

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: 202011
 Last Update: 12/04/2020 12:26 PM
 Approval Requested: 12/04/2020 12:28 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	489.51	0.00	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	361,974.95	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	361,485.44	0.00	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	3,287.21	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	125,478.21	0.00	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	122,191.00	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	119.44	0.00	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	143,446.21	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	143,326.77	0.00	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	1,587.59	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	411,471.59	0.00	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	409,884.00	Amortization Expense
130	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	817,247.86	Balance transfer per PGA filing
140	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	817,247.86	0.00	Balance transfer per PGA filing

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Currency: USD		

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
150	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	104,173.57	0.00	WA Large Customer Refund
160	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	104,173.57	WA Large Customer Refund
170	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	325,707.38	Balance transfer per PGA filing
180	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	325,707.38	0.00	Balance transfer per PGA filing
190	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	1,998.87	ID Large Customer Refund
200	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	1,998.87	0.00	ID Large Customer Refund
Totals:						2,291,498.64	2,291,498.64	

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.

<i>Keri Meister</i> Prepared by Keri Meister	12/4/2020 Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

Washington/Idaho Gas Costs		202011
Demand (Transportation) Costs		
NWP Fixed		3,504,905.29
NWP Variable		27,133.02
NWP Capacity Release		(2,192,109.91)
NWP Total (excluding Refund)		\$ 1,339,928.40
TC Energy GTN Fixed		203,774.69
TC Energy GTN Variable		7,495.56
TC Energy GTN Capacity Release		(1,115.87)
Current Month Estimate		\$ 210,154.38
TC Energy Foothills Fixed		217,416.58
TC Energy Foothills Variable		
Foothills Total		\$ 217,416.58
TC Energy NOVA (AB System) Fixed		413,209.27
TC Energy NOVA (AB System) Variable		
NOVA Total		\$ 413,209.27
Spectra Westcoast Fixed		97,306.86
Spectra Westcoast Variable		
Spectra Total		\$ 97,306.86
Dominion Energy Questar Fixed		2,114.25
Questar Total		\$ 2,114.25
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	804001/804002 GD AN	\$ 2,280,129.74
less variable costs charged to Commodity		(34,628.58)
Total Demand Costs to be Allocated		\$ 2,245,501.16
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	11,675,632.82
Misc	804000 GD AN	-
Cochrane Credit	811000 GD AN	(15,056.88)
Financial Settlements	804600 GD AN	(1,220,849.01)
Foreign Exchange Hedge Activity	804010 GD AN	(70,529.84)
Intraco Purchase from Thermal	804730 GD AN	727,053.61
Total Commodity Costs from Purchase Journals		\$ 11,096,250.70
Storage (Injections)/Withdrawals	808100/808200 GD AN	1,162,731.62
GST Qtrly - DJ437	804000 GD AN	-
M Chemical Accrual	804000 GD AN	7,000.00
Broker Fees - DJ471	804017 GD AN	26,871.88
Mizuho Broker Fees - DJ476	804017 GD AN	3,131.07
Wells Fargo - DJ476	804017 GD AN	1,788.24
plus variable costs from Demand		34,628.58
Merchandise Processing Fee - DJ467	804018 GD AN	4,989.84
WA/ID Off System Revenue	483000/483600/483730	(6,212,872.24)
Deferred Exchange Revenue	495028 GD AN	(375,000.00)
Total Commodity Costs to be Allocated		\$ 5,749,519.69
ID Entitlement Penalty	495000 GD ID	-
WA Imbalance - DJ436	804000 GD WA	133,611.33
ID Imbalance - DJ436	804000 GD ID	69,201.61
Total Deferred Commodity Costs		\$ 5,952,332.63
Total Net Gas Costs		\$ 8,197,833.79
Total from DJ 430 Gas Costs		8,197,833.79
Check		-

202011		Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation			68.81%	31.19%	67.69%	32.31%
Total Current Demand Costs (excluding refund)		\$ 2,245,501.16	\$ 1,545,129.35	\$ 700,371.81		
Total Commodity Costs to be Allocated		5,749,519.69			3,891,849.88	1,857,669.81
Imbalance Cost Washington		133,611.33			133,611.33	
Imbalance Cost Idaho		69,201.61				69,201.61
Total Commodity Costs before refund		\$ 5,952,332.63			\$ 4,025,461.21	\$ 1,926,871.42
Total		\$ 8,197,833.79	\$ 1,545,129.35	\$ 700,371.81	\$ 4,025,461.21	\$ 1,926,871.42
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	17,131,912	pro rated	1,664,319.00	Schedule 101	8,733,854	pro rated	762,687.00
Schedule 102	25,911	pro rated	2,517.00	Schedule 111	2,224,479	pro rated	190,447.00
Schedule 111	5,799,551	pro rated	506,241.00	Schedule 112	48,279	pro rated	4,286.00
Schedule 112	23,789	pro rated	2,014.00	Schedule 131	0	pro rated	-
Schedule 131	0	pro rated	-	Schedule 132	0	pro rated	-
Schedule 132	81,554	pro rated	4,506.00	Total Demand	11,006,612		\$ 957,420.00
Schedule 146	2,899,599	pro rated	1,549.00		11,006,612		0.08699
Total Demand	25,962,316		\$ 2,181,146.00				check
	25,962,316		0.08401				
	-	check					
COMMODITY				COMMODITY			
Schedule 101	17,131,912	pro rated	2,778,956.00	Schedule 101	8,733,854	pro rated	1,432,888.00
Schedule 102	25,911	pro rated	4,201.00	Schedule 111	2,224,479	pro rated	372,533.00
Schedule 111	5,799,551	pro rated	950,439.00	Schedule 112	48,279	pro rated	7,729.00
Schedule 112	23,789	pro rated	4,417.00	Schedule 131	0	pro rated	-
Schedule 131	0	pro rated	-	Schedule 132	0	pro rated	-
Schedule 132	81,554	pro rated	12,917.00	Total Commodity	11,006,612		\$ 1,813,150.00
Total Commodity	23,062,717		\$ 3,750,930.00		11,006,612		0.16473
	23,062,717	check	0.16264				check

Washington Commodity		Washington Demand		Idaho Commodity		Idaho Demand	
\$ 4,025,461.21	\$ 1,545,129.35	\$ 1,926,871.42	\$ 700,371.81	\$ 8,197,833.79			
\$ (3,750,930.00)	\$ (2,181,146.00)	\$ (1,813,150.00)	\$ (957,420.00)	\$ (8,702,646.00)			
\$ -	\$ -	\$ -	\$ -	\$ -			
\$ 274,531.21	\$ (636,016.65)	\$ 113,721.42	\$ (257,048.19)	(504,812.21)			
WA Total	(361,485.44)	ID Total	(143,326.77)				

JET Entry	
Debits	Credits
1,042,370.96	1,042,370.96
	-

add Nov balance transfers/customer refunds: 1,249,127.68
Total JET Entry: 2,291,498.64

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
201812	4.96%		(11,298,837.79)	63,791.75	(1,317,734.47)	(49,293.34)	(12,602,073.85)	(12,602,073.85)	-
201901	5.18%	-	(12,602,073.85)	873,899.58	(1,334,486.60)	(55,393.05)	(13,118,053.92)	(13,118,053.93)	(0.01)
201902	5.18%	-	(13,118,053.92)	7,465,399.55	(1,785,534.75)	(44,367.22)	(7,482,556.34)	(7,482,556.35)	(0.01)
201903	5.18%	-	(7,482,556.34)	11,814,911.90	(985,772.65)	(8,926.81)	3,337,656.10	4,374,910.77	1,037,254.67
201904	5.45%	-	3,337,656.10	(11,480.74)	186,719.40	15,556.46	3,528,451.22	4,570,416.76	1,041,965.54
201905	5.45%	-	3,528,451.22	(952,607.07)	819,032.23	15,721.72	3,410,598.10	3,844,456.24	433,858.14
201906	5.45%	-	3,410,598.10	(1,677,072.75)	1,036,514.76	14,035.20	2,784,075.31	3,833,773.49	1,049,698.18
201907	5.50%	-	2,784,075.31	(2,084,272.69)	1,098,657.60	10,501.64	1,808,961.87	2,862,582.88	1,053,621.01
201908	5.50%	-	1,808,961.87	(2,084,597.88)	1,091,085.91	6,014.28	821,464.18	1,879,040.38	1,057,576.20
201909	5.50%	-	821,464.18	(2,896,604.79)	823,146.91	(986.63)	(1,252,980.33)	(1,257,390.06)	(4,409.73)
201910	5.42%	-	(1,252,980.33)	(678,463.68)	(249,464.45)	(7,754.87)	(2,188,663.33)	(2,194,008.27)	(5,344.94)
201911	5.42%	2,188,663.33	-	149,111.49	(807,237.82)	(1,486.27)	(659,612.61)	(659,612.62)	(0.01)
201912	5.42%	-	(659,612.61)	821,729.84	(964,290.51)	(3,301.20)	(805,474.48)	(805,474.48)	(0.00)
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)	817,247.86	1,179,222.81
202012		-	(361,974.95)			-	(361,974.95)		
		(817,247.86)		274,531.21	(636,016.65)	(489.51)	THIS ROW USED TO CALC JET ENTRY		
		D		A	B	C			

202011 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		C
Interest Expense	431600.GD.WA	489.51	C
Demand+Comm Def	191010.GD.WA		A+B+C
Deferral Expense	805120.GD.WA	361,485.44	(A+B)

0.00 check s/b 0

NOVEMBER ENTRY TO XFER BALANCES:

191010.GD.WA		817,247.86	D
191000.GD.WA	817,247.86		

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	Schedule 121 Volumes	Amort Rate	Amort	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
201812	4.96%	-	-	(11,755,837.77)	20,591,859	pro-rated	1,883,313.00	18,064,862	pro-rated	1,229,205.00	(10,914,823)	pro-rated	(399,712.00)	(42,984.33)	(9,086,016.10)	(9,086,016.10)	0.00
201901	5.18%	-	-	(9,086,016.10)	21,097,779	0.09166	1,933,822.42	4,326,716	0.07625	329,912.10	3,809,625	0.04780	182,100.08	(33,942.38)	(6,674,123.89)	(6,674,123.89)	0.01
201902	5.18%	-	-	(6,674,123.89)	23,418,618	0.09166	2,146,550.53	8,977,809	0.07625	684,557.94	177,522	0.04780	8,485.55	(22,681.18)	(3,857,211.06)	(3,857,211.06)	0.02
201903	5.18%	-	-	(3,857,211.06)	18,495,485	0.09166	1,695,296.16	6,826,624	0.07625	520,530.08	115,935	0.04780	5,541.69	(11,855.84)	(1,647,698.97)	(1,647,698.95)	0.02
201904	5.45%	-	-	(1,647,698.97)	8,688,151	0.09166	796,355.92	4,528,915	0.07625	345,329.77	108,923	0.04780	5,206.52	(4,878.90)	(505,685.66)	(505,685.64)	0.02
201905	5.45%	-	-	(505,685.66)	4,317,309	0.09166	395,724.54	2,394,969	0.07625	182,616.39	97,867	0.04780	4,678.04	(972.72)	76,360.59	76,360.62	0.03
201906	5.45%	-	-	76,360.59	2,499,965	0.09166	229,146.79	2,410,231	0.07625	183,780.11	(90,738)	0.04780	(4,337.28)	1,274.64	486,224.86	486,224.89	0.03
201907	5.50%	-	-	486,224.86	2,395,100	0.09166	219,534.87	1,815,710	0.07625	138,447.89	133,593	0.04780	6,385.75	3,063.54	853,656.90	853,656.93	0.03
201908	5.50%	-	-	853,656.90	2,219,198	0.09166	203,411.69	1,827,018	0.07625	139,310.12	137,205	0.04780	6,558.40	4,713.03	1,207,650.14	1,207,650.17	0.03
201909	5.50%	-	-	1,207,650.14	3,672,893	0.09166	336,657.37	2,844,010	0.07625	216,855.76	110,085	0.04780	5,262.06	6,815.59	1,773,240.93	1,773,240.96	0.03
201910	5.42%	-	-	1,773,240.93	12,761,929	0.09166	1,169,758.41	5,304,408	0.07625	404,461.11	187,475	0.04780	8,961.31	11,584.49	3,368,006.25	3,368,006.27	0.02
201911	5.42%	(2,188,663.33)	121,937.23	1,301,280.14	17,329,466	pro-rated	(74,850.00)	6,504,463	pro-rated	(104,887.00)	195,352	pro-rated	(7,404.00)	5,454.82	1,119,593.96	1,113,949.54	(5,644.42)
201912	5.42%	-	-	1,119,593.96	19,625,255	pro-rated	(73,778.00)	7,275,662	pro-rated	(63,487.00)	161,699	pro-rated	(1,668.00)	4,743.08	985,404.04	979,734.12	(5,669.92)
202001	4.96%	-	-	985,404.04	19,902,225	(0.00409)	(81,400.10)	7,441,465	(0.01035)	(77,019.16)	176,036	(0.01035)	(1,821.97)	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)	155,563	(0.01035)	(1,610.08)	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)	135,456	(0.01035)	(1,401.97)	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)	(28,206)	(0.01035)	291.93	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)	(100,434)	(0.01035)	1,039.49	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)	0	(0.01035)	-	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)	0	(0.01035)	-	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)	0	(0.01035)	-	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)	0	(0.01035)	-	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)	0	(0.01035)	-	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	0	pro-rated	-	3,287.21	1,278,121.80	231,222.18	(1,046,899.62)
202012	-	-	-	1,278,121.80	-	pro-rated	-	-	pro-rated	-	-	pro-rated	-	-	1,278,121.80	-	-

104,173.57

C

113,128.00

A

9,063.00

A

-

A

3,287.21

B

THIS ROW USED TO CALC JET ENTRY

202011 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		3,287.21 B
Interest Expense	431600.GD.WA		(B)
Amortization	191000.GD.WA	125,478.21	A+B
Amort Expense	805110.GD.WA	122,191.00	A

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER REFUND

191000.GD.WA	104,173.57		C
805110.GD.WA		104,173.57	

Washington/Idaho/Oregon Gas Costs		Nov-20
	GL Account	AN
Nucleus Storage		
AN JP 408 Injections	808200 GD AN	\$ (385,700.35)
AN JP 408 Withdrawals	808100 GD AN	\$ 1,583,008.54
Total AN JP	164100 GD AN	\$ 1,197,308.19
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$ (35,407.18)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$ 830.61
Total Clay Basin	164115 GD AA / OR	\$ (34,576.57)
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		\$ 1,162,731.62
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN / OR	\$ 11,675,632.82
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$ 2,245,501.16
Variable Demand (Transport) Costs	804002 GD AN / OR	\$ 34,628.58
Hedge Activity	804010 GD AN / OR	\$ (70,529.84)
Financial Settlements	804600 GD AN / OR	\$ (1,220,849.01)
Intraco Purchase from Thermal	804730 GD AN / OR	\$ 727,053.61
Cochrane Credit	811000 GD AN / OR	\$ (15,056.88)
Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD WA	\$ 133,611.33
ID Imbalance from DJ 436	804000 GD ID	\$ 69,201.61
OR Imbalance from DJ 436	804000 GD OR	\$ -
M Chemical Accrual	804000 GD AN	\$ 7,000.00 in Oracle GL
GTN Odorization accrual	804000 GD OR	\$ -
NWNatural Odorization accrual	804000 GD OR	\$ -
Broker Fees DJ 471	804017 GD AN / OR	\$ 26,871.88
Mizuho Journal DJ 476	804017 GD AN / OR	\$ 3,131.07
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$ 1,788.24
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$ 4,989.84
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 C	\$ (6,212,872.24)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$ -
Entitlement Penalty	495000 GD ID	\$ -
Total Costs for Deferral including net gas costs		\$ 8,197,833.79 Tie to Deferral Entry
	483600 GD AN / OR	\$ 491,663.25 Input fr GLE Sales
	483000 GD AN / OR	\$ (3,921,348.00) Input fr GLE Sales
	483730 GD AN / OR	\$ (2,783,187.49) Input fr GLE Sales
		(6,212,872.24)
Total from GLE	\$ 14,539,112.06	\$ (14,539,112.06)
Total - NUC (GD / ALL)	\$ 14,539,112.06	\$ (14,539,112.06)

for pro rating - reverse October unbilled

Washington Sales Volumes

November/20 Description	Schedule	November/20 Billed	October/20 Unbilled	November/20 Unbilled	November/20 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	13,120,237	6,522,036	10,533,711	4,011,675	17,131,912	
Firm	102	19,689	9,602	15,824	6,222	25,911	
Firm	111	5,289,502	3,528,500	4,038,549	510,049	5,799,551	
Firm	112	72,531	107,036	58,294	(48,742)	23,789	
Interruptible	131	0	0	0	0	0	
Interruptible	132	81,554	0	0	0	81,554	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		18,583,513	10,167,174	14,646,378	4,479,204	23,062,717	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
146		2,865,078	2,859,646	2,894,167	34,521	2,899,599	
Total 146 Transportation Sales		2,865,078	2,859,646	2,894,167	34,521	2,899,599	
147		1,096,071	0	0	0	1,096,071	
148		3,547,300	3,547,300	3,902,504	355,204	3,902,504	
Total 147 & 148 Transportation Sales		4,643,371	3,547,300	3,902,504	355,204	4,998,575	
Total sales		26,091,962	16,574,120	21,443,049	4,868,929	30,960,891	
Schedule Sum for Demand Deferral:							
Firm	101	13,120,237	6,522,036	10,533,711	4,011,675	17,131,912	
Firm	102	19,689	9,602	15,824	6,222	25,911	
Firm	111	5,289,502	3,528,500	4,038,549	510,049	5,799,551	
Firm	112	72,531	107,036	58,294	(48,742)	23,789	
Interruptible	131	0	0	0	0	0	
Interruptible	132	81,554	0	0	0	81,554	
Transportation	146	2,865,078	2,859,646	2,894,167	34,521	2,899,599	
		21,448,591	13,026,820	17,540,545	4,513,725	25,962,316	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	13,120,237	6,522,036	10,533,711	4,011,675	17,131,912	Sales for Decoupling amortization
Firm	102	19,689	9,602	15,824	6,222	25,911	
Firm	111	5,289,502	3,528,500	4,038,549	510,049	5,799,551	
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	2,865,078	2,859,646	2,894,167	34,521	2,899,599	
		21,294,506	12,919,784	17,482,251	4,562,467	25,856,973	Volumes for PGA Commodity & Demand Amortization
Firm	112	72,531	107,036	58,294	(48,742)	23,789	Annual lump sum amortization
Interruptible	132	81,554	0	0	0	81,554	Annual lump sum amortization
Total Firm Sales		18,501,959	10,167,174	14,646,378	4,479,204	22,981,163	
Total Interruptible Sales		81,554	0	0	0	81,554	
Total Transportation Sales (Schedule 146)		2,865,078	2,859,646	2,894,167	34,521	2,899,599	
Total Transportation Sales (Schedule 147 & 148)		4,643,371	3,547,300	3,902,504	355,204	4,998,575	
Check total sales		26,091,962	16,574,120	21,443,049	4,868,929	30,960,891	
		26,091,962	16,574,120	21,443,049		30,960,891	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource Accounting		Interest Rates	Notes
				PREVIOUS Nov'19-Oct'20	NEW Nov'20-Oct'21		
WASHINGTON INTEREST RATE:							
FERC Natural Gas Interest Rate https://ferc.gov/enforcement-legal/enforcement/interest-rates						3.25%	UPDATED QUARTERLY Updated for Q4 - DONE
WASHINGTON DEFERRAL RATES:							
Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.15284	\$0.16167		Changes annually with PGA filing
Demand Rates	191010 GD WA	101/102	Debit	\$0.09651	\$0.09822		Changes annually with PGA filing
		111/112	Debit	\$0.08727	\$0.08835		Changes annually with PGA filing
		121/122	Debit	\$0.08727	na		121/122 consolidated w/111/112 in UG-190344
		131/132	Debit	\$0.05591	\$0.05640		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	101/102	<Credit>	(\$0.00409)	\$0.00699		Changes annually with PGA filing
		111	<Credit>	(\$0.01035)	\$0.00013		Changes annually with PGA filing
		121	<Credit>	(\$0.01035)	na		121/122 consolidated w/111/112 in UG-190344
		131	<Credit>	\$0.00000	\$0.00000		Changes annually with PGA filing
		146	<Credit>	\$0.00000	\$0.00000		Changes annually with PGA filing
IDAHO INTEREST RATE:							
Customer Deposit Rate changes annually Check IPUC website (Year 2020 Order # 34482)						2.00%	UPDATED ANNUALLY IN JANUARY Stays at 2% for 2020 calendar year Cheryl needs to know when this changes
IDAHO DEFERRAL RATES:							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.15199	\$0.16148		Changes annually with PGA filing
Demand Rate	191010 GD ID	101/111/112	Debit	\$0.09295	\$0.08952		Changes annually with PGA filing
IDAHO AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD ID	101	Debit	\$0.03604	\$0.03732		Changes annually with PGA filing
		111	Debit	\$0.03604	\$0.03732		Changes annually with PGA filing
		112	Debit	\$0.00000	\$0.00000		Changes annually with PGA filing
		146	Debit	\$0.00000	\$0.00000		Changes annually with PGA filing

Meister, Keri

From: Garbarino, Marcus
Sent: Thursday, November 19, 2020 2:09 PM
To: Meister, Keri
Cc: Schultz, Kaylene
Subject: RE: Rate Review - November 2020
Attachments: 11 2020 Regulatory Information Monthly Review - KS.xlsx

Hi Keri, the rates looked good. The attached version has been updated with the updated 5-day peak allocation percentage Kaylene sent out this morning and the notes for schedule 121/122 in WA to reflect that they were consolidated into 111/112 (respectively).

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   



From: Meister, Keri <Keri.Meister@avistacorp.com>
Sent: Tuesday, November 17, 2020 8:58 AM
To: Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>; Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>
Subject: Rate Review - November 2020

Good morning,
Please review the attached rates review workbook for November 2020.

I updated every tab this go around!

Thank you,
Keri

NhulP hlvhu; D Y IVWD #XWQWQHV#
Uhrvxufh#D ffrxqwij #D qdqwi P VF #:#
SR #Er {#6:5:; Vsrndqh/# D #<553#
G lhfW#B3<I7<815435; Id {#B3<1: : : B54:
nhulP hlvhuCdyIwdf rus f frp #

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Interoffice Memorandum
Rates and Tariff Administration

DATE: 11/19/20

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

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, 2020**:

Washington	68.81%
Idaho	31.19%
Total	<u>100.00%</u>

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

NOVEMBER 2020

PGA FILING

BACKUP

WASHINGTON

AVISTA CORPORATION
NOVEMBER 2020 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	\$ 3,493,294	0.95381	\$ 3,331,939	62.21%	37.79%	\$ 2,072,799	\$ 1,259,140
0102	\$ 5,243	0.95381	\$ 5,001	62.21%	37.79%	\$ 3,111	\$ 1,890
0111	\$ 1,356,864	0.95381	\$ 1,294,190	64.66%	35.34%	\$ 836,823	\$ 457,367
0112	\$ 18,407	0.95381	\$ 17,557	64.66%	35.34%	\$ 11,352	\$ 6,205
0131	\$ -	0.95381	\$ -	74.14%	25.86%	\$ -	\$ -
0132	\$ 18,267	0.95381	\$ 17,423	74.14%	25.86%	\$ 12,917	\$ 4,506
0146	\$ 1,604	0.95381	\$ 1,530	NA	100.00%	NA	\$ 1,530
Schedule Totals	\$ 4,893,679		\$ 4,667,640			\$ 2,937,002	\$ 1,730,638

November Unbilled

Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m) [j*k]	Demand Cost (n) [j*i]
0101	10,533,711	0.16167	0.09822	\$ 1,702,985	\$ 1,034,621
0102	15,824	0.16167	0.09822	\$ 2,558	\$ 1,554
0111	4,038,549	0.16167	0.08835	\$ 652,912	\$ 356,806
0112	58,294	0.16167	0.08835	\$ 9,424	\$ 5,150
0131	0	0.16167	0.05640	\$ -	\$ -
0132	0	0.16167	0.05640	\$ -	\$ -
0146	2,894,167	NA	0.00054	NA	\$ 1,563
	17,540,545			\$ 2,367,879	\$ 1,399,694

October Unbilled Reversal

Schedule (o)	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s) [p*q]	Demand Cost (t) [p*r]
0101	-6,522,036	0.15284	0.09651	\$ (996,828)	\$ (629,442)
0102	-9,602	0.15284	0.09651	\$ (1,468)	\$ (927)
0111	-3,528,500	0.15284	0.08727	\$ (539,296)	\$ (307,932)
0112	-107,036	0.15284	0.08727	\$ (16,359)	\$ (9,341)
0131	0	0.15284	0.05591	\$ -	\$ -
0132	0	0.15284	0.05591	\$ -	\$ -
0146	-2,859,646	NA	0.00054	NA	\$ (1,544)
	-13,026,820			\$ (1,553,951)	\$ (949,186)

	Billed (g)	November Unbilled (m)	October Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 2,072,799	\$ 1,702,985	\$ (996,828)	\$ 2,778,956
0102	\$ 3,111	\$ 2,558	\$ (1,468)	\$ 4,201
0111	\$ 836,823	\$ 652,912	\$ (539,296)	\$ 950,439
0112	\$ 11,352	\$ 9,424	\$ (16,359)	\$ 4,417
0132	\$ 12,917	\$ -	\$ -	\$ 12,917
	\$ 2,937,002	\$ 2,367,879	\$ (1,553,951)	\$ 3,750,930
	TRUE	TRUE	TRUE	

	Billed (h)	November Unbilled (n)	October Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ 1,259,140	\$ 1,034,621	\$ (629,442)	\$ 1,664,319
0102	\$ 1,890	\$ 1,554	\$ (927)	\$ 2,517
0111	\$ 457,367	\$ 356,806	\$ (307,932)	\$ 506,241
0112	\$ 6,205	\$ 5,150	\$ (9,341)	\$ 2,014
0132	\$ 4,506	\$ -	\$ -	\$ 4,506
0146	\$ 1,530	\$ 1,563	\$ (1,544)	\$ 1,549
	\$ 1,730,638	\$ 1,399,694	\$ (949,186)	\$ 2,181,146
	TRUE	TRUE	TRUE	

AVISTA CORPORATION

manual inputs

NOVEMBER 2020 WASHINGTON AMORTIZATION - 155

Actual Billed

<u>Schedule</u>	<u>Revenue</u>	<u>Remove RCF</u>	<u>Amortization Cost</u>	<u>Percentage Amortization</u>	<u>Amortization Commodity &</u>
(a)	(b)	(c)	(d)	Commodity & Demand	Demand
			[b*c]	(e)	(g)
					[d*e]
0101	\$ 13,266	0.95381	\$ 12,653	100.00%	\$ 12,653
0102	\$ 20	0.95381	\$ 19	100.00%	\$ 19
0111	\$ (29,337)	0.95381	\$ (27,982)	100.00%	\$ (27,982)
0131	\$ -	0.95381	\$ -	100.00%	\$ -
0146	\$ -	0.95381	\$ -	100.00%	\$ -
Schedule Totals	\$ (16,051)		\$ (15,310)		\$ (15,310)

November Unbilled

<u>Schedule</u>	<u>Therms</u>	<u>Amortization Rate</u>	<u>Amortization Commodity &</u>
(i)	(j)	(k)	Demand
			(m)
			[j*k]
0101	10,533,711	0.00699	\$ 73,631
0102	15,824	0.00699	\$ 111
0111	4,038,549	0.00013	\$ 525
0131	0	0.00000	\$ -
0146	2,894,167	0.00000	\$ -
	17,482,251		\$ 74,267

	<u>Billed</u>	<u>November Unbilled</u>	<u>October Unbilled Reversal</u>	<u>Total Commodity &</u>
	(g)	(m)	(s)	Demand Amortization
				[g+m+s]
0101	\$ 12,653	\$ 73,631	\$ 26,675	\$ 112,959
0102	\$ 19	\$ 111	\$ 39	\$ 169
0111	\$ (27,982)	\$ 525	\$ 36,520	\$ 9,063
0131	\$ -	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ -	\$ -
	\$ (15,310)	\$ 74,267	\$ 63,234	\$ 122,191
	TRUE	TRUE	TRUE	

October Unbilled Reversal

<u>Schedule</u>	<u>Therms</u>	<u>Amortization Rate</u>	<u>Amortization Commodity &</u>
(o)	(p)	(q)	Demand
			(s)
			[p*q]
0101	-6,522,036	-0.00409	\$ 26,675
0102	-9,602	-0.00409	\$ 39
0111	-3,528,500	-0.01035	\$ 36,520
0131	0	0.00000	\$ -
0146	-2,859,646	0.00000	\$ -
	-12,919,784		\$ 63,234



Revenue By Rate Schedule

Gas for WA

Data Source: Financial Reporting
 Data Updated Daily

Rider 150 = PGA

Accounting Period: **202011**

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	-343	3,493,294	0	-1,088	27,656,851
0102 - RESIDENTIAL DISCOUNT	RIDER 150	0	0	5,243	0	0	33,917
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	0	1,356,864	0	-2,275	11,318,462
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	18,407	0	0	215,913
0121 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	0	0	0	134,502
0122 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	0	0	0	429,726
0132 - INTERRUPTIBLE SERV	RIDER 150	0	0	18,267	0	0	205,847
0146 - TRANSP SVC CUST GAS	RIDER 150	0	0	1,604	0	0	14,990
Overall - Total		0	-343	4,893,679	0	-3,363	40,010,208



Revenue By Rate Schedule

Gas for WA

Data Source: Financial Reporting
 Data Updated Daily

Rider 155 = PGA Amort

Accounting Period: 202011

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	-13,266	0	0	384,041
0102 - RESIDENTIAL DISCOUNT	RIDER 155	0	0	-20	0	0	448
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	29,337	0	0	457,956
0112 - FIRM-LARGE GEN SERV	RIDER 155	0	0	0	0	0	0
0121 - FIRM-HI ANNUAL LOAD	RIDER 155	0	0	0	0	0	5,795
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	16,051	0	0	848,240

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	13,135,050	\$ 2,332,959	10,178,034	\$ 1,791,334	23,313,084	\$ 4,124,293	\$ 38,046	\$ (257,550)	\$ 3,904,789
Dec-19	13,572,885	\$ 2,410,724	17,595,703	\$ 3,237,609	31,168,588	\$ 5,648,333	\$ 39,375	\$ (257,550)	\$ 5,430,158
Jan-20	13,572,885	\$ 2,410,724	19,722,395	\$ 3,747,255	33,295,280	\$ 6,157,979	\$ 36,780	\$ (257,550)	\$ 5,937,209
Feb-20	12,259,380	\$ 2,177,428	16,221,882	\$ 3,065,936	28,481,262	\$ 5,243,364	\$ 29,316	\$ (257,550)	\$ 5,015,130
Mar-20	13,572,885	\$ 2,410,724	9,445,523	\$ 1,709,640	23,018,408	\$ 4,120,364	\$ 32,005	\$ (257,550)	\$ 3,894,819
Apr-20	1,931,625	\$ 276,010	13,332,334	\$ 2,133,173	15,263,959	\$ 2,409,183	\$ 41,895	\$ (279,013)	\$ 2,172,065
May-20	1,996,013	\$ 285,210	5,440,252	\$ 843,239	7,436,265	\$ 1,128,449	\$ 35,901	\$ (300,475)	\$ 863,875
Jun-20	1,931,625	\$ 276,010	2,923,094	\$ 450,156	4,854,719	\$ 726,166	\$ 30,591	\$ (300,475)	\$ 456,282
Jul-20	1,996,013	\$ 285,210	2,298,557	\$ 367,769	4,294,570	\$ 652,979	\$ 33,591	\$ (300,475)	\$ 386,095
Aug-20	1,996,013	\$ 285,210	2,288,734	\$ 368,486	4,284,747	\$ 653,696	\$ 22,151	\$ (300,475)	\$ 375,372
Sep-20	1,931,625	\$ 276,010	3,915,689	\$ 634,342	5,847,314	\$ 910,352	\$ 29,205	\$ (300,475)	\$ 639,082
Oct-20	1,996,013	\$ 285,210	13,010,482	\$ 2,172,750	15,006,495	\$ 2,457,960	\$ 30,735	\$ (300,475)	\$ 2,188,220
Average	79,892,012	\$ 13,711,429	116,372,679	\$ 20,521,689	196,264,691	\$ 34,233,118	\$ 399,591	\$ (3,369,613)	\$ 31,263,096
		\$ 0.17162		\$ 0.1763		\$ 0.1744			
		40.7%		59.3%					

Sales Volumes (to customers)	WACOG
(j)	(k)
22,970,213	\$ 0.16999
30,709,728	\$ 0.17682
32,805,151	\$ 0.18098
28,062,061	\$ 0.17872
22,679,665	\$ 0.17173
15,039,486	\$ 0.14442
7,327,080	\$ 0.11790
4,783,601	\$ 0.09538
4,231,814	\$ 0.09124
4,221,990	\$ 0.08891
5,761,512	\$ 0.11092
14,786,054	\$ 0.14799
193,378,355	\$ 0.16167

RCF: 1.046190 0.95381

Proposed Rate		
Proposed WACOG without RCF	\$ 0.16167	NEW RATE ACCT 191010
Proposed WACOG with RCF	\$ 0.16914	

Current		
WACOG without RCF	\$ 0.15284	OLD RATE ACCT 191010
WACOG with RCF	\$ 0.16029	

\$ 1,707,531

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
Present	old rates acct 191010 demand:					
Rate Schedule 101/102	\$0.09651	\$0.15284	\$0.24935	\$0.10121	\$0.16029	\$0.26150
Rate Schedule 111/112*	\$0.08727	\$0.15284	\$0.24011	\$0.09152	\$0.16029	\$0.25181
Rate Schedule 131/132	\$0.05591	\$0.15284	\$0.20875	\$0.05863	\$0.16029	\$0.21892
Rate Schedule 146/126,116	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
Proposed	new rates acct 191010 demand:					
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
Change						
Rate Schedule 101/102	\$0.00171	\$0.00883	\$0.01054	\$0.00155	\$0.00885	\$0.01040
Rate Schedule 111/112	\$0.00108	\$0.00883	\$0.00991	\$0.00091	\$0.00885	\$0.00976
Rate Schedule 131/132	\$0.00049	\$0.00883	\$0.00932	\$0.00038	\$0.00885	\$0.00923
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	131,390,586	13,298,041	21,060,597	\$ 34,358,638
Rate Schedule 111/112*	61,031,814	5,585,632	9,782,789	\$ 15,368,421
Rate Schedule 131/132	955,955	56,048	153,230	\$ 209,278
Rate Schedule 146/126,116	35,733,806	20,011	-	\$ 20,011
Total	229,112,161	18,959,732	30,996,616	49,956,348
Revenue at Proposed Rates				
Rate Schedule 101/102	131,390,586	13,501,697	22,223,404	\$ 35,725,100
Rate Schedule 111/112*	61,031,814	5,641,171	10,322,921	\$ 15,964,092
Rate Schedule 131/132	955,955	56,411	161,690	\$ 218,101
Rate Schedule 146/126,116	35,733,806	20,011	-	\$ 20,011
Total	229,112,161	18,959,732	30,996,616	51,927,304
Revenue Change				
Rate Schedule 101/102	131,390,586	203,656	1,162,807	\$ 1,366,462
Rate Schedule 111/112*	61,031,814	55,539	540,132	\$ 595,671
Rate Schedule 131/132	955,955	363	8,460	\$ 8,823
Rate Schedule 146/126,116	35,733,806	-	-	\$ -
Total	229,112,161	259,558	1,711,399	1,970,956

**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
Present	old rates acct 191000 amort:	
Rate Schedule 101/102	\$0.00409	\$0.00429
Rate Schedule 111	\$0.01035	\$0.01085
Rate Schedule 131	\$0.00000	\$0.00000
Rate Schedule 146	\$0.00000	\$0.00000
Proposed	new rates acct 191000 amort:	
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
Change		
Rate Schedule 101/102	\$0.01108	(\$0.01160)
Rate Schedule 111	\$0.01048	(\$0.01099)
Rate Schedule 131	\$0.00000	\$0.00000
Rate Schedule 146	\$0.00000	\$0.00000

Revenue Change		
Revenue at Present Rates		
	Volume	Revenue
Rate Schedule 101/102	131,390,586	\$ 563,666
Rate Schedule 111	61,031,814	\$ 662,195
Rate Schedule 131	955,955	\$ -
Rate Schedule 146		\$ -
Total	193,378,355	1,225,861
Revenue at Proposed Rates		
Rate Schedule 101/102	131,390,586	\$ (960,465)
Rate Schedule 111	61,031,814	\$ (8,544)
Rate Schedule 131	955,955	\$ -
Rate Schedule 146	-	\$ -
Total	193,378,355	(969,009)
Revenue Change		
Rate Schedule 101/102	131,390,586	\$ (1,524,131)
Rate Schedule 111	61,031,814	\$ (670,739)
Rate Schedule 131	955,955	\$ -
Rate Schedule 146	-	\$ -
Total	193,378,355	(2,194,870)

RCF

1.04619

Note: 112, 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.

WA / ID

Large Customer Refund
Backup

Meister, Keri

From: Brandon, Annette
Sent: Monday, November 9, 2020 12:31 PM
To: Acord, Heather; Hydzik, Nicole
Cc: Meister, Keri; Schultz, Kaylene; Miller, Joe; Garbarino, Marcus
Subject: Large Customer Refunds
Attachments: WA Large Customer Refund.xlsx; Large Customer Idaho.xlsx

Attached are the large customer refunds for Washington and Idaho which should be credited this month.

The "resource accounting" total represents what should be recorded on the deferral.

The "revenue accounting" is what the amount of the check should be and what is credited to the Revenue system.

Please let me know if you have any questions.

Dgqhwh#Eudqgrq; D Y IVWD #XWQWIV#
Z krðvðð#P dñhwqj#P dgdjhu; Srz hu#xssd#
4744#I#P lvlrq; Vsrndqh#D#<535#
B ihfw#B3<17<817657; id {#B3<1: :.1B387
p d l or #Bqghwh#EudqgrqCdyldfrus Ifrp #

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Avista Utilities
State of Washington
Account 191010

	10/31/20	10/31/20	Interest	10/31/20
	Com Def	Dem Def		Balance
Rate Schedule 112				
Customer A	(112.88)	(391.09)	(10.00)	(3,950.50)
Customer B	(269.29)	(933.04)	0.47	(415.55)
Customer C	(67.78)	(234.85)	(4.35)	(1,763.56)
Customer D	(356.76)	(1,236.11)	(1.39)	(1,312.25)
Rate Schedule 122			-	0.00
Customer A			-	0.00
Customer B			(36.51)	(13,505.70)
Customer C			(33.83)	(12,524.73)
Customer D			(213.37)	(78,997.34)
				0.00
Rate Schedule 132				
Customer E	(485.46)	455.80	14.13	5,232.81
Customer B	(161.16)	151.31	8.29	3,063.24

Summary:

Customer A	Refund	(3,950.50)
Customer B	Refund	(10,858.01)
Customer C	Refund	(14,288.29)
Customer D	Refund	(80,309.59)
Customer E	Charge	5,232.81
For Resource Accounting		(104,173.57)

For Revenue:	Conversion Factor	1.04873
Customer A	Refund	(4,143.00)
Customer B	Refund	(11,387.12)
Customer C	Refund	(14,984.56)
Customer D	Refund	(84,223.07)
Customer E	Charge	5,487.80
For Revenue Accounting		(109,249.95)