

Avista Corporation Journal Entry

Printed 01/06/2020 at 3:23 PM

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 Me Follow
Reviewed by
Date: 1/6/2020
Date: 1/7/20

Approved for Entry
Corporate Accounting use Only
Date

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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
Totals:					727,997.17	727,997.17	

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)	\$ 1,407,362.59
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	\$ -
Total Demand Costs from Purchase Journals	\$ 2,402,934.89
WAIM Buy/Sell Transportation Recovery	\$ (24,870.70)
Total Demand Costs	\$ 2,378,064.19
less variable costs charged to Commodity	\$ -
Total Demand Costs to be Allocated	\$ 2,378,064.19

804000 GD AN	\$ 13,262,355.98
804000 GD AN	\$ -
804000 GD AN	\$ -
811000 GD AN	\$ (82,579.17)
804600 GD AN	\$ (1,206,368.90)
804010 GD AN	\$ (75,795.60)
804730 GD AN	\$ 1,217,091.55
Total Commodity Costs from Purchase Journals	\$ 13,184,703.97
Storage (Injections)/Withdrawals	\$ (149,401.69)
808100/808200 GD AN	\$ -
FAPB Commodity for Anderson Elementary/Li	\$ -
WAIM Gas Purchased from Interstate Asphalt	\$ -
GST	\$ -
M Chemical Accrual	\$ 2,423.50
Broker Fees	\$ 7,000.00
804017 GD AN	\$ 26,642.30
Mizuho Broker Fees	\$ 3,594.65
Wells Fargo Journal DJ 473	\$ 3,582.44
plus variable costs from Demand	\$ 24,870.70
Merchandise Processing Fee DJ 467	\$ 11,265.29
WAIM Off System Revenue	\$ (5,402,299.61)
4833000/483600/483730	\$ -
Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ 7,317,381.76
WA Imbalance	\$ (62,855.94)
804000 GD WA	\$ (30,095.31)
804000 GD ID	\$ (30,095.31)
Total Deferred Commodity Costs:	\$ 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
Demand Allocated to Washington	\$ 1,633,254.49
Demand Allocated to Idaho	\$ 744,809.70
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 \$	\$ 1,633,254.49
	\$ 744,809.70
	\$ -
	\$ 2,169,509.65

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
\$ 2,378,064.19	\$ 1,633,254.49	\$ 744,809.70	\$ 69,9400%	\$ 30,0600%
\$ 7,317,381.76	\$ 5,117,776.80	\$ 2,199,604.96	\$ (62,855.94)	\$ (30,095.31)
\$ (30,095.31)	\$ 5,054,920.86	\$ 2,169,509.65		
\$ 7,224,430.51	\$ 5,054,920.86	\$ 2,169,509.65		
\$ 9,602,494.70	\$ 5,054,920.86	\$ 2,169,509.65		

WASHINGTON		IDAHO	
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	check	\$ 0.08406
COMMODITY	19,605,500	pro rated	\$ 2,990,483.00
Schedule 101	18,755	pro rated	\$ 2,862.00
Schedule 102	7,275,682	pro rated	\$ 1,111,076.00
Schedule 111	15,851	pro rated	\$ 2,416.00
Schedule 112	161,699	pro rated	\$ 24,638.00
Schedule 121	603,360	pro rated	\$ 92,164.00
Schedule 122	0	pro rated	\$ -
Schedule 131	62,460	pro rated	\$ 9,552.00
Schedule 132	27,744,277	check	\$ 4,233,191.00
Total Commodity	27,744,277	check	\$ 0.15258

Balance Sheet Def Rev Calc		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	check	\$ 1,110,360.00
COMMODITY	11,922,090	check	\$ 0.09
Schedule 101	9,118,425	pro rated	\$ 1,388,383.00
Schedule 111	2,798,527	pro rated	\$ 426,313.00
Schedule 112	5,137	pro rated	\$ 782.00
Schedule 121	0	pro rated	\$ -
Schedule 122	0	pro rated	\$ -
Schedule 131	0	pro rated	\$ -
Schedule 132	0	pro rated	\$ -
Total Commodity	11,922,090	check	\$ 1,815,476.00

Deferral Calculation	
Washington Commodity	\$ 5,054,920.86
Idaho Commodity	\$ (4,233,191.00)
Washington Demand	\$ 1,633,254.49
Idaho Demand	\$ (2,597,545.00)
Total Deferral Expenses from above	\$ 2,169,509.65
PGA Deferral Revenue from above	\$ (1,815,478.00)
Adjustments	\$ -
Amount to be Deferred	\$ 354,031.65
(overcollected)/undercollected (rebate)/surcharge	\$ (142,960.65)
Deferral Check	\$ (11,518.65)
JET Entry Debits	\$ 727,997.17
Credits	\$ 727,997.17

Expense Calculation	
Total System Cost	\$ 2,378,064.19
Demand Allocated to Washington	\$ 1,633,254.49
Demand Allocated to Idaho	\$ 744,809.70
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 \$	\$ 1,633,254.49
	\$ 744,809.70
	\$ -
	\$ 2,169,509.65

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
\$ 2,378,064.19	\$ 1,633,254.49	\$ 744,809.70	\$ 69,9400%	\$ 30,0600%
\$ 7,317,381.76	\$ 5,117,776.80	\$ 2,199,604.96	\$ (62,855.94)	\$ (30,095.31)
\$ (30,095.31)	\$ 5,054,920.86	\$ 2,169,509.65		
\$ 7,224,430.51	\$ 5,054,920.86	\$ 2,169,509.65		
\$ 9,602,494.70	\$ 5,054,920.86	\$ 2,169,509.65		

Blue Text = Drag Formula to next row
Washington Current Deferral

191010	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	
Interest Rate	5.18%	5.18%	5.18%	5.45%	5.45%	5.45%	5.45%	5.45%	5.45%	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	1,805,112.18	817,928.43	(1,257,393.03)	(2,194,008.26)	(655,612.61)	419600 GD WA 0.00
Commodity Deferral	873,899.58	7,465,399.55	11,814,911.90	(1,489,741)	(952,807.07)	(1,677,072.75)	(2,084,272.69)	(2,084,337.88)	(2,886,684.79)	(678,463.68)	149,111.49	821,729.86	431600 GD WA 3,301.21
Demand Deferral	(1,334,486.60)	(1,766,534.75)	(985,772.65)	188,716.60	1,058,221.00	1,098,214.00	1,098,214.00	822,291.11	622,291.11	(7,337,976.69)	(807,237.82)	(994,280.51)	191010 GD WA 0.00
Interest (Rev/Expense)	(53,323.00)	(44,387.22)	(8,526.81)	15,556.46	15,718.73	15,718.73	15,718.73	15,718.73	15,718.73	(17,337.96)	(17,337.96)	(13,301.21)	895120 GD WA 142,560.65
Commodity Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,635,510.09	0.00	191010 GD WA 0.00
Demand Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,877,227.97)	0.00	191000 GD WA 0.00
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	453,000.00	0.00	Check 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	1,805,112.18	817,928.43	(1,257,393.03)	(2,194,008.26)	(655,612.61)	(655,612.61)	
GAW 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	1,879,040.38	1,879,040.38	(1,257,393.06)	(2,194,008.27)	(655,612.62)	(655,612.62)	
Variance	0.01	0.01	(1,037,254.67)	(1,041,965.54)	(434,729.09)	(1,051,451.55)	(1,051,111.95)	0.01	0.01	0.01	0.01	(145,861.95)	

(0.00) After as of end of Oct - CHECK

-\$3,136,430.43 201905 variance
-\$1,061,111.96 corr to record from Mar
-\$2,075,318.47 Sep entry
\$0.00 final variance

191000	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	
Schedule 101	21,076,213	23,394,932	18,476,572	8,678,511	4,312,435	2,407,712	2,383,172	2,417,265	3,669,446	12,781,855	17,374,650	19,695,300	
Schedule 102	21,596	23,636	18,913	8,640	4,874	2,263	1,938	1,943	3,444	10,304	14,565	19,785	
Schedule 111	4,326,716	9,977,839	6,826,624	4,528,915	2,394,969	2,410,231	1,813,710	1,827,018	2,844,010	5,304,409	6,504,463	7,279,662	
Schedule 121	3,800,625	177,522	115,035	109,523	97,857	(90,738)	133,593	137,205	110,985	197,470	193,352	161,069	
Schedule 131	0	0	0	0	0	0	0	0	0	0	0	0	
Schedule 146	3,621,073	3,900,873	3,946,520	3,113,093	2,569,421	2,420,689	2,420,963	2,327,120	2,556,210	3,210,854	3,205,096	3,457,690	
Total	33,155,193	36,474,822	29,284,564	16,439,082	9,409,566	7,240,147	6,767,356	6,510,541	9,193,199	21,464,656	27,235,867	30,220,285	
Calendar Sales Check	33,155,193	36,474,822	29,284,564	16,439,082	9,409,566	7,240,147	6,767,356	6,510,541	9,193,199	21,464,656	27,235,867	30,220,285	

191000	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	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	
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	
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	
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	
Schedule 131	n/a												
Schedule 146	n/a												

191000	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	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	853,656.92	1,207,650.16	1,773,240.96	3,368,006.27	1,113,949.54	419600 GD WA 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	588,775.20	1,563,160.53	(197,141.00)	(138,993.00)	431600 GD WA 0.00
Interest	(33,942.38)	(22,981.18)	(11,852.84)	(4,878.60)	(972.73)	(2,774.84)	(2,003.84)	(4,717.33)	(6,171.39)	(11,111.39)	(19,159.31)	(4,717.33)	805110 GD WA 138,933.00
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	191000 GD WA 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	805110 GD WA 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	853,656.92	1,207,650.16	1,773,240.96	3,368,006.27	1,113,949.54	875,734.12	419600 GD WA 0.00
GAW Check	(6,674,123.88)	(3,857,211.04)	(1,647,638.96)	(505,685.64)	76,360.62	486,224.89	853,656.93	1,207,650.17	1,773,240.96	3,368,006.27	1,113,949.54	875,734.12	431600 GD WA 0.00
Variance	(0.00)	(0.00)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.00)	(0.00)	(0.00)	(134,215.42)	805110 GD WA 0.00

3

Washington/Idaho/Oregon Gas Costs Dec-19
AN

Nucleus Storage			
AN JP 408 Injections	808200 GD AN	\$	(2,362,260.10)
AN JP 408 Withdrawals	808100 GD AN	\$	2,243,051.98
Total AN JP	164100 GD AN	\$	(119,208.12)
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$	(150,621.16)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$	120,427.60
Total Clay Basin	164115 GD AA / OR	\$	(30,193.56)
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 \$ (149,401.68) ✓

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN / OR	\$	13,262,355.98	✓
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$	2,378,064.19	✓
Variable Demand (Transport) Costs	804002 GD AN / OR	\$	24,870.70	✓
Hedge Activity	804010 GD AN / OR	\$	(75,795.50)	✓
Financial Settlements	804600 GD AN / OR	\$	(1,206,368.90)	✓
Intraco Purchase from Thermal	804730 GD AN / OR	\$	1,217,091.56	✓
Cochrane Credit	811000 GD AN / OR	\$	(32,579.17)	✓

Information from other journals --Deferred Costs:

WA Imbalance from DJ 436	804000 GD WA	\$	(62,855.94)	✓
ID Imbalance from DJ 436	804000 GD ID	\$	(30,095.31)	✓
OR Imbalance from DJ 436	804000 GD OR	\$	-	✓
M Chemical Accrual	804000 GD AN	\$	7,000.00	✓
Broker Fees DJ 471	804017 GD AN / OR	\$	26,842.30	✓
Mizuho Journal DJ 476	804017 GD AN / OR	\$	3,594.85	✓
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$	3,582.44	✓
Merchandise Processing Fee DJ 476	804018 GD AN / OR	\$	11,265.29	✓
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 (\$	(5,402,299.61)	✓
Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)	✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$	2,423.50	✓

no longer credited as
per Eric Scott
effective 11/1/2019

Total Costs for Deferral including net gas costs

WA/ID Buy/Sell Transportation Recovery- pass through	804001 GD AN	\$	-	✓
Entitlement Penalty	495000 GD AN	\$	-	✓
Total Costs for Deferral including net gas costs		\$	9,502,494.70	✓

Tie to Deferral Entry

483600 GD AN / OR	Input fr GLE Sales	\$	3,232,706.19
483000 GD AN / OR	Input fr GLE Sales	\$	(4,618,366.57)
483730 GD AN / OR	Input fr GLE Sales	\$	(4,016,639.23)
			(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
Total - NUC (GD / ALL) \$ (15,418,237.18)



Gas by GL Account - Estimate

WA PGA

December 2019

Page: 1

Print Date: 01/06/20

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Database: NUCUT

empgasbyglsst

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
--------------	-----------	--------------------	----------------------	--------------	---------------	-----------

GD
PURCHASE

COUNTERPARTY	DEAL TYPE	PRIOR VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
Gas Transportation AN						
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
TOTALS:				\$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

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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:

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

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



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.15th.

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

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource Accounting	Interest Rates	Notes					
<p>WASHINGTON INTEREST RATE: FERC Natural Gas Interest Rate http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</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										
WASHINGTON DEFERRAL RATES:											
Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.17067	✓	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	\$0.15284 \$0.09651 \$0.09651 \$0.08727 \$0.08727 \$0.05950 \$0.00054	✓ ✓ ✓ ✓ ✓ ✓ ✓	Changes annually with PGA filing Changes annually with PGA filing					
WASHINGTON AMORTIZATION RATES:											
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	✓ ✓ ✓ ✓ ✓ ✓	Changes annually with PGA filing Changes annually with PGA filing					
<hr/>											
IDAHO INTEREST RATE:					2.00%	UPDATED ANNUALLY IN JANUARY					
Customer Deposit Rate changes annually Check IPUC website (Order # 34204)					✓						
IDAHO DEFERRAL RATES:											
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.16886	✓	Changes annually with PGA filing					
Demand Rate	191010 GD ID	101 - 112	Debit	\$0.09584	✓	Changes annually with PGA filing					
IDAHO AMORTIZATION RATES:											
Commodity & Demand (Sch 155)	191000 GD ID	101 111 146	Debit Debit Debit	\$0.09092 \$0.08676 \$0.00263	✓ ✓ ✓	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
Schedule Sum for Commodity Deferral:							
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	
Total Retail Sales for GTI		28,847,847	15,662,361	14,558,791	(1,103,570)	27,744,277	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
		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	
Total 147 & 148 Transportation Sales							
		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	
Total sales		37,680,332	23,305,278	22,506,454	(798,824)	36,781,508	
Schedule Sum for Demand Deferral:							
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		3,207,391	3,206,337	3,156,615	(49,722)	3,157,669	
Transportation		32,055,238	18,868,698	17,715,406	(1,153,292)	30,901,946	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
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 121		204,342	147,373	104,730	(42,643)	161,699	
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 132W		0	0	0	0	0	
Transportation		3,207,391	3,206,337	3,156,615	(49,722)	3,157,669	
		31,436,916	18,647,140	17,430,509	(1,216,631)	30,220,285	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales							
Firm 112		18,990	12,872	9,733	(3,139)	15,851	
Firm 122		536,882	208,686	275,164	66,478	603,360	
Firm 132		62,450	0	0	0	62,450	
Total Interruptible Sales		28,785,397	15,662,361	14,558,791	(1,103,570)	27,681,827	
Total Transportation Sales (Schedule 146)		3,207,391	3,206,337	3,156,615	(49,722)	3,157,669	
Total Transportation Sales (Schedule 147 & 148)		5,525,094	4,436,580	4,791,048	354,468	5,879,562	
Check total sales		37,680,332	23,305,278	22,506,454	(798,824)	36,781,508	

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) [b*c]	Percentage Commodity (e)	Percentage Demand (f)	Commodity Cost (g) [d*e]	Demand Cost (h) [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) [j*k]	Demand Cost (n) [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) [p*q]	Demand Cost (t) [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

IM

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)
0101	\$ (80,287)	0.95127	\$ (76,375)	100.00%	\$ (76,375)
0102	\$ (67)	0.95127	\$ (64)	100.00%	\$ (64)
0111	\$ (71,891)	0.95127	\$ (68,388)	100.00%	\$ (68,388)
0121	\$ (2,217)	0.95127	\$ (2,109)	100.00%	\$ (2,109)
0131	\$ -	N/A	\$ -		\$ -
0146	\$ -	N/A	\$ -		\$ -
Schedule Totals	\$ (154,462)		\$ (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		\$ (145,936)

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
Overall - Total		0	-2,104	7,465,550	0	-12,693	55,751,581

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
Overall - Total		0	0	154,462 ✓	0	0	-14,387,566

B

over

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

Line No.	Summary of Changes	Rate Schedule 150				Total Gas Cost Rate	Total Gas Cost Rate
		Without Revenue Sensitive Costs		With Revenue Sensitive Costs			
	Present	Demand	Commodity	Total Gas Cost Rate	Demand	Commodity	Total Gas Cost Rate
1	Rate Schedule 101/102	\$0.10239	\$0.17067	\$0.27306	\$0.10738	\$0.17899	\$0.28637
2	Rate Schedule 111/112	\$0.09239	\$0.17067	\$0.26306	\$0.09689	\$0.17899	\$0.27588
3	Rate Schedule 121/122	\$0.09225	\$0.17067	\$0.26292	\$0.09675	\$0.17899	\$0.27574
4	Rate Schedule 131/132	\$0.05950	\$0.17067	\$0.23017	\$0.06240	\$0.17899	\$0.24139
5	Rate Schedule 146/126,116	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
6							
7	Proposed						
8	Rate Schedule 101/102	\$0.09651	\$0.15284	\$0.24935	\$0.10121	\$0.16029	\$0.26150
9	Rate Schedule 111/112	\$0.08727	\$0.15284	\$0.24011	\$0.09152	\$0.16029	\$0.25181
10	Rate Schedule 121/122	\$0.08727	\$0.15284	\$0.24011	\$0.09152	\$0.16029	\$0.25181
11	Rate Schedule 131/132	\$0.05591	\$0.15284	\$0.20875	\$0.05863	\$0.16029	\$0.21892
12	Rate Schedule 146/126,116	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
13							
14	Change						
15	Rate Schedule 101/102	(\$0.00588)	(\$0.01783)	(\$0.02371)	(\$0.00617)	(\$0.01870)	(\$0.02487)
16	Rate Schedule 111/112	(\$0.00512)	(\$0.01783)	(\$0.02295)	(\$0.00537)	(\$0.01870)	(\$0.02407)
17	Rate Schedule 121/122	(\$0.00498)	(\$0.01783)	(\$0.02281)	(\$0.00523)	(\$0.01870)	(\$0.02393)
18	Rate Schedule 131/132	(\$0.00359)	(\$0.01783)	(\$0.02142)	(\$0.00377)	(\$0.01870)	(\$0.02247)
19	Rate Schedule 146/126,116	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000

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

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

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

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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	\$ -
Total	\$ 194,055,806
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	\$ -
Total	\$ 194,055,806
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	\$ -
Total	\$ 18,747,949