

### Avista Corporation Journal Entry

Effective Date: 201811

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Jenny Berg

Last Saved: 12/05/2018 12:10 PM



Submitted by: Jenny Berg

Approval Requested: 12/05/2018 12:10 PM

Approved by:

**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.

  
 Prepared by Jenny Berg  
  
 Reviewed by

12/5/18

Date

12/5/18

Date

Approved for Entry  
 Corporate Accounting use Only

Date

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Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	✓ 38,292.79		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		✓ 4,030,611.92	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	✓ 3,992,319.13		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	✓ 52,658.47	0.00	Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	✓ 1,827,436.53		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		✓ 1,880,095.00	Amortization Expense
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	✓ 15,619,860.03		Transfer
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL		✓ 15,619,860.03	Transfer
90	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	✓ 193,448.89		Large Customer Refund
100	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		✓ 193,448.89	Large Customer Refund
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	✓ 4,312.68		Interest Expense
120	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		✓ 1,896,150.93	Deferral
130	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	✓ 1,891,838.25		Deferral Expense
140	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		✓ 8,210,680.72	Transfer
150	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		✓ 8,210,680.72	Transfer
160	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	✓ 5,656.16		Interest Expense
170	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	✓ 930,224.84		Amortization
180	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		✓ 935,881.00	Amortization Expense
190	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		✓ 178,810.35	Large Customer Refund
200	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		✓ 178,810.35	Large Customer Refund
210	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		✓ 65,271.61	Idaho Gas Earn Test
220	001	254229 - IDAHO EARNINGS TEST DEFERRAL	GD	ID	DL	✓ 65,271.61		Idaho Gas Earn Test
230	001	410100 - DFIT EXPENSE DR	GD	ID	DL	✓ 165,206.01		Idaho Tax Reform Amort
240	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		✓ 165,206.01	Idaho Tax Reform Amort
250	001	190930 - NONPLANT EXCESS DEFERRED GROSS UP	GD	ID	DL	✓ 38,079.98		Idaho Tax Reform Tax Rate Calc Adj
260	001	410100 - DFIT EXPENSE DR	GD	ID	DL		✓ 38,079.98	Idaho Tax Reform Tax Rate Calc Adj
<b>Totals:</b>						<b>33,214,096.44</b>	<b>33,214,096.44</b>	





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Washington/Idaho Gas Costs

Table with columns for description and amount. Includes Demand (Transportation) Costs, NWP Capacity Release, GTN Fixed, GTN Variable, Transcanada Foothills (BC System) Fixed, Transcanada Foothills (BC System) Variable, ANOVA (AB System) Fixed, ANOVA (AB System) Variable, Spectra Westcoast Fixed, Spectra Westcoast Variable, Questar, NOVA Fixed charges, Other Pipeline Fixed charges, Other capacity release credit, Thermal Transport, Intracompany Transportation Optimization, Total Demand Costs from Purchase Journals, Total Demand Costs, and Total Demand Costs charged to Commodity.

Table with columns for description and amount. Includes Commodity Purchases (Natural Gas), Commodity Physical, Misc, Cochrane Credit, Financial Settlements, Foreign Exchange Hedge Activity, Interco Purchase from Thermal, Total Commodity Costs from Purchase Journals, Storage (Injections)/Withdrawals, FAFB Commodity for Anderson Elementary/Li, WA/ID Gas Purchased from Interstate Asphalt, GST, M Chemical Accrual, Broker Fees, Mizuho Broker Fees, Wells Fargo Journal DJ 473, plus variable costs from Demand, Merchandise Processing Fee DJ 467, WA/ID Off System Revenue, Deferred Exchange Revenue, Total Commodity Costs to be Allocated, ID Imbalance, and Total Deferred Commodity Costs.

Summary table for Total Net Gas Costs, From DJ 430, and Check \$.

201811

Expense Calculation

Expense Calculation summary table showing Total System Cost, Demand Allocated to Washington (69.10%), Demand Allocated to Idaho (30.90%), and Commodity Allocated to Washington (67.7500%) and Idaho (32.2500%).

Main Balance Sheet Def Rev Calc table with columns: Balance Sheet Def Rev Calc, WASHINGTON, IDAHO, PGA Volumes, PGA Rate, PGA Revenue, PGA Demand, and PGA Revenue. Includes sub-totals for DEMAND and COMMODITY.

Deferral Calculation table showing Washington Commodity, Washington Demand, Idaho Commodity, and Idaho Demand with associated revenue and demand values.

(overcollected)/undercollected (rebate)/surcharge

JET Entry Debits and Credits summary table.

Blue Text = Drag Formula to next month and copy/paste value in prior month  
 Washington Current Deferral

Update JE date to pull current month values ( ) = Rebate

191010	Month	YTD	Cumulative Balance	201808	201809	201810	201811	201811	Check
	Interest Rate			4.69%	4.69%	4.96%	4.96%		
	Beginning Balance	(14,988,507.26)	(6,508,323.87)	(16,745,497.68)	(18,677,163.37)	(19,095,614.91)	(22,888,085.89)	419600 GD WA	0.00
	Commodity Deferral	(3,531,759.91)	(4,469,685.62)	(2,914,665.41)	(1,246,615.21)	(3,845,502.55)	(3,344,640.68)	431600 GD WA	38,292.79
	Demand Deferral	(530,200.14)	(912,326.38)	1,052,086.50	901,834.01	139,618.94	(647,678.45)	191010 GD WA	0.00
	Interest (Rev/Expense)	9,937,543.92	24,087,163.01	(69,086.78)	(73,670.34)	(86,587.37)	(38,292.79)	805120 GD WA	3,992,318.13
	Commodity Adjustment	4,395,506.82	4,181,620.62	0.00	0.00	0.00	14,024,731.82	191010 GD WA	15,619,860.03
	Demand Adjustment	438,126.67	684,577.32	0.00	0.00	0.00	991,927.24	191000 GD WA	0.00
	Interest Adjustment	35.15	35.56	0.00	0.00	0.00	603,236.12	191000 GD WA	0.00
	Misc Adjustment			0.00	0.00	0.00	(35.15)	Tracker Transfer	0.00
	Ending Balance	(4,289,254.75)	(11,107,523.79)	(18,677,163.37)	(19,095,614.91)	(22,888,085.89)	(11,298,837.78)	Tracker Transfer	0.00
	GLW Check		(11,107,523.80)	(18,677,163.38)	(19,095,614.92)	(22,888,085.90)	(22,888,085.90)	Tracker Transfer	0.00
	Variance			0.01	0.01	0.01	11,589,248.12	Tracker Transfer	0.00

# 15, WA, 600.00  
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Washington Amortization	Month	YTD	PGA YTD	201808	201809	201810	201811
Volume - Commodity & Demand	Schedule 101	131,594,728.00	240,238,598	2,214,130	3,077,139	8,390,464	15,558,764
	Schedule 102	188,194.00	340,511	1,944	3,129	10,239	17,080
	Schedule 111	51,787,474.00	96,346,775	1,588,311	1,948,388	3,674,467	5,726,364
	Schedule 121	3,896,834.00	7,546,429	306,054	302,898	398,880	420,845
	Schedule 131	0.00	0	0	0	0	0
	Schedule 146	36,224,919.00	67,139,519	2,281,688	2,309,719	3,096,253	3,268,121
	Total	223,692,149	411,611,832	6,392,127	7,641,283	15,572,303	24,991,174
	Calendar Sales Check	223,692,149	411,611,832	6,392,127	7,641,283	15,572,303	24,991,174

Rates	Month	YTD	PGA YTD	201808	201809	201810	201811
191000	Schedule 101	0.09067	0.09067	0.09067	0.09067	0.09067	Main Calc
	Schedule 102	0.09067	0.09067	0.09067	0.09067	0.09067	Main Calc
	Schedule 111	0.07475	0.07475	0.07475	0.07475	0.07475	Main Calc
	Schedule 121	0.04745	0.04745	0.04745	0.04745	0.04745	Main Calc
	Schedule 131	n/a	n/a	n/a	n/a	n/a	Main Calc
	Schedule 146	n/a	n/a	n/a	n/a	n/a	Main Calc

GL	Month	YTD	PGA YTD	201808	201809	201810	201811
191000	Interest Rate			4.69%	4.69%	4.96%	4.96%
	Beginning Balance	16,000,586.83	(2,400,830.79)	6,085.92	340,942.69	782,436.84	1,843,136.84
	Amortization	(142,882.10)	(240,404.20)	334,179.94	439,303.16	1,055,285.01	1,890,095.00
	Interest	(14,771,212.55)	(28,953,396.51)	676.83	2,190.99	5,414.99	(52,658.47)
	PGA Transfer	130,571.12	320,004.39	0.00	0.00	0.00	(15,619,860.03)
	Misc Adjustment	1,217,063.30	(8,772,939.45)	340,942.69	782,436.84	1,843,136.84	193,448.89
	Ending Balance	(8,772,480.35)	(8,772,480.35)	340,942.69	782,436.84	1,843,136.84	1,843,136.84
	GLW Check		(8,772,480.35)	340,942.69	782,436.84	1,843,136.84	1,843,136.84
	Variance			(0.00)	(0.00)	(0.00)	(13,598,974.61)

201811	201811	Check
WA Amortization Interest Income	419600 GD WA	0.00
WA Amortization Interest Expense	431600 GD WA	52,658.47
WA Amortization	191000 GD WA	1,827,436.53
WA Amortization Expense	805110 GD WA	0.00
Large Customer Refund	191000 GD WA	1,890,095.00
Large Customer Refund	805110 GD WA	193,448.89
Tracker Transfer	191000 GD WA	0.00
Tracker Transfer	805110 GD WA	193,448.89

VM



November/18 Description	Schedule	November/18 Billed	October/18 Unbilled	November/18 Unbilled	November/18 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral:</b>							
Firm	101	10,830,584	5,032,549	9,760,729	4,728,180	15,558,764	
Firm	102	12,091	5,933	10,922	4,989	17,080	
Firm	111	4,314,673	2,308,113	3,719,804	1,411,691	5,726,364	
Firm	112	17,155	9,457	15,496	6,039	23,194	
Firm	121	380,776	256,977	297,046	40,069	420,845	
Firm	122	31,469	24,585	28,425	3,840	35,309	
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	88,519	0	0	0	88,519	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		<b>15,675,267</b>	<b>7,637,614</b>	<b>13,832,422</b>	<b>6,194,808</b>	<b>21,870,075</b>	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
<b>Total 146 Transportation Sales</b>							
	146	3,067,907	3,067,429	3,267,643	200,214	3,268,121	
		3,067,907	3,067,429	3,267,643	200,214	3,268,121	
<b>Total 147 &amp; 148 Transportation Sales</b>							
	147	1,062,005	0	0	0	1,062,005	
	148	4,111,847	4,111,496	4,453,688	342,192	4,454,039	
		5,173,852	4,111,496	4,453,688	342,192	5,516,044	
<b>Total sales</b>		<b>23,917,026</b>	<b>14,816,539</b>	<b>21,553,753</b>	<b>6,737,214</b>	<b>30,654,240</b>	
<b>Schedule Sum for Demand Deferral:</b>							
Firm	101	10,830,584	5,032,549	9,760,729	4,728,180	15,558,764	
Firm	102	12,091	5,933	10,922	4,989	17,080	
Firm	111	4,314,673	2,308,113	3,719,804	1,411,691	5,726,364	
Firm	112	17,155	9,457	15,496	6,039	23,194	
Firm	121	380,776	256,977	297,046	40,069	420,845	
Firm	122	31,469	24,585	28,425	3,840	35,309	
Interruptible	131	0	0	0	0	0	
Interruptible	132	88,519	0	0	0	88,519	
Transportation	146	3,067,907	3,067,429	3,267,643	200,214	3,268,121	
<b>Total sales</b>		<b>18,743,174</b>	<b>10,705,043</b>	<b>17,100,065</b>	<b>6,395,022</b>	<b>25,138,196</b>	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm	101	10,830,584	5,032,549	9,760,729	4,728,180	15,558,764	Sales for Decoupling amortization
Firm	102	12,091	5,933	10,922	4,989	17,080	
Firm	111	4,314,673	2,308,113	3,719,804	1,411,691	5,726,364	
Firm	121	380,776	256,977	297,046	40,069	420,845	
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	132	88,519	0	0	0	88,519	
Transportation	146	3,067,907	3,067,429	3,267,643	200,214	3,268,121	
<b>Total sales</b>		<b>18,606,031</b>	<b>10,671,001</b>	<b>17,056,144</b>	<b>6,385,143</b>	<b>24,991,174</b>	Volumes for PGA Commodity & Demand Amortization
<b>Total Firm Sales</b>							
Firm	112	17,155	9,457	15,496	6,039	23,194	Annual lump sum amortization
Firm	122	31,469	24,585	28,425	3,840	35,309	Annual lump sum amortization
Interruptible	132	88,519	0	0	0	88,519	Annual lump sum amortization
<b>Total Interruptible Sales</b>		<b>128,143</b>	<b>24,585</b>	<b>28,425</b>	<b>3,840</b>	<b>35,309</b>	
<b>Total Transportation Sales (Schedule 146)</b>		<b>3,067,907</b>	<b>3,067,429</b>	<b>3,267,643</b>	<b>200,214</b>	<b>3,268,121</b>	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		<b>5,173,852</b>	<b>4,111,496</b>	<b>4,453,688</b>	<b>342,192</b>	<b>5,516,044</b>	
<b>Check total sales</b>		<b>23,917,026</b>	<b>14,816,539</b>	<b>21,553,753</b>	<b>6,737,214</b>	<b>30,654,240</b>	
<b>Total sales</b>		<b>23,917,026</b>	<b>14,816,539</b>	<b>21,553,753</b>	<b>6,737,214</b>	<b>30,654,240</b>	

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# Gas by GL Account - Estimate

Accounting Month: 201811  
 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		(\$495.24)		(\$495.24) - EV
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$1,850.00	\$1,850.00 - EV
Gas Transmission Northwest Corporation	TPORT			\$244,576.79	\$244,576.79 - EV
Gas Transmission Northwest Corporation	ACCTSP			(\$34,000.00)	(\$34,000.00) - EV
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,308.20)	(\$3,308.20) - CR
Northwest Pipeline Corporation	TPORT			\$3,535,156.04	\$3,535,156.04 - EV
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$1,436,921.83)	(\$1,436,921.83) - CR
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$409,846.50)	(\$409,846.50) - CR
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$117,099.00)	(\$117,099.00) - CR
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$131,736.38)	(\$131,736.38) - CR



# Gas by GL Account - Estimate

Page: 3  
 Print Date: 12/04/18 03:19:18 PM  
 Database: NUCUT arpgasbyglst

Accounting Month: 201811  
 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				(\$75,528.86)	(\$75,528.86)	CR ✓	
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$94,334.95)	(\$94,334.95)	✓	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$438.54)		(\$438.54)	✓	
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,786.40	\$9,786.40	F ✓	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$79,248.08	\$79,248.08	✓	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$2,192.59		\$2,192.59	F ✓	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$185,875.68	\$185,875.68	F ✓	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$388,519.47	\$388,519.47	F ✓	
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$4,582.97		\$4,582.97	✓	
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>				\$5,841.78	\$2,142,236.74	\$2,148,078.52	X
<b>Variable Transport Charges AN</b>								
Gas Transmission Northwest Corporation	ACCTSP				(\$148.70)	(\$148.70)	✓	
Gas Transmission Northwest Corporation	TPORT				\$8,252.76	\$8,252.76	✓	
Northwest Pipeline Corporation	TPORT				\$28,139.26	\$28,139.26	✓	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$5,282.04)		(\$5,282.04)	✓	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	✓	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00	✓	
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>				(\$5,282.04)	\$36,243.32	\$30,961.28	X

Total: \$ 2,179,039.80 ✓

✓ - fees to GADD



Washington/Idaho Gas Costs	GL Account	Nov-18 Costs
<b>Nucleus Storage acct. JPRAIRIEAN -100408</b>		
JP Injections	808200 GD AN	\$ (1,244,927.39)
JP Withdrawals	808100 GD AN	\$ 2,170,342.21
Total JP	164100 GD AN	\$ 925,414.82
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (544,592.86)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 418,750.62
Total Clay Basin	164115 GD AA	\$ (125,842.24)
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$ 799,572.58</b> ✓
<b>NUCUT PURCHASES (GL Estimate Report)</b>		
Commodity Purchases	804000 GD AN	\$ 12,434,239.87 ✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,148,078.52 ✓
Variable Demand (Transport) Costs	804002 GD AN	\$ 30,961.28 ✓
Hedge Activity	804010 GD AN	\$ (28,209.88) ✓
Financial Settlements	804600 GD AN	\$ 23,367.25 ✓
Interco Purchase from Thermal	804730 GD AN	\$ 487,495.06 ✓
Cochrane Credit	811000 GD AN	\$ (87,233.09) ✓
<b>Information from other journals -Deferred Costs:</b>		
WA Imbalance from DJ 436	804000 GD AN	\$ (222,163.61) ✓
ID Imbalance from DJ 436	804000 GD AN	\$ (105,520.39) ✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00 ✓
Broker Fees DJ 471	804017 GD AN	\$ 17,892.16 ✓
Mizuho Journal DJ 473	804017 GD AN	\$ 5,090.87 ✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 7,557.33 ✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 5,936.50 ✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (12,365,536.45) ✓
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00) ✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ - ✓
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ - ✓
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,539.38) ✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ - ✓
<b>Total Costs for Deferral including net gas costs</b>		<b>\$ 2,774,988.62</b> Tie to Deferral Entry ✓

2,179,039.80 ✓

W

483600 GD AN	\$ 9,883,678.50	Input fr GLE Sales
483000 GD AN	\$ (18,864,616.30)	Input fr GLE Sales
483730 GD AN	\$ (3,384,598.65)	Input fr GLE Sales
	\$ (12,365,536.45)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 2,959,363.18	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ		\$ (2,959,363.18)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ	\$ -	\$ (6,005,467.85)	Intra-Co Transfer Thermal AN (LDC Sale to The
232620 ZZ ZZ	\$ 6,005,467.85	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to The
182374 CD AA		\$ -	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 85,822.20	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (85,822.20)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
903000.CD.AA	\$ -	\$ -	Misc Rounding Adjustment
232130.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adjustment
253028.GD.AN	\$ -	\$ (10.00)	Bank Fee
903000.CD.AA	\$ 10.00	\$ -	Bank Fee
Total Other Adj	\$ 9,057,663.23	\$ (9,057,663.23)	

Total from GLE	\$ 18,681,974.84	\$ (18,681,974.84)
Total DJ 430	\$ 27,739,638.07	\$ (27,739,638.07)

Avista Utilities  
 State of Washington  
 Schedule 155 - Temporary Refunds/Charges

	Amortization Acct 191000 Est. Balance At 6/30/18	Current Deferrals (Acct 191010) At 6/30/18	Total for Amortization
Rate Schedule 112	(426.56)	(20,101.06)	(20,527.62)
Rate Schedule 122	(106.43)	(70,070.17)	(70,176.60)
Rate Schedule 132	(555.54)	(102,189.13)	(102,744.67)
Schedule 101 & 102	(42,984.66)	(11,379,446.24)	(11,422,430.90)
Schedule 111	(259,503.59)	(3,845,933.29)	(4,105,436.88)
Schedule 121	(20,485.52)	(202,120.14)	(222,605.66)
Schedule 131	0.00	0.00	0.00
Schedule 146		0.00	0.00
<b>Total</b>	<b>(324,062.30)</b>	<b>(15,619,860.03)</b>	<b>(15,943,922.33)</b>
		Amortization Only	\$ (15,750,473.44)
		Large Customers	\$ (193,448.89)
			\$ (15,943,922.33)

*Handwritten blue marks: a checkmark, a downward arrow, and a signature.*

	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) = (b) ÷ (c)	Dollars (f) = (b) × (d)	Dollars (g)	Dollars (h)	Dollars (i)	Dollars (j)	(k)	(k)	(l)	(k)	(k)	
Nov-18	9,544,388	\$ 2,634,218	14,016,786	\$ 2,319,829	23,563,174	\$ 4,954,047	\$ 11,702	\$ (255,900)	\$ 4,709,849	23,189,442	\$ 0.20310					
Dec-18	10,272,811	\$ 2,783,706	22,439,926	\$ 3,955,710	32,712,737	\$ 6,739,416	\$ 10,808	\$ (257,500)	\$ 6,492,674	32,391,059	\$ 0.20045					
Jan-19	10,389,480	\$ 2,819,197	22,160,985	\$ 3,712,851	32,550,465	\$ 6,532,048	\$ 10,736	\$ (260,475)	\$ 6,282,309	32,226,578	\$ 0.19494					
Feb-19	9,218,486	\$ 2,549,502	16,438,622	\$ 2,826,457	25,657,108	\$ 5,375,959	\$ 11,723	\$ (261,750)	\$ 5,125,932	25,275,603	\$ 0.20280					
Mar-19	9,886,547	\$ 2,726,076	12,009,781	\$ 1,765,798	21,896,328	\$ 4,491,874	\$ 11,442	\$ (257,888)	\$ 4,245,428	21,533,874	\$ 0.19715					
Apr-19	1,574,265	\$ 243,694	12,275,646	\$ 1,383,465	13,849,911	\$ 1,626,465	\$ 22,212	\$ (255,563)	\$ 1,393,114	13,693,509	\$ 0.10218					
May-19	1,578,762	\$ 243,694	6,180,282	\$ 679,089	7,759,044	\$ 922,783	\$ 20,751	\$ (248,025)	\$ 695,509	7,638,067	\$ 0.09106					
Jun-19	1,502,886	\$ 231,982	3,229,797	\$ 363,998	4,732,683	\$ 595,980	\$ 14,602	\$ (243,975)	\$ 366,607	4,658,962	\$ 0.07869					
Jul-19	1,541,047	\$ 237,873	2,733,559	\$ 328,300	4,274,606	\$ 566,173	\$ 6,107	\$ (242,100)	\$ 330,180	4,162,416	\$ 0.07932					
Aug-19	1,538,660	\$ 237,504	2,720,787	\$ 325,950	4,259,447	\$ 563,454	\$ 6,093	\$ (241,725)	\$ 327,822	4,147,357	\$ 0.07904					
Sep-19	1,514,667	\$ 233,801	3,709,602	\$ 439,588	5,224,269	\$ 673,389	\$ 6,284	\$ (245,888)	\$ 433,785	5,086,749	\$ 0.08528					
Oct-19	1,637,005	\$ 252,684	11,683,578	\$ 1,500,288	13,320,583	\$ 1,752,972	\$ 11,349	\$ (257,175)	\$ 1,507,146	13,029,918	\$ 0.11567					
<b>Average</b>	<b>60,199,004</b>	<b>\$ 15,193,237</b>	<b>129,601,323</b>	<b>\$ 19,601,323</b>	<b>189,800,355</b>	<b>\$ 34,794,560</b>	<b>\$ 143,809</b>	<b>\$ (3,028,014)</b>	<b>\$ 31,910,355</b>	<b>186,973,534</b>	<b>\$ 0.17067</b>					

0.95127

RCF: 1.048730

Proposed Rate	
Proposed WACOG without RCF	\$ 0.17067
Proposed WACOG with RCF	\$ 0.17899

Current	
WACOG without RCF	\$ 0.16436
WACOG with RCF	\$ 0.17227

Change \$ 0.00672  
 \$ 1,256,462

*Handwritten notes:*  
 ✓  
 0.95127  
 in order to make RCF



	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)	Dollars (j)	(k)	(l)	(m)	(n)	(o)	(p)
Nov-18	9,544,388	\$ 2,634,218	14,018,786	\$ 2,319,829	23,563,174	\$ 4,954,047	\$ 11,702	\$ (255,900)	\$ 4,709,849	23,189,442	\$ 0.20310					
Dec-18	10,272,811	\$ 2,783,706	22,439,926	\$ 3,855,710	32,712,737	\$ 6,739,416	\$ 10,808	\$ (257,550)	\$ 6,492,674	32,391,059	\$ 0.20045					
Jan-19	10,389,480	\$ 2,819,197	22,160,985	\$ 3,712,851	32,550,465	\$ 6,532,048	\$ 10,736	\$ (260,475)	\$ 6,282,309	32,226,578	\$ 0.19494					
Feb-19	9,216,486	\$ 2,549,502	16,438,622	\$ 2,826,457	25,657,108	\$ 5,375,959	\$ 11,723	\$ (261,750)	\$ 5,125,932	25,275,603	\$ 0.20280					
Mar-19	9,886,547	\$ 2,726,076	12,009,781	\$ 1,765,798	21,896,328	\$ 4,491,874	\$ 11,442	\$ (257,888)	\$ 4,245,428	21,533,874	\$ 0.19715					
Apr-19	1,574,265	\$ 243,000	12,275,646	\$ 1,383,465	13,849,911	\$ 1,626,465	\$ 22,212	\$ (255,563)	\$ 1,393,114	13,683,509	\$ 0.10218					
May-19	1,578,762	\$ 243,694	6,180,282	\$ 679,089	7,759,044	\$ 922,783	\$ 20,751	\$ (248,025)	\$ 695,509	7,638,067	\$ 0.09106					
Jun-19	1,502,886	\$ 231,982	3,229,797	\$ 363,998	4,732,683	\$ 595,980	\$ 14,602	\$ (243,975)	\$ 366,607	4,658,962	\$ 0.07869					
Jul-19	1,541,047	\$ 237,873	2,733,559	\$ 328,300	4,274,606	\$ 566,173	\$ 6,107	\$ (242,100)	\$ 330,180	4,162,416	\$ 0.07932					
Aug-19	1,538,660	\$ 237,504	2,720,787	\$ 325,950	4,259,447	\$ 563,454	\$ 6,093	\$ (241,725)	\$ 327,822	4,147,357	\$ 0.07904					
Sep-19	1,514,667	\$ 235,801	3,709,602	\$ 439,588	5,224,269	\$ 673,389	\$ 6,284	\$ (245,888)	\$ 433,785	5,086,749	\$ 0.08528					
Oct-19	1,637,005	\$ 252,684	11,683,578	\$ 1,500,288	13,320,583	\$ 1,752,972	\$ 11,349	\$ (257,175)	\$ 1,507,146	13,029,918	\$ 0.11567					
<b>Average</b>	60,199,004	\$ 15,193,237	129,601,351	\$ 19,601,323	189,800,355	\$ 34,794,560	\$ 143,809	\$ (3,028,014)	\$ 31,910,355	186,973,534	\$ 0.17067					
		\$ 0.25238		\$ 0.1512		\$ 0.1833										
		31.7%		68.3%												

REVENUE  
 CONVERSION  
 FACTOR

Proposed Rate	
Proposed WACOG without RCF	\$ 0.17067
Proposed WACOG with RCF	\$ 0.17899

RCF: 1.048730

Nov :

Oct :

Current WACOG without RCF	\$ 0.16436
WACOG with RCF	\$ 0.17227

Change \$ 0.00672  
 \$ 1,256,462

= 2 - 1.048730  
 = 0.95127

RCF 1.04873

*Revenue Conversion Factor*

**AMORTIZATION RATE CALCULATION**

**Schedule 101**

	Amort Rate (0.09166)	with RCF (0.09613)	Interest 4.69%	Balance \$ (11,422,430.90)	Volume 126,528,897
Total					
Nov/18	15,387,692	1,410,435.85	(41,886)	\$ (10,053,881)	
Dec/18	22,977,493	2,106,117.01	(35,178.21)	\$ (7,982,942)	
Jan/19	22,572,393	2,068,985.54	(27,156.86)	\$ (5,941,113)	
Feb/19	18,044,864	1,653,992.23	(19,987.67)	\$ (4,307,108)	
Mar/19	14,969,819	1,372,133.61	(14,152.24)	\$ (2,949,127)	
Apr/19	9,451,270	866,303.41	(9,833.27)	\$ (2,092,657)	
May/19	5,030,518	461,097.28	(7,277.74)	\$ (1,638,837)	
Jun/19	2,846,317	260,893.42	(5,895.29)	\$ (1,383,839)	
Jul/19	2,184,405	200,222.56	(5,017.24)	\$ (1,188,634)	
Aug/19	2,479,638	227,283.62	(4,201.43)	\$ (965,552)	
Sep/19	2,527,740	231,692.65	(3,320.93)	\$ (737,180)	
Oct/19	8,056,748	738,481.52	(1,438.03)	\$ (137)	
	126,528,897	11,597,639	(175,345)	\$ -	

*= 2 - 1.04873*  
*= .95127*

**Schedule 111**

	Amort Rate (0.07625)	with RCF (0.07997)	Interest 4.69%	Balance \$ (4,105,436.88)	Volume 54,761,390
Total					
Nov/18	7,062,090	538,484.36	\$ (14,993)	\$ (3,581,946)	
Dec/18	8,755,907	667,637.91	\$ (12,695)	\$ (2,927,003)	
Jan/19	8,940,258	681,694.67	\$ (10,108)	\$ (2,255,416)	
Feb/19	6,647,982	506,908.63	\$ (7,824)	\$ (1,756,331)	
Mar/19	6,028,813	459,696.99	\$ (5,966)	\$ (1,302,600)	
Apr/19	3,798,877	289,664.37	\$ (4,525)	\$ (1,017,461)	
May/19	2,303,539	175,644.85	\$ (3,633)	\$ (845,449)	
Jun/19	1,563,099	119,186.30	\$ (3,071)	\$ (729,334)	
Jul/19	1,652,404	125,995.81	\$ (2,604)	\$ (605,942)	
Aug/19	1,404,500	107,093.13	\$ (2,159)	\$ (501,008)	
Sep/19	2,196,048	167,448.66	\$ (1,631)	\$ (335,190)	
Oct/19	4,407,873	336,100.32	\$ (653)	\$ 257	
	54,761,390	4,175,556	\$ (69,862)	\$ -	

**Schedule 121**

	Amort Rate (0.04780)	with RCF (0.05013)	Interest 4.69%	Balance \$ (222,605.66)	Volume 4,750,704
Total					
Nov/18	620,911	29,680	\$ (812)	\$ (193,738)	
Dec/18	527,350	25,207	\$ (708)	\$ (169,239)	
Jan/19	575,525	27,510	\$ (608)	\$ (142,337)	
Feb/19	472,333	22,578	\$ (512)	\$ (120,271)	
Mar/19	434,669	20,777	\$ (429)	\$ (99,923)	
Apr/19	313,430	14,982	\$ (361)	\$ (85,302)	
May/19	252,836	12,086	\$ (310)	\$ (73,526)	
Jun/19	211,227	10,097	\$ (268)	\$ (63,697)	
Jul/19	281,351	13,449	\$ (223)	\$ (50,471)	
Aug/19	238,626	11,406	\$ (175)	\$ (39,240)	
Sep/19	327,760	15,667	\$ (123)	\$ (23,696)	
Oct/19	494,686	23,646	\$ (46)	\$ (96)	
	4,750,704	227,085	\$ (4,575)	\$ -	

Total \$ (15,750,473.44)  
 check \$ (15,750,473.44)

AVISTA CORPORATION  
 NOVEMBER 2018 WASHINGTON PGA - 150

Actual Billed

Schedule (a)	Revenue (b)	Remove RCF (c)	Total PGA Cost (d) [b*c]	Percentage Commodity (e)	Percentage Demand (f)	Commodity Cost (g) [d*e]	Demand Cost (h) [d*f]
0101	\$ 3,092,639	✓ 0.951270	\$ 2,941,935	62.50%	37.50%	\$ 1,838,709	\$ 1,103,226
0102	\$ 3,452	✓ 0.951270	\$ 3,284	62.50%	37.50%	\$ 2,053	\$ 1,232
0111	\$ 1,189,881	✓ 0.951270	\$ 1,131,898	64.88%	35.12%	\$ 734,375	\$ 397,523
0112	\$ 4,732	✓ 0.951270	\$ 4,501	64.88%	35.12%	\$ 2,920	\$ 1,581
0121	\$ 105,952	✓ 0.951270	\$ 100,789	64.91%	35.09%	\$ 65,422	\$ 35,367
0122	\$ 8,863	✓ 0.951270	\$ 8,431	64.91%	35.09%	\$ 5,473	\$ 2,958
0132	\$ 21,253	✓ 0.951270	\$ 20,217	74.15%	25.85%	\$ 14,991	\$ 5,226
0146	\$ 1,718	✓ 0.951270	\$ 1,634	0.00%	100.00%	\$ -	\$ 1,634
Schedule Totals	\$ 4,428,490	✓	\$ 4,212,689			\$ 2,663,943	\$ 1,548,747

November Unbilled

Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m) [j*k]	Demand Cost (n) [j*l]
0101	9,760,729	0.17067	✓ 0.10239	\$ 1,665,864	\$ 999,401
0102	10,922	0.17067	✓ 0.10239	\$ 1,864	\$ 1,118
0111	3,719,804	0.17067	✓ 0.09239	\$ 634,859	\$ 343,673
0112	15,496	0.17067	✓ 0.09239	\$ 2,645	\$ 1,432
0121	297,046	0.17067	✓ 0.09225	\$ 50,697	\$ 27,402
0122	28,425	0.17067	✓ 0.09225	\$ 4,851	\$ 2,622
0131	0	0.17067	✓ 0.0595	\$ -	\$ -
0132	0	0.17067	✓ 0.0595	\$ -	\$ -
0146	3,267,643	0	0.00054	\$ 2,360,780	\$ 1,765
	17,100,065	✓		\$ 2,360,780	\$ 1,377,413

October Unbilled Reversal

Schedule (o)	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s) [p*q]	Demand Cost (t) [p*r]
0101	-5,032,549	0.16436	✓ 0.10744	\$ (827,150)	\$ (540,697)
0102	-5,933	0.16436	✓ 0.10744	\$ (975)	\$ (637)
0111	-2,308,113	0.16436	✓ 0.09865	\$ (379,361)	\$ (227,695)
0112	-9,457	0.16436	✓ 0.09865	\$ 2,645	\$ 1,432
0121	-256,977	0.16436	✓ 0.10433	\$ (42,237)	\$ (26,810)
0122	-24,585	0.16436	✓ 0.10433	\$ 4,851	\$ (2,565)
0146	-3,067,429	0	0.00054	\$ (1,249,723)	\$ (800,060)
	-10,705,043	✓		\$ (1,249,723)	\$ (800,060)

	Billed (g)	November Unbilled (m)	October Unbilled Reversals (s)	Total Commodity [g+m+s]
0101	\$ 1,838,709	\$ 1,665,864	\$ (827,150)	\$ 2,677,423
0102	\$ 2,053	\$ 1,864	\$ (975)	\$ 2,942
0111	\$ 734,375	\$ 634,859	\$ (379,361)	\$ 989,873
0112	\$ 2,920	\$ 2,645	\$ -	\$ 5,565
0121	\$ 65,422	\$ 50,697	\$ (42,237)	\$ 73,882
0122	\$ 5,473	\$ 4,851	\$ -	\$ 10,324
0132	\$ 14,991	\$ -	\$ -	\$ 14,991
0146	\$ -	\$ -	\$ -	\$ -
	TRUE \$2,663,943	TRUE \$2,360,780	TRUE -\$1,249,723	TRUE \$3,775,000

	Billed (h)	November Unbilled (n)	October Unbilled Reversals (t)	Total Demand [h+n+t]
0101	\$ 1,103,226	\$ 999,401	\$ (540,697)	\$ 1,561,930
0102	\$ 1,232	\$ 1,118	\$ (637)	\$ 1,713
0111	\$ 397,523	\$ 343,673	\$ (227,695)	\$ 513,501
0112	\$ 1,581	\$ 1,432	\$ -	\$ 3,013
0121	\$ 35,367	\$ 27,402	\$ (26,810)	\$ 35,959
0122	\$ 2,958	\$ 2,622	\$ (2,565)	\$ 3,015
0132	\$ 5,226	\$ -	\$ -	\$ 5,226
0146	\$ 1,634	\$ 1,765	\$ (1,656)	\$ 1,743
	TRUE \$ 1,548,747	TRUE \$ 1,377,413	TRUE \$ (800,060)	TRUE \$ 2,126,100

M







## Revenue By Rate Schedule

Gas for WA

*M*

Data Source: Financial Reporting  
Data Updated Daily

Accounting Period: 201811

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	-76	3,092,639	✓	0	-136	31,572,390
0102 - RESIDENTIAL DISCOUNT	RIDER 150	0	0	3,452	✓	0	0	36,401
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	0	1,189,881	✓	0	0	12,456,004
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	4,732	✓	0	0	32,738
0121 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	105,952	✓	0	0	1,078,882
0122 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	8,863	✓	0	0	120,934
0132 - INTERRUPTIBLE SERV	RIDER 150	0	0	21,253	✓	0	0	217,021
0146 - TRANSP SVC CUST GAS	RIDER 150	0	0	1,718	✓	0	0	18,114
<b>Overall - Total</b>		<b>0</b>	<b>-76</b>	<b>4,428,489</b>	<b>✓</b>	<b>0</b>	<b>-136</b>	<b>45,532,485</b>



## Revenue By Rate Schedule Gas for WA

Data Source: Financial Reporting  
Data Updated Daily

Accounting Period: 201811

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	-1,034,627	✓	0	0	-9,975,120
0102 - RESIDENTIAL DISCOUNT	RIDER 155	0	0	-1,155	✓	0	0	-11,502
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	-341,387	✓	0	0	-3,373,407
0112 - FIRM-LARGE GEN SERV	RIDER 155	0	0	0		0	0	0
0121 - FIRM-HI ANNUAL LOAD	RIDER 155	0	0	-19,023	✓	0	0	-185,222
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
<b>Overall - Total</b>		<b>0</b>	<b>0</b>	<b>-1,396,192</b>	✓	<b>0</b>	<b>0</b>	<b>-13,545,252</b>



Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly	<a href="http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a>			OLD - <i>dict</i> NEW - <i>Non</i>	10/1/2018	12/31/2018	4.96% ✓
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.17067 ✓	11/1/2018	Next PGA filing	
Demand Rate		101	Debit	\$0.10239 ✓	11/1/2018	Next PGA filing	
		102	Debit	\$0.10239 ✓	11/1/2018	Next PGA filing	
		111/112	Debit	\$0.09865 ✓	11/1/2018	Next PGA filing	
		121/122	Debit	\$0.09225 ✓	11/1/2018	Next PGA filing	
		131/132	Debit	\$0.06248 ✓	11/1/2018	Next PGA filing - <i>no activity</i>	
		146/126/116	Debit	\$0.00054 ✓	11/1/2018	Next PGA filing	
<u>WA Commodity &amp; Demand Amortization Rates (Sch 155)</u>	191000 GD WA						
		101	Debit	\$0.09067 ✓	11/1/2018	Next PGA filing	
		102	Debit	\$0.09166 ✓	11/1/2018	Next PGA filing	
		111	Debit	\$0.07475 ✓	11/1/2018	Next PGA filing	
		121	Debit	\$0.04745 ✓	11/1/2018	Next PGA filing	
		131	n/a	\$0.00000 ✓	11/1/2018	Next PGA filing	
		146	n/a	\$0.00000 ✓	11/1/2018	Next PGA filing	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664				1/1/2018	12/31/2018	1.00% ✓
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.16236 ✓	11/1/2018	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.10497 ✓	11/1/2018	Next PGA filing	
<u>ID Commodity &amp; Demand Amortization Rates (Sch 155)</u>	191000 GD ID						
		101	Debit	\$0.08811 ✓	11/1/2018	Next PGA filing	
		111	Debit	\$0.08811 ✓	11/1/2018	Next PGA filing	
		146	Debit	n/a	11/1/2018	Next PGA filing	
<u>ID Temporary Tax Benefits Amortization</u>	805110 GD ID						
		101	Debit	n/a	11/1/2018	Next PGA filing	
		111	Debit	(\$0.01683)	11/1/2018	Next PGA filing	
		112	Debit	(\$0.01331)	11/1/2018	Next PGA filing	
		131	Debit	\$0.00000	11/1/2018	Next PGA filing	
		132	Debit	\$0.00000	11/1/2018	Next PGA filing	
		146	Debit	\$0.00159	11/1/2018	Next PGA filing	



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Interoffice Memorandum  
Rates and Tariff Administration

DATE: 8/14/18  
TO: Christine Machado, Resource Accounting  
FROM: Annette Brandon  
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, 2018**:

Washington	69.10%	✓
Idaho	30.90%	✓
Total	<u>100.00%</u>	

If you have any questions about this please call me at 4324.

## Berg, Jenny

---

**From:** Brandon, Annette  
**Sent:** Thursday, November 29, 2018 12:07 PM  
**To:** Berg, Jenny  
**Subject:** RE: Rate Review - November

Looks good.

---

**From:** Berg, Jenny  
**Sent:** Thursday, November 29, 2018 10:50 AM  
**To:** Brandon, Annette <Annette.Brandon@avistacorp.com>  
**Subject:** Rate Review - November

Hi Annette,

Attached is the rates review workbook for November 2018.

All changes have been highlighted in purple.

If I've missed anything, please let me know.

Thank you,

**Jenny Berg**  
Resource Accounting Analyst



1411 E Mission Ave. MSC-07  
Spokane, WA 99202  
P 509 495.2631  
<http://www.avistautilities.com>

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AVISTA CORPORATION  
dba Avista Utilities

SCHEDULE 155

GAS RATE ADJUSTMENT - WASHINGTON

AVAILABLE:

To Customers in the State of Washington where Company has natural gas service available.

PURPOSE:

To adjust gas rates for amounts generated by the sources listed below.

MONTHLY RATE:

- (a) The rate of firm gas Schedule 101 and 102 is to be decreased by 9.613¢ per therm. (R)
- (b) The rate of firm gas Schedule 111 is to be decreased by 7.997¢ per therm in all blocks of this schedule. (R)
- (c) The rates of firm gas Schedules 112 and 122 are to be decreased by 0.000¢ per therm in all blocks of these schedules.
- (d) The rate of firm gas Schedule 121 is to be decreased by 5.013¢ per therm in all blocks of this schedule. (R)
- (e) The rate of interruptible gas Schedule 131 is to be decreased by 0.000¢ per therm.
- (f) The rate of interruptible gas Schedule 132 is to be decreased by 0.000¢ per therm.
- (g) The rate of gas Schedule 146 is to be decreased by 0.000¢ per therm.

SOURCES OF MONTHLY RATE:

Changes in the monthly rates above result from amounts which have been accumulated in the Purchase Gas Adjustment (PGA) Balancing Account as described in Schedule 150 - Purchase Gas Cost Adjustment.

SPECIAL TERMS AND CONDITIONS:

The above Monthly Rates are subject to the provisions of Tax Adjustment Schedule 158.

Issued October 1, 2018

Effective November 1, 2018

Issued by Avista Corporation  
By

Patrick Ehrbar

, Director of Regulatory Affairs

AVISTA UTILITIES  
 Schedule Summaries & Shortcuts  
 State of Washington - Natural Gas  
 Effective Date November 1, 2018

Includes effect of Schedules 150, 155, 174, 175, 189, 191 and 192.  
 Excludes effect of Schedules 158.

	Base Rate	PGA Sch 150	PGA Amortization Sch 155	Temporary Tax Rebate Sch 174	Decoupling Sch 175	DSM Sch 191	LIRAP Sch 192	Billing Rate	LOW INC DISC RATE Sch 189	Adjusted Billing Rate
<b>Schedule 101 - General Service - Firm</b>										
Basic Charge	\$9.50							\$9.50		
First 70 Therms	\$0.36723	\$0.28637	(\$0.09613)	(\$0.02107)	(\$0.02720)	\$0.03028	\$0.01959	\$0.55907		
Over 70 Therms	\$0.47729	\$0.28637	(\$0.09613)	(\$0.02107)	(\$0.02720)	\$0.03028	\$0.01959	\$0.66913		
<b>Schedule 102 - Fixed-Income Senior &amp; Disabled Residential Service</b>										
Basic Charge	\$9.50							\$9.50		\$9.50
First 70 Therms	\$0.36723	\$0.28637	(\$0.09613)	(\$0.02107)	(\$0.02720)	\$0.03028	\$0.01959	\$0.55907	(\$0.40663)	\$0.15244
Over 70 Therms	\$0.47729	\$0.28637	(\$0.09613)	(\$0.02107)	(\$0.02720)	\$0.03028	\$0.01959	\$0.66913	(\$0.40663)	\$0.28250
<b>Schedule 111 - Large General Service - Firm</b>										
If consumption is less than or equal to 200 therms:										
Minimum charge of plus # of therms used times	\$97.25							\$97.25		
		\$0.27588	(\$0.07997)	(\$0.01200)	\$0.00691	\$0.01626	\$0.01641	\$0.22349		
If consumption is greater than 200 therms:										
First 200 therms	\$0.48625	\$0.27588	(\$0.07997)	(\$0.01200)	\$0.00691	\$0.01626	\$0.01641	\$0.70074		
201-1,000 therms	\$0.33354	\$0.27588	(\$0.07997)	(\$0.01200)	\$0.00691	\$0.01626	\$0.01641	\$0.55703		
Over 1,000 therms	\$0.25424	\$0.27588	(\$0.07997)	(\$0.01200)	\$0.00691	\$0.01626	\$0.01641	\$0.47773		
<b>Schedule 112 - Large General Service - Firm</b>										
If consumption is less than or equal to 200 therms:										
Minimum charge of plus # of therms used times	\$97.25							\$97.25		
		\$0.27588		(\$0.01200)		\$0.01626	\$0.01641	\$0.29855		
If consumption is greater than 200 therms:										
First 200 therms	\$0.48625	\$0.27588		(\$0.01200)		\$0.01626	\$0.01641	\$0.78280		
201-1,000 therms	\$0.33354	\$0.27588		(\$0.01200)		\$0.01626	\$0.01641	\$0.63009		
Over 1,000 therms	\$0.25424	\$0.27588		(\$0.01200)		\$0.01626	\$0.01641	\$0.55079		
<b>Schedule 116 - Transportation Large General Service</b>										
If consumption is less than or equal to 200 therms:										
Minimum charge of plus # of therms used times	\$97.25							\$97.25		
		\$0.00056		(\$0.01200)	\$0.00691	\$0.01626	\$0.01641	\$0.02814		
If consumption is greater than 200 therms:										
First 200 therms	\$0.48625	\$0.00056		(\$0.01200)	\$0.00691	\$0.01626	\$0.01641	\$0.51439		
201-1,000 therms	\$0.33354	\$0.00056		(\$0.01200)	\$0.00691	\$0.01626	\$0.01641	\$0.36188		
Over 1,000 therms	\$0.25424	\$0.00056		(\$0.01200)	\$0.00691	\$0.01626	\$0.01641	\$0.28238		
<b>Schedule 121 - High Annual Load Factor Large General Service - Firm</b>										
If consumption is less than or equal to 500 therms:										
Minimum charge of plus # of therms used times	\$240.44							\$240.44		
		\$0.27574	(\$0.05013)	(\$0.00926)	\$0.00691	\$0.01276	\$0.01499	\$0.25101		
If consumption is greater than 500 therms:										
First 500 therms	\$0.48088	\$0.27574	(\$0.05013)	(\$0.00926)	\$0.00691	\$0.01276	\$0.01499	\$0.73189		
501-1,000 therms	\$0.34850	\$0.27574	(\$0.05013)	(\$0.00926)	\$0.00691	\$0.01276	\$0.01499	\$0.59651		
1,001-10,000 therms	\$0.26767	\$0.27574	(\$0.05013)	(\$0.00926)	\$0.00691	\$0.01276	\$0.01499	\$0.51868		
10,001-25,000 therms	\$0.21692	\$0.27574	(\$0.05013)	(\$0.00926)	\$0.00691	\$0.01276	\$0.01499	\$0.45793		
Over 25,000 therms	\$0.14387	\$0.27574	(\$0.05013)	(\$0.00926)	\$0.00691	\$0.01276	\$0.01499	\$0.39488		
Annual minimum therm deficiency charge								\$0.38269		
<b>Schedule 122 - High Annual Load Factor Large General Service - Firm</b>										
If consumption is less than or equal to 500 therms:										
Minimum charge of plus # of therms used times	\$240.44							\$240.44		
		\$0.27574		(\$0.00926)		\$0.01276	\$0.01499	\$0.29423		
If consumption is greater than 500 therms:										
First 500 therms	\$0.48088	\$0.27574		(\$0.00926)		\$0.01276	\$0.01499	\$0.77511		
501-1,000 therms	\$0.34850	\$0.27574		(\$0.00926)		\$0.01276	\$0.01499	\$0.64273		
1,001-10,000 therms	\$0.26767	\$0.27574		(\$0.00926)		\$0.01276	\$0.01499	\$0.56190		
10,001-25,000 therms	\$0.21692	\$0.27574		(\$0.00926)		\$0.01276	\$0.01499	\$0.51115		
Over 25,000 therms	\$0.14387	\$0.27574		(\$0.00926)		\$0.01276	\$0.01499	\$0.43810		
Annual minimum therm deficiency charge								\$0.38269		
<b>Schedule 126 - Transportation High Annual Load Factor Large General Service</b>										
If consumption is less than or equal to 500 therms:										
Minimum charge of plus # of therms used times	\$240.44							\$240.44		
		\$0.00056		(\$0.00926)	\$0.00691	\$0.01276	\$0.01499	\$0.02596		
If consumption is greater than 500 therms:										
First 500 therms	\$0.48088	\$0.00056		(\$0.00926)	\$0.00691	\$0.01276	\$0.01499	\$0.50684		
501-1,000 therms	\$0.34850	\$0.00056		(\$0.00926)	\$0.00691	\$0.01276	\$0.01499	\$0.37446		
1,001-10,000 therms	\$0.26767	\$0.00056		(\$0.00926)	\$0.00691	\$0.01276	\$0.01499	\$0.29363		
10,001-25,000 therms	\$0.21692	\$0.00056		(\$0.00926)	\$0.00691	\$0.01276	\$0.01499	\$0.24288		
Over 25,000 therms	\$0.14387	\$0.00056		(\$0.00926)	\$0.00691	\$0.01276	\$0.01499	\$0.16983		
Annual minimum therm deficiency charge								\$0.38269		
<b>Schedule 131 - Interruptible Service</b>										
First 10,000 therms	\$0.24655	\$0.24139		(\$0.00784)	\$0.00691	\$0.01132	\$0.01440	\$0.51273		
10,001-25,000 therms	\$0.19792	\$0.24139		(\$0.00784)	\$0.00691	\$0.01132	\$0.01440	\$0.46410		
25,001-50,000 therms	\$0.18598	\$0.24139		(\$0.00784)	\$0.00691	\$0.01132	\$0.01440	\$0.45216		
Over 50,000 therms	\$0.18203	\$0.24139		(\$0.00784)	\$0.00691	\$0.01132	\$0.01440	\$0.44821		
Annual Minimum charge is 250,000 therms minus actual annual usage times								\$0.27731		
<b>Schedule 132 - Interruptible Service</b>										
First 10,000 therms	\$0.24655	\$0.24139		(\$0.00784)		\$0.01132	\$0.01440	\$0.50582		
10,001-25,000 therms	\$0.19792	\$0.24139		(\$0.00784)		\$0.01132	\$0.01440	\$0.45719		
25,001-50,000 therms	\$0.18598	\$0.24139		(\$0.00784)		\$0.01132	\$0.01440	\$0.44525		
Over 50,000 therms	\$0.18203	\$0.24139		(\$0.00784)		\$0.01132	\$0.01440	\$0.44130		
Annual Minimum charge is 250,000 therms minus actual annual usage times								\$0.27731		

AVISTA UTILITIES  
 Schedule Summaries & Shortcuts  
 State of Washington - Natural Gas  
 Effective Date November 1, 2018

Schedule 146 - Transportation Service For Customer Owned Gas

Basic Charge	\$550.00				\$550.00
First 20,000 therms	\$0.09690	\$0.00056	(\$0.00354)	\$0.00074	\$0.09466
20,001-50,000 therms	\$0.08621	\$0.00056	(\$0.00354)	\$0.00074	\$0.08397
50,001-300,000 therms	\$0.07774	\$0.00056	(\$0.00354)	\$0.00074	\$0.07550
300,001-500,000 therms	\$0.07189	\$0.00056	(\$0.00354)	\$0.00074	\$0.06965
Over 500,000 therms	\$0.05403	\$0.00056	(\$0.00354)	\$0.00074	\$0.05179
Annual Minimum charge is 250,000 therms minus actual annual usage times					\$0.08905

Schedule 148

Monthly Rate	Minimum ###	\$200.00
Plus:		