

**Avista Corporation Journal Entry**

Journal: 431-D&A WA/ID

Effective Date: 202111

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 12/03/2021 10:58 AM

Type: C

Submitted by: Keri Meister

Approval Requested: 12/03/2021 11:02 AM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	2,990.20	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	2,211,139.83	0.00	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	2,208,149.63	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	25,122.74	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	412,169.26	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	437,292.00	0.00	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	2,392.84	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	1,250,113.33	0.00	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	1,247,720.49	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	3,675.72	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	147,389.12	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	151,064.84	0.00	Amortization Expense
130	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	7,418,666.12	Balance transfer per WA PGA
140	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	7,418,666.12	0.00	Balance transfer per WA PGA
150	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	32,444.09	WA large customer refund

Avista Corporation Journal Entry

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Last Update: 12/03/2021 10:58 AM  
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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
160	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	32,444.09	0.00	WA large customer refund
<b>Totals:</b>						<b>11,500,720.21</b>	<b>11,500,720.21</b>	

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><i>Keri Meister</i></u>	<u>12/3/2021</u>
Prepared by Keri Meister	Date
_____ Reviewed by	_____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

Expense Calculation				Total System Cost	WASHINGTON Demand	WASHINGTON Commodity	IDAHO Demand	IDAHO Commodity
				100%	68.33%	66.30%	31.67%	33.70%
GAS COSTS-DEMAND	804001	GD.AN		2,222,730.10				
TRANSPORT VARIABLE CHARGES	804002	GD.AN		24,736.76				
<b>Total Demand Costs</b>				<b>\$ 2,247,466.86</b>				
less variable costs charged to Commodity				(24,736.76)				
<b>Total Current Demand Costs</b>				<b>\$ 2,222,730.10</b>	1,518,791.48		703,938.62	
GAS COSTS-COMMODITY	804000	GD.AN		19,035,337.09				
GAS COSTS - FX HEDGE	804010	GD.AN		129,796.82				
GAS COSTS-TRANSACTION FEE	804017	GD.AN		42,706.77				
Gas Costs - Merchandise Processing Fee	804018	GD.AN		8,647.50				
GAS PURCHASES - FINANCIAL	804600	GD.AN		(3,350,204.90)				
GAS COSTS-INTRACO LDC GAS	804730	GD.AN		517,137.71				
GAS STORAGE WITHDRAWALS	808100	GD.AN		1,618,803.48				
GAS STORAGE INJECTIONS	808200	GD.AN		(1,246,565.06)				
GAS USED FOR PRODUCTS EXTRACTION	811000	GD.AN		(84,449.74)				
SALES FOR RESALE PHYSICAL-GAS	483000	GD.AN		(5,173,484.03)				
SALES FOR RESALE-FINANCIAL GAS	483600	GD.AN		2,624,189.62				
SALES FOR RESALE-INTRACO LDC GAS	483730	GD.AN		(2,270,257.40)				
DEFERRED EXCHANGE RESERVATION FEE	495028	GD.AN		(468,750.00)				
AN Entitlement Penalty	495100	GD.AN		-				
plus variable costs from Demand				24,736.76				
<b>Total Commodity Costs to be Allocated</b>				<b>\$ 11,407,644.62</b>	7,563,268.38		3,844,376.24	
WA Entitlement Penalty	495100	GD.WA		-				
ID Entitlement Penalty	495100	GD.ID		-				
WA Imbalance Costs	804000	GD.WA		(622,389.23)		(622,389.23)		
ID Imbalance Costs	804000	GD.ID		(321,597.52)			(321,597.52)	
<b>Total Commodity Costs</b>				<b>\$ 10,463,657.87</b>				
<b>Total Demand and Commodity</b>				<b>\$ 12,686,387.97</b>	\$ 1,518,791.48	\$ 6,940,879.15	\$ 703,938.62	\$ 3,522,778.72

804%,808%,811000,483%,495028,495100 Total per GL 12,686,387.97  
Check -

JET Entry - check	
Debits	Credits
11,500,720.20	(11,500,720.20)

WASHINGTON				IDAHO			
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	14,184,948	pro rated	1,206,151.00	Schedule 101	7,688,686	0.09203	707,589.77
Schedule 102	34,356	pro rated	2,919.00	Schedule 111	2,395,749	0.09203	220,480.78
Schedule 111	5,565,284	pro rated	440,681.00	Schedule 112	55,105	0.09203	5,071.31
Schedule 112	64,761	pro rated	4,844.00	Schedule 131	0	0.09203	-
Schedule 131	0	pro rated	-	Schedule 132	0	0.09203	-
Schedule 132	98,500	pro rated	4,881.00	<b>Total Demand</b>	<b>10,139,540</b>		<b>\$ 933,141.87</b>
Schedule 146	3,193,250	pro rated	1,708.00		<b>10,139,540</b>		<b>\$ 933,141.87</b>
<b>Total Demand</b>	<b>23,141,099</b>		<b>\$ 1,661,184.00</b>				
	<b>23,141,099</b>	check					
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	14,184,948	pro rated	3,244,445.00	Schedule 101	7,688,686	0.20177	1,551,346.17
Schedule 102	34,356	pro rated	7,880.00	Schedule 111	2,395,749	0.20177	483,390.28
Schedule 111	5,565,284	pro rated	1,303,188.00	Schedule 112	55,105	0.20177	11,118.54
Schedule 112	64,761	pro rated	14,813.00	Schedule 131	0	0.20177	-
Schedule 131	0	pro rated	-	Schedule 132	0	0.20177	-
Schedule 132	98,500	pro rated	20,011.00	<b>Total Commodity</b>	<b>10,139,540</b>		<b>\$ 2,045,854.99</b>
<b>Total Commodity</b>	<b>19,947,849</b>		<b>\$ 4,590,337.00</b>		<b>10,139,540</b>		<b>\$ 2,045,854.99</b>
	<b>19,947,849</b>	check					

Deferral Calculation	Washington Demand	Washington Commodity	Idaho Demand	Idaho Commodity	check:
Deferral Expenses	1,518,791.48	6,940,879.15	703,938.62	3,522,778.72	-
Deferral Revenue	(1,661,184.00)	(4,590,337.00)	(933,141.87)	(2,045,854.99)	-
<b>Total Deferred</b>	<b>\$ (142,392.52)</b>	<b>\$ 2,350,542.15</b>	<b>\$ (229,203.24)</b>	<b>\$ 1,476,923.73</b>	
<b>WA Total</b>	2,208,149.63		<b>ID Total</b>	1,247,720.49	

Avista Corporation  
State of Washington  
Current Unrecovered PGA Deferral  
Account 191010

Month Ending	Interest Rate	Annual xfer of balance per PGA to 191000	Beginning Balance	Commodity	Demand	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
202001	4.96%	-	(805,474.48)	465,507.09	(1,019,075.81)	(4,473.34)	(1,363,516.54)	(1,363,516.54)	(0.00)
202002	4.96%	-	(1,363,516.54)	357,241.75	(930,160.94)	(6,819.90)	(1,943,255.62)	(1,943,255.62)	(0.00)
202003	4.96%	-	(1,943,255.62)	(16,044.36)	(702,834.44)	(9,517.81)	(2,671,652.23)	(2,671,652.23)	(0.00)
202004	4.75%	-	(2,671,652.23)	(286,572.47)	354,965.18	(10,439.93)	(2,613,699.45)	(2,613,699.45)	(0.00)
202005	4.75%	-	(2,613,699.45)	(349,533.46)	790,807.96	(9,472.54)	(2,181,897.49)	(2,181,897.49)	0.00
202006	4.75%	-	(2,181,897.49)	(221,914.22)	995,442.01	(7,105.74)	(1,415,475.44)	(1,415,475.44)	0.00
202007	3.43%	-	(1,415,475.44)	(286,329.89)	1,119,731.40	(2,854.83)	(584,928.76)	(584,928.76)	0.00
202008	3.43%	-	(584,928.76)	(475,108.50)	1,175,024.58	(671.62)	114,315.69	114,315.69	(0.00)
202009	3.43%	-	114,315.69	(412,609.50)	1,016,420.84	1,189.70	719,316.73	719,316.73	(0.00)
202010	3.25%	-	719,316.73	(164,901.40)	260,754.58	2,077.95	817,247.86	817,247.86	(0.00)
202011	3.25%	(817,247.86)	-	274,531.21	(636,016.65)	(489.51)	(361,974.95)	(361,974.95)	0.00
202012	3.25%	-	(361,974.95)	986,052.61	(1,221,931.86)	(1,299.77)	(599,153.97)	(599,153.97)	(0.00)
202101	3.25%	-	(599,153.97)	759,776.25	(1,158,080.32)	(2,162.08)	(999,620.12)	(999,620.12)	0.00
202102	3.25%	-	(999,620.12)	3,250,005.82	(1,308,687.14)	(78.44)	941,620.12	941,663.63	43.51
202103	3.25%	-	941,620.12	(477,149.38)	(528,059.47)	1,189.00	(62,399.73)	(62,159.90)	239.83
202104	3.25%	-	(62,399.73)	168,916.46	280,833.78	440.04	387,790.55	387,790.55	(0.00)
202105	3.25%	-	387,790.55	167,165.72	846,112.27	2,422.41	1,403,490.96	1,403,490.96	0.00
202106	3.25%	-	1,403,490.96	(54,575.78)	1,064,454.19	5,168.67	2,418,538.04	2,418,538.04	0.00
202107	3.25%	-	2,418,538.04	201,380.80	1,186,640.75	8,429.82	3,814,989.41	3,814,989.41	0.00
202108	3.25%	-	3,814,989.41	(686,888.81)	1,088,873.97	10,876.62	4,227,851.19	4,227,851.19	0.00
202109	3.25%	-	4,227,851.19	234,914.16	947,319.05	13,051.37	5,423,135.78	5,423,135.78	0.00
202110	3.25%	-	5,423,135.78	1,575,541.57	402,622.35	17,366.42	7,418,666.12	7,418,666.12	(0.00)
202111	3.25%	(7,418,666.12)	-	2,350,542.15	(142,392.52)	2,990.20	2,211,139.83	7,418,666.12	5,207,526.29
202112		-	2,211,139.83			-	2,211,139.83		

(7,418,666.12) 2,350,542.15 (142,392.52) 2,990.20 THIS ROW USED TO CALC JET ENTRY  
D A B C

202111 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		2,990.20 C
Interest Expense	431600.GD.WA		C
Demand+Comm Def	191010.GD.WA	2,211,139.83	A+B+C
Deferral Expense	805120.GD.WA		(A+B)

0.00 checks/b 0

NOVEMBER ENTRY TO XFER BALANCES:

191010.GD.WA		7,418,666.12 D
191000.GD.WA	7,418,666.12	

Avista Corporation  
State of Washington  
Recoverable Gas Costs Amortized  
Accounts 191000

Month Ending	Interest Rate	Annual xfer of balance per PGA from 191010	Annual Large Customer Refund	Beginning Balance	Schedule 101/102 Volumes	Amort Rate	Amort	Schedule 111 Volumes	Amort Rate	Amort	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
202001	4.96%	-	-	985,404.04	19,902,225	(0.00409)	(81,400.10)	7,441,465	(0.01035)	(77,019.16)	3,741.84	828,904.65	823,211.28	(5,693.37)
202002	4.96%	-	-	828,904.65	18,156,535	(0.00409)	(74,260.23)	7,239,397	(0.01035)	(74,927.76)	3,114.49	681,221.07	675,504.18	(5,716.89)
202003	4.96%	-	-	681,221.07	16,737,084	(0.00409)	(68,454.67)	6,588,074	(0.01035)	(68,186.57)	2,530.42	545,708.28	540,247.84	(5,460.44)
202004	4.75%	-	-	545,708.28	8,680,515	(0.00409)	(35,503.31)	3,389,688	(0.01035)	(35,083.27)	2,020.97	477,434.61	471,952.55	(5,482.06)
202005	4.75%	-	-	477,434.61	5,177,262	(0.00409)	(21,175.00)	2,662,302	(0.01035)	(27,554.83)	1,795.46	431,539.73	426,035.97	(5,503.76)
202006	4.75%	-	-	431,539.73	3,321,590	(0.00409)	(13,585.30)	1,746,909	(0.01035)	(18,080.51)	1,645.51	401,519.43	395,993.88	(5,525.55)
202007	3.43%	-	-	401,519.43	2,633,258	(0.00409)	(10,770.03)	1,745,062	(0.01035)	(18,061.39)	1,106.47	373,794.48	368,253.14	(5,541.34)
202008	3.43%	-	-	373,794.48	2,239,101	(0.00409)	(9,157.92)	1,621,230	(0.01035)	(16,779.73)	1,031.36	348,888.19	343,331.01	(5,557.18)
202009	3.43%	-	-	348,888.19	2,847,296	(0.00409)	(11,645.44)	2,009,009	(0.01035)	(20,793.24)	950.88	317,400.39	317,400.41	0.02
202010	3.25%	-	-	317,400.39	8,977,248	(0.00409)	(36,716.94)	4,850,551	(0.01035)	(50,203.20)	741.92	231,222.16	231,222.18	0.02
202011	3.25%	817,247.86	104,173.57	1,152,643.59	17,157,823	pro-rated	113,128.00	5,799,551	pro-rated	9,063.00	3,287.21	1,278,121.82	1,278,121.82	(0.00)
202012	3.25%	-	-	1,278,121.82	21,531,817	pro-rated	148,899.00	7,737,352	pro-rated	(327.00)	3,662.77	1,430,356.59	1,430,356.59	(0.00)
202101	3.25%	-	-	1,430,356.59	20,684,874	0.00699	144,587.27	7,466,798	0.00013	970.68	4,070.99	1,579,985.54	1,579,985.53	(0.01)
202102	3.25%	-	-	1,579,985.54	21,500,760	0.00699	150,290.31	7,487,490	0.00013	973.37	4,483.96	1,735,733.18	1,735,733.18	(0.00)
202103	3.25%	-	-	1,735,733.18	14,765,517	0.00699	103,210.96	6,893,495	0.00013	896.15	4,841.92	1,844,682.22	1,844,682.22	0.00
202104	3.25%	-	-	1,844,682.22	8,962,165	0.00699	62,645.53	3,971,924	0.00013	516.35	5,081.55	1,912,925.65	1,912,925.65	(0.00)
202105	3.25%	-	-	1,912,925.65	4,466,068	0.00699	31,217.82	2,827,756	0.00013	367.61	5,223.61	1,949,734.69	1,949,734.68	(0.01)
202106	3.25%	-	-	1,949,734.69	2,745,599	0.00699	19,191.74	1,934,595	0.00013	251.50	5,306.86	1,974,484.78	1,974,484.77	(0.01)
202107	3.25%	-	-	1,974,484.78	2,048,467	0.00699	14,318.78	1,663,592	0.00013	216.27	5,367.25	1,994,387.08	1,994,387.07	(0.01)
202108	3.25%	-	-	1,994,387.08	2,330,904	0.00699	16,293.02	1,901,151	0.00013	247.15	5,423.86	2,016,351.11	2,016,351.10	(0.01)
202109	3.25%	-	-	2,016,351.11	3,156,001	0.00699	22,060.45	2,361,344	0.00013	306.97	5,491.24	2,044,209.77	2,044,209.76	(0.01)
202110	3.25%	-	-	2,044,209.77	8,316,608	0.00699	58,133.09	4,273,550	0.00013	555.56	5,615.88	2,108,514.30	2,108,514.29	(0.01)
202111	3.25%	7,418,666.12	(32,444.09)	9,494,736.33	14,219,304	pro-rated	(266,933.00)	5,565,284	pro-rated	(170,359.00)	25,122.74	9,082,567.07	2,108,514.29	(6,974,052.78)
202112		-	-	9,082,567.07		pro-rated			pro-rated		-	9,082,567.07		
		(32,444.09)					(266,933.00)			(170,359.00)	25,122.74			THIS ROW USED TO CALC JET ENTRY
		C					A			A	B			

**202111 UPDATE DATE MONTHLY TO CALC JET ENTRY**

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		25,122.74 B
Interest Expense	431600.GD.WA		(B)
Amortization	191000.GD.WA		412,169.26 A+B
Amort Expense	805110.GD.WA	437,292.00	A

0.00 check s/b 0

**NOVEMBER ENTRY - LARGE CUSTOMER REFUND**

191000.GD.WA		32,444.09 C
805110.GD.WA	32,444.09	

for pro rating - reverse October unbilled

Washington Sales Volumes

November/21 Description	Schedule	November/21 Billed	October/21 Unbilled	November/21 Unbilled	November/21 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral :</b>							
Firm	101	10,938,469	5,163,376	8,409,855	3,246,479	14,184,948	
Firm	102	26,693	12,883	20,546	7,663	34,356	
Firm	111	4,809,303	2,754,976	3,510,957	755,981	5,565,284	
Firm	112	57,977	37,844	44,628	6,784	64,761	
Interruptible	131	0	0	0	0	0	
Interruptible	132	98,500	0	0	0	98,500	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		15,930,942	7,969,079	11,985,986	4,016,907	19,947,849	<b>Total retail sales for PGA commodity deferral, includes interruptible rate schedules</b>
<b>146</b>		2,710,516	2,738,218	3,220,952	482,734	3,193,250	
<b>Total 146 Transportation Sales</b>		2,710,516	2,738,218	3,220,952	482,734	3,193,250	
<b>147</b>		832,244	0	0	0	832,244	
<b>148</b>		3,586,607	3,586,005	3,648,808	62,803	3,649,410	
<b>Total 147 &amp; 148 Transportation Sales</b>		4,418,851	3,586,005	3,648,808	62,803	4,481,654	
<b>Total sales</b>		23,060,309	14,293,302	18,855,746	4,562,444	27,622,753	
<b>Schedule Sum for Demand Deferral:</b>							
Firm	101	10,938,469	5,163,376	8,409,855	3,246,479	14,184,948	
Firm	102	26,693	12,883	20,546	7,663	34,356	
Firm	111	4,809,303	2,754,976	3,510,957	755,981	5,565,284	
Firm	112	57,977	37,844	44,628	6,784	64,761	
Interruptible	131	0	0	0	0	0	
Interruptible	132	98,500	0	0	0	98,500	
Transportation	146	2,710,516	2,738,218	3,220,952	482,734	3,193,250	
		18,641,458	10,707,297	15,206,938	4,499,641	23,141,099	<b>Total sales for PGA demand deferral, includes interruptible rate schedules &amp; schedule 146 transportation</b>
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm	101	10,938,469	5,163,376	8,409,855	3,246,479	14,184,948	<b>Sales for Decoupling amortization</b>
Firm	102	26,693	12,883	20,546	7,663	34,356	
Firm	111	4,809,303	2,754,976	3,510,957	755,981	5,565,284	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	2,710,516	2,738,218	3,220,952	482,734	3,193,250	
		18,484,981	10,669,453	15,162,310	4,492,857	22,977,838	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
Firm	112	57,977	37,844	44,628	6,784	64,761	Annual lump sum amortization
Interruptible	132	98,500	0	0	0	98,500	Annual lump sum amortization
<b>Total Firm Sales</b>		15,832,442	7,969,079	11,985,986	4,016,907	19,849,349	
<b>Total Interruptible Sales</b>		98,500	0	0	0	98,500	
<b>Total Transportation Sales (Schedule 146)</b>		2,710,516	2,738,218	3,220,952	482,734	3,193,250	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		4,418,851	3,586,005	3,648,808	62,803	4,481,654	
<b>Check total sales</b>		23,060,309	14,293,302	18,855,746	4,562,444	27,622,753	
		23,060,309	14,293,302	18,855,746	4,562,444	27,622,753	

WASHINGTON	GL Account	Rate Schedule	Rates for Resource Accounting		Interest Rates	Notes
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**WASHINGTON INTEREST RATE:**

FERC Natural Gas Interest Rate

<https://ferc.gov/enforcement-legal/enforcement/interest-rates>

**3.25%** Updated for Q4'21 - DONE

**WASHINGTON DEFERRAL RATES:**

	GL Account	Rate Schedule	PREVIOUS Nov'19-Oct'20	PREVIOUS Nov'20-Oct'21	NEW Nov'21-Oct'22	Notes
Commodity Rate	191010 GD WA	101 - 132	\$0.15284	\$0.16167	<b>\$0.22319</b>	WA PGA filing effective 11.1.21
Demand Rates	191010 GD WA	101/102	\$0.09651	\$0.09822	<b>\$0.09373</b>	WA PGA filing effective 11.1.21
		111/112	\$0.08727	\$0.08835	<b>\$0.08732</b>	WA PGA filing effective 11.1.21
		131/132	\$0.05591	\$0.05640	<b>\$0.05443</b>	WA PGA filing effective 11.1.21
		146/116	\$0.00054	\$0.00054	<b>\$0.00054</b>	WA PGA filing effective 11.1.21

**WASHINGTON AMORTIZATION RATES:**

	GL Account	Rate Schedule	PREVIOUS Nov'19-Oct'20	PREVIOUS Nov'20-Oct'21	NEW Nov'21-Oct'22	Notes
Commodity & Demand (Sch 155)	191000 GD WA	101/102	(\$0.00409)	\$0.00699	<b>(\$0.02006)</b>	WA PGA filing effective 11.1.21
		111	(\$0.01035)	\$0.00013	<b>(\$0.02902)</b>	WA PGA filing effective 11.1.21
		131	\$0.00000	\$0.00000	<b>\$0.00000</b>	WA PGA filing effective 11.1.21
		146	\$0.00000	\$0.00000	<b>\$0.00000</b>	WA PGA filing effective 11.1.21

IDAHO	GL Account	Rate Schedule	Rates for Resource Accounting		Interest Rates	Notes
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**IDAHO INTEREST RATE:**

Customer Deposit Rate changes annually  
puc.idaho.gov (Year 2021 Order # 34866)

**1.00%** UPDATED ANNUALLY IN JANUARY

**IDAHO DEFERRAL RATES:**

	GL Account	Rate Schedule	PREVIOUS Nov'19-Oct'20	PREVIOUS Nov'20-Aug'21	NEW Sep'21-Oct'22	Notes
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	\$0.16148	\$0.16148	<b>\$0.20177</b>	Idaho only PGA filing effective 9.1.21
Demand Rate	191010 GD ID	101/111/112	\$0.09295	\$0.08952	<b>\$0.09203</b>	Idaho only PGA filing effective 9.1.21

**IDAHO AMORTIZATION RATES:**

	GL Account	Rate Schedule	PREVIOUS Nov'19-Oct'20	PREVIOUS Nov'20-Aug'21	NEW Sep'21-Oct'22	Notes
Commodity & Demand (Sch 155)	191000 GD ID	101	\$0.03604	\$0.03732	<b>(\$0.01498)</b>	Idaho only PGA filing effective 9.1.21
		111	\$0.03604	\$0.03732	<b>(\$0.01498)</b>	Idaho only PGA filing effective 9.1.21
		112	\$0.00000	\$0.00000	<b>\$0.00000</b>	Idaho only PGA filing effective 9.1.21
		146	\$0.00000	\$0.00000	<b>\$0.00000</b>	Idaho only PGA filing effective 9.1.21

## Meister, Keri

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**From:** Garbarino, Marcus  
**Sent:** Friday, November 19, 2021 4:15 PM  
**To:** Meister, Keri; Schultz, Kaylene  
**Subject:** RE: Rate Review - November 2021

Hi Keri, everything looks good.

Thank you,

### Marcus Garbarino, CPA

Manager of Regulatory Affairs

1411 E Mission Ave MSC-23, Spokane, WA, 99202

P 509.495.2567

[www.myavista.com](http://www.myavista.com) [f](#) [t](#) [in](#)



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**From:** Meister, Keri <Keri.Meister@avistacorp.com>  
**Sent:** Tuesday, November 16, 2021 12:32 PM  
**To:** Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>; Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>  
**Subject:** Rate Review - November 2021

Please review the attached rates review workbook for November 2021.

I updated the following:

WA\_ID Jurisdictional tab – monthly rate

WA\_ID PGA Deferral-Amort tab – WA rates for PGA

OR PGA Deferral-Amort tab – OR rates for PGA

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](mailto:keri.meister@avistacorp.com)

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Interoffice Memorandum  
Rates and Tariff Administration

DATE: 8/31/21

TO: Keri Meister (Resource Accounting), Jenn Hossack (Resource Accounting), & Jeanne Pluth (Regulatory Affairs)

FROM: Marcus Garbarino

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, 2021**:

Washington	68.33%
Idaho	31.67%
Total	<u>100.00%</u>

If you have any questions about this please call me at 2567.

NOVEMBER 2021

PGA FILING

BACKUP

WASHINGTON

AVISTA CORPORATION  
NOVEMBER 2021 **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]
		(RCF) (c)					
0101	\$ 3,278,697	0.95381	\$ 3,127,254	70.42%	29.58%	\$ 2,202,212	\$ 925,042
0102	\$ 8,005	0.95381	\$ 7,635	70.42%	29.58%	\$ 5,377	\$ 2,258
0111	\$ 1,407,493	0.95381	\$ 1,342,481	71.88%	28.12%	\$ 964,975	\$ 377,506
0112	\$ 16,000	0.95381	\$ 15,261	71.88%	28.12%	\$ 10,970	\$ 4,291
0131	\$ -	0.95381	\$ -	80.39%	19.61%	\$ -	\$ -
0132	\$ 26,097	0.95381	\$ 24,892	80.39%	19.61%	\$ 20,011	\$ 4,881
0146	\$ 1,518	0.95381	\$ 1,448	NA	100.00%	NA	\$ 1,448
Schedule Totals	\$ 4,737,811		\$ 4,518,971			\$ 3,203,545	\$ 1,315,426

November Unbilled

Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m) [j*k]	Demand Cost (n) [j*l]
0101	8,409,855	0.22319	0.09373	\$ 1,876,996	\$ 788,256
0102	20,546	0.22319	0.09373	\$ 4,586	\$ 1,926
0111	3,510,957	0.22319	0.08732	\$ 783,610	\$ 306,577
0112	44,628	0.22319	0.08732	\$ 9,961	\$ 3,897
0131	0	0.22319	0.05443	\$ -	\$ -
0132	0	0.22319	0.05443	\$ -	\$ -
0146	3,220,952	NA	0.00054	NA	\$ 1,739
	15,206,938			\$ 2,675,153	\$ 1,102,395

October Unbilled Reversal

Schedule (o)	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s) [p*q]	Demand Cost (t) [p*r]
0101	-5,163,376	0.16167	0.09822	\$ (834,763)	\$ (507,147)
0102	-12,883	0.16167	0.09822	\$ (2,083)	\$ (1,265)
0111	-2,754,976	0.16167	0.08835	\$ (445,397)	\$ (243,402)
0112	-37,844	0.16167	0.08835	\$ (6,118)	\$ (3,344)
0131	0	0.16167	0.05640	\$ -	\$ -
0132	0	0.16167	0.05640	\$ -	\$ -
0146	-2,738,218	NA	0.00054	NA	\$ (1,479)
	-10,707,297			\$ (1,288,361)	\$ (756,637)

	Billed (g)	November Unbilled (m)	October Unbilled Reversal (s)	Total Commodity (g+m+s)
0101	\$ 2,202,212	\$ 1,876,996	\$ (834,763)	\$ 3,244,445
0102	\$ 5,377	\$ 4,586	\$ (2,083)	\$ 7,880
0111	\$ 964,975	\$ 783,610	\$ (445,397)	\$ 1,303,188
0112	\$ 10,970	\$ 9,961	\$ (6,118)	\$ 14,813
0132	\$ 20,011	\$ -	\$ -	\$ 20,011
	\$ 3,203,545	\$ 2,675,153	\$ (1,288,361)	\$ 4,590,337
	TRUE	TRUE	TRUE	Acct 191010

	Billed (h)	November Unbilled (n)	October Unbilled Reversal (t)	Total Demand (h+n+t)
0101	\$ 925,042	\$ 788,256	\$ (507,147)	\$ 1,206,151
0102	\$ 2,258	\$ 1,926	\$ (1,265)	\$ 2,919
0111	\$ 377,506	\$ 306,577	\$ (243,402)	\$ 440,681
0112	\$ 4,291	\$ 3,897	\$ (3,344)	\$ 4,844
0132	\$ 4,881	\$ -	\$ -	\$ 4,881
0146	\$ 1,448	\$ 1,739	\$ (1,479)	\$ 1,708
	\$ 1,315,426	\$ 1,102,395	\$ (756,637)	\$ 1,661,184
	TRUE	TRUE	TRUE	Acct 191010

AVISTA CORPORATION  
NOVEMBER 2021 **WASHINGTON** AMORTIZATION - 155

manual inputs

Actual Billed

Schedule	Revenue	Remove RCF	Amortization Cost	Percentage Amortization	Amortization Commodity & Demand
(a)	(b)	(c)	(d)	(e)	(g)
			[b*c]		[d*e]
0101	\$ (64,463)	0.95381	\$ (61,485)	100.00%	\$ (61,485)
0102	\$ (159)	0.95381	\$ (152)	100.00%	\$ (152)
0111	\$ (71,411)	0.95381	\$ (68,113)	100.00%	\$ (68,113)
0131	\$ -	0.95381	\$ -	100.00%	\$ -
0146	\$ -	0.95381	\$ -	100.00%	\$ -
Schedule Totals	\$ (136,034)		\$ (129,750)		\$ (129,750)

November Unbilled

Schedule	Therms	Amortization Rate	Amortization Commodity & Demand
(i)	(j)	(k)	(m)
			[j*k]
0101	8,409,855	-0.02006	\$ (168,702)
0102	20,546	-0.02006	\$ (412)
0111	3,510,957	-0.02902	\$ (101,888)
0131	0	0.00000	\$ -
0146	3,220,952	0.00000	\$ -
	15,162,310		\$ (271,002)

	Billed	November Unbilled	October Unbilled Reversal	Total Commodity & Demand Amortization
	(g)	(m)	(s)	[g+m+s]
0101	\$ (61,485)	\$ (168,702)	\$ (36,092)	\$ (266,279)
0102	\$ (152)	\$ (412)	\$ (90)	\$ (654)
0111	\$ (68,113)	\$ (101,888)	\$ (358)	\$ (170,359)
0131	\$ -	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ -	\$ -
	\$ (129,750)	\$ (271,002)	\$ (36,540)	\$ (437,292)
	TRUE	TRUE	TRUE	Acct 191000

October Unbilled Reversal

Schedule	Therms	Amortization Rate	Amortization Commodity & Demand
(o)	(p)	(q)	(s)
			[p*q]
0101	-5,163,376	0.00699	\$ (36,092)
0102	-12,883	0.00699	\$ (90)
0111	-2,754,976	0.00013	\$ (358)
0131	0	0.00000	\$ -
0146	-2,738,218	0.00000	\$ -
	-10,669,453		\$ (36,540)



## Revenue By Rate Schedule

Data Source: Financial Reporting  
 Data Updated Daily

Rider 150 = PGA

Gas for WA

Accounting Period: 202111

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	-102	3,278,697	0	-3,114	29,267,160
0102 - RESIDENTIAL DISCOUNT	RIDER 150	0	0	8,005	0	0	52,216
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	-363	1,407,493	0	-1,998	12,469,959
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	16,000	0	0	184,054
0132 - INTERRUPTIBLE SERV	RIDER 150	0	0	26,097	0	0	201,820
0146 - TRANSP SVC CUST GAS	RIDER 150	0	0	1,518	0	0	16,118
<b>Overall - Total</b>		<b>0</b>	<b>-465</b>	<b>4,737,811</b>	<b>0</b>	<b>-5,112</b>	<b>42,191,325</b>



## Revenue By Rate Schedule

Data Source: Financial Reporting  
 Data Updated Daily

### Gas for WA

Rider 155 = PGA amort

Accounting Period: **202111**

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	64,463	0	0	-634,003
0102 - RESIDENTIAL DISCOUNT	RIDER 155	0	0	159	0	0	-1,029
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	71,411	0	0	65,542
0112 - FIRM-LARGE GEN SERV	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
<b>Overall - Total</b>		<b>0</b>	<b>0</b>	<b>136,034</b>	<b>0</b>	<b>0</b>	<b>-569,490</b>

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	Sales Volumes (to customers)	WACOG
	Volumes (a)	Dollars (b)	Volumes (c)	Dollars (d)	Volumes e) = (a) + (c)	Dollars (f) = (b) + (d)	Dollars (g)	Dollars (h)	Dollars (i)	(j)	(k)
Nov-21	8,750,925	\$ 1,679,017	15,957,812	\$ 4,359,674	24,708,737	\$ 6,038,691	\$ 34,493	\$ (317,063)	\$ 5,756,121	24,292,972	\$ 0.23695
Dec-21	9,604,575	\$ 1,934,662	25,905,288	\$ 7,170,584	35,509,863	\$ 9,105,246	\$ 40,572	\$ (322,734)	\$ 8,823,084	35,108,886	\$ 0.25131
Jan-22	9,174,973	\$ 1,757,666	23,480,875	\$ 6,574,645	32,655,848	\$ 8,332,311	\$ 36,161	\$ (321,703)	\$ 8,046,769	32,197,319	\$ 0.24992
Feb-22	8,353,485	\$ 1,599,511	20,029,676	\$ 5,588,280	28,383,161	\$ 7,187,791	\$ 29,455	\$ (324,281)	\$ 6,892,965	27,946,683	\$ 0.24665
Mar-22	8,657,138	\$ 1,616,897	14,292,290	\$ 3,711,708	22,949,428	\$ 5,328,605	\$ 31,932	\$ (317,344)	\$ 5,043,193	22,540,792	\$ 0.22374
Apr-22	1,485,900	\$ 245,322	12,661,521	\$ 2,750,082	14,147,421	\$ 2,995,404	\$ 41,157	\$ (309,563)	\$ 2,726,998	13,887,443	\$ 0.19636
May-22	1,519,155	\$ 250,813	6,314,463	\$ 1,274,890	7,833,618	\$ 1,525,703	\$ 34,558	\$ (306,281)	\$ 1,253,980	7,704,514	\$ 0.16276
Jun-22	1,376,550	\$ 227,268	3,861,058	\$ 780,320	5,237,608	\$ 1,007,588	\$ 30,887	\$ (286,781)	\$ 751,694	5,156,409	\$ 0.14578
Jul-22	1,369,425	\$ 226,092	2,252,909	\$ 453,736	3,622,334	\$ 679,828	\$ 31,861	\$ (276,094)	\$ 435,595	3,552,604	\$ 0.12261
Aug-22	1,416,623	\$ 233,885	2,404,590	\$ 487,170	3,821,213	\$ 721,055	\$ 27,062	\$ (285,609)	\$ 462,508	3,749,050	\$ 0.12337
Sep-22	1,426,275	\$ 235,478	4,068,725	\$ 829,613	5,495,000	\$ 1,065,091	\$ 28,776	\$ (297,141)	\$ 796,726	5,345,419	\$ 0.14905
Oct-22	1,539,150	\$ 254,114	12,792,440	\$ 2,665,944	14,331,590	\$ 2,920,058	\$ 30,305	\$ (310,313)	\$ 2,640,050	13,997,438	\$ 0.18861
	54,674,174	\$ 10,260,725	144,021,647	\$ 36,646,646	198,695,821	\$ 46,907,371	\$ 397,219	\$ (3,674,907)	\$ 43,629,683	195,479,529	\$ 0.22319
Average	54,674,174	\$ 0.18767		\$ 0.2545		\$ 0.2361					
		27.5%		72.5%							

RCF: 1.046195 0.95381

<b>Proposed Rate</b>		
Proposed WACOG without RCF	\$ 0.22319	NEW RATE 191010
Proposed WACOG with RCF	\$ 0.23350	

<b>Current</b>		
WACOG without RCF	\$ 0.16167	OLD RATE 191010
WACOG with RCF	\$ 0.16914	

\$ 12,025,901

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

Summary of Changes	Rate Schedule 155	
	Total Gas Cost Rate Without Revenue Sensitive Costs	Total Gas Cost Rate With Revenue Sensitive Costs
<b>Present</b>	<b>old rates acct 191000 amort:</b>	
Rate Schedule 101/102	(\$0.00699)	(\$0.00731)
Rate Schedule 111	(\$0.00013)	(\$0.00014)
Rate Schedule 131	\$0.00000	\$0.00000
Rate Schedule 146	\$0.00000	\$0.00000
<b>Proposed</b>	<b>new rates acct 191000 amort:</b>	
Rate Schedule 101/102	\$0.02006	\$0.02099
Rate Schedule 111	\$0.02902	\$0.03036
Rate Schedule 131	\$0.00000	\$0.00000
Rate Schedule 146	\$0.00000	\$0.00000
<b>Change</b>		
Rate Schedule 101/102	\$0.02705	\$0.02830
Rate Schedule 111	\$0.02915	\$0.03050
Rate Schedule 131	\$0.00000	\$0.00000
Rate Schedule 146	\$0.00000	\$0.00000

RCF

1.04620

Revenue Change		
Revenue at Present Rates		
	Volume	Revenue
Rate Schedule 101/102	136,650,136	\$ (998,912)
Rate Schedule 111	57,862,570	\$ (8,101)
Rate Schedule 131	966,823	\$ -
Rate Schedule 146	-	\$ -
<b>Total</b>	<b>195,479,529</b>	<b>(1,007,013)</b>
Revenue at Proposed Rates		
Rate Schedule 101/102	136,650,136	\$ 2,868,286
Rate Schedule 111	57,862,570	\$ 1,756,708
Rate Schedule 131	966,823	\$ -
Rate Schedule 146	-	\$ -
<b>Total</b>	<b>195,479,529</b>	<b>4,624,994</b>
Revenue Change		
Rate Schedule 101/102	136,650,136	\$ 3,867,198
Rate Schedule 111	57,862,570	\$ 1,764,809
Rate Schedule 131	966,823	\$ -
Rate Schedule 146	-	\$ -
<b>Total</b>	<b>195,479,529</b>	<b>5,632,007</b>

Note: 112 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.



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		
	Demand	Commodity	Total Gas Cost Rate	Demand	Commodity	Total Gas Cost Rate
<b>Present</b>	<b>old rates acct 191010 demand:</b>					
Rate Schedule 101/102	\$0.09822	\$0.16167	\$0.25989	\$0.10276	\$0.16914	\$0.27190
Rate Schedule 111/112	\$0.08835	\$0.16167	\$0.25002	\$0.09243	\$0.16914	\$0.26157
Rate Schedule 131/132	\$0.05640	\$0.16167	\$0.21807	\$0.05901	\$0.16914	\$0.22815
Rate Schedule 146/126,116	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
<b>Proposed</b>	<b>new rates acct 191010 demand:</b>					
Rate Schedule 101/102	\$0.09373	\$0.22319	\$0.31692	\$0.09806	\$0.23350	\$0.33156
Rate Schedule 111/112	\$0.08732	\$0.22319	\$0.31051	\$0.09135	\$0.23350	\$0.32485
Rate Schedule 131/132	\$0.05443	\$0.22319	\$0.27762	\$0.05694	\$0.23350	\$0.29044
Rate Schedule 146/126,116	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
<b>Change</b>						
Rate Schedule 101/102	(\$0.00449)	\$0.06152	\$0.05703	(\$0.00470)	\$0.06436	\$0.05966
Rate Schedule 111/112	(\$0.00103)	\$0.06152	\$0.06049	(\$0.00108)	\$0.06436	\$0.06328
Rate Schedule 131/132	(\$0.00197)	\$0.06152	\$0.05955	(\$0.00207)	\$0.06436	\$0.06229
Rate Schedule 146/126,116	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000

Revenue Change				
Revenue at Present Rates				
	Volume	Demand	Commodity	Total
Rate Schedule 101/102	136,650,136	14,042,168	23,113,004	\$ 37,155,172
Rate Schedule 111/112	57,862,570	5,348,237	9,786,875	\$ 15,135,112
Rate Schedule 131/132	966,823	57,052	163,528	\$ 220,581
Rate Schedule 146/126,116	35,126,288	19,671	-	\$ 19,671
<b>Total</b>	<b>230,605,817</b>	<b>19,467,128</b>	<b>33,063,407</b>	<b>52,530,536</b>
Revenue at Proposed Rates				
Rate Schedule 101/102	136,650,136	13,399,912	31,907,807	\$ 45,307,719
Rate Schedule 111/112	57,862,570	5,285,746	13,510,910	\$ 18,796,656
Rate Schedule 131/132	966,823	55,051	225,753	\$ 280,804
Rate Schedule 146/126,116	35,126,288	19,671	-	\$ 19,671
<b>Total</b>	<b>230,605,817</b>	<b>19,467,128</b>	<b>33,063,407</b>	<b>64,404,850</b>
Revenue Change				
Rate Schedule 101/102	136,650,136	(642,256)	8,794,803	\$ 8,152,547
Rate Schedule 111/112	57,862,570	(62,491)	3,724,035	\$ 3,661,544
Rate Schedule 131/132	966,823	(2,001)	62,225	\$ 60,223
Rate Schedule 146/126,116	35,126,288	-	-	\$ -
<b>Total</b>	<b>230,605,817</b>	<b>(706,748)</b>	<b>12,581,063</b>	<b>11,874,314</b>

# WASHINGTON

# Large Customer Refund Backup

**Meister, Keri**

**From:** Garbarino, Marcus  
**Sent:** Tuesday, November 30, 2021 3:18 PM  
**To:** Acord, Heather; Meister, Keri; Kelley, Doug; Koker, Angela  
**Cc:** Miller, Joe; Hydzik, Nicole  
**Subject:** WA PGA Large Customer True-Ups  
**Attachments:** 2020-21 PGA - WA Large Customer True-Up.xlsx

Hello, below are the large customer deferral true-up amounts for Washington Schedule 132 customers for the period of 11/1/2020 – 10/31/2021.

The “resource accounting” total represents what should be recorded on the deferral.  
 The “revenue accounting” is what the amount of the bill that should be charged to the Revenue system.

Rate Schedule	Customer	Account Number	Balance Owed
132			\$ 18,050.31
132			\$ 14,393.78
<b>Total for Resource Accounting</b>			\$ 32,444.09
<b>Conversion Factor</b>			<b>1.04619</b>
Rate Schedule	Customer	Account Number	Balance Owed
132			\$ 18,884.05
132			\$ 15,058.63
<b>Total for Revenue Accounting</b>			\$ 33,942.68

Please let me know if you have any questions.

Thank you,

**Marcus Garbarino, CPA**  
 Manager of Regulatory Affairs  
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