

**Avista Corporation Journal Entry**

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

Effective Date: 201912  
Last Update: 01/06/2020 3:23 PM  
Approval Requested: 01/06/2020 3:23 PM

Last Saved by: Keri Meister  
Submitted by: Keri Meister  
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.

Keri Meister  
Prepared by Keri Meister  
San M. S. S. S.  
Reviewed by  
Date: 1-6-2020  
Date: 1/7/20  
Date

Approved for Entry  
Corporate Accounting use Only  
Date

**Avista Corporation Journal Entry**

Printed 01/06/2020 at 3:23 PM

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Seq. Co.	FERC	Ser.	Jury	S.I.	Debit	Credit	Comment
		GD	WA	DL			
10 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	3,301.21 ✓	0.00	Interest
20 001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	145,861.86	Deferral
30 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	142,560.65 ✓	0.00	Deferral Expense
40 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	4,717.58	Interest
50 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	134,215.42	Amortization
60 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	138,933.00 ✓	0.00	Amortization Expense
70 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	529.66 ✓	0.00	Interest
80 001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	12,048.31	Deferral
90 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	11,518.65 ✓	0.00	Deferral Expense
100 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,481.95 ✓	0.00	Interest
110 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	427,672.05 ✓	0.00	Amortization
120 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	431,154.00	Amortization Expense
<b>Totals:</b>					<b>727,997.17</b>	<b>727,997.17</b>	

Avista Corp.  
D&A WA/ID  
Manager Review

Preparer Checklist	
Data Input Validation	Sign-off/Date
Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. [source data accuracy and completeness]	Agreed WA/ID Gas Costs Worksheet to detail. Noted that the jurisdiction is AN and that service is GD. KM
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. [parameters accuracy and completeness]	Checked necessary parameters are appropriately displayed. KM
Agree total amount(s) to relevant journal entries in the GL. [source data accuracy and completeness]	Agreed amounts from GLE to journal. KM
Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness]	Check totals equal \$0. KM
When rolling forward the document, ensure that all formulas are updated appropriately.	Confirmed that formulas have been rolled forward correctly. KM

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness]	Noted that December data was used in all calculations. IM
Agree the system report screen shots to the system export data in the report. [source data accuracy and completeness]	Agreed amounts from appropriate Nucleus reports into the deferral calculation worksheet. Agreed revenue volumes from reports into deferral and amortization calculations. IM
Verify that total amounts agree to the underlying detail on attached reports. [source data accuracy and completeness]	Totals tie to WA/ID Gas Costs JE worksheets. Totals agree to deferral calculations within the spreadsheet. IM
Validate that check totals equal \$0 or are immaterial, as noted above. [source data accuracy and completeness]	Check totals are all \$0. IM
Spreadsheet Logic Validation	Sign-off/Date
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. [completeness]	Noted that December data was used in all calculations. IM
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. [accuracy]	IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	IM
Review all comments left by preparer.	IM
Ensure all comments/questions resolved on a timely basis.	IM

*Sam Mitchell*  
1/7/20

**NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW**

Comment/Question	Response	Follow-Up
Most checking to underlying support is performed on the gas cost journal.		
New rates went into effect on November 1. Pro-ration worksheets were included in the file this month. Reviewed these electronic spreadsheets as well. Also agreed new rates to rate worksheets and PGA filing.		



201912

201912

Washington/Idaho Gas Costs	
Demand (Transportation) Costs	
NWP Fixed	\$ 3,642,405.02
NWP Variable	\$ 36,364.34
NWP Capacity Release	\$ (2,271,405.77)
NWP Total (excluding Refund)	\$ 1,407,363.59
TC Energy GTN Fixed	\$ 225,819.25
TC Energy GTN Variable	\$ 6,994.88
TC Energy GTN Capacity Release	\$ (3,078.51)
Current Month Estimate	\$ 231,735.62
TC Energy Foothills Fixed	\$ 238,112.46
TC Energy Foothills Variable	\$ 238,112.46
Foothills Total	\$ 431,899.41
TC Energy NOVA (AB System) Fixed	\$ 114,313.33
TC Energy NOVA (AB System) Variable	\$ (20,488.52)
NOVA Total	\$ 93,824.81
Spectra Westcoast Fixed	\$ -
Spectra Westcoast Variable	\$ -
Spectra Total	\$ -
Questar Fixed	\$ -
Questar Total	\$ -
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ -
Other capacity release credit	\$ -
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
Other Pipeline Fixed charges	\$ -
Other capacity release credit	\$ -
TC Energy Foothills Fixed	\$ -
TC Energy Foothills Variable	\$ -
Foothills Total	\$ -
TC Energy NOVA (AB System) Fixed	\$ -
TC Energy NOVA (AB System) Variable	\$ -
NOVA Total	\$ -
Spectra Westcoast Fixed	\$ -
Spectra Westcoast Variable	\$ -
Spectra Total	\$ -
Questar Fixed	\$ -
Questar Total	\$ -

Total Demand Costs from Purchase Journals	\$ 2,402,934.89
WAIM Buy/Sell Transportation Recovery	\$ 2,402,934.89
Total Demand Costs	\$ (24,870.70)
less variable costs charged to Commodity	\$ -
Total Demand Costs to be Allocated	\$ 2,378,064.19

Commodity Purchases (Natural Gas)	\$ 13,262,355.99
Commodity Physical	\$ 804000 GD AN
Misc	\$ 804000 GD AN
Cochrane Credit	\$ 811000 GD AN
Financial Settlements	\$ 804600 GD AN
Foreign Exchange Hedge Activity	\$ 804010 GD AN
Interco Purchase from Thermal	\$ 804730 GD AN
Total Commodity Costs from Purchase Journals	\$ 13,164,703.97
Storage (Injections)/Withdrawals	\$ (149,401.89)
FAPB Commodity for Anderson Elementary/Li	\$ 804000 GD AN
WAIM Gas Purchased from Interstate Asphalt	\$ 804000 GD AN
GST	\$ 804000 GD AN
M Chemical Accrual	\$ 2,423.50
Broker Fees	\$ 7,000.00
Mizuho Broker Fees	\$ 26,642.30
Wells Fargo Journal DJ 473	\$ 3,594.85
plus variable costs from Demand	\$ 3,582.44
Merchandise Processing Fee DJ 467	\$ 24,870.70
WAIM Off System Revenue	\$ 11,265.29
Deferred Exchange Revenue	\$ (5,402,293.61)
Total Commodity Costs to be Allocated	\$ (375,000.00)
WA Imbalance	\$ 7,317,381.76
ID Imbalance	\$ (62,855.94)
Total Deferred Commodity Costs:	\$ (30,095.31)
Wells Fargo Journal DJ 473	\$ 7,224,430.51
Total Net Gas Costs	\$ 9,602,494.70
From DJ 430	\$ 59,602,494.70
Tie to Deferral Check	\$ -

Expense Calculation

Total System Cost	\$ 2,378,064.19	\$ 1,633,254.49	\$ 744,809.70
Demand Allocated to Washington	68.68%		
Demand Allocated to Idaho	31.32%		
Commodity Allocated to Washington	69.9400%		
Commodity Allocated to Idaho	30.0600%		

Total Current Demand Costs (excluding refund) \$ 2,378,064.19

Total Commodity Costs to be Allocated \$ 7,317,381.76

Imbalance Cost Washington \$ (62,855.94)

Imbalance Cost Idaho \$ (30,095.31)

Total Commodity Costs before refund \$ 7,224,430.51

Total \$ 9,602,494.70

check \$ 744,809.70

WASHINGTON

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND	19,605,500	pro rated	\$ 1,887,944.00
Schedule 101	18,755	pro rated	\$ 1,806.00
Schedule 102	7,275,682	pro rated	\$ 634,533.00
Schedule 111	16,861	pro rated	\$ 1,960.00
Schedule 112	161,699	pro rated	\$ 14,072.00
Schedule 121	603,360	pro rated	\$ 52,634.00
Schedule 122	0	pro rated	\$ -
Schedule 131	62,460	pro rated	\$ 3,494.00
Schedule 132	3,157,669	pro rated	\$ 1,682.00
Schedule 146	30,901,946	pro rated	\$ 2,597,545.00
Total Demand	30,901,946		\$ 0.08406

IDAHO

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND	9,118,425	pro rated	\$ 849,144.00
Schedule 101	2,798,527	pro rated	\$ 260,737.00
Schedule 111	5,137	pro rated	\$ 479.00
Schedule 112	0	pro rated	\$ -
Schedule 121	0	pro rated	\$ -
Schedule 122	0	pro rated	\$ -
Total Demand	11,922,090		\$ 1,110,360.00
COMMODITY	11,922,090	check	\$ 0.09

WASHINGTON

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND	19,605,500	pro rated	\$ 1,887,944.00
Schedule 101	18,755	pro rated	\$ 1,806.00
Schedule 102	7,275,682	pro rated	\$ 634,533.00
Schedule 111	16,861	pro rated	\$ 1,960.00
Schedule 112	161,699	pro rated	\$ 14,072.00
Schedule 121	603,360	pro rated	\$ 52,634.00
Schedule 122	0	pro rated	\$ -
Schedule 131	62,460	pro rated	\$ 3,494.00
Schedule 132	3,157,669	pro rated	\$ 1,682.00
Schedule 146	30,901,946	pro rated	\$ 2,597,545.00
Total Demand	30,901,946		\$ 0.08406

IDAHO

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND	9,118,425	pro rated	\$ 849,144.00
Schedule 101	2,798,527	pro rated	\$ 260,737.00
Schedule 111	5,137	pro rated	\$ 479.00
Schedule 112	0	pro rated	\$ -
Schedule 121	0	pro rated	\$ -
Schedule 122	0	pro rated	\$ -
Total Demand	11,922,090		\$ 1,110,360.00
COMMODITY	11,922,090	check	\$ 0.09

Deferral Calculation

Total Deferral Expenses from above	\$ 5,054,920.86
PGA Deferral Revenue from above	\$ (4,233,191.00)
Adjustments	\$ -
Amount to be Deferred	\$ 821,729.86
(overcollected)/undercollected (rebate)/surcharge	\$ (664,290.51)
Deferral Check	\$ (142,960.65)

Deferral Calculation

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand
\$ 5,054,920.86	\$ 1,633,254.49	\$ 2,169,509.65	\$ 744,809.70
\$ (4,233,191.00)	\$ (2,597,545.00)	\$ (1,815,478.00)	\$ (1,110,360.00)
\$ 821,729.86	\$ (664,290.51)	\$ 354,031.65	\$ (154,079.30)
WA Total	\$ (142,960.65)	ID Total	\$ (11,518.65)

Deferral Calculation

Total Deferral Expenses from above	\$ 5,054,920.86
PGA Deferral Revenue from above	\$ (4,233,191.00)
Adjustments	\$ -
Amount to be Deferred	\$ 821,729.86
(overcollected)/undercollected (rebate)/surcharge	\$ (664,290.51)
Deferral Check	\$ (142,960.65)

JET Entry

Debits	Credits
727,997.17	727,997.17

Totals from above

\$ 9,602,494.70
\$ (9,756,574.00)
\$ (154,079.30)
\$ (154,079.30)

Blue Text = Drag Formula to next row  
Washington Current Deferral

191010	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	201912
Interest Rate	5.18%	5.18%	5.18%	5.45%	5.45%	5.45%	5.45%	5.45%	5.45%	5.45%	5.42%	5.42%	5.42%	5.42%
Beginning Balance	(12,602,073.84)	(13,118,053.92)	(7,482,655.94)	3,337,655.10	3,528,451.22	3,409,727.15	2,783,321.54	2,892,321.54	1,805,112.18	817,928.43	(1,257,393.03)	(2,194,008.26)	(655,612.61)	0.00
Commodity Deferral	873,899.58	7,465,399.55	11,814,911.90	(1,480,741)	(952,807.07)	(1,677,072.75)	(2,084,337.88)	(2,084,337.88)	(2,084,337.88)	(2,084,337.88)	(2,084,337.88)	(2,084,337.88)	(2,084,337.88)	0.00
Demand Deferral	(1,334,486.60)	(1,766,534.75)	(985,772.85)	(88,716.61)	1,054,214.00	1,054,214.00	1,054,214.00	1,054,214.00	1,054,214.00	1,054,214.00	1,054,214.00	1,054,214.00	1,054,214.00	0.00
Interest (Rev/Expense)	(153,353.00)	(64,367.22)	(8,526.81)	15,556.46	15,718.73	15,718.73	15,718.73	15,718.73	15,718.73	15,718.73	15,718.73	15,718.73	15,718.73	0.00
Commodity Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Demand Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	(13,118,053.92)	(7,482,655.94)	3,337,655.10	3,528,451.22	3,409,727.15	2,783,321.54	2,892,321.54	1,805,112.18	817,928.43	(1,257,393.03)	(2,194,008.26)	(655,612.61)	0.00	
GLW Check	(13,118,053.93)	(7,482,656.35)	4,374,910.77	4,570,416.76	3,844,656.24	3,833,773.49	3,879,040.38	3,879,040.38	3,879,040.38	3,879,040.38	3,879,040.38	3,879,040.38	3,879,040.38	0.00
Variance	0.01	0.01	(1,037,254.67)	(1,041,965.54)	(434,729.09)	(1,051,451.55)	(1,051,111.95)	(1,051,270.70)	(1,051,111.95)	(1,051,111.95)	(1,051,111.95)	(1,051,111.95)	(1,051,111.95)	0.00

Washington Amortization Volume - Commodity & Demand	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	201912
Schedule 101	21,076,213	23,394,952	18,476,572	8,678,511	4,312,435	2,407,712	2,407,712	2,393,172	2,417,265	3,669,446	12,767,855	17,374,650	19,695,300	0.00
Schedule 102	21,596	23,636	18,913	8,640	4,874	2,263	2,263	1,938	1,943	3,444	10,304	14,565	19,785	0.00
Schedule 111	4,326,716	9,977,839	6,826,624	4,528,915	2,394,969	2,410,231	2,410,231	1,813,710	1,827,018	2,844,010	5,304,409	6,504,463	7,279,662	0.00
Schedule 121	3,800,625	177,522	115,035	105,523	97,857	(90,738)	(90,738)	133,593	137,205	110,985	197,475	195,352	161,069	0.00
Schedule 131	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Schedule 146	3,621,073	3,900,873	3,946,520	3,113,093	2,569,421	2,420,689	2,420,689	2,420,689	2,327,120	2,556,210	3,210,854	3,205,095	3,457,650	0.00
Total	33,155,193	36,474,822	29,284,564	16,439,082	9,409,566	7,240,147	7,240,147	6,767,356	6,510,541	9,193,199	21,464,656	27,235,867	30,220,285	0.00
Calendar Sales Check	33,155,193	36,474,822	29,284,564	16,439,082	9,409,566	7,240,147	7,240,147	6,767,356	6,510,541	9,193,199	21,464,656	27,235,867	30,220,285	0.00

Rates	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	201912
Schedule 101	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	
Schedule 102	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	
Schedule 111	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	
Schedule 121	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	
Schedule 131	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Schedule 146	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

GL	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	201912
Beginning Balance	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,638.96)	(505,685.65)	76,360.61	486,224.89	486,224.89	853,656.92	1,207,650.16	1,773,240.96	3,368,006.27	875,734.12	0.00
Amortization	2,418,834.59	2,839,594.01	2,221,367.93	1,446,892.21	583,018.97	408,589.63	364,368.50	349,240.23	349,240.23	583,656.92	853,656.92	1,207,650.16	1,773,240.96	0.00
Interest	(133,942.38)	(122,981.18)	(111,852.84)	(4,878.60)	(972,723)	(1,274.84)	(1,274.84)	(1,274.84)	(1,274.84)	(1,274.84)	(1,274.84)	(1,274.84)	(1,274.84)	0.00
PGA Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	(6,674,123.88)	(3,857,211.04)	(1,647,638.96)	(505,685.65)	76,360.61	486,224.89	486,224.89	853,656.92	1,207,650.16	1,773,240.96	3,368,006.27	875,734.12	0.00	
GLW Check	(6,674,123.88)	(3,857,211.04)	(1,647,638.96)	(505,685.64)	76,360.62	486,224.89	486,224.89	853,656.93	1,207,650.17	1,773,240.96	3,368,006.27	875,734.12	0.00	
Variance	(0.00)	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.00)	(0.00)	0.00

Washington Amortization Volume - Commodity & Demand	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	201912
Schedule 101	21,076,213	23,394,952	18,476,572	8,678,511	4,312,435	2,407,712	2,407,712	2,393,172	2,417,265	3,669,446	12,767,855	17,374,650	19,695,300	0.00
Schedule 102	21,596	23,636	18,913	8,640	4,874	2,263	2,263	1,938	1,943	3,444	10,304	14,565	19,785	0.00
Schedule 111	4,326,716	9,977,839	6,826,624	4,528,915	2,394,969	2,410,231	2,410,231	1,813,710	1,827,018	2,844,010	5,304,409	6,504,463	7,279,662	0.00
Schedule 121	3,800,625	177,522	115,035	105,523	97,857	(90,738)	(90,738)	133,593	137,205	110,985	197,475	195,352	161,069	0.00
Schedule 131	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
Schedule 146	3,621,073	3,900,873	3,946,520	3,113,093	2,569,421	2,420,689	2,420,689	2,420,689	2,327,120	2,556,210	3,210,854	3,205,095	3,457,650	0.00
Total	33,155,193	36,474,822	29,284,564	16,439,082	9,409,566	7,240,147	7,240,147	6,767,356	6,510,541	9,193,199	21,464,656	27,235,867	30,220,285	0.00
Calendar Sales Check	33,155,193	36,474,822	29,284,564	16,439,082	9,409,566	7,240,147	7,240,147	6,767,356	6,510,541	9,193,199	21,464,656	27,235,867	30,220,285	0.00

Rates	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	201912
Schedule 101	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	
Schedule 102	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	0.09166	
Schedule 111	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	0.07625	
Schedule 121	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	0.04780	
Schedule 131	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Schedule 146	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

GL	Month	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	201912
Beginning Balance	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,638.96)	(505,685.65)	76,360.61	486,224.89	486,224.89	853,656.92	1,207,650.16	1,773,240.96	3,368,006.27	875,734.12	0.00
Amortization	2,418,834.59	2,839,594.01	2,221,367.93	1,446,892.21	583,018.97	408,589.63	364,368.50	349,240.23	349,240.23	583,656.92	853,656.92	1,207,650.16	1,773,240.96	0.00
Interest	(133,942.38)	(122,981.18)	(111,852.84)	(4,878.60)	(972,723)	(1,274.84)	(1,274.84)	(1,274.84)	(1,274.84)	(1,274.84)	(1,274.84)	(1,274.84)	(1,274.84)	0.00
PGA Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	(6,674,123.88)	(3,857,211.04)	(1,647,638.96)	(505,685.65)	76,360.61	486,224.89	486,224.89	853,656.92	1,207,650.16	1,773,240.96	3,368,006.27	875,734.12	0.00	
GLW Check	(6,674,123.88)	(3,857,211.04)	(1,647,638.95)	(505,685.64)	76,360.62	486,224.89	486,224.89	853,656.93	1,207,650.17	1,773,240.96	3,368,006.27	875,734.12	0.00	
Variance	(0.00)	(0.00)												



Washington/Idaho/Oregon Gas Costs

	GL Account	Dec-19 AN
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**Nucleus Storage**  
AN JP 408 Injections \$ (2,362,260.10)  
AN JP 408 Withdrawals \$ 2,243,051.98  
Total AN JP \$ (119,208.12)

Clay Basin (QUESTAA) Injections \$ (150,621.16)  
Clay Basin (QUESTAA) Withdrawals \$ 120,427.60  
Total Clay Basin \$ (30,193.56)

OR JP 408 Injections \$ -  
OR JP 408 Withdrawals \$ -  
Total OR JP Owned \$ -

OR JP 403 Injections \$ -  
OR JP 403 Withdrawals \$ -  
Total OR JP Leased \$ -

**Total Net Storage (Injections)/Withdrawals** \$ (149,401.68) ✓

**NUCUT PURCHASES (GL Estimate Report)**

Commodity Purchases \$ 13,262,355.98 ✓  
Fixed Demand and Capacity Releases \$ 2,378,064.19 ✓  
Variable Demand (Transport) Costs \$ 24,870.70 ✓  
Hedge Activity \$ (75,795.50) ✓  
Financial Settlements \$ (1,206,368.90) ✓  
Intraco Purchase from Thermal \$ 1,217,091.56 ✓  
Cochrane Credit \$ (32,579.17) ✓

**Information from other journals --Deferred Costs:**

WA Imbalance from DJ 436 \$ (62,855.94) ✓  
ID Imbalance from DJ 436 \$ (30,095.31) ✓  
OR Imbalance from DJ 436 \$ - ✓  
M Chemical Accrual \$ 7,000.00 ✓  
Broker Fees DJ 471 \$ 26,842.30 ✓  
Mizuho Journal DJ 476 \$ 3,594.85 ✓  
Wells Fargo Journal DJ 476 \$ 3,582.44 ✓  
Merchandise Processing Fee DJ 476 \$ 11,265.29 ✓  
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES \$ (5,402,299.61) ✓  
Deferred Exchange Revenue \$ (375,000.00) ✓  
GST/HST Recon (Quarterly) DJ 437 \$ 2,423.50 ✓  
no longer credited as per Eric Scott effective 11/1/2019

**Total Costs for Deferral including net gas costs**

804000 GD AN / OR \$ (62,855.94) ✓  
804000 GD ID \$ (30,095.31) ✓  
804000 GD AN \$ - ✓  
804017 GD AN / OR \$ 7,000.00 ✓  
804017 GD AN / OR \$ 26,842.30 ✓  
804017 GD AN / OR \$ 3,594.85 ✓  
804017 GD AN / OR \$ 3,582.44 ✓  
483000/483600/483730 ( \$ (5,402,299.61) ✓  
495028 GD AN \$ (375,000.00) ✓  
804000 GD AN / OR \$ 2,423.50 ✓  
804001 GD AN \$ - ✓  
495000 GD AN \$ - ✓  
**\$ 9,502,494.70** Tie to Deferral Entry

483600 GD AN / OR \$ 3,232,706.19 Input fr GLE Sales  
483000 GD AN / OR \$ (4,618,366.57) Input fr GLE Sales  
483730 GD AN / OR \$ (4,016,639.23) Input fr GLE Sales  
(5,402,299.61)

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

Total from GLE \$ 15,418,237.18 \$ (15,418,237.18)  
Total - NUC (GD / ALL) \$ 15,418,237.18 \$ (15,418,237.18)



# Gas by GL Account - Estimate

WA PGA

December 2019

Page: 1

Print Date: 01/06/20

09:28:37 AM

Database: NUCUT

enggasbyglest

Accounting Month: 201912 ✓  
 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 VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
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**GD**  
PURCHASE

COUNTERPARTY	DEAL TYPE	PRIOR VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
<b>Gas Transportation AN</b>						
Northwest Pipeline Corporation	TPORT				\$3,631,690.92	\$3,631,690.92
Northwest Pipeline Corporation	ACCTSP			\$10,714.10		\$10,714.10
Northwest Pipeline Corporation->Avista Corporation	TPORT				(\$1,484,819.23)	(\$1,484,819.23)
Northwest Pipeline Corporation->Clark County PUD No. 1	TPORT				(\$423,508.04)	(\$423,508.04)
Northwest Pipeline Corporation->Duke Energy Marketing America LLC	TPORT				(\$121,002.30)	(\$121,002.30)
Northwest Pipeline Corporation->IGI Resources Inc.	TPORT				(\$144,597.75)	(\$144,597.75)
Northwest Pipeline Corporation->Puget Sound Energy, Inc.	TPORT				(\$97,479.45)	(\$97,479.45)
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$929.24		\$929.24
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,013.90	\$10,013.90
Spectra Energy - Westcoast Energy Inc.	TPORT				\$103,370.19	\$103,370.19
TC Energy Foothills Pipe Lines Ltd.	ACCTGS			\$1,935.60		\$1,935.60
TC Energy Foothills Pipe Lines Ltd.	TPORT				\$236,176.86	\$236,176.86
TC Energy Gas Transmission Northwest LLC	ACCTSP			(\$1,772.15)		(\$1,772.15)
TC Energy Gas Transmission Northwest LLC	TPORT				\$227,591.40	\$227,591.40
TC Energy Gas Transmission Northwest LLC->IGI Resources Inc.	TPORT				(\$3,078.51)	(\$3,078.51)
TC Energy NOVA Gas Transmission Ltd.	TPORT				\$428,388.54	\$428,388.54
TC Energy NOVA Gas Transmission Ltd.	ACCTGS			\$3,510.87		\$3,510.87
<b>TOTALS:</b>				\$15,317.66	\$2,362,746.53	\$2,378,064.19

*PAID*

001-804001-GD-AN-DL



# Gas by GL Account - Estimate

WA PGA

December 2019

Page: 2

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Print Date: 01/06/20

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Database: NUCUT

arggasbyglest

Accounting Month: 201912

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 VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	(CREDIT) DEBIT	TOTAL USD
--------------	-----------	--------------------	----------------------	--------------	---------------	----------------	-----------

## GD

### PURCHASE

Variable Transport Charges AN  
 Northwest Pipeline Corporation  
 Spectra Energy - Westcoast Energy Inc.  
 Spectra Energy - Westcoast Energy Inc.  
 Spectra Energy - Westcoast Energy Inc.  
 TC Energy Foothills Pipe Lines Ltd.  
 TC Energy Gas Transmission Northwest LLC

*Variable*

001-804002-GD-AN-DL

TOTALS:

	TPOINT				\$36,364.34	\$36,364.34	\$36,364.34
	ACCTGS			(\$14,766.96)	\$0.00	(\$14,766.96)	(\$14,766.96)
	TPOINT						
	ACCTGS			(\$5,721.56)	\$0.00	(\$5,721.56)	(\$5,721.56)
	TPOINT				\$8,994.88	\$8,994.88	\$8,994.88
	TPOINT						
				(\$20,488.52)	\$45,359.22		\$24,870.70



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**Meister, Keri**

**From:** Schultz, Kaylene  
**Sent:** Monday, December 9, 2019 4:00 PM  
**To:** Meister, Keri  
**Cc:** Brandon, Annette  
**Subject:** RE: Rate Review - December

Good Afternoon Keri,

Looks good to me.

Have a great evening,

**Kaylene Schultz**, Regulatory Affairs Analyst  
1411 E Mission Ave MSC-27, Spokane, WA, 99202  
P 509.495.2482  
[www.myavista.com](http://www.myavista.com)



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

**From:** Meister, Keri  
**Sent:** Monday, December 09, 2019 3:42 PM  
**To:** Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>  
**Cc:** Brandon, Annette <Annette.Brandon@avistacorp.com>  
**Subject:** Rate Review - December

Please review the attached rates review workbook for December 2019.

My changes are highlighted in yellow. The only change I made was for Oregon, where I pro-rated for the interest rate change effective Dec.15<sup>th</sup>.

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)

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource Accounting	Interest Rates	Notes					
<p><b>WASHINGTON INTEREST RATE:</b>                      FERC Natural Gas Interest Rate  <a href="http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a></p>											
				<table border="1"> <tr> <th>PREVIOUS</th> <th>CURRENT</th> </tr> <tr> <td>Nov'18-Oct'19</td> <td>Nov'19-Oct'20</td> </tr> </table>	PREVIOUS	CURRENT	Nov'18-Oct'19	Nov'19-Oct'20	5.42%	✓	UPDATED QUARTERLY
PREVIOUS	CURRENT										
Nov'18-Oct'19	Nov'19-Oct'20										
<b>WASHINGTON DEFERRAL RATES:</b>											
Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.17067	\$0.15284	Changes annually with PGA filing					
Demand Rates	191010 GD WA	101 102 111/112 121/122 131/132 146/126/116	Debit Debit Debit Debit Debit Debit	\$0.10239 \$0.10239 \$0.09239 \$0.09225 \$0.05950 \$0.00054	\$0.09651 \$0.09651 \$0.08727 \$0.08727 \$0.05591 \$0.00054	Changes annually with PGA filing Changes annually with PGA filing Changes annually with PGA filing Changes annually with PGA filing Changes annually with PGA filing Changes annually with PGA filing					
<b>WASHINGTON AMORTIZATION RATES:</b>											
Commodity & Demand (Sch 155)	191000 GD WA	101 102 111 121 131 146	<Credit> <Credit> <Credit> <Credit> n/a n/a	\$0.09166 \$0.09166 \$0.07625 \$0.04780 \$0.00000 \$0.00000	(\$0.00409) (\$0.00409) (\$0.01035) (\$0.01035) \$0.00000 \$0.00000	Changes annually with PGA filing Changes annually with PGA filing Changes annually with PGA filing Changes annually with PGA filing Changes annually with PGA filing Changes annually with PGA filing					
<p><b>IDAHO INTEREST RATE:</b>                      Customer Deposit Rate changes annually                      Check IPUC website (Order # 34204)</p>											
					2.00%	✓	UPDATED ANNUALLY IN JANUARY				
<b>IDAHO DEFERRAL RATES:</b>											
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.16886	\$0.15199	Changes annually with PGA filing					
Demand Rate	191010 GD ID	101 - 112	Debit	\$0.09584	\$0.09295	Changes annually with PGA filing					
<b>IDAHO AMORTIZATION RATES:</b>											
Commodity & Demand (Sch 155)	191000 GD ID	101 111 146	Debit Debit Debit	\$0.09092 \$0.08676 \$0.00263	\$0.03604 \$0.03604 \$0.00000	Changes annually with PGA filing Changes annually with PGA filing Changes annually with PGA filing					

Washington Sales Volumes **IM**

December/19 Description	Schedule	December/19 Billed	November/19 Unbilled	December/19 Unbilled	December/19 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral:</b>							
Firm 101		20,257,388	11,016,370	10,365,482	(650,888)	19,606,500	
Firm 102		18,577	9,343	9,521	178	18,755	
Firm 111		7,749,218	4,267,717	3,794,161	(473,556)	7,275,662	
Firm 112		18,990	12,872	9,733	(3,139)	15,851	
Firm 121		204,342	147,373	104,730	(42,643)	161,699	
Firm 122		536,882	208,686	275,164	66,478	603,360	
Firm 122G		0	0	0	0	0	
Firm 122L		0	0	0	0	0	
Firm 122W		0	0	0	0	0	
Firm 131		0	0	0	0	0	
Firm 132		62,450	0	0	0	62,450	
Firm 132W		0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		<b>28,847,847</b>	<b>15,662,361</b>	<b>14,558,791</b>	<b>(1,103,570)</b>	<b>27,744,277</b>	<b>Total retail sales for PGA commodity deferral, includes interruptible rate schedules</b>
<b>Total 146 Transportation Sales</b>							
		3,207,391	3,206,337	3,156,615	(49,722)	3,157,669	
		3,207,391	3,206,337	3,156,615	(49,722)	3,157,669	
<b>Total 147 &amp; 148 Transportation Sales</b>							
		1,088,514	0	0	0	1,088,514	
		4,436,580	4,436,580	4,791,048	354,468	4,791,048	
		5,525,094	4,436,580	4,791,048	354,468	5,879,562	
<b>Total sales</b>		<b>37,680,332</b>	<b>23,305,278</b>	<b>22,506,454</b>	<b>(798,824)</b>	<b>36,781,508</b>	
<b>Schedule Sum for Demand Deferral:</b>							
Firm 101		20,257,388	11,016,370	10,365,482	(650,888)	19,606,500	
Firm 102		18,577	9,343	9,521	178	18,755	
Firm 111		7,749,218	4,267,717	3,794,161	(473,556)	7,275,662	
Firm 112		18,990	12,872	9,733	(3,139)	15,851	
Firm 121		204,342	147,373	104,730	(42,643)	161,699	
Firm 122		536,882	208,686	275,164	66,478	603,360	
Firm 131		0	0	0	0	0	
Firm 132		62,450	0	0	0	62,450	
Firm 146		32,055,238	18,868,698	17,715,406	(1,153,292)	30,901,946	<b>Total sales for PGA demand deferral, includes interruptible rate schedules &amp; schedule 146 transportation</b>
<b>Total sales</b>		<b>37,680,332</b>	<b>23,305,278</b>	<b>22,506,454</b>	<b>(798,824)</b>	<b>36,781,508</b>	
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm 101		20,257,388	11,016,370	10,365,482	(650,888)	19,606,500	<b>Sales for Decoupling amortization</b>
Firm 102		18,577	9,343	9,521	178	18,755	
Firm 111		7,749,218	4,267,717	3,794,161	(473,556)	7,275,662	
Firm 121		204,342	147,373	104,730	(42,643)	161,699	
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
Firm 131		0	0	0	0	0	Special amortization rate
Firm 132W		0	0	0	0	0	Special amortization rate
Firm 146		31,436,916	18,647,140	17,430,509	(1,216,631)	30,220,285	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
<b>Total Firm Sales</b>		<b>28,785,397</b>	<b>15,662,361</b>	<b>14,558,791</b>	<b>(1,103,570)</b>	<b>27,681,827</b>	
<b>Total Interruptible Sales</b>		<b>62,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,450</b>	
<b>Total Transportation Sales (Schedule 146)</b>		<b>3,207,391</b>	<b>3,206,337</b>	<b>3,156,615</b>	<b>(49,722)</b>	<b>3,157,669</b>	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		<b>5,525,094</b>	<b>4,436,580</b>	<b>4,791,048</b>	<b>354,468</b>	<b>5,879,562</b>	
<b>Check total sales</b>		<b>37,680,332</b>	<b>23,305,278</b>	<b>22,506,454</b>	<b>(798,824)</b>	<b>36,781,508</b>	



AVISTA CORPORATION  
DECEMBER 2019 WASHINGTON PGA - 150

manual inputs

Actual Billed

Schedule (a)	Revenue (b)	Remove Revenue Conversion Factor (RCF) (c)	Total PGA Cost (d)	Percentage Commodity (e)	Percentage Demand (f)	Commodity Cost (g)	Demand Cost (h)
			[b*c]			[d*e]	[d*f]
0101	\$ 5,298,944	0.95127	\$ 5,040,726	61.30%	38.70%	\$ 3,089,965	\$ 1,950,761
0102	\$ 4,861	0.95127	\$ 4,624	61.30%	38.70%	\$ 2,835	\$ 1,789
0111	\$ 1,954,561	0.95127	\$ 1,859,315	63.65%	36.35%	\$ 1,183,454	\$ 675,861
0112	\$ 4,782	0.95127	\$ 4,549	63.65%	36.35%	\$ 2,895	\$ 1,654
0121	\$ 51,455	0.95127	\$ 48,948	63.65%	36.35%	\$ 31,155	\$ 17,793
0122	\$ 135,436	0.95127	\$ 128,836	63.65%	36.35%	\$ 82,004	\$ 46,832
0132	\$ 13,714	0.95127	\$ 13,046	73.22%	26.78%	\$ 9,552	\$ 3,494
0146	\$ 1,796	0.95127	\$ 1,708		100.00%	\$ 9,552	\$ 3,494
Schedule Totals	\$ 7,465,549		\$ 7,101,752			\$ 4,401,860	\$ 2,699,892

December Unbilled

Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m)	Demand Cost (n)
				[j*k]	[j*l]
0101	10,365,482	0.15284	0.09651	\$ 1,584,260	\$ 1,000,373
0102	9,571	0.15284	0.09651	\$ 1,455	\$ 919
0111	3,794,161	0.15284	0.08727	\$ 579,900	\$ 331,116
0112	9,733	0.15284	0.08727	\$ 849	\$ 849
0121	104,730	0.15284	0.08727	\$ 16,007	\$ 9,140
0122	275,164	0.15284	0.08727	\$ 42,056	\$ 24,014
0131	0	0.15284	0.05591	\$ -	\$ -
0132	0	0.15284	0.05591	\$ -	\$ -
0146	3,156,615	0.15284	0.00054	\$ 2,225,166	\$ 1,705
	17,715,406			\$ 2,225,166	\$ 1,368,116

November Unbilled Reversal

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

	Billed (g)	December Unbilled (m)	November Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 3,089,965	\$ 1,584,260	\$ (1,683,742)	\$ 2,990,483
0102	\$ 2,835	\$ 1,455	\$ (1,428)	\$ 2,862
0111	\$ 1,183,454	\$ 579,900	\$ (652,278)	\$ 1,111,076
0112	\$ 2,895	\$ 1,488	\$ (1,967)	\$ 2,416
0121	\$ 31,155	\$ 16,007	\$ (22,524)	\$ 24,638
0122	\$ 82,004	\$ 42,056	\$ (31,896)	\$ 92,164
0132	\$ 9,552	\$ -	\$ -	\$ 9,552
0146	\$ -	\$ -	\$ -	\$ -
	TRUE \$ 4,401,860	TRUE \$ 2,225,166	TRUE \$ (2,393,835)	TRUE \$ 4,233,191

	Billed (h)	December Unbilled (n)	November Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ 1,950,761	\$ 1,000,373	\$ (1,063,190)	\$ 1,887,944
0102	\$ 1,789	\$ 919	\$ (902)	\$ 1,806
0111	\$ 675,861	\$ 331,116	\$ (372,444)	\$ 634,533
0112	\$ 1,654	\$ 849	\$ (1,123)	\$ 1,380
0121	\$ 17,793	\$ 9,140	\$ (12,861)	\$ 14,072
0122	\$ 46,832	\$ 24,014	\$ (18,212)	\$ 52,634
0132	\$ 3,494	\$ -	\$ -	\$ 3,494
0146	\$ 1,708	\$ 1,705	\$ (1,731)	\$ 1,682
	TRUE \$ 2,699,892	TRUE \$ 1,368,116	TRUE \$ (1,470,463)	TRUE \$ 2,597,545

TM

AVISTA CORPORATION  
DECEMBER 2019 WASHINGTON AMORTIZATION - 155

manual inputs

Actual Billed

Schedule (a)	Revenue (b)	Remove RCF (c)	Amortization Cost (d) [b*c]	Percentage Amortization Commodity & Demand (e)	Amortization Commodity & Demand (e)	Amortization Commodity & Demand (d*e)
0101	\$ (80,287)	0.95127	\$ (76,375)	100.00%	\$ (76,375)	\$ (76,375)
0102	\$ (67)	0.95127	\$ (64)	100.00%	\$ (64)	\$ (64)
0111	\$ (71,891)	0.95127	\$ (68,388)	100.00%	\$ (68,388)	\$ (68,388)
0121	\$ (2,217)	0.95127	\$ (2,109)	100.00%	\$ (2,109)	\$ (2,109)
0131	\$ -	N/A	\$ -		\$ -	\$ -
0146	\$ -	N/A	\$ -		\$ -	\$ -
Schedule Totals	\$ (154,462)		\$ (145,936)		\$ (145,936)	\$ (145,936)

December Unbilled

Schedule (i)	Therms (j)	Amortization Rate (k)	Amortization Commodity & Demand (m) [j*k]
0101	10,365,482	-0.00409	\$ (42,395)
0102	9,521	-0.00409	\$ (39)
0111	3,794,161	-0.01035	\$ (39,270)
0121	104,730	-0.01035	\$ (1,084)
0131	0	N/A	\$ -
0146	3,156,615	N/A	\$ (82,788)
Schedule Totals	17,430,509		\$ (165,576)

November Unbilled Reversal

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

	Billed (g)	December Unbilled (m)	November Unbilled Reversal (s)	Total Commodity & Demand Amortization [g+m+s]
0101	\$ (76,375)	\$ (42,395)	\$ 45,057	\$ (73,713)
0102	\$ (64)	\$ (39)	\$ 38	\$ (65)
0111	\$ (68,388)	\$ (39,270)	\$ 44,171	\$ (63,487)
0121	\$ (2,109)	\$ (1,084)	\$ 1,525	\$ (1,668)
0122	\$ -	\$ -	\$ -	\$ -
0132	\$ -	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ -	\$ -
Schedule Totals	\$ (145,936)	\$ (82,788)	\$ 90,791	\$ (138,933)

IM

3



## Revenue By Rate Schedule

### Gas for WA

Data Source: Financial Reporting  
Data Updated Daily

IM

Accounting Period: 201912

Rate Schedule Desc	Billing Determinant	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
0101 - FIRM AND GENERAL SER	RIDER 150	0	-1,937	5,298,944	0	-11,998	38,695,461
0102 - RESIDENTIAL DISCOUNT	RIDER 150	0	0	4,861	0	0	38,074
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	-167	1,954,561	0	-695	15,995,476
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	4,782	0	0	40,460
0121 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	51,455	0	0	403,927
0122 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	135,436	0	0	320,159
0132 - INTERRUPTIBLE SERV	RIDER 150	0	0	13,714	0	0	237,261
0146 - TRANSP SVC CUST GAS	RIDER 150	0	0	1,796	0	0	20,764
<b>Overall - Total</b>		<b>0</b>	<b>-2,104</b>	<b>7,465,550</b>	<b>0</b>	<b>-12,693</b>	<b>55,751,581</b>

A





## Revenue By Rate Schedule Gas for WA

Data Source: Financial Reporting  
Data Updated Daily

Accounting Period: 201912 ✓ *IM*

Rate Schedule Desc	Billing Determinant	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
0101 - FIRM AND GENERAL SER	RIDER 155	0	0	80,287	0	0	-10,548,381
0102 - RESIDENTIAL DISCOUNT	RIDER 155	0	0	67	0	0	-10,585
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	71,891	0	0	-3,774,643
0112 - FIRM-LARGE GEN SERV	RIDER 155	0	0	0	0	0	0
0121 - FIRM-HI ANNUAL LOAD	RIDER 155	0	0	2,217	0	0	-53,958
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>154,462</b> ✓	<b>0</b>	<b>0</b>	<b>-14,387,566</b>

B

over



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

Line No.	Summary of Changes		Rate Schedule 150				Revenue Change
	Without Revenue Sensitive Costs		With Revenue Sensitive Costs		Revenue at Present Rates		
	Demand	Commodity	Total Gas Cost Rate	Demand	Commodity	Total Gas Cost Rate	Volume
<b>Present</b>							
1	\$0.10239	\$0.17067	\$0.27306	\$0.10738	\$0.17899	\$0.28637	132,430,516
2	\$0.09239	\$0.17067	\$0.26306	\$0.09689	\$0.17899	\$0.27588	58,627,886
3	\$0.09225	\$0.17067	\$0.26292	\$0.09675	\$0.17899	\$0.27574	2,044,780
4	\$0.05950	\$0.17067	\$0.23017	\$0.06240	\$0.17899	\$0.24139	952,624
5	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056	35,733,806
6							229,789,612
<b>Proposed</b>							
8	\$0.09651	\$0.15284	\$0.24935	\$0.10121	\$0.16029	\$0.26150	132,430,516
9	\$0.08727	\$0.15284	\$0.24011	\$0.09152	\$0.16029	\$0.25181	58,627,886
10	\$0.08727	\$0.15284	\$0.24011	\$0.09152	\$0.16029	\$0.25181	2,044,780
11	\$0.05591	\$0.15284	\$0.20875	\$0.05863	\$0.16029	\$0.21892	952,624
12	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056	35,733,806
13							229,789,612
<b>Change</b>							
15	(\$0.00588)	(\$0.01783)	(\$0.02371)	(\$0.00617)	(\$0.01870)	(\$0.02487)	132,430,516
16	(\$0.00512)	(\$0.01783)	(\$0.02295)	(\$0.00537)	(\$0.01870)	(\$0.02407)	58,627,886
17	(\$0.00498)	(\$0.01783)	(\$0.02281)	(\$0.00523)	(\$0.01870)	(\$0.02393)	2,044,780
18	(\$0.00359)	(\$0.01783)	(\$0.02142)	(\$0.00377)	(\$0.01870)	(\$0.02247)	952,624
19	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	35,733,806
							229,789,612
							50,137,123
							(\$3,293,547)
							(\$1,411,173)
							(\$48,932)
							(\$21,406)
							(\$4,775,058)



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

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

RCF

1.04873

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

Revenue Change	
Revenue at Present Rates	
Volume	Revenue
Rate Schedule 101/102	\$ 132,430,516
Rate Schedule 111	\$ 58,627,886
Rate Schedule 121	\$ 2,044,780
Rate Schedule 131	\$ 952,624
Rate Schedule 146	\$ -
<b>Total</b>	<b>\$ 194,055,806</b>
Revenue at Proposed Rates	
Rate Schedule 101/102	\$ 132,430,516
Rate Schedule 111	\$ 58,627,886
Rate Schedule 121	\$ 2,044,780
Rate Schedule 131	\$ 952,624
Rate Schedule 146	\$ -
<b>Total</b>	<b>\$ 194,055,806</b>
Revenue Change	
Rate Schedule 101/102	\$ 132,430,516
Rate Schedule 111	\$ 58,627,886
Rate Schedule 121	\$ 2,044,780
Rate Schedule 131	\$ 952,624
Rate Schedule 146	\$ -
<b>Total</b>	<b>\$ 18,747,949</b>