

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID
Team: Resource Accounting
Type: C
Category: DJ
Currency: USD

Last Saved by: Keri Meister
Submitted by: Keri Meister
Approved by:

Effective Date: 201911
Last Update: 12/04/2019 1:41 PM
Approval Requested: 12/04/2019 1:41 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
150	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	3,683,455.60	0.00	Balance transfer per PGA filing
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	3,683,455.60	Balance transfer per PGA filing
Totals:						7,430,090.71	7,430,090.71	

Explanation:

To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.

<u>Keri Meister</u>	<u>12-4-19</u>
Prepared by Keri Meister	Date
<u>La Mc Lellan</u>	<u>12/4/19</u>
Reviewed by	Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID
Team: Resource Accounting
Type: C
Category: DJ
Currency: USD

Last Saved by: Keri Meister
Submitted by: Keri Meister
Approved by:

Effective Date: 201911
Last Update: 12/04/2019 1:41 PM
Approval Requested: 12/04/2019 1:41 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	1,486.28	0.00	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	659,612.62	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	658,126.34	0.00	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	4,879.93	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	182,261.07	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	187,141.00	0.00	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	259.38	0.00	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	312,558.22	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	312,298.84	0.00	Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	4,190.62	0.00	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	389,124.38	0.00	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	393,315.00	Amortization Expense
130	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	2,194,008.27	0.00	Balance transfer per PGA filing
140	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	2,194,008.27	Balance transfer per PGA filing

Washington/Idaho Gas Costs		201911
Demand (Transportation) Costs		
NWP Fixed	\$	3,514,539.59
NWP Variable	\$	38,120.95
NWP Capacity Release	\$	(2,261,720.35)
NWP Total (excluding Refund)	\$	1,290,940.19
TC Energy GTN Fixed	\$	220,249.75
TC Energy GTN Variable	\$	8,626.10
TC Energy GTN Capacity Release	\$	(1,207.21)
Current Month Estimate	\$	227,668.64
TC Energy Foothills Fixed	\$	230,551.57
TC Energy Foothills Variable	\$	418,185.16
Foothills Total	\$	230,551.57
TC Energy NOVA (AB System) Fixed	\$	418,185.16
TC Energy NOVA (AB System) Variable	\$	109,902.35
NOVA Total	\$	418,185.16
Spectra Westcoast Fixed	\$	109,902.35
Spectra Westcoast Variable	\$	750.82
Spectra Total	\$	109,902.35
Questar Fixed	\$	750.82
Questar Total	\$	750.82
NOVA Fixed charges	\$	-
Third party capacity release	\$	-
Other Pipeline Fixed charges	\$	-
Other capacity release credit	\$	-
Counterparty Invoice Total	\$	-
Thermal Transport	\$	-
Intracompany Transportation Optimization	\$	-
Total Demand Costs from Purchase Journals	\$	2,277,998.73
WA/ID Buy/Sell Transportation Recovery	\$	(8,543.21)
Total Demand Costs	\$	2,269,455.52
less variable costs charged to Commodity	\$	(46,747.05)
Total Demand Costs to be Allocated	\$	2,222,708.47
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 12,483,007.51
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (23,040.15)
Financial Settlements	804600 GD AN	\$ (420,385.78)
Foreign Exchange Hedge Activity	804010 GD AN	\$ 17,362.56
Interco Purchase from Thermal	804730 GD AN	\$ 1,446,799.62
Total Commodity Costs from Purchase Journals	\$	13,603,743.76
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ (33,316.34)
FAFB Commodity for Anderson Elementary/Li	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphalt	804000 GD AN	\$ -
GST	804000 GD AN	\$ -
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees	804017 GD AN	\$ 19,626.97
Mizuho Broker Fees	804017 GD AN	\$ 3,427.87
Wells Fargo Journal DJ 473	804017 GD AN	\$ 5,476.32
plus variable costs from Demand	\$	46,747.05
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 7,397.68
WA/ID Off System Revenue	483000/483600/483730	\$ (7,489,385.03)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$	5,695,718.18
WA Imbalance	804000 GD WA	\$ (22,678.31)
ID Imbalance	804000 GD ID	\$ (11,843.52)
Total Deferred Commodity Costs:	\$	5,661,196.35
Total Net Gas Costs	\$	7,883,904.82
From DJ 430	\$	7,883,904.82
Tie to Deferral Check	\$	-

201911		Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation			68.68%	31.32%	68.1300%	31.8700%
Total Current Demand Costs (excluding refund)		\$ 2,222,708.47	\$ 1,526,556.18	\$ 696,152.29		
Total Commodity Costs to be Allocated		\$ 5,695,718.18			\$ 3,880,492.80	\$ 1,815,225.38
Imbalance Cost Washington		\$ (22,678.31)			\$ (22,678.31)	\$ -
Imbalance Cost Idaho		\$ (11,843.52)			\$ -	\$ (11,843.52)
Total Commodity Costs before refund		\$ 5,661,196.35			\$ 3,857,814.49	\$ 1,803,381.86
Total		\$ 7,883,904.82	\$ 1,526,556.18	\$ 696,152.29	\$ 3,857,814.49	\$ 1,803,381.86
check		\$ -	\$ -	\$ -	\$ -	\$ -

WASHINGTON				IDAHO			
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND				DEMAND			
Schedule 101	17,314,620	pro rated	\$ 1,692,438.00	Schedule 101	8,684,696	pro rated	\$ 824,414.00
Schedule 102	14,846	pro rated	\$ 1,451.00	Schedule 111	2,760,681	pro rated	\$ 262,398.00
Schedule 111	6,504,463	pro rated	\$ 574,000.00	Schedule 112	56,409	pro rated	\$ 5,430.00
Schedule 112	17,521	pro rated	\$ 1,496.00	Schedule 121	0	pro rated	\$ -
Schedule 121	195,352	pro rated	\$ 16,701.00	Schedule 122	0	pro rated	\$ -
Schedule 122	441,271	pro rated	\$ 40,436.00	Total Demand	11,501,786		\$ 1,092,242.00
Schedule 131	0	pro rated	\$ -				\$ 0.09
Schedule 132	95,173	pro rated	\$ 5,565.00				
Schedule 146	3,205,986	pro rated	\$ 1,707.00				
Total Demand	27,789,232	check	\$ 2,333,794.00				
			\$ 0.08398				
COMMODITY				COMMODITY			
Schedule 101	17,314,620	pro rated	\$ 2,615,662.00	Schedule 101	8,684,696	pro rated	\$ 1,300,955.00
Schedule 102	14,846	pro rated	\$ 2,245.00	Schedule 111	2,760,681	pro rated	\$ 409,757.00
Schedule 111	6,504,463	pro rated	\$ 974,549.00	Schedule 112	56,409	pro rated	\$ 8,879.00
Schedule 112	17,521	pro rated	\$ 2,516.00	Schedule 121	0	pro rated	\$ -
Schedule 121	195,352	pro rated	\$ 27,985.00	Schedule 122	0	pro rated	\$ -
Schedule 122	441,271	pro rated	\$ 70,529.00	Schedule 131	0	pro rated	\$ -
Schedule 131	0	pro rated	\$ -	Schedule 132	0	pro rated	\$ -
Schedule 132	95,173	pro rated	\$ 15,217.00	Total Commodity	11,501,786	check	\$ 1,719,591.00
Total Commodity	24,583,246	check	\$ 3,708,703.00				\$0.14951
			\$ 0.15086				

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 3,857,814.49	\$ 1,526,556.18	\$ 1,803,381.86	\$ 696,152.29	\$ 7,883,904.82
\$ (3,708,703.00)	\$ (2,333,794.00)	\$ (1,719,591.00)	\$ (1,092,242.00)	\$ (8,854,330.00)
\$ -	\$ -	\$ -	\$ -	\$ (970,425.18)
\$ 149,111.49	\$ (807,237.82)	\$ 83,790.86	\$ (396,069.71)	\$ (970,425.18)
WA Total	(658,126.34)	ID Total	(312,298.84)	\$ -

JET Entry	
Debits	Credits
6,856,557.97	6,856,557.97
\$ -	\$ -

Blue Text = Drag Formula to next mo.
Washington Current Deferral

() = Rebate

191010	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911
	Interest Rate	5.18%	5.18%	5.18%	5.45%	5.45%	5.45%	5.50%	5.50%	5.50%	5.42%	5.42%
	Beginning Balance	(12,602,073.84)	(13,118,053.92)	(7,482,556.34)	3,337,656.10	3,528,451.22	3,409,727.15	2,782,321.94	1,806,312.18	817,926.43	(1,257,390.05)	(2,194,008.26)
	Commodity Deferral	873,699.58	7,465,399.55	11,814,911.90	(11,480.74)	(952,607.07)	(1,677,072.75)	(2,084,272.69)	(2,084,597.88)	(2,896,604.79)	(678,463.68)	(149,111.49)
	Demand Deferral	(1,334,486.60)	(1,785,534.75)	(985,772.05)	186,719.40	818,163.25	1,035,636.28	1,097,771.35	1,090,214.00	822,291.11	(250,377.66)	(1,480.28)
	Interest (Rev/Expense)	(55,393.25)	(44,397.22)	(8,825.81)	15,928.46	15,718.75	14,029.25	10,491.58	6,000.13	(1,054.81)	(7,776.96)	(807,237.82)
	Commodity Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,480.28)
	Demand Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,635,510.09
	Interest Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,877,227.97)
	Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	438,726.18
	Ending Balance	(13,118,053.92)	(7,482,556.34)	3,337,656.10	3,528,451.22	3,409,727.15	2,782,321.94	1,806,312.18	817,926.43	(1,257,390.05)	(2,194,008.26)	(659,612.61)
	GLW Check	(13,118,053.93)	(7,482,556.35)	4,374,910.77	4,570,416.76	3,844,456.24	3,833,773.49	2,862,582.88	1,879,040.38	(1,257,390.06)	(2,194,008.27)	(2,194,008.27)
	Variance	0.01	0.01	(1,037,254.67)	(1,041,965.54)	(434,729.09)	(1,051,451.55)	(1,056,270.70)	(1,061,111.95)	0.01	0.01	1,534,395.66

Update JE date to full current month values

201911			
WA Deferral Interest Income	419600 GD WA	0.00	0.00
WA Deferral Interest Expense	431600 GD WA	1,486.28	0.00
WA Deferral	191010 GD WA	0.00	659,612.62
WA Deferral Expense	805120 GD WA	658,126.34	0.00
Tracker Transfer	191010 GD WA	2,194,008.27	0.00
Tracker Transfer	191000 GD WA	0.00	2,194,008.27
Check			0.00

(0.00) Xfer as of end of Oct - CHECK

-3,136,430.43 201909 variance
-1,061,111.96 corr to record from Mar
-2,075,318.47 Sep entry
\$0.00 final variance

2, PM, 10/8/26

Washington Amortization

191000	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911
	Schedule 101	21,078,213	23,394,682	18,476,572	8,678,511	4,312,435	2,497,712	2,393,172	2,217,255	3,669,449	12,751,865	17,314,620
	Schedule 102	21,596	23,936	18,913	9,640	4,874	2,253	1,928	1,943	3,444	10,264	14,846
	Schedule 111	4,328,716	8,977,809	6,826,624	4,528,915	2,394,969	2,410,231	1,815,710	1,827,018	2,844,010	5,304,408	6,504,463
	Schedule 121	3,809,625	177,522	115,935	108,923	97,867	(90,738)	133,593	137,205	110,085	187,475	195,352
	Schedule 131	0	0	0	0	0	0	0	0	0	0	0
	Schedule 145	3,921,073	3,900,873	3,846,529	3,113,093	2,599,421	2,420,689	2,422,953	2,327,120	2,566,210	3,210,854	3,205,986
	Total	33,155,193	36,474,822	29,284,564	16,439,082	9,409,586	7,240,147	6,767,355	6,510,541	9,193,198	21,464,666	27,235,267
	Calendar Sales Check	33,155,193	36,474,822	29,284,564	16,439,082	9,409,586	7,240,147	6,767,355	6,510,541	9,193,198	21,464,666	27,235,267

191000	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911
	Schedule 101	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	pro rated
	Schedule 102	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	pro rated
	Schedule 111	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	pro rated
	Schedule 121	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	pro rated
	Schedule 131	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Schedule 145	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

201911			
WA Amortization Interest Income	419600 GD WA	0.00	4,879.93
WA Amortization Interest Expense	431600 GD WA	0.00	0.00
WA Amortization	191000 GD WA	0.00	182,261.07
WA Amortization Expense	805110 GD WA	187,141.00	0.00
Large Customer Refund	191000 GD WA	0.00	0.00
Large Customer Refund	805110 GD WA	0.00	0.00
Check			0.00

5

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource Accounting		Interest Rates	Notes
				PREVIOUS Nov'18-Oct'19	CURRENT Nov'19-Oct'20		
WASHINGTON INTEREST RATE:							
FERC Natural Gas Interest Rate http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp						5.42%	UPDATED QUARTERLY
WASHINGTON DEFERRAL RATES:							
Commodity Rate	191010 GD WA	101 - 132 ✓	Debit	\$0.17067 ✓	\$0.15284 ✓		Changes annually with PGA filing
Demand Rates	191010 GD WA	101 ✓	Debit	\$0.10239 ✓	\$0.09651 ✓		Changes annually with PGA filing
		102 ✓	Debit	\$0.10239 ✓	\$0.09651 ✓		Changes annually with PGA filing
		111/112 ✓	Debit	\$0.09239 ✓	\$0.08727 ✓		Changes annually with PGA filing
		121/122 ✓	Debit	\$0.09225 ✓	\$0.08727 ✓		Changes annually with PGA filing
		131/132 ✓	Debit	\$0.05950 ✓	\$0.05591 ✓		Changes annually with PGA filing
		146/126/116 ✓	Debit	\$0.00054 ✓	\$0.00054 ✓		Changes annually with PGA filing
WASHINGTON AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD WA	- 101	<Credit>	\$0.09166	(\$0.00409) ✓		Changes annually with PGA filing
		- 102	<Credit>	\$0.09166	(\$0.00409) ✓		Changes annually with PGA filing
		- 111	<Credit>	\$0.07625	(\$0.01035) ✓		Changes annually with PGA filing
		- 121	<Credit>	\$0.04780	(\$0.01035) ✓		Changes annually with PGA filing
		- 131	n/a	\$0.00000	\$0.00000		Changes annually with PGA filing
		146	n/a	\$0.00000	\$0.00000 ✓		Changes annually with PGA filing
<hr/>							
IDAHO INTEREST RATE:							
Customer Deposit Rate changes annually Check IPUC website (Order # 34204)						2.00%	UPDATED ANNUALLY IN JANUARY
IDAHO DEFERRAL RATES:							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.16886 ✓	\$0.15199 ✓		Changes annually with PGA filing
Demand Rate	191010 GD ID	101 - 112	Debit	\$0.09584 ✓	\$0.09295 ✓		Changes annually with PGA filing
IDAHO AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD ID	101	Debit	\$0.09092 ✓	\$0.03604 ✓		Changes annually with PGA filing
		111	Debit	\$0.08676 ✓	\$0.03604 ✓		Changes annually with PGA filing
		146	Debit	\$0.00263	\$0.00000		Changes annually with PGA filing



Interoffice Memorandum
Rates and Tariff Administration

DATE: 8/12/19
TO: Jennifer Hossack, Resource Accounting
FROM: Kaylene Schultz
SUBJECT: 5-Day Peak Allocator

Attached is the latest consecutive 5-Day Peak Firm Sales requirement analysis. This analysis develops the three-year average percentage of firm sales gas purchased and delivered for Washington and Idaho.

The average is based on the maximum firm sales requirements for five consecutive days for each of the past three heating seasons. The calculation method used was approved by the Washington Utilities and Transportation Commission in Docket No. U-89-3105.

The following new percentages for Washington and Idaho should be used effective **November 1, 2019**:

Washington	68.68%
Idaho	31.32%
Total	<u>100.00%</u>

Jim

If you have any questions about this please call me at ext. 2482.

Meister, Keri

From: Meister, Keri
Sent: Monday, November 25, 2019 3:28 PM
To: Schultz, Kaylene
Cc: Brandon, Annette
Subject: RE: Rate Review - November

Good catches! I neglected to update the "Balance Sheet Impact" columns prior to sending to you. All is updated now.
Thank you,
Keri

From: Schultz, Kaylene
Sent: Monday, November 25, 2019 3:20 PM
To: Meister, Keri <Keri.Meister@avistacorp.com>
Cc: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: RE: Rate Review - November

Hi Keri,

The PGA rates themselves look fine, but I was confused by the direction (positives and negatives) things were going relative to the "Balance Sheet Impact" on the "WA_ID PGA Deferral-Amort" tab. It might be helpful to change the Balance Sheet Impact for the WA amortization rates to a Credit (cells D19:D22) and delete the comment in cell D19. Same goes for changing the demand amortization rate B/S impact on the OR rates. Let me know your thoughts on this.

Just a friendly reminder, the WA amortization rate is a surcharge this year, while the ID amortization rate remains in the rebate direction. They will be going in opposite directions, which hopefully doesn't end up too confusing.

Let me know if you need anything else.

Have a wonderful Thanksgiving,

Kaylene Schultz, Regulatory Affairs Analyst
1411 E Mission Ave MSC-27, Spokane, WA, 99202
P 509.495.2482
www.myavista.com



This email (including any attachments) may contain confidential and privileged information, and unauthorized disclosure or use is prohibited. If you are not an intended recipient, please notify the sender and delete this email from your system. Thank you.

From: Meister, Keri
Sent: Monday, November 25, 2019 12:34 PM
To: Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>
Cc: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - November

Please review the attached rates review workbook for November 2019. I updated all the rates as discussed in our meeting this morning.

Thanks!
Keri

Keri Meister | AVISTA UTILITIES

Resource Accounting Analyst | MSC 7
PO Box 3727 | Spokane, WA 99220
Direct 509.495.2102 | Fax 509.777.5217
keri.meister@avistacorp.com

CONFIDENTIALITY NOTICE: The contents of this email message and any attachments are intended solely for the addressee(s) and may contain confidential and/or privileged information and may be legally protected from disclosure. If you are not the intended recipient of this message or an agent of the intended recipient, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any attachments.

Washington/Idaho/Oregon Gas Costs		Nov-19
	GL Account	AN
Nucleus Storage		
AN JP 408 Injections	808200 GD AN	\$ (3,037,584.32)
AN JP 408 Withdrawals	808100 GD AN	\$ 2,757,463.36
Total AN JP	164100 GD AN	\$ (280,120.96)
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$ (256,256.31)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$ 503,061.93
Total Clay Basin	164115 GD AA / OR	\$ 246,805.62
OR JP 408 Injections	808200 GD OR	\$ -
OR JP 408 Withdrawals	808100 GD OR	\$ -
Total OR JP Owned	164100 GD OR	\$ -
OR JP 403 Injections	808200 GD OR	\$ -
OR JP 403 Withdrawals	808100 GD OR	\$ -
Total OR JP Leased	164100 GD OR	\$ -
Total Net Storage (Injections)/Withdrawals		\$ (33,315.34) ✓
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN / OR	\$ 12,483,007.51 ✓
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$ 2,231,251.68 ✓
Variable Demand (Transport) Costs	804002 GD AN / OR	\$ 46,747.05 ✓
Hedge Activity	804010 GD AN / OR	\$ 17,362.56 ✓
Financial Settlements	804600 GD AN / OR	\$ (420,385.78) ✓
Intraco Purchase from Thermal	804730 GD AN / OR	\$ 1,446,799.62 ✓
Cochrane Credit	811000 GD AN / OR	\$ (23,040.15) ✓
Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD WA	\$ (22,678.31) ✓
ID Imbalance from DJ 436	804000 GD ID	\$ (11,843.52) ✓
OR Imbalance from DJ 436	804000 GD OR	\$ -
M Chemical Accrual	804000 GD AN	\$ 7,000.00 ✓
Broker Fees DJ 471	804017 GD AN / OR	\$ 19,626.97 ✓
Mizuho Journal DJ 476	804017 GD AN / OR	\$ 3,427.87 ✓
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$ 5,475.32 ✓
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$ 7,397.58 ✓
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 (\$ (7,489,385.03) ✓
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00) ✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$ -
WA/ID Buy/Sell Transportation Recovery- pass through	804001 GD AN	\$ (8,543.21) ✓
Entitlement Penalty	495000 GD AN	\$ -
Total Costs for Deferral including net gas costs		\$ 7,883,904.82 Tie to Deferral Entry ✓
483600 GD AN / OR	\$ 82,718.32	Input fr GLE Sales
483000 GD AN / OR	\$ (2,974,542.20)	Input fr GLE Sales
483730 GD AN / OR	\$ (4,597,561.15)	Input fr GLE Sales
		(7,489,385.03)

Journal # 430 Entry				
	Dr.	Cr.	Dr.	Cr.
804700.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ -	\$ -	\$ -	\$ -
804711.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ -	\$ -	\$ -	\$ -
244745 ZZ ZZ (Clear MTM on FX for 2 months out)	\$ -	\$ -	\$ -	\$ -
182374 CD AA (Clear MTM on FX for 2 months out)	\$ -	\$ -	\$ -	\$ -
Total Other Adj	\$ -	\$ -	\$ -	\$ -

Total from GLE	\$ 15,748,427.15	\$ (15,748,427.15)
Total - NUC (GD / ALL)	\$ 15,748,427.15	\$ (15,748,427.15)



Gas by GL Account - Estimate

Accounting Month: 201911
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

GD

PURCHASE

Gas Transportation AN						
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$750.82		\$750.82
Northwest Pipeline Corporation	TPORT				\$3,514,539.59	\$3,514,539.59
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$1,436,921.83)	(\$1,436,921.83)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$409,846.50)	(\$409,846.50)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$117,099.00)	(\$117,099.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$148,130.24)	(\$148,130.24)



Gas by GL Account - Estimate

Accounting Month: 201911
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

GD

PURCHASE

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				(\$55,387.83)	(\$55,387.83)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$94,334.95)	(\$94,334.95)
Spectra Energy - Westcoast Energy Inc.	TPORT				\$101,088.88	\$101,088.88
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$979.43)		(\$979.43)
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,792.90	\$9,792.90
TC Energy Foothills Pipe Lines Ltd.	TPORT				\$230,964.58	\$230,964.58
TC Energy Foothills Pipe Lines Ltd.	ACCTGS			(\$413.01)		(\$413.01)
TC Energy Gas Transmission Northwest LLC	TPORT				\$220,249.75	\$220,249.75
TC Energy Gas Transmission Northwest LLC-->IGI Resources Inc.	TPORT				(\$1,207.21)	(\$1,207.21)
TC Energy NOVA Gas Transmission Ltd.	ACCTGS			(\$749.12)		(\$749.12)
TC Energy NOVA Gas Transmission Ltd.	TPORT				\$418,934.28	\$418,934.28
001-804001-GD-AN-DL	TOTALS:				(\$1,390.74)	\$2,231,251.68

Variable Transport Charges AN

Northwest Pipeline Corporation	TPORT				\$38,120.95	\$38,120.95
Northwest Pipeline Corporation	TPORT			\$0.00		
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	
TC Energy Foothills Pipe Lines Ltd.	TPORT				\$0.00	
TC Energy Gas Transmission Northwest LLC	ACCTSP			\$14.31		\$14.31
TC Energy Gas Transmission Northwest LLC	TPORT				\$8,611.79	\$8,611.79
001-804002-GD-AN-DL	TOTALS:				\$14.31	\$46,747.05

AVISTA CORPORATION
NOVEMBER 2019 WASHINGTON PGA - 150

manual inputs

Actual Billed

Schedule (a)	Revenue (b)	Remove Revenue Conversion Factor	Total PGA Cost (d) [b*c]	Percentage Commodity (e)	Percentage Demand (f)	Commodity Cost (g) [d*e]	Demand Cost (h) [d*f]
		(c)					
0101	\$ 3,832,846	0.95127	\$ 3,646,071	61.30%	38.70%	\$ 2,235,042	\$ 1,411,029
0102	\$ 3,244	0.95127	\$ 3,086	61.30%	38.70%	\$ 1,892	\$ 1,194
0111	\$ 1,504,167	0.95127	\$ 1,430,869	63.65%	36.35%	\$ 910,748	\$ 520,121
0112	\$ 4,179	0.95127	\$ 3,975	63.65%	36.35%	\$ 2,530	\$ 1,445
0121	\$ 47,954	0.95127	\$ 45,617	63.65%	36.35%	\$ 29,035	\$ 16,582
0122	\$ 72,528	0.95127	\$ 68,994	63.65%	36.35%	\$ 43,915	\$ 25,079
0132	\$ 21,847	0.95127	\$ 20,782	73.22%		\$ 15,217	\$ 5,565
0146	\$ 1,798	0.95127	\$ 1,710		100.00%		\$ 1,710
Schedule Totals	\$ 5,488,563		\$ 5,221,104			\$ 3,238,379	\$ 1,982,725

November Unbilled

Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m) [j*k]	Demand Cost (n) [j*l]
0101	11,016,370	0.15284	0.09651	\$ 1,683,742	\$ 1,063,190
0102	9,343	0.15284	0.09651	\$ 1,428	\$ 902
0111	4,267,717	0.15284	0.08727	\$ 652,278	\$ 372,444
0112	12,872	0.15284	0.08727	\$ 1,967	\$ 1,123
0121	147,373	0.15284	0.08727	\$ 22,524	\$ 12,861
0122	208,686	0.15284	0.08727	\$ 31,896	\$ 18,212
0131	0	0.15284	0.05591	\$ -	\$ -
0132	0	0.15284	0.05591	\$ -	\$ -
0146	3,206,337		0.00054	\$ -	\$ 1,731
	18,868,698			\$ 2,393,835	\$ 1,470,463

	Billed (g)	November Unbilled (m)	October Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 2,235,042	\$ 1,683,742	\$ (1,303,122)	\$ 2,615,662
0102	\$ 1,892	\$ 1,428	\$ (1,075)	\$ 2,245
0111	\$ 910,748	\$ 652,278	\$ (588,477)	\$ 974,549
0112	\$ 2,530	\$ 1,967	\$ (1,981)	\$ 2,516
0121	\$ 29,035	\$ 22,524	\$ (23,574)	\$ 27,985
0122	\$ 43,915	\$ 31,896	\$ (5,282)	\$ 70,529
0132	\$ 15,217	\$ -	\$ -	\$ 15,217
0146	\$ -	\$ -	\$ -	\$ -
	\$ 3,238,379	\$ 2,393,835	\$ (1,923,511)	\$ 3,708,703

October Unbilled Reversal

Schedule (o)	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s) [p*q]	Demand Cost (t) [p*r]
0101	-7,635,329	0.17067	0.10239	\$ (1,303,122)	\$ (781,781)
0102	-6,296	0.17067	0.10239	\$ (1,075)	\$ (645)
0111	-3,448,041	0.17067	0.09239	\$ (588,477)	\$ (318,565)
0112	-11,606	0.17067	0.09239	\$ (1,981)	\$ (1,072)
0121	-138,127	0.17067	0.09225	\$ (23,574)	\$ (12,742)
0122	-30,949	0.17067	0.09225	\$ (5,282)	\$ (2,855)
0131	0	0.17067	0.05950	\$ -	\$ -
0132	0	0.17067	0.05950	\$ -	\$ -
0146	-3,210,986		0.00054	\$ -	\$ (1,734)
	-14,481,334			\$ (1,923,511)	\$ (1,119,394)

	Billed (h)	November Unbilled (n)	October Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ 1,411,029	\$ 1,063,190	\$ (781,781)	\$ 1,692,438
0102	\$ 1,194	\$ 902	\$ (645)	\$ 1,451
0111	\$ 520,121	\$ 372,444	\$ (318,565)	\$ 574,000
0112	\$ 1,445	\$ 1,123	\$ (1,072)	\$ 1,496
0121	\$ 16,582	\$ 12,861	\$ (12,742)	\$ 16,701
0122	\$ 25,079	\$ 18,212	\$ (2,855)	\$ 40,436
0132	\$ 5,565	\$ -	\$ -	\$ 5,565
0146	\$ 1,710	\$ 1,731	\$ (1,734)	\$ 1,707
	\$ 1,982,725	\$ 1,470,463	\$ (1,119,394)	\$ 2,333,794

new rates

old rates

AVISTA CORPORATION
NOVEMBER 2019 WASHINGTON AMORTIZATION - 155

manual inputs

Actual Billed

Schedule	Revenue	Remove RCF	Amortization Cost	Percentage Amortization	Amortization Commodity &
(a)	(b)	(c)	(d)	Commodity & Demand	Demand
			[b*c]	(e)	(g)
					[d*e]
0101	\$ 704,439	0.95127	\$ 670,112	100.00%	\$ 670,112
0102	\$ 593	0.95127	\$ 564	100.00%	\$ 564
0111	\$ 212,555	0.95127	\$ 202,197	100.00%	\$ 202,197
0121	\$ 760	0.95127	\$ 723	100.00%	\$ 723
0131	\$ -	N/A			
0146	\$ -	N/A			
Schedule Totals	\$ 918,347		\$ 873,596		\$ 873,596

November Unbilled

Schedule	Therms	Amortization Rate	Amortization Commodity &
(i)	(j)	(k)	Demand
			(m)
			[j*k]
0101	11,016,370	-0.00409	\$ (45,057)
0102	9,343	-0.00409	\$ (38)
0111	4,267,717	-0.01035	\$ (44,171)
0121	147,373	-0.01035	\$ (1,525)
0131	0	N/A	
0146	3,206,337	N/A	
	18,647,140		\$ (90,791)

	Billed	November Unbilled	October Unbilled Reversal	Total Commodity & Demand Amortization
	(g)	(m)	(s)	[g+m+s]
0101	\$ 670,112	\$ (45,057)	\$ (699,854)	\$ (74,799)
0102	\$ 564	\$ (38)	\$ (577)	\$ (51)
0111	\$ 202,197	\$ (44,171)	\$ (262,913)	\$ (104,887)
0121	\$ 723	\$ (1,525)	\$ (6,602)	\$ (7,404)
0122	\$ -	\$ -	\$ -	\$ -
0132	\$ -	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ -	\$ -
	\$ 873,596	\$ (90,791)	\$ (969,946)	\$ (187,141)
	TRUE	TRUE	TRUE	

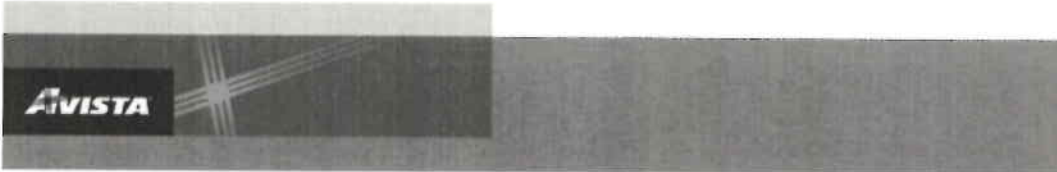
October Unbilled Reversal

Schedule	Therms	Amortization Rate	Amortization Commodity &
(o)	(p)	(q)	Demand
			(s)
			[p*q]
0101	-7,635,329	0.09166	\$ (699,854)
0102	-6,296	0.09166	\$ (577)
0111	-3,448,041	0.07625	\$ (262,913)
0121	-138,127	0.04780	\$ (6,602)
0131	0	N/A	
0146	-3,210,986	N/A	
	-14,438,779		\$ (969,946)

new rates

old rates

5



Revenue By Rate Schedule

Gas for WA

Rider 150

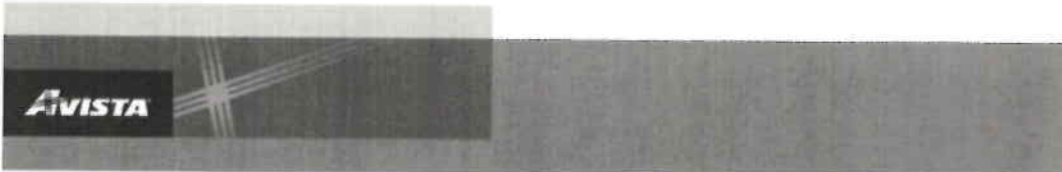
Data Source: Financial Reporting
 Data Updated Daily

Accounting Period: 201911 ✓

Im

Rate Schedule Desc	Billing Determinant	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
0101 - FIRM AND GENERAL SER	RIDER 150	0	-1,712	3,832,846	0	-10,061	33,396,517
0102 - RESIDENTIAL DISCOUNT	RIDER 150	0	0	3,244	0	0	33,213
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	-327	1,504,167	0	-528	14,040,915
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	4,179	0	0	35,678
0121 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	47,954	0	0	352,472
0122 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	72,528	0	0	184,723
0132 - INTERRUPTIBLE SERV	RIDER 150	0	0	21,847	0	0	223,547
0146 - TRANSP SVC CUST GAS	RIDER 150	0	0	1,798	0	0	18,968
Overall - Total		0	-2,039	5,488,562	0	-10,589	48,286,031

X
 A



Revenue By Rate Schedule

Data Source: Financial Reporting
 Data Updated Daily

Gas for WA

Im *Rider 155 amount*

Accounting Period: 201911 ✓

Rate Schedule Desc	Billing Determinant	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
0101 - FIRM AND GENERAL SER	RIDER 155	0	0	-704,439	0	0	-10,628,668
0102 - RESIDENTIAL DISCOUNT	RIDER 155	0	0	-592	0	0	-10,652
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	-212,555	0	0	-3,846,534
0112 - FIRM-LARGE GEN SERV	RIDER 155	0	0	0	0	0	0
0121 - FIRM-HI ANNUAL LOAD	RIDER 155	0	0	-760	0	0	-56,175
0122 - FIRM-HI ANNUAL LOAD	RIDER 155	0	0	0	0	0	0
0132 - INTERRUPTIBLE SERV	RIDER 155	0	0	0	0	0	0
0146 - TRANSP SVC CUST GAS	RIDER 155	0	0	0	0	0	0
Overall - Total		0	0	-918,346	0	0	-14,542,028

✓
 (B)

Washington Sales Volumes

NOVISE

November/19 Description	Schedule	November/19 Billed	October/19 Unbilled	November/19 Unbilled	November/19 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral:							
Firm	101	13,933,579	7,635,329	11,016,370	3,381,041	17,314,620	
Firm	102	11,799	6,296	9,343	3,047	14,846	
Firm	111	5,684,787	3,448,041	4,267,717	819,676	6,504,463	
Firm	112	16,255	11,606	12,872	1,266	17,521	
Firm	121	186,106	138,127	147,373	9,246	195,352	
Firm	122	263,534	30,949	208,686	177,737	441,271	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	95,173	0	0	0	95,173	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		20,191,233	11,270,348	15,662,361	4,392,013	24,583,246	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		3,210,635	3,210,986	3,206,337	(4,649)	3,205,986	
Total 147 & 148 Transportation Sales		5,605,803	4,165,893	4,436,580	270,687	5,876,490	
Total sales		29,007,671	18,647,227	23,305,278	4,658,051	33,665,722	
Schedule Sum for Demand Deferral:							
Firm	101	13,933,579	7,635,329	11,016,370	3,381,041	17,314,620	
Firm	102	11,799	6,296	9,343	3,047	14,846	
Firm	111	5,684,787	3,448,041	4,267,717	819,676	6,504,463	
Firm	112	16,255	11,606	12,872	1,266	17,521	
Firm	121	186,106	138,127	147,373	9,246	195,352	
Firm	122	263,534	30,949	208,686	177,737	441,271	
Interruptible	131	0	0	0	0	0	
Interruptible	132	95,173	0	0	0	95,173	
Transportation	146	3,210,635	3,210,986	3,206,337	(4,649)	3,205,986	
Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation		23,401,868	14,481,334	18,868,698	4,387,364	27,789,232	
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	13,933,579	7,635,329	11,016,370	3,381,041	17,314,620	Sales for Decoupling amortization
Firm	102	11,799	6,296	9,343	3,047	14,846	
Firm	111	5,684,787	3,448,041	4,267,717	819,676	6,504,463	
Firm	121	186,106	138,127	147,373	9,246	195,352	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	3,210,635	3,210,986	3,206,337	(4,649)	3,205,986	
Volumes for PGA Commodity & Demand Amortization		23,026,906	14,438,779	18,647,140	4,208,361	27,235,267	
Firm	112	16,255	11,606	12,872	1,266	17,521	Annual lump sum amortization
Firm	122	263,534	30,949	208,686	177,737	441,271	Annual lump sum amortization
Interruptible	132	95,173	0	0	0	95,173	Annual lump sum amortization
Total Firm Sales		20,096,060	11,270,348	15,662,361	4,392,013	24,488,073	
Total Interruptible Sales		95,173	0	0	0	95,173	
Total Transportation Sales (Schedule 146)		3,210,635	3,210,986	3,206,337	(4,649)	3,205,986	
Total Transportation Sales (Schedule 147 & 148)		5,605,803	4,165,893	4,436,580	270,687	5,876,490	
Check total sales		29,007,671	18,647,227	23,305,278	4,658,051	33,665,722	
		29,007,671	18,647,227	23,305,278	4,658,051	33,665,722	

Avista Utilities
State of Washington
Gas Cost Calculation (per Therm)

	Executed Hedges		Index Cost		Total Cost to Serve Average Load (including fuel)		Variable Charges	Deferred Exchange	Total Estimated Commodity Costs
	Volumes (a)	Dollars (b)	Volumes (c)	Dollars (d)	Volumes e) = (a) + (c)	Dollars (f) = (b) + (d)	Dollars (g)	Dollars (h)	Dollars (i)
Nov-19	13,923,878	\$ 2,552,984	9,730,921	\$ 1,503,233	23,654,799	\$ 4,056,217	\$ 9,175	\$ (256,425)	\$ 3,808,967
Dec-19	14,411,016	\$ 2,638,448	19,788,931	\$ 3,836,876	34,199,947	\$ 6,475,324	\$ 10,181	\$ (257,288)	\$ 6,228,217
Jan-20	14,606,355	\$ 2,674,211	19,438,320	\$ 3,899,521	34,044,675	\$ 6,573,732	\$ 10,278	\$ (260,775)	\$ 6,323,235
Feb-20	13,682,256	\$ 2,512,579	14,880,384	\$ 2,928,608	28,562,640	\$ 5,441,187	\$ 10,056	\$ (260,175)	\$ 5,191,068
Mar-20	14,411,016	\$ 2,638,448	8,536,795	\$ 1,256,616	22,947,811	\$ 3,895,064	\$ 12,056	\$ (257,288)	\$ 3,649,832
Apr-20	1,911,375	\$ 212,105	12,356,155	\$ 1,448,636	14,267,530	\$ 1,660,741	\$ 13,536	\$ (254,850)	\$ 1,419,427
May-20	1,921,322	\$ 213,209	5,462,633	\$ 523,648	7,383,955	\$ 736,857	\$ 10,455	\$ (247,913)	\$ 499,399
Jun-20	1,822,781	\$ 202,274	2,945,587	\$ 288,609	4,768,368	\$ 490,883	\$ 9,305	\$ (243,038)	\$ 257,150
Jul-20	1,876,856	\$ 208,275	2,469,841	\$ 235,129	4,346,697	\$ 443,404	\$ 9,344	\$ (242,175)	\$ 210,573
Aug-20	1,874,241	\$ 207,985	2,479,163	\$ 246,702	4,353,404	\$ 454,687	\$ 3,682	\$ (241,838)	\$ 216,531
Sep-20	1,837,406	\$ 203,897	3,371,276	\$ 336,116	5,208,682	\$ 540,013	\$ 9,185	\$ (244,988)	\$ 304,210
Oct-20	1,978,575	\$ 219,563	11,436,163	\$ 1,579,105	13,414,738	\$ 1,798,668	\$ 7,347	\$ (255,300)	\$ 1,550,715
	84,257,077	\$ 14,483,978	112,896,169	\$ 18,082,799	197,153,246	\$ 32,566,777	\$ 114,600	\$ (3,022,053)	\$ 29,659,324
Average	84,257,077	\$ 0.17190	112,896,169	\$ 0.1602	197,153,246	\$ 0.1652			
		42.7%		57.3%					

Sales Volumes (to customers)	WACOG
(j)	(k)
23,257,439	\$ 0.16377
33,834,957	\$ 0.18408
33,590,265	\$ 0.18825
28,133,940	\$ 0.18451
22,498,081	\$ 0.16223
14,028,500	\$ 0.10118
7,261,565	\$ 0.06877
4,687,838	\$ 0.05485
4,273,057	\$ 0.04928
4,249,674	\$ 0.05095
5,119,912	\$ 0.05942
13,120,578	\$ 0.11819
194,055,806	\$ 0.15284

* RCF: 1.048730
grossed up

Proposed Rate	
Proposed WACOG without RCF	\$ 0.15284
Proposed WACOG with RCF	\$ 0.16029

Current	
WACOG without RCF	\$ 0.17067
WACOG with RCF	\$ 0.17899

NEW
1.91010
OLD

* 2 - 1.048730
= .95127 (C)

Avista Utilities
State of Washington
Rate Schedule Changes for 150
(Commodity and Demand)

Summary of Changes		Rate Schedule 150					
		Without Revenue Sensitive Costs			With Revenue Sensitive Costs		
Line No.		Demand	Commodity	Total Gas Cost Rate	Demand	Commodity	Total Gas Cost Rate
	Present						
1	Rate Schedule 101/102	\$0.10239	\$0.17067	\$0.27306	\$0.10738	\$0.17899	\$0.28637
2	Rate Schedule 111/112	\$0.09239	\$0.17067	\$0.26306	\$0.09689	\$0.17899	\$0.27588
3	Rate Schedule 121/122	\$0.09225	\$0.17067	\$0.26292	\$0.09675	\$0.17899	\$0.27574
4	Rate Schedule 131/132	\$0.05950	\$0.17067	\$0.23017	\$0.06240	\$0.17899	\$0.24139
5	Rate Schedule 146/126,116	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
	Proposed						
8	Rate Schedule 101/102	\$0.09651	\$0.15284	\$0.24935	\$0.10121	\$0.16029	\$0.26150
9	Rate Schedule 111/112	\$0.08727	\$0.15284	\$0.24011	\$0.09152	\$0.16029	\$0.25181
10	Rate Schedule 121/122	\$0.08727	\$0.15284	\$0.24011	\$0.09152	\$0.16029	\$0.25181
11	Rate Schedule 131/132	\$0.05591	\$0.15284	\$0.20875	\$0.05863	\$0.16029	\$0.21892
12	Rate Schedule 146/126,116	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
	Change						
15	Rate Schedule 101/102	(\$0.00588)	(\$0.01783)	(\$0.02371)	(\$0.00617)	(\$0.01870)	(\$0.02487)
16	Rate Schedule 111/112	(\$0.00512)	(\$0.01783)	(\$0.02295)	(\$0.00537)	(\$0.01870)	(\$0.02407)
17	Rate Schedule 121/122	(\$0.00498)	(\$0.01783)	(\$0.02281)	(\$0.00523)	(\$0.01870)	(\$0.02393)
18	Rate Schedule 131/132	(\$0.00359)	(\$0.01783)	(\$0.02142)	(\$0.00377)	(\$0.01870)	(\$0.02247)
19	Rate Schedule 146/126,116	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000

Revenue Change		
Revenue at Present Rates		
	Volume	Revenue
Rate Schedule 101/102	132,430,516	\$ 37,924,127
Rate Schedule 111/112	58,627,886	\$ 16,174,261
Rate Schedule 121/122	2,044,780	\$ 563,828
Rate Schedule 131/132	952,624	\$ 229,954
Rate Schedule 146/126,116	35,733,806	\$ 20,011
Total	229,789,612	54,912,181
Revenue at Proposed Rates		
Rate Schedule 101/102	132,430,516	\$ 34,630,580
Rate Schedule 111/112	58,627,886	\$ 14,763,088
Rate Schedule 121/122	2,044,780	\$ 514,896
Rate Schedule 131/132	952,624	\$ 208,548
Rate Schedule 146/126,116	35,733,806	\$ 20,011
Total	229,789,612	50,137,123
Revenue Change		
Rate Schedule 101/102	132,430,516	\$ (3,293,547)
Rate Schedule 111/112	58,627,886	\$ (1,411,173)
Rate Schedule 121/122	2,044,780	\$ (48,932)
Rate Schedule 131/132	952,624	\$ (21,406)
Rate Schedule 146/126,116	35,733,806	\$ -
Total	229,789,612	(4,775,058)

Avista Utilities
State of Washington
Rate Schedule Changes for 155
Amortization Rate

Summary of Changes		Rate Schedule 155	
Line No.	Present	Total Gas Cost Rate Without Revenue Sensitive Costs	Total Gas Cost Rate With Revenue Sensitive Costs
1	Rate Schedule 101/102	(\$0.09164)	(\$0.09613)
2	Rate Schedule 111	(\$0.07624)	(\$0.07997)
3	Rate Schedule 121	(\$0.04779)	(\$0.05013)
4	Rate Schedule 131	\$0.00000	\$0.00000
5	Rate Schedule 146	\$0.00000	\$0.00000
6			
7	Proposed		
8	Rate Schedule 101/102	\$0.00409	\$0.00429
9	Rate Schedule 111	\$0.01035	\$0.01085
10	Rate Schedule 121	\$0.01035	\$0.01085
11	Rate Schedule 131	\$0.00000	\$0.00000
12	Rate Schedule 146	\$0.00000	\$0.00000
13			
14	Change		
15	Rate Schedule 101/102	(\$0.09573)	\$0.10042
16	Rate Schedule 111	(\$0.08659)	\$0.09082
17	Rate Schedule 121	(\$0.05814)	\$0.06098
18	Rate Schedule 131	\$0.00000	\$0.00000
19	Rate Schedule 146	\$0.00000	\$0.00000

RCF

1.04873

Note: 122 and 132 receive annual lump sum payments for their portion of the deferral and therefore are not included in the overall amortization rate. Rate schedules 116 and 126 would also receive annual lump sum payments.

Revenue Change		
Revenue at Present Rates		
	Volume	Revenue
Rate Schedule 101/102	132,430,516	\$ (12,730,546)
Rate Schedule 111	58,627,886	\$ (4,688,472)
Rate Schedule 121	2,044,780	\$ (102,505)
Rate Schedule 131	952,624	\$ -
Rate Schedule 146	-	\$ -
Total	194,055,806	(17,521,523)
Revenue at Proposed Rates		
Rate Schedule 101/102	132,430,516	\$ 568,127
Rate Schedule 111	58,627,886	\$ 636,113
Rate Schedule 121	2,044,780	\$ 22,186
Rate Schedule 131	952,624	\$ -
Rate Schedule 146	-	\$ -
Total	194,055,806	1,226,426
Revenue Change		
Rate Schedule 101/102	132,430,516	\$ 13,298,673
Rate Schedule 111	58,627,886	\$ 5,324,585
Rate Schedule 121	2,044,780	\$ 124,691
Rate Schedule 131	952,624	\$ -
Rate Schedule 146	-	\$ -
Total	194,055,806	18,747,949

Avista Corporation Journal Entry

Journal: NSJ013 - D&A WA/ID Corr
Team: Resource Accounting
Type: C
Category: NSJ
Currency: USD

Last Saved by: Keri Meister
Submitted by: Keri Meister
Approved by:

Effective Date: 201911
Last Update: 12/09/2019 9:58 AM
Approval Requested: 12/09/2019 9:58 AM

Totals: 168,641.38 168,641.38

Explanation:

To record large customer refunds for Washington and Idaho, along with associated interest and tax amounts.

 Prepared by Keri Meister	<u>12-9-19</u> Date
 Reviewed by	<u>12/9/19</u> Date
Approved for Entry Corporate Accounting use Only	_____ Date

Avista Corporation Journal Entry

Journal: NSJ013 - D&A WA/ID Corr
 Team: Resource Accounting
 Type: C
 Category: NSJ
 Currency: USD

Last Saved by: Keri Meister
 Submitted by: Keri Meister
 Approved by:

Effective Date: 201911
 Last Update: 12/09/2019 9:58 AM
 Approval Requested: 12/09/2019 9:58 AM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	275.38	
20	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	275.38	0.00	
30	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	121,937.23	0.00	
40	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	121,937.23	
50	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	0.00	28.55	
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	28.55	0.00	
70	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	17,131.87	0.00	
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	17,131.87	
90	001	283330 - ADFIT PGA	GD	ID	DL	0.00	3,597.70	
100	001	410100 - DFIT EXPENSE DR	GD	ID	DL	3,597.70	0.00	
110	001	283330 - ADFIT PGA	GD	WA	DL	0.00	25,606.82	
120	001	410100 - DFIT EXPENSE DR	GD	WA	DL	25,606.82	0.00	
130	001	283330 - ADFIT PGA	GD	ID	DL	0.00	6.00	
140	001	410200 - DFIT EXP-NONOPER (DR)	ZZ	ZZ	DL	6.00	0.00	
150	001	283330 - ADFIT PGA	GD	WA	DL	0.00	57.83	
160	001	410200 - DFIT EXP-NONOPER (DR)	ZZ	ZZ	DL	57.83	0.00	

Blue Text = Drag Formula to next mt
Washington Current Deferral

() = Rebate

191010	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911
	Interest Rate	5.18%	5.18%	5.18%	5.45%	5.45%	5.45%	5.50%	5.50%	5.50%	5.42%	5.42%
	Beginning Balance	(12,602,073.84)	(13,118,053.92)	(7,482,556.34)	3,337,656.10	3,528,451.22	3,409,727.15	2,782,321.94	1,806,312.18	817,928.43	(1,257,390.05)	(2,194,008.26)
	Commodity Deferral	873,899.58	7,485,399.55	11,814,911.90	(11,480.74)	(952,607.07)	(1,677,072.75)	(2,084,272.69)	(2,084,597.88)	(2,696,604.79)	(678,463.68)	149,111.49
	Demand Deferral	(1,334,488.60)	(1,738,034.75)	(985,712.65)	196,719.40	818,163.25	1,036,638.28	1,097,771.35	1,090,214.00	822,291.11	(250,377.66)	(807,237.82)
	Interest (Rev/Expense)	(95,393.03)	(44,387.22)	(8,926.81)	15,656.46	15,719.73	14,928.25	10,491.38	8,000.13	(1,004.81)	(7,736.96)	(1,486.28)
	Commodity Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,635,510.09
	Demand Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,877,227.97)
	Interest Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	436,728.15
	Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance	(13,118,053.92)	(7,482,556.34)	3,337,656.10	3,528,451.22	3,409,727.15	2,782,321.94	1,806,312.18	817,928.43	(1,257,390.05)	(2,194,008.26)	(659,612.61)
	GLW Check	(13,118,053.93)	(7,482,556.35)	4,374,910.77	4,570,416.76	3,844,456.24	3,833,773.49	2,862,582.88	1,879,040.38	(1,257,390.05)	(2,194,008.27)	(659,612.62)
	Variance	0.01	0.01	(1,037,254.67)	(1,041,965.54)	(434,729.09)	(1,051,451.55)	(1,056,270.70)	(1,061,111.95)	0.01	0.01	0.01

Update JE date to pull current month values

201911				
WA Deferral Interest Income	419600	GD	WA	0.00
WA Deferral Interest Expense	431600	GD	WA	1,486.28
WA Deferral	191010	GD	WA	0.00
WA Deferral Expense	805120	GD	WA	658,126.34
Tracker Transfer	191010	GD	WA	2,194,008.27
Tracker Transfer	191000	GD	WA	0.00
Check				0.00

(0.00) Xfer as of end of Oct - CHECK

-\$3,136,430.43 201909 variance
-\$1,061,111.96 corr to record from Mar
-\$2,075,318.47 Sep entry
\$0.00 final variance

Washington Amortization

Volume - Commodity & Demand

191000	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911
	Schedule 101	21,076,213	23,394,692	18,476,572	8,678,511	4,312,439	2,497,712	2,393,172	2,217,255	3,669,449	12,751,665	17,314,620
	Schedule 102	21,566	23,936	18,913	8,640	4,374	2,253	1,928	1,943	3,444	10,264	14,846
	Schedule 111	4,326,716	8,977,809	6,826,624	4,528,915	2,394,969	2,410,231	1,815,710	1,827,018	2,844,010	5,304,408	6,504,463
	Schedule 121	3,809,625	177,522	115,935	108,923	97,867	(90,738)	133,593	137,205	110,085	187,475	195,352
	Schedule 131	0	0	0	0	0	0	0	0	0	0	0
	Schedule 148	3,921,073	3,900,873	3,846,520	3,113,093	2,599,421	2,420,669	2,422,853	2,327,120	2,566,210	3,210,854	3,205,996
	Total	33,155,193	36,474,822	29,284,564	16,439,082	9,409,566	7,240,147	6,767,356	6,510,541	9,193,198	21,464,666	27,235,267
	Calendar Sales Check	33,155,193	36,474,822	29,284,564	16,439,082	9,409,566	7,240,147	6,767,356	6,510,541	9,193,198	21,464,666	27,235,267

Rates

191000	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911
	Schedule 101	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	pro rated
	Schedule 102	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	pro rated
	Schedule 111	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	pro rated
	Schedule 121	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	pro rated
	Schedule 131	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Schedule 148	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

GL

191000	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911
	Interest Rate	5.18%	5.18%	5.18%	5.45%	5.45%	5.45%	5.50%	5.50%	5.50%	5.42%	5.42%
	Beginning Balance	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,698.96)	(505,685.65)	76,360.61	486,224.88	853,656.92	1,207,650.16	1,773,240.96	3,368,006.27
	Amortization	2,445,834.59	2,839,594.01	2,221,367.93	1,146,892.21	583,018.97	408,589.63	364,368.50	349,280.21	558,775.20	1,583,180.83	(187,141.00)
	Interest	(33,942.38)	(22,681.18)	(11,855.84)	(4,878.90)	(972.72)	1,274.64	3,963.54	4,713.03	6,815.59	11,584.49	4,879.93
	PGA Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,194,008.27)
	Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00
	Ending Balance	(6,674,123.88)	(3,857,211.04)	(1,647,698.96)	(505,685.65)	76,360.61	486,224.88	853,656.92	1,207,650.16	1,773,240.96	3,368,006.27	991,736.93
	GLW Check	(6,674,123.88)	(3,857,211.04)	(1,647,698.95)	(505,685.64)	76,360.62	486,224.89	853,656.93	1,207,650.17	1,773,240.96	3,368,006.27	991,736.93
	Variance	(0.00)	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.00)	0.00	0.00

201911				
WA Amortization Interest Income	419600	GD	WA	0.00
WA Amortization Interest Expense	431600	GD	WA	0.00
WA Amortization	191000	GD	WA	0.00
WA Amortization Expense	805110	GD	WA	187,141.00
Large Customer Refund	191000	GD	WA	0.00
Large Customer Refund	805110	GD	WA	0.00
Check				0.00

original DJ431 201911 entry

Meister, Keri

From: Berg, Jenny
Sent: Monday, December 9, 2019 10:00 AM
To: Meister, Keri
Subject: NEW Additional Entries on NSJ

Keri, please book these instead. Thank you!

TO BOOK:			
283330	GD	ID	0.00 3,597.70
410100	GD	ID	3,597.70 0.00
283330	GD	WA	0.00 25,606.82
410100	GD	WA	25,606.82 0.00
283330	GD	ID	0.00 6.00
410200	ZZ	ZZ	6.00 0.00
283330	GD	WA	0.00 57.83
410200	ZZ	ZZ	57.83 0.00

From: Meister, Keri
Sent: Monday, December 9, 2019 9:40 AM
To: Berg, Jenny <Jenny.Berg@avistacorp.com>
Subject: RE: Additional Entries on NSJ

Thanks!

From: Berg, Jenny
Sent: Monday, December 9, 2019 9:33 AM
To: Meister, Keri <Keri.Meister@avistacorp.com>
Subject: Additional Entries on NSJ

Hi Keri,

Please book the following entries on your NSJ for the tax side –

TO BOOK:			
283330	GD	ID	0.00 3,597.70
410100	GD	ID	3,597.70 0.00
283330	GD	WA	25,606.82 0.00
410100	GD	WA	0.00 25,606.82
283330	GD	ID	0.00 6.00
410200	ZZ	ZZ	6.00 0.00
283330	GD	WA	0.00 57.83
410200	ZZ	ZZ	57.83 0.00

Thank you,

Jenny Berg, Tax Analyst
1411 E Mission Ave MSC-29, Spokane, WA, 99202
P 509.495.2631 | F 509.777.5571
www.myavista.com

Avista Utilities
State of Washington
Account 191010

	10/30/19	10/30/19	Interest	10/30/19
	Com Def	Dem Def		Balance
Rate Schedule 112				
Customer A	(425.20)	(668.44)	(64.44)	(14,878.47)
			-	0.00
Rate Schedule 122			-	0.00
Customer A	0.00	0.00	0.74	163.83
Customer B	(1,133.85)	(1,498.70)	(247.23)	(56,300.08)
Customer C	0.00	0.00	-	0.00
			-	0.00
Rate Schedule 132			-	0.00
Customer C	(3,105.94)	(692.86)	(211.52)	(48,942.11)
Customer B	(836.69)	(186.65)	(6.60)	(1,980.41)
			-	0.00
			-	0.00
Firm Sales Customers (commodity)	(672,961.99)		(16,200.31)	(3,939,464.94)
All Sales Customers (demand)			-	0.00
			-	0.00
Demand Deferral By Rate Schedule			-	0.00
Schedule 101		(188,840.13)	2,612.65	486,640.11
Schedule 111		(64,106.70)	2,306.96	481,019.02
Schedule 121		5,615.81	4,032.90	899,733.90
Schedule 131			-	0.00
Schedule 146		0.00	(0.00)	(0.00)
			-	
Total	(678,463.68)	(250,377.66)	(7,776.85)	(2,194,009.14)

1.04873

	Expense	Revenue
Customer A	(14,714.64)	(15,431.69)
Customer B	(58,280.48)	(61,120.49)
Customer C	(48,942.11)	(51,327.06)
	(121,937.23)	(127,879.23)

Meister, Keri

From: Brandon, Annette
Sent: Monday, November 11, 2019 1:16 PM
To: Acord, Heather
Cc: Bonfield, Shawn; Hydzik, Nicole; Meister, Keri; Schultz, Kaylene
Subject: RE: Large Customer Refunds
Attachments: WA Large Customers.xlsx; Large Customers.xlsx

Good afternoon! Attached you will find **the large customer refunds for Washington and Idaho** which should be credited this month.

IM

Please take a look and let me know if you have any questions.

Heather, Nicole and Shawn – the checks should be in the “revenue” column.
Keri, the transfer will be in the “expense” column but we will review at our meeting with Carolyn next week.

Thank you!

From: Acord, Heather
Sent: Monday, November 4, 2019 2:02 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: RE: Large Customer Refunds

Hi Annette~

Are there any PGA adjustments for this year?

Thanks!

From: Brandon, Annette
Sent: Thursday, November 01, 2018 3:04 PM
To: Acord, Heather <Heather.Acord@avistacorp.com>
Cc: Gonser, Gayle <Gayle.Gonser@avistacorp.com>
Subject: FW: Large Customer Refunds

From: Brandon, Annette
Sent: Monday, September 24, 2018 10:15 AM
To: Bryan, Catherine <Catherine.Bryan@avistacorp.com>
Subject: Large Customer Refunds

Catherine, if approved the attached will be the large customer refunds. The last column (under the revenue conversion factor) is what will actually hit their bills. The other part is the expense for Resource Accounting. Would you mind taking a look at it for me to see if I've given all the details required? Seems like last year you wanted to actual account number and rate schedule, so I have summarized in that manner. Let me know what you think.

If it's fine if you could forward it onto whoever it needs to go to, I would appreciate it. Thanks so much!

Annette Brandon | AVISTA UTILITIES

Manager of Regulatory Affairs | Regulatory Affairs

📍 1411 E. Mission | Spokane, WA 99202

☎ Direct 509.495.4324 | 📠 fax 509.777.5054

✉ <mailto:annette.brandon@avistacorp.com>

CONFIDENTIALITY NOTICE: The contents of this email message and any attachments are intended solely for the addressee(s) and may contain confidential and/or privileged information and may be legally protected from disclosure. If you are not the intended recipient of this message or an agent of the intended recipient, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any attachments.

Meister, Keri

From: Schultz, Kaylene
Sent: Friday, December 6, 2019 2:49 PM
To: Meister, Keri
Subject: RE: November WA/ID PGA Deferral Reports

Hi Keri,

I was looking over November's month end report. I'm not seeing the entries for the WA & ID large customer refunds. Am I just missing them?

Happy Friday!

Kaylene Schultz, Regulatory Affairs Analyst

1411 E Mission Ave MSC-27, Spokane, WA, 99202

P 509.495.2482

www.myavista.com



This email (including any attachments) may contain confidential and privileged information, and unauthorized disclosure or use is prohibited. If you are not an intended recipient, please notify the sender and delete this email from your system. Thank you.

From: Meister, Keri
Sent: Thursday, December 05, 2019 12:04 PM
To: Pluth, Jeanne <Jeanne.Pluth@avistacorp.com>; Brandon, Annette <Annette.Brandon@avistacorp.com>; Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>
Subject: November WA/ID PGA Deferral Reports

Attached are the WA/ID PGA deferral reports for November 2019.

Thank you,
Keri

Keri Meister | **AVISTA UTILITIES**

Resource Accounting Analyst | MSC 7

PO Box 3727 | Spokane, WA 99220

Direct 509.495.2102 | Fax 509.777.5217

keri.meister@avistacorp.com

CONFIDENTIALITY NOTICE: The contents of this email message and any attachments are intended solely for the addressee(s) and may contain confidential and/or privileged information and may be legally protected from disclosure. If you are not the intended recipient of this message or an agent of the intended recipient, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any attachments.