimization - Subtotal	(\$92,237)	\$432,811	(\$525,048)										
20	Adjusted Net Expense	(\$8,506,090)	(\$3,495,897)	(\$5,010,193)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Washington Allocation		65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%	65.73%
22	Washington Share	(\$5,591,053)	(\$2,297,853)	(\$3,293,200)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Washington 100% Activity (EIA 937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$1,005,051	\$936,468	\$68,583										
25	Net Power Cost (+) Surcharge (-) Rebate	(\$4,586,002)	(\$1,361,385)	(\$3,224,617)										
27	Cumulative Balance		(\$1,361,385)	(\$4,586,002)										
input	10,000,000 and up	90%	90%	\$0	\$0									
input	4,000,000 to \$10M	50%	75%	\$0	(\$586,002)									
input	0 to \$4M	0%	0%	(\$1,361,385)	(\$4,000,000)									
	check #-should be zero			\$0	\$0									
	Deferral Amount, Cumulative (Customer)		\$0	(\$439,502)										
	Deferral Amount, Monthly Entry		\$0	(\$439,502)										
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$439,502	\$0	\$439,502										
	Company Band Gross Margin Impact, Cumulative		(\$1,361,385)	(\$4,146,500)										

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	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

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99

555 PURCHASED POWER

555000	\$22,029,957	\$9,888,603	\$12,141,354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555030	\$0	\$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	\$0
555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	(\$39,209)	(\$18,915)	(\$20,294)	\$0	\$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	\$0
555710	\$484,308	\$216,599	\$267,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	(\$10,069)	(\$4,642)	(\$5,427)										
WNP3 Mid Point	\$0	\$0	\$0	\$0	\$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	\$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 Power/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	\$0
Solar Select Generation Priced at Powerdex	\$69,932	\$21,742	\$48,190										
447100	\$34,532	(\$255,100)	\$289,632	\$0	\$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	\$0
447700	(\$534,825)	(\$188,420)	(\$346,405)	\$0	\$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	\$0
447720	(\$3,015,514)	(\$1,413,667)	(\$1,601,847)	\$0	\$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	\$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

Feb 2021 WA ID Actual Deferrals - Snapshot - 3/12/2021

Avista Corp. - Resource Accounting
WASHINGTON 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	
32	wood	\$13.45	\$13.30											
33	coal	\$27.77	\$26.63											
547 FUEL														
34	NE CT Gas/Oil-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	
426 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	\$0
45	456120 ED AN - BPA Settlement	(\$154,000)	(\$77,000)	(\$77,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	456030 ED AN - Clearwater Trans	(\$204,068)	(\$101,484)	(\$102,584)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	456130 ED AN - Ancillary Services Revenue	(\$486,538)	(\$216,599)	(\$269,939)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	456017 ED AN - Low Voltage	(\$11,556)	(\$5,778)	(\$5,778)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	456700 ED WA - Low Voltage	(\$19,046)	(\$9,523)	(\$9,523)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	456705 ED AN - Low Voltage	(\$297,916)	(\$148,958)	(\$148,958)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	Total 456 Transmission Revenue	(\$2,612,382)	(\$1,152,745)	(\$1,459,637)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE														
53	565000 ED AN	\$2,814,772	\$1,423,401	\$1,391,371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	565710 ED AN	\$9,072	\$4,536	\$4,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Total 565 Transmission Expense	\$2,823,844	\$1,427,937	\$1,395,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
557 Broker & Related Fees														
57	557170 ED AN	\$45,515	\$25,242	\$20,273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	557172 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	557165 ED AN	\$26,279	\$5,456	\$20,823	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	557018 ED AN	\$7,394	\$3,638	\$3,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Total 557 ED AN Broker & Related Fees	\$79,188	\$34,336	\$44,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Purchases and Sales														
62	Econ Dispatch-557010	(\$1,038,278)	(\$674,103)	(\$364,175)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	Econ Dispatch-557150	\$256,579	\$834,483	(\$577,904)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	Gas Bookouts-557700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	Gas Bookouts-557711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	Intraco Thermal Gas-557730	\$9,316,081	\$2,868,984	\$6,447,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	Fuel DispatchFin -456010	\$1,861,034	\$1,567,174	\$293,860	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	Fuel Dispatch-456015	(\$5,159,714)	(\$2,909,737)	(\$2,249,977)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Other Elec Rev - Extraction Plant Cr - 456018	(\$65,995)	(\$2,367)	(\$63,628)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Other Elec Rev - Specified Source - 456019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Intraco Thermal Gas-456730	(\$5,261,999)	(\$1,251,637)	(\$4,010,362)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	Fuel Bookouts-456711	\$288,368	\$111,045	\$177,323	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456720	(\$288,368)	(\$111,045)	(\$177,323)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	Other Purchases and Sales Subtotal	(\$92,292)	\$432,797	(\$525,089)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	Misc. Power Exp. Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	Wind REC Exp Actual 557395	\$55	\$14	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	Wind REC Subtotal	\$55	\$14	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	WA EIA937 Requirement (EWEB) - Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	WA EIA937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82	WA EIA 937 Requirement (EWEB) - Broker Fee Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Avista Corp. - Resource Accounting
 WASHINGTON 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
83 EWEB REC WA EIA 937 Compliance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84 Net Resource Optimization	(\$92,237)	\$432,811	(\$525,048)										
85 Adjusted Actual Net Expense	\$26,894,464	\$14,703,768	\$12,190,696										

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
 Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2021

Retail Sales - 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	523,729	501,047	-	-	-	-	-	-	-	-	-	-	1,024,776
Deduct Prior Month Unbilled	(310,534)	(291,212)	-	-	-	-	-	-	-	-	-	-	(601,746)
Add Current Month Unbilled	291,212	272,741	-	-	-	-	-	-	-	-	-	-	563,953
Total Retail Sales	504,407	482,576	-	-	-	-	-	-	-	-	-	-	986,983
Test Year Retail Sales	556,117	486,363	477,535	431,246	432,473	424,693	490,670	464,617	435,934	436,959	468,856	553,150	1,042,480
Difference from Test Year	(51,710)	(3,787)											(55,497)
Production Rate - \$/MWh	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	\$18.11	
Total Revenue Credit - \$	(\$936,468)	(\$68,583)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,005,051)

Accounting Period	Billing Determinant	Service	State Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
202102	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(163.69)	0	0	-332
202102	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	(11,525.28)	0	0	-21,882
202102	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	(394,386.63)	0	0	-823,721
202102	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	(1,046,445.48)	0	0	-2,148,068
202102	RIDER 93	ED	WA	0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	(3,411.46)	0	0	-6,726
202102	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	(246,782.49)	0	0	-489,124
202102	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.64)	0	0	-1
202102	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(2.99)	0	0	-6
202102	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	(1,015.59)	0	0	-2,028
202102	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	(19.26)	0	0	-43
202102	RIDER 93	ED	WA	0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	(88,038.76)	0	0	-176,056
202102	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(0.31)	0	0	-1
202102	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	(205,027.97)	0	0	-419,659
202102	RIDER 93	ED	WA	0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	(1,367.22)	0	0	-2,742
202102	RIDER 93	ED	WA	0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(85.26)	0	0	-192
202102	RIDER 93	ED	WA	0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(595.62)	0	0	-1,056
202102	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	(26,867.96)	0	0	-55,669
202102	RIDER 93	ED	WA	0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(5,145.38)	0	0	-10,488
202102	RIDER 93	ED	WA	0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(273.43)	0	0	-547
202102	RIDER 93	ED	WA	0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(0.02)	0	0	0
202102	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	(2,509.55)	0	0	-5,105
202102	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	(30,307.75)	0	0	-59,345
202102	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(636.20)	0	0	-1,342
202102	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	(1,259.60)	0	0	-2,476
202102	RIDER 93	ED	WA	0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	(13,579.34)	0	0	-28,601
202102	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	(53.68)	0	0	-107
202102	RIDER 93	ED	WA	0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(80.22)	0	0	-175
202102	RIDER 93	ED	WA	0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	(3,176.39)	0	0	-6,188
202102	RIDER 93	ED	WA	0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	(32.28)	0	0	-62
202102	RIDER 93	ED	WA	0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(2,089.03)	0	0	-4,311
202102	RIDER 93	ED	WA	0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	(20.26)	0	0	-53
202102	RIDER 93	ED	ID	0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-	0	0	0
202102	RIDER 93	ED	WA	0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	(2,736.31)	0	0	-4,944
202102	RIDER 93	ED	WA	0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	(68.24)	0	0	-135
202102	RIDER 93	ED	WA	0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	(2.07)	0	0	-11
Overall - Total								0	0	(2,087,706.36)	0	0	-4,271,199

Run Date: Mar 4, 2021

For Internal Use Only

Conversion Factor 0.955631
(1,995,076.92)

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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
202102	ED	01	01 RESIDENTIAL	221,248	261,353,106	26,163,302	220,517	536,635,199	53,703,951
		21	21 FIRM COMMERCIAL	24,250	167,037,316	17,846,062	24,295	344,368,456	36,702,642
		31	31 FIRM- INDUSTRIAL	294	70,616,704	4,618,217	292	139,713,950	9,085,153
		39	39 FIRM-PUMPING-IRRIGATION ONLY	518	185,995	28,207	519	396,370	58,439
		51	51 LIGHTING-PUBLIC STREET AND HIWAY	337	810,087	340,063	385	1,612,475	693,533
		80	80 INTERDEPARTMENT REVENUE	89	1,044,271	109,588	90	2,049,608	216,248
		83	83 MISC-SERVICE REVENUE SNP	0	0	2,760	0	0	5,309
		85	85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	25,209	0	0	50,417
ED - Summary				246,736	501,047,479	49,133,406	246,096	1,024,776,059	100,515,693
202102 - Summary				246,736	501,047,479	49,133,406	246,096	1,024,776,059	100,515,693
Overall - Summary				246,736	501,047,479	49,133,406	246,096	1,024,776,059	100,515,693

Run Date: Mar 4, 2021

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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

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

MONTH OF FEBRUARY 2021

ATTACHMENT B
REC DEFERRAL AND AMORTIZATION JOURNAL

Avista Corporation Journal Entry

Journal: 475-WASHINGTON REC DEFERRAL

Effective Date: 202102

Team: Resource Accounting

Last Saved by: Carolyn Groome

Last Update: 03/05/2021 12:25 PM

Type: C

Submitted by: Carolyn Groome

Approval Requested: 03/05/2021 12:26 PM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	4,871.95	WA REC Deferral Interest
20	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	4,871.95	0.00	WA REC Deferral Interest
30	001	186324 - MISC DEF DEBIT-WA REC 3	ED	WA	DL	0.00	171,252.00	WA REC Deferral 202007-202106
40	001	557322 - DEF POWER SUPPLY EXP-RECs	ED	WA	DL	171,252.00	0.00	WA REC Deferral 202007-202106
50	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	6,152.64	0.00	WA REC Deferral Amort Interest
60	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	0.00	6,152.64	WA REC Deferral Amort Interest
70	001	186322 - MISC DEF DEBIT - WA REC 1	ED	WA	DL	152,444.00	0.00	WA Rec Deferral Amort
80	001	557324 - DEF POWER SUPPLY EXP-REC AMORT	ED	WA	DL	0.00	152,444.00	WA Rec Deferral Amort
90	001	186323 - MISC DEF DEBIT-WA REC 2	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:						334,720.59	334,720.59	

Explanation:

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

<u>Carolyn Groome</u>	<u>03/05/2021</u>
Prepared by Carolyn Groome	Date
<u>Jan McAdams</u>	<u>3/5/2021</u>
Reviewed by	Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

IM

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									186322 RECON		
Month Ending	Balance before Interest	Balance Transfer	Amortization	Adjustments	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201908	(308,844.44)		113,955.00		0.57417%	(1,446.14)		(194,889.44)	(198,494.30)	(198,494.30)	0.00
201909	(194,889.44)		111,872.00		0.57417%	(797.83)		(83,017.44)	(87,420.13)	(87,420.13)	0.00
201910	(83,017.44)		103,052.00		0.57417%	(180.81)		20,034.56	15,451.06	15,451.06	0.00
201911	20,034.56		108,717.00		0.57417%	427.14		128,751.56	124,595.20	124,595.20	0.00
201912	128,751.56		127,023.00		0.57417%	1,103.92		255,774.56	252,722.12	252,722.12	0.00
202001	252,722.12		128,660.00		0.57417%	1,820.42		381,382.12	383,202.54	383,220.06	17.52
202002	381,382.12		120,773.00		0.57417%	2,536.50		502,155.12	506,512.04	506,547.09	35.05
202003	502,155.12		113,147.00		0.57417%	3,208.05		615,302.12	622,867.09	622,867.09	0.00
202004	615,302.12		104,658.00		0.57417%	3,833.34		719,960.12	731,358.43	731,358.43	0.00
202005	719,960.12		90,914.00		0.57417%	4,394.80		810,874.12	826,667.23	826,667.23	0.00
202006	810,874.12		92,887.00		0.57417%	4,922.46		903,761.12	924,476.69	924,476.69	0.00
	924,476.69	(880,285.99)	106,994.00		0.55450%	541.68		151,184.70	151,726.38	151,726.38	0.00
202007											
202008	151,184.70		145,440.00		0.55450%	1,241.55		296,624.70	298,407.93	298,407.93	0.00
202009	296,624.70		143,450.00		0.55450%	2,042.50		440,074.70	443,900.43	443,900.43	0.00
202010	440,074.70		124,040.00		0.55450%	2,784.12		564,114.70	570,724.55	570,724.55	0.00
202011	564,114.70		135,715.00		0.55450%	3,504.29		699,829.70	709,943.84	709,943.84	0.00
202012	699,829.70		159,709.00		0.55450%	4,323.35		859,538.70	873,976.19	873,976.19	0.00
202101	873,976.19		159,385.00		0.55450%	5,288.09		1,033,361.19	1,038,649.28	1,038,649.28	0.00
202102	1,033,361.19		152,444.00		0.55450%	6,152.64		1,185,805.19	1,197,245.92	1,038,649.28	(158,596.64)
202103											
202104											
202105											
202106											
current month entry			152,444.00			6,152.64					

202102 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186322 ED WA	6,152.64	
419600 ED WA		6,152.64
186322 ED WA	152,444.00	
557324 ED WA		152,444.00

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

158,596.64 TTL

DJ475 - Washington REC Deferral - Account 186324

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 186324 ED WA									186324 RECON		
Month Ending	Balance before Interest	Balance Transfer	Deferral	WA I-937 RPS	Monthly Interest Rate	Interest	Interest Adjustments	End Balance before interest	End Balance with Interest	GL Wand Balance	Variance
201907	(1,771,401.27)	1,771,401.27				-		-		-	0.00
201908	-				0.57417%	-		-	-	-	0.00
201909	-				0.57417%	-		-	-	-	0.00
201910	-				0.57417%	-		-	-	-	0.00
201911	-				0.57417%	-		-	-	-	0.00
201912	-				0.57417%	-		-	-	-	0.00
202001	-				0.57417%	-		-	-	-	0.00
202002	-				0.57417%	-		-	-	-	0.00
202003	-				0.57417%	-		-	-	-	0.00
202004	-				0.57417%	-		-	-	-	0.00
202005	-				0.57417%	-		-	-	-	0.00
202006	-				0.57417%	-		-	-	-	0.00
202007	-		(137,820.00)	446,074.60	0.55450%	2,091.38		308,254.60	310,345.98	310,345.60	(0.38)
202008	308,254.60		(121,774.00)		0.55450%	1,372.03		186,480.60	189,944.01	189,943.63	(0.38)
202009	186,480.60		(113,168.00)		0.55450%	720.28		73,312.60	77,496.29	77,495.91	(0.38)
202010	73,312.60		(212,882.00)		0.55450%	(183.70)		(139,569.40)	(135,569.41)	(135,569.79)	(0.38)
202011	(139,569.40)		(210,704.00)		0.55450%	(1,358.09)		(350,273.40)	(347,631.50)	(347,631.88)	(0.38)
202012	(350,273.40)		(129,213.00)		0.55450%	(2,300.51)		(479,486.40)	(479,145.01)	(479,145.39)	(0.38)
202101	(479,145.01)		(313,849.00)		0.55450%	(3,527.01)		(792,994.01)	(796,521.02)	(796,521.40)	(0.38)
202102	(792,994.01)		(171,252.00)		0.55450%	(4,871.95)		(964,246.01)	(972,644.97)	(796,521.40)	176,123.57
202103											
202104			✓			✓					
202105											
202106											
current month entry			(171,252.00)			(4,871.95)		-			

202102 UPDATE DATE TO CALC JET ENTRY

JET ENTRY:	DR	CR
186324 ED WA		4,871.95
431016 ED WA	4,871.95	
186324 ED WA		171,252.00
557322 ED WA	171,252.00	

Misc Def Debit - WA Rec 3
Interest Exp on Rec Def
Misc Def Debit - WA Rec 3
Def Power Supply Exp - RECs

176,123.95 TTL



Revenue By Rate Schedule

Data Source: Financial Reporting

Data Updated Daily

State Code: WA

IM

Revenue Cla:

Billing Determinant:

Accounting Period	Service	Rate Code	Rate Schedule	Rate Schedule Desc	FERC Acct	Revenue Class Desc	Meter Qty	Usage Qty	Revenue Amt	Average M	YTD Usage	YTD Revenue Amt
202102	ED	WA	0001	0001 - RESIDENTIAL	440000	01 RESIDENTIAL	0	0	-80,123	0	0	-164,455
			0001	0001 - RESIDENTIAL	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	0	-5
			0002	0002 - RESIDENTIAL DISCOUNT	440000	01 RESIDENTIAL	0	0	-261	0	0	-515
			0011	0011 - GENERAL SERVICE	442200	21 FIRM COMMERCIAL	0	0	-15,754	0	0	-32,262
			0011	0011 - GENERAL SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-161	0	0	-332
			0011	0011 - GENERAL SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-78	0	0	-156
			0012	0012 - RESID&FARM-GEN SERV	440000	01 RESIDENTIAL	0	0	-2,066	0	0	-4,280
			0012	0012 - RESID&FARM-GEN SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			0021	0021 - LARGE GENERAL SERV	442200	21 FIRM COMMERCIAL	0	0	-29,556	0	0	-61,730
			0021	0021 - LARGE GENERAL SERV	442300	31 FIRM- INDUSTRIAL	0	0	-2,271	0	0	-4,447
			0021	0021 - LARGE GENERAL SERV	448000	80 INTERDEPARTMENT REVENUE	0	0	-238	0	0	-464
			0022	0022 - RESID&FRM-LGE GEN SE	440000	01 RESIDENTIAL	0	0	-1,018	0	0	-2,143
			0025	0025 - EXTRA LGE GEN SERV	442200	21 FIRM COMMERCIAL	0	0	-6,892	0	0	-13,782
			0025	0025 - EXTRA LGE GEN SERV	442300	31 FIRM- INDUSTRIAL	0	0	-19,319	0	0	-38,290
			0030	0030 - PUMPING SERV-SPECIAL	440000	01 RESIDENTIAL	0	0	-2	0	0	-4
			0030	0030 - PUMPING SERV-SPECIAL	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-2	0	0	-4
			0031	0031 - PUMPING SERVICE	442200	21 FIRM COMMERCIAL	0	0	-958	0	0	-1,819
			0031	0031 - PUMPING SERVICE	442300	31 FIRM- INDUSTRIAL	0	0	-227	0	0	-411
			0031	0031 - PUMPING SERVICE	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-53	0	0	-112
			0031	0031 - PUMPING SERVICE	448000	80 INTERDEPARTMENT REVENUE	0	0	-14	0	0	-28
			0032	0032 - PUMPING SVC RES&FRM	440000	01 RESIDENTIAL	0	0	-105	0	0	-206
			0032	0032 - PUMPING SVC RES&FRM	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	-7	0	0	-15
			0041	0041 - CO OWNED ST LIGHTS	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	0	0	0	0
			0042	0042 - CO OWND ST LTS SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-213	0	0	-433
			0044	0044 - CST OWND ST LT SO VA	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-4	0	0	-9
			0045	0045 - CUST OWND ST LT ENGY	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-12	0	0	-23
			0046	0046 - CUST OWND ST LT S V	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	0	0	-28	0	0	-49
			0047	0047 - AREA LIGHT-COM&INDUS	442200	21 FIRM COMMERCIAL	0	0	-98	0	0	-208
			0047	0047 - AREA LIGHT-COM&INDUS	442300	31 FIRM- INDUSTRIAL	0	0	-3	0	0	-6
			0047	0047 - AREA LIGHT-COM&INDUS	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0047	0047 - AREA LIGHT-COM&INDUS	448000	80 INTERDEPARTMENT REVENUE	0	0	-2	0	0	-5
			0048	0048 - AREA LGHT-FARM&RESID	440000	01 RESIDENTIAL	0	0	-57	0	0	-116
			0048	0048 - AREA LGHT-FARM&RESID	442300	39 FIRM-PUMPING-IRRIGATION ONLY	0	0	0	0	0	0
			0048	0048 - AREA LGHT-FARM&RESID	448000	80 INTERDEPARTMENT REVENUE	0	0	0	0	0	0
			WA - Total				0	0	-159,522	0	0	-326,307
			ED - Total				0	0	-159,522	0	0	-326,307
			202102 - Total				0	0	-159,522	0	0	-326,307
			Overall - Total				0	0	-159,522	0	0	-326,307

For Internal Use

Conversion Factor 0.955631 UE-190334 7-2020 thru 6-2021
Amort Expense \$ (152,444)



Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2021 REC Revenue and Expense Deferral Calculation

REC Revenue and Expense	Source	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	Total
Voluntary REC Revenue	456016-ED-AN	(478,216)	(266,329)	-	-	-	-	-	-	-	-	-	-	\$ (744,546)
Voluntary REC Broker Fee Expense	557171-ED-AN	734	5,791	-	-	-	-	-	-	-	-	-	-	\$ 6,525
Total		\$ (477,482)	\$ (260,538)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (738,021)

Washington State Share														
Voluntary REC Revenue	65.73%	(314,332)	(175,058)	-	-	-	-	-	-	-	-	-	-	\$ (489,390)
Voluntary REC Broker Fee Expense	65.73%	482	3,807	-	-	-	-	-	-	-	-	-	-	\$ 4,289
Total Surcharge (+) or Rebate (-)		\$ (313,849)	\$ (171,252)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (485,101)

Accounting Entries			
186324.ED.WA (202007 thru 202106)	Credit	Credit	
557322.ED.WA	Debit	Debit	

IM