



**Avista Corp.**  
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2019 DEC 17 PM 4:49  
IDAHO PUBLIC  
UTILITIES COMMISSION

December 17, 2019

State of Idaho  
Idaho Public Utilities Commission  
11331 W. Chinden Blvd., Bldg 8 Suite 201-A  
Boise, Idaho 83714

RE: Monthly Deferred Cost Report

Attached is the PGA monthly report of activity in the Gas Deferral Accounts for the month of November 2019. This information is submitted in compliance with Order Number 34472 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-19-06). This report is being filed in electronic format only per approval from the filing center.

For the month of November, commodity costs were higher than the embedded PGA commodity WACOG, resulting in a surcharge deferral in the amount of \$83,791. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$396,090. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$312,559 (including interest). The amount of amortization recorded for the month is \$393,315 for a total rebate balance of \$2,304,748 (including interest).

If you have any questions regarding this information please feel free to contact me at [kaylene.schultz@avistacorp.com](mailto:kaylene.schultz@avistacorp.com) or (509) 495-2482. Thank you!

Sincerely,

Kaylene Schultz  
Regulatory Affairs Analyst  
Regulatory Affairs

Enclosures

**Avista Corporation Journal Entry**

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

Effective Date: 201911  
 Last Update: 12/04/2019 1:41 PM  
 Approval Requested: 12/04/2019 1:41 PM

Last Saved by: Keri Meister  
 Submitted by: Keri Meister  
 Approved by:

Seq. Co.	FERC	GD	ID	DL	S.I.	Debit	Credit	Comment
150 001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		3,683,455.60	0.00	Balance transfer per PGA filing
160 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		0.00	3,683,455.60	Balance transfer per PGA filing
<b>Totals:</b>						<b>7,430,090.71</b>	<b>7,430,090.71</b>	

*Keri Meister*  
 Prepared by Keri Meister  
 Date: 12/4/19

*Sa McJellan*  
 Reviewed by  
 Date: 12/4/19

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.

Approved for Entry  
 Corporate Accounting use Only  
 Date

**Avista Corporation Journal Entry**

Printed 12/04/2019 at 1:41 PM

Journal: 431-D&A W/A/ID  
 Team: Resource Accounting  
 Type: C  
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 Submitted by: Keri Meister  
 Approved by:

Seq. Co.	FERC	Seq.	Jur.	S.I.	Debit	Credit	Comment
10 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	1,486.28	0.00	Interest
20 001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	659,612.62	Deferral
30 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	658,126.34	0.00	Deferral Expense
40 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	4,879.93	Interest
50 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	182,261.07	Amortization
60 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	187,141.00	0.00	Amortization Expense
70 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	259.38	0.00	Interest
80 001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	312,558.22	Deferral
90 001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	312,298.84	0.00	Deferral Expense
100 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	4,190.62	0.00	Interest
110 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	389,124.38	0.00	Amortization
120 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	393,315.00	Amortization Expense
130 001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	2,194,008.27	0.00	Balance transfer per PGA filing
140 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	2,194,008.27	Balance transfer per PGA filing

201911

Washington/Idaho Gas Costs

Demand (Transportation) Costs	
NWP Fixed	\$ 3,814,539.59
NWP Variable	\$ 35,120.95
NWP Capacity Release	\$ (2,281,720.35)
NWP Total (excluding Refund)	\$ 1,290,940.19
TC Energy GTN Fixed	\$ 220,248.75
TC Energy GTN Variable	\$ 8,625.10
TC Energy GTN Capacity Release	\$ (1,207.21)
Current Month Estimate	\$ 227,660.64
TC Energy Foothills Fixed	\$ 230,861.57
TC Energy Foothills Variable	\$ -
Foothills Total	\$ 461,723.14
TC Energy NOVA (AB System) Fixed	\$ 418,185.16
TC Energy NOVA (AB System) Variable	\$ 109,902.35
NOVA Total	\$ 528,087.51
Spectra Westcoast Fixed	\$ 750.82
Spectra Westcoast Variable	\$ -
Spectra Total	\$ 750.82
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	\$ -
Total Demand Costs from Purchase Journals	\$ 2,222,708.47
W&ID Buy/Sell Transportation Recovery	\$ (8,543.21)
Total Demand Costs	\$ 2,269,455.52
less variable costs charged to Commodity	\$ (46,747.05)
Total Demand Costs to be Allocated	\$ 2,222,708.47

201911

Expense Calculation

Total System Cost	\$ 2,222,708.47
Demand Allocated to Washington	\$ 68.88%
Demand Allocated to Idaho	\$ 31.32%
Total Current Demand Costs (excluding refund)	\$ 1,526,556.18
Total Commodity Costs to be Allocated	\$ 695,152.29
Imbalance Cost Washington	\$ (22,678.31)
Imbalance Cost Idaho	\$ (11,843.52)
Total Commodity Costs before refund	\$ 3,857,814.49
Total	\$ 7,853,904.82

Demand Allocated to Washington	\$ 68.1300%
Demand Allocated to Idaho	\$ 31.8700%
Total Current Demand Costs (excluding refund)	\$ 695,152.29
Total Commodity Costs to be Allocated	\$ 1,815,225.38
Imbalance Cost Washington	\$ (22,678.31)
Imbalance Cost Idaho	\$ (11,843.52)
Total Commodity Costs before refund	\$ 1,803,381.86
Total	\$ 1,803,381.86

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>						
Schedule 101	17,314,620	pro rated	\$ 1,692,438.00	6,684,696	pro rated	\$ 824,414.00
Schedule 102	14,846	pro rated	\$ 1,451.00	2,760,691	pro rated	\$ 262,398.00
Schedule 111	6,504,463	pro rated	\$ 574,000.00	56,409	pro rated	\$ 5,430.00
Schedule 112	17,521	pro rated	\$ 1,496.00	0	pro rated	\$ -
Schedule 121	195,352	pro rated	\$ 16,701.00	0	pro rated	\$ -
Schedule 122	441,271	pro rated	\$ 40,436.00	0	pro rated	\$ -
Schedule 131	95,173	pro rated	\$ 5,565.00	0	pro rated	\$ -
Schedule 132	3,265,895	pro rated	\$ 1,707.00	11,501,786	pro rated	\$ 1,092,242.00
Schedule 146	27,789,232	pro rated	\$ 0.08398	11,501,786	check	\$ 0.09
Total Demand	27,789,232	check	\$ 2,333,794.00	11,501,786		\$ -
<b>COMMODITY</b>						
Schedule 101	17,314,620	pro rated	\$ 2,615,662.00	6,684,696	pro rated	\$ 1,300,955.00
Schedule 102	14,846	pro rated	\$ 2,245.00	2,760,691	pro rated	\$ 409,757.00
Schedule 111	6,504,463	pro rated	\$ 974,549.00	56,409	pro rated	\$ 8,879.00
Schedule 112	17,521	pro rated	\$ 2,516.00	0	pro rated	\$ -
Schedule 121	195,352	pro rated	\$ 27,985.00	0	pro rated	\$ -
Schedule 122	441,271	pro rated	\$ 70,529.00	0	pro rated	\$ -
Schedule 131	95,173	pro rated	\$ 15,217.00	0	pro rated	\$ -
Schedule 132	24,583,246	pro rated	\$ 3,708,703.00	11,501,786	check	\$ 1,719,591.00
Total Commodity	24,583,246	check	\$ 3,708,703.00	11,501,786		\$ 30,1485.1

Deferral Calculation

Total Deferral Expenses from above	\$ 3,857,814.49
PGA Deferral Revenue from above	\$ (3,708,703.00)
Adjustments	\$ -
Amount to be Deferred	\$ 149,111.49
WA Total	\$ 149,111.49
ID Total	\$ (658,126.34)

(overcollected)/undercollected (rebate)/surcharge

JET Entry	
Debits	\$ 6,856,557.97
Credits	\$ 6,856,557.97

Deferral Check

Total Net Gas Costs From DJ 430	\$ 7,853,904.82
Tie to Deferral Check	\$ -

Total Deferred Commodity Costs:	\$ -
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**Description**      **GL Account**      **Rate Schedule**      **Balance Sheet Impact**      **Rates for Resource Accounting**      **Interest Rates**      **Notes**

Description	GL Account	Rate Schedule	Balance Sheet Impact	RATES FOR RESOURCE ACCOUNTING		Interest Rates	Notes
				PREVIOUS	CURRENT		
<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>							
				Nov'18-Oct'19	Nov'19-Oct'20		
						5.42%	UPDATED QUARTERLY
<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 - Debit	Debit	\$0.10239 ✓	\$0.09651 ✓		Changes annually with PGA filing
		102 - Debit	Debit	\$0.10239 ✓	\$0.09651 ✓		Changes annually with PGA filing
		111/112 - Debit	Debit	\$0.09239 ✓	\$0.08727 ✓		Changes annually with PGA filing
		121/122 - Debit	Debit	\$0.09225 ✓	\$0.08727 ✓		Changes annually with PGA filing
		131/132 - Debit	Debit	\$0.05950 ✓	\$0.05591 ✓		Changes annually with PGA filing
		146/126/116 - Debit	Debit	\$0.00054 ✓	\$0.00054 ✓		Changes annually with PGA filing
<b>WASHINGTON AMORTIZATION RATES:</b>							
Commodity & Demand (Sch 155)	191000 GD WA	- 101 <Credit>	<Credit>	\$0.09166 ✓	(\$0.00409) ✓		Changes annually with PGA filing
		- 102 <Credit>	<Credit>	\$0.09166 ✓	(\$0.00409) ✓		Changes annually with PGA filing
		- 111 <Credit>	<Credit>	\$0.07625 ✓	(\$0.01035) ✓		Changes annually with PGA filing
		- 121 <Credit>	<Credit>	\$0.04780 ✓	(\$0.01035) ✓		Changes annually with PGA filing
		- 131 n/a	n/a	\$0.00000 ✓	\$0.00000 ✓		Changes annually with PGA filing
		146 n/a	n/a	\$0.00000 ✓	\$0.00000 ✓		Changes annually with PGA filing

**IDAHO INTEREST RATE:**  
Customer Deposit Rate changes annually  
Check IPUC website (Order # 34204)

Description	GL Account	Rate Schedule	Balance Sheet Impact	RATES FOR RESOURCE ACCOUNTING		Interest Rates	Notes
				PREVIOUS	CURRENT		
						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

Description	GL Account	Rate Schedule	Balance Sheet Impact	RATES FOR RESOURCE ACCOUNTING		Interest Rates	Notes
				PREVIOUS	CURRENT		
<b>IDAHO AMORTIZATION RATES:</b>							
Commodity & Demand (Sch 155)	191000 GD ID	101	Debit	\$0.09092 ✓	\$0.03604 ✓		Changes annually with PGA filing
		111	Debit	\$0.08676 ✓	\$0.03604 ✓		Changes annually with PGA filing
		146	Debit	\$0.00263 ✓	\$0.00000 ✓		Changes annually with PGA filing





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Interoffice Memorandum  
Rates and Tariff Administration

DATE: 8/12/19  
TO: Jennifer Hossack, Resource Accounting  
FROM: Kaylene Schultz  
SUBJECT: 5-Day Peak Allocator

Attached is the latest consecutive 5-Day Peak Firm Sales requirement analysis. This analysis develops the three-year average percentage of firm sales gas purchased and delivered for Washington and Idaho.

The average is based on the maximum firm sales requirements for five consecutive days for each of the past three heating seasons. The calculation method used was approved by the Washington Utilities and Transportation Commission in Docket No. U-89-3105.

The following new percentages for Washington and Idaho should be used effective **November 1, 2019**:

Washington	68.68%
Idaho	31.32%
Total	<u>100.00%</u>

*Jim*

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

## Meister, Keri

---

**From:** Meister, Keri  
**Sent:** Monday, November 25, 2019 3:28 PM  
**To:** Schultz, Kaylene  
**Cc:** Brandon, Annette  
**Subject:** RE: Rate Review - November

Good catches! I neglected to update the "Balance Sheet Impact" columns prior to sending to you. All is updated now.  
Thank you,  
Keri

**From:** Schultz, Kaylene  
**Sent:** Monday, November 25, 2019 3:20 PM  
**To:** Meister, Keri <Keri.Meister@avistacorp.com>  
**Cc:** Brandon, Annette <Annette.Brandon@avistacorp.com>  
**Subject:** RE: Rate Review - November

Hi Keri,

The PGA rates themselves look fine, but I was confused by the direction (positives and negatives) things were going relative to the "Balance Sheet impact" on the "WA\_ID PGA Deferral-Amort" tab. It might be helpful to change the Balance Sheet Impact for the WA amortization rates to a Credit (cells D19:D22) and delete the comment in cell D19. Same goes for changing the demand amortization rate B/S impact on the OR rates. Let me know your thoughts on this.

Just a friendly reminder, the WA amortization rate is a surcharge this year, while the ID amortization rate remains in the rebate direction. They will be going in opposite directions, which hopefully doesn't end up too confusing.

Let me know if you need anything else.

Have a wonderful Thanksgiving,

**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, November 25, 2019 12:34 PM  
**To:** Schultz, Kaylene <[Kaylene.Schultz@avistacorp.com](mailto:Kaylene.Schultz@avistacorp.com)>  
**Cc:** Brandon, Annette <[Annette.Brandon@avistacorp.com](mailto:Annette.Brandon@avistacorp.com)>  
**Subject:** Rate Review - November



Please review the attached rates review workbook for November 2019. I updated all the rates as discussed in our meeting this morning.

Thanks!  
Keri

**Keri Meister | AVISTA UTILITIES**

Resource Accounting Analyst | MSC 7  
PO Box 3727 | Spokane, WA 99220  
Direct 509.495.2102 | Fax 509.777.5217  
[keri.meister@avistacorp.com](mailto:keri.meister@avistacorp.com)

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Washington/Idaho/Oregon Gas Costs		Nov-19
	GL Account	AN
<b>Nucleus Storage</b>		
AN JP 408 Injections	808200 GD AN	\$ (3,037,584.32)
AN JP 408 Withdrawals	808100 GD AN	\$ 2,757,463.36
Total AN JP	164100 GD AN	\$ (280,120.96)
<b>Clay Basin (QUESTAA) Injections</b>		
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$ (256,256.31)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$ 503,061.93
Total Clay Basin	164115 GD AA / OR	\$ 246,805.62
<b>OR JP 408 Injections</b>		
OR JP 408 Injections	808200 GD OR	\$ -
OR JP 408 Withdrawals	808100 GD OR	\$ -
Total OR JP Owned	164100 GD OR	\$ -
<b>OR JP 403 Injections</b>		
OR JP 403 Injections	808200 GD OR	\$ -
OR JP 403 Withdrawals	808100 GD OR	\$ -
Total OR JP Leased	164100 GD OR	\$ -
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$ (33,315.34)</b> ✓
<b>NUCUT PURCHASES (GL Estimate Report)</b>		
Commodity Purchases	804000 GD AN / OR	\$ 12,483,007.51 ✓
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$ 2,231,251.68 ✓
Variable Demand (Transport) Costs	804002 GD AN / OR	\$ 46,747.05 ✓
Hedge Activity	804010 GD AN / OR	\$ 17,362.56 ✓
Financial Settlements	804600 GD AN / OR	\$ (420,385.76) ✓
Intraco Purchase from Thermal	804730 GD AN / OR	\$ 1,446,799.62 ✓
Cochrane Credit	811000 GD AN / OR	\$ (23,040.15) ✓
<b>Information from other journals -Deferred Costs:</b>		
WA Imbalance from DJ 436	804000 GD WA	\$ (22,678.31) ✓
ID Imbalance from DJ 436	804000 GD ID	\$ (11,843.52) ✓
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	\$ 19,626.97 ✓
Mizuho Journal DJ 476	804017 GD AN / OR	\$ 3,427.87 ✓
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$ 5,475.32 ✓
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$ 7,397.58 ✓
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 (	\$ (7,489,385.03) ✓
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00) ✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$ - ✓
WA/ID Buy/Sell Transportation Recovery- pass through	804001 GD AN	\$ (8,543.21) ✓
Entitlement Penalty	495000 GD AN	\$ - ✓
<b>Total Costs for Deferral including net gas costs</b>		<b>\$ 7,883,904.82</b> Tie to Deferral Entry ✓
483600 GD AN / OR	\$ 82,718.32	Input fr GLE Sales
483000 GD AN / OR	\$ (2,974,542.20)	Input fr GLE Sales
483730 GD AN / OR	\$ (4,597,561.15)	Input fr GLE Sales
	(7,489,385.03)	

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	\$ 15,748,427.15	\$ (15,748,427.15)
Total - NUC (GD / ALL)	\$ 15,748,427.15	\$ (15,748,427.15)



# Gas by GL Account - Estimate

Accounting Month: 201911  
 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		\$750.82			\$750.82
Northwest Pipeline Corporation	TPORT			\$3,514,539.59		\$3,514,539.59
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$1,436,921.83)		(\$1,436,921.83)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$409,846.50)		(\$409,846.50)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$117,099.00)		(\$117,099.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$148,130.24)		(\$148,130.24)



# Gas by GL Account - Estimate

Accounting Month: 201911  
 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			(\$55,387.83)	(\$55,387.83)	
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT			(\$94,334.95)	(\$94,334.95)	
Spectra Energy - Westcoast Energy Inc.	TPORT			\$101,088.88	\$101,088.88	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$979.43)	(\$979.43)	
Spectra Energy - Westcoast Energy Inc.	ACCTSP			\$9,792.90	\$9,792.90	
TC Energy Foothills Pipe Lines Ltd.	TPORT			\$230,964.58	\$230,964.58	
TC Energy Foothills Pipe Lines Ltd.	ACCTGS			(\$413.01)	(\$413.01)	
TC Energy Gas Transmission Northwest LLC	TPORT			\$220,249.75	\$220,249.75	
TC Energy Gas Transmission Northwest LLC-->IGI Resources Inc.	TPORT			(\$1,207.21)	(\$1,207.21)	
TC Energy NOVA Gas Transmission Ltd.	ACCTGS			(\$749.12)	(\$749.12)	
TC Energy NOVA Gas Transmission Ltd.	TPORT			\$418,934.28	\$418,934.28	
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>			(\$1,390.74)	\$2,232,642.42	\$2,231,251.68

### Variable Transport Charges AN

Northwest Pipeline Corporation	TPORT			\$38,120.95	\$38,120.95	
Northwest Pipeline Corporation	TPORT			\$0.00	\$0.00	
Spectra Energy - Westcoast Energy Inc.	TPORT			\$0.00	\$0.00	
TC Energy Foothills Pipe Lines Ltd.	TPORT			\$0.00	\$0.00	
TC Energy Gas Transmission Northwest LLC	ACCTSP			\$14.31	\$14.31	
TC Energy Gas Transmission Northwest LLC	TPORT			\$8,611.79	\$8,611.79	
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>			\$14.31	\$46,732.74	\$46,747.05

AVISTA CORPORATION  
NOVEMBER 2019 IDAHO PGA - 150

manual inputs

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	\$ 1,794,477	0.99413	\$ 1,783,943	62.05%	37.95%	\$ 1,106,937	\$ 677,006
0111	\$ 647,618	0.99413	\$ 643,816	62.05%	37.95%	\$ 399,488	\$ 244,328
0112	\$ 14,393	0.99413	\$ 14,309	62.05%	37.95%	\$ 8,879	\$ 5,430
Schedule Totals	\$ 2,456,488		\$ 2,442,068			\$ 1,515,304	\$ 926,764

November Unbilled

Schedule (i)	Terms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m) [j*k]	Demand Cost (n) [j*l]
0101	5,578,067	0.15199	0.09295	\$ 847,810	\$ 518,481
0111	1,831,135	0.15199	0.09295	\$ 278,314	\$ 170,204
	7,409,202			\$ 1,126,124	\$ 688,685

new rates

October Unbilled Reversal

Schedule (o)	Terms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s) [p*q]	Demand Cost (t) [p*r]
0101	-3,871,801	0.16886	0.09584	\$ (653,792)	\$ (371,073)
0111	-1,587,378	0.16886	0.09584	\$ (268,045)	\$ (152,134)
	-5,459,179			\$ (921,837)	\$ (523,207)

	Billed (g)	November Unbilled (m)	October Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 1,106,937	\$ 847,810	\$ (653,792)	\$ 1,300,955
0111	\$ 399,488	\$ 278,314	\$ (268,045)	\$ 409,757
0112	\$ 8,879	\$ -	\$ -	\$ 8,879
0132	\$ -	\$ -	\$ -	\$ -
	\$ 1,515,304	\$ 1,126,124	\$ (921,837)	\$ 1,719,591

	Billed (h)	November Unbilled (n)	October Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ 677,006	\$ 518,481	\$ (371,073)	\$ 824,414
0111	\$ 244,328	\$ 170,204	\$ (152,134)	\$ 262,398
0112	\$ 5,430	\$ -	\$ -	\$ 5,430
0132	\$ -	\$ -	\$ -	\$ -
	\$ 926,764	\$ 688,685	\$ (523,207)	\$ 1,092,242

manual inputs

AVISTA CORPORATION  
NOVEMBER 2019 IDAHO AMORTIZATION - 155

**Actual Billed**

Schedule (a)	Revenue (b)	Remove RCF (c)	Amortization Cost (d) [b*c]
0101	\$ 453,977	0.99413	\$ 451,312
0111	\$ 164,833	0.99413	\$ 163,865
0146	\$ 860	0.99413	\$ 855
Schedule Totals	\$ 619,670		\$ 616,032

**November Unbilled**

Schedule (e)	Terms (f)	Amortization Rate (g)	Amortization (h) [f*g]
0101	5,578,067	0.03604	\$ 201,034
0111	1,831,135	0.03604	\$ 65,994
	7,409,202		\$ 267,028

**October Unbilled Reversal**

Schedule (i)	Terms (j)	Amortization Rate (k)	Commodity Cost (l) [j*k]
0101	-3,871,801	0.09092	\$ (352,024)
0111	-1,587,378	0.08676	\$ (137,721)
	-5,459,179		\$ (489,745)

	Billed (d)	November Unbilled (h)	October Unbilled Reversal (l)	Total Commodity [d+h+l]
0101	\$ 451,312	\$ 201,034	\$ (352,024)	\$ 300,322
0111	\$ 163,865	\$ 65,994	\$ (137,721)	\$ 92,138
0146	\$ 855	\$ -	\$ -	\$ 855
	\$ 616,032	\$ 267,028	\$ (489,745)	\$ 393,315

TRUE TRUE TRUE

6

new rates

old rates





Data Source: Financial Reporting  
Data Updated Daily

**Revenue By Rate Schedule**  
**Gas for ID**

Rider 150

FM

Accounting Period: 201911

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	-2,001	1,794,477	0	-7,537	15,132,191
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	0	647,618	0	-772	6,084,854
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	14,393	0	0	85,112
<b>Overall - Total</b>		<b>0</b>	<b>-2,001</b>	<b>2,456,487</b>	<b>0</b>	<b>-8,309</b>	<b>21,282,157</b>



**Revenue By Rate Schedule**

Gas for ID

*Rider 155 amount*

Data Source: Financial Reporting  
Date Updated Daily

Accounting Period: 201911

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	-453,977	0	0	-5,028,288
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	-164,833	0	0	-2,022,711
0146 - TRANSP SVC CUST GAS	RIDER 155	0	0	-860	0	0	-8,932
<b>Overall - Total</b>		<b>0</b>	<b>0</b>	<b>-619,670</b>	<b>0</b>	<b>0</b>	<b>-7,059,931</b>

Idaho Sales Volumes

*reverse*

Consolidated Volumes		Schedule			November/19		October/19		November/19		November/19		Total		Notes	
November/19 Description		November/19 Billed	October/19 Unbilled	November/19 Unbilled	November/19 Net Unbilled	November/19 Net Unbilled	November/19 Net Unbilled	November/19 Net Unbilled	November/19 Net Unbilled	November/19 Net Unbilled	November/19 Net Unbilled	November/19 Net Unbilled	November/19 Net Unbilled	November/19 Net Unbilled	November/19 Net Unbilled	November/19 Net Unbilled
<b>Schedule Summary for Commodity Deferral :</b>																
101 Firm		6,978,430	3,871,801	5,578,067	1,706,266	1,706,266										8,684,696
111 Firm		2,516,924	1,587,378	1,831,135	243,757	243,757										2,760,681
112 Firm		56,409	0	0	0	0										56,409
121 Firm		0	0	0	0	0										0
122 Firm		0	0	0	0	0										0
131 Interruptible		0	0	0	0	0										0
132 Interruptible		0	0	0	0	0										0
132J Interruptible		0	0	0	0	0										0
<b>Total Retail Sales for GTI</b>		9,551,763	5,459,179	7,409,202	1,950,023	1,950,023										11,501,786
																<b>Total sales for PGA commodity deferral, includes interruptible rate schedules</b>
<b>Transportation</b>																
146 Transportation		324,533	324,560	295,251	(29,309)	295,224										295,224
147 Transportation		171,342	171,363	157,136	(14,227)	157,115										157,115
159 Transportation		5,192,364	0	0	0	5,192,364										5,192,364
169 Transportation		0	0	0	0	0										0
<b>Total transportation</b>		5,688,239	495,923	452,387	(43,536)	5,644,703										5,644,703
<b>Total sales</b>		15,240,002	5,955,102	7,861,589	1,906,487	17,146,489										17,146,489
<b>Schedule Summary for Demand Deferral:</b>																
101 Firm		6,978,430	3,871,801	5,578,067	1,706,266	1,706,266										8,684,696
111 Firm		2,516,924	1,587,378	1,831,135	243,757	243,757										2,760,681
112 Firm		56,409	0	0	0	56,409										56,409
131 Firm		0	0	0	0	0										0
132 Firm		0	0	0	0	0										0
<b>Total Firm Sales</b>		9,551,763	5,459,179	7,409,202	1,950,023	11,501,786										<b>Total sales for PGA demand deferral, excludes interruptible rate schedules</b>
<b>Schedule Summary for Commodity and Demand Amortization:</b>																
101 Firm		6,978,430	3,871,801	5,578,067	1,706,266	1,706,266										8,684,696
111 Firm		2,516,924	1,587,378	1,831,135	243,757	243,757										2,760,681
121 Firm		0	0	0	0	0										0
131 Firm		0	0	0	0	0										0
132J Firm		0	0	0	0	0										0
<b>Total Firm Sales</b>		9,495,354	5,459,179	7,409,202	1,950,023	11,445,377										<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
112 Firm		56,409	0	0	0	56,409										Annual lump sum amortization
131 Firm		0	0	0	0	0										Annual lump sum amortization
132 Firm		0	0	0	0	0										Annual lump sum amortization
<b>Total Firm Sales</b>		9,551,763	5,459,179	7,409,202	1,950,023	11,501,786										
<b>Total Interruptible Sales</b>		0	0	0	0	0										0
<b>Total Transportation Sales (Schedule 146 - 169)</b>		5,688,239	495,923	452,387	(43,536)	5,644,703										5,644,703
<b>Check total sales</b>		15,240,002	5,955,102	7,861,589	1,906,487	17,146,489										17,146,489

Avista Utilities  
State of Idaho  
Gas Cost Calculation (per Therm)

	Executed Hedges		Index Cost		Total Cost to Serve Average Load (including fuel)		Variable Charges		Deferred Exchanges		Total Estimated Commodity Costs		Sales Volumes (to customers)		WACOG	
	Volumes (a)	Dollars (b)	Volumes (c)	Dollars (d)	Volumes (e) + (c) = (e)	Dollars (f) + (d) = (f)	Dollars (g)	Dollars (h)	Dollars (i)	Dollars (j)	Dollars (k)	Dollars (l)	(m)	(n)	(o)	(p)
Nov-19	6,438,623	\$ 1,180,540	4,524,945	\$ 699,014	10,963,568	\$ 1,879,554	\$ 4,103	\$ (118,575)	\$ 1,765,082	\$ 10,665,987	\$ 0.1655	\$ 2,871,308	\$ 15,332,223	\$ 0.1873		
Dec-19	6,593,234	\$ 1,207,125	9,166,758	\$ 1,777,343	15,759,992	\$ 2,984,468	\$ 4,553	\$ (117,713)	\$ 2,871,308	\$ 14,531,035	\$ 0.1909	\$ 2,774,653	\$ 12,258,099	\$ 0.1868		
Jan-20	6,397,895	\$ 1,171,362	8,538,556	\$ 1,712,920	14,936,451	\$ 2,894,282	\$ 4,596	\$ (114,225)	\$ 2,289,956	\$ 10,130,062	\$ 0.1636	\$ 1,657,027	\$ 6,479,927	\$ 0.1020		
Feb-20	6,038,494	\$ 1,108,895	6,561,605	\$ 1,291,389	12,600,099	\$ 2,400,284	\$ 4,497	\$ (117,713)	\$ 661,156	\$ 3,617,129	\$ 0.0688	\$ 248,882	\$ 2,327,478	\$ 0.0496		
Mar-20	6,593,234	\$ 1,207,125	3,819,457	\$ 562,224	10,412,691	\$ 1,769,349	\$ 5,391	\$ (120,150)	\$ 118,825	\$ 2,707,508	\$ 0.0600	\$ 139,063	\$ 2,331,840	\$ 0.0510		
Apr-20	901,125	\$ 99,998	5,759,592	\$ 675,255	6,660,717	\$ 775,253	\$ 6,053	\$ (127,088)	\$ 728,283	\$ 89,031,977	\$ 0.1188	\$ 115,345	\$ 2,707,508	\$ 0.0600		
May-20	984,928	\$ 109,298	2,733,119	\$ 261,997	3,718,047	\$ 371,295	\$ 4,675	\$ (132,825)	\$ 118,825	\$ 5,128,603	\$ 0.1188	\$ 118,825	\$ 2,707,508	\$ 0.0600		
Jun-20	989,719	\$ 109,829	1,602,733	\$ 157,036	2,592,452	\$ 266,865	\$ 4,161	\$ (130,013)	\$ 162,553	\$ 89,031,977	\$ 0.1188	\$ 115,345	\$ 2,707,508	\$ 0.0600		
Jul-20	1,029,394	\$ 114,232	1,363,020	\$ 129,760	2,392,414	\$ 243,992	\$ 4,178	\$ (133,163)	\$ 118,825	\$ 89,031,977	\$ 0.1188	\$ 115,345	\$ 2,707,508	\$ 0.0600		
Aug-20	1,032,009	\$ 114,572	1,364,890	\$ 135,820	2,396,899	\$ 250,342	\$ 1,646	\$ (119,700)	\$ 728,283	\$ 89,031,977	\$ 0.1188	\$ 115,345	\$ 2,707,508	\$ 0.0600		
Sep-20	975,094	\$ 108,206	1,807,954	\$ 180,253	2,783,048	\$ 288,459	\$ 4,107	\$ (119,700)	\$ 728,283	\$ 89,031,977	\$ 0.1188	\$ 115,345	\$ 2,707,508	\$ 0.0600		
Oct-20	927,675	\$ 102,944	5,371,916	\$ 741,754	6,299,591	\$ 844,698	\$ 3,285	\$ (119,700)	\$ 728,283	\$ 89,031,977	\$ 0.1188	\$ 115,345	\$ 2,707,508	\$ 0.0600		
Average	38,901,424	\$ 6,634,076	52,614,545	\$ 8,324,765	91,515,969	\$ 14,958,841	\$ 51,245	\$ (1,477,953)	\$ 13,532,133	\$ 89,031,977	\$ 0.15199	\$ 728,283	\$ 2,707,508	\$ 0.0600		
		\$ 0.17054		\$ 0.1582		\$ 0.1635										

GRI Funding (no change) 0.00040  
TOTAL Rate 0.15239

\* RCF: 1.005873  
Proposed Rate  
Proposed WACOG without RCF \$ 0.15239  
Proposed WACOG with RCF \$ 0.15328

Present Rate  
Present WACOG without RCF \$ 0.16926  
Present WACOG with RCF \$ 0.17025

Change  
Change WACOG without RCF \$ (0.01687)  
Change WACOG with RCF \$ (0.01697)  
(1,510,873)

*Handwritten notes:*  
RCF: 1.005873  
New - 1/1/21  
old - 1/1/21  
1.5739  
(1.005873) 67  
1.91111 ✓

\* 2-1.005873  
= .99413 ✓

*Handwritten:* Control

*Handwritten:* source: 2019 ID PGA workpapers

Avista Utilities  
State of Idaho  
Summary of Changes  
Rate Schedule 150

GRF: 1.005873

Summary of Changes		Rate Schedule 150				Revenue Change			
		Without Revenue Sensitive Costs		With Revenue Sensitive Costs		Revenue at Present Rates			
		Rate Sch 150 Commodity	Rate Sch 150 Demand	Total Schedule 150	Rate Sch 150 Commodity	Rate Sch 150 Demand	Total Schedule 150	Volume	Revenue
<b>Present</b>									
1	Rate Schedule 101	\$0.16926	\$0.09584	\$0.26510	\$0.17025	\$0.09640	\$0.26665	63,228,827	\$ 16,859,967
2	Rate Schedule 111	\$0.16926	\$0.09584	\$0.26510	\$0.17025	\$0.09640	\$0.26665	25,545,118	\$ 6,811,606
3	Rate Schedule 112	\$0.16926	\$0.09584	\$0.26510	\$0.17025	\$0.09640	\$0.26665	258,032	\$ 68,804
4	Rate Schedule 131	\$0.16926	\$0.00000	\$0.16926	\$0.17025	\$0.00000	\$0.17025	-	\$ -
5	Rate Schedule 132	\$0.16926	\$0.00000	\$0.16926	\$0.17025	\$0.00000	\$0.17025	-	\$ -
6								<b>89,031,977</b>	<b>23,740,377</b>
<b>Proposed</b>									
8	Rate Schedule 101	\$0.15239	\$0.09295	\$0.24534	\$0.15328	\$0.09350	\$0.24678	63,228,827	\$ 15,603,610
9	Rate schedule 111	\$0.15239	\$0.09295	\$0.24534	\$0.15328	\$0.09350	\$0.24678	25,545,118	\$ 6,304,024
10	Rate Schedule 112	\$0.15239	\$0.09295	\$0.24534	\$0.15328	\$0.09350	\$0.24678	258,032	\$ 63,677
11	Rate Schedule 131	\$0.15239	\$0.00000	\$0.15239	\$0.15328	\$0.00000	\$0.15328	-	\$ -
12	Rate Schedule 132	\$0.15239	\$0.00000	\$0.15239	\$0.15328	\$0.00000	\$0.15328	-	\$ -
13								<b>89,031,977</b>	<b>21,971,311</b>
<b>Change</b>									
15	Rate Schedule 101	(\$0.01687)	(\$0.00289)	(\$0.01976)	(\$0.01697)	(\$0.00290)	(\$0.01987)	63,228,827	\$ (1,256,357)
16	Rate schedule 111	(\$0.01687)	(\$0.00289)	(\$0.01976)	(\$0.01697)	(\$0.00290)	(\$0.01987)	25,545,118	\$ (507,582)
17	Rate Schedule 112	(\$0.01687)	(\$0.00289)	(\$0.01976)	(\$0.01697)	(\$0.00290)	(\$0.01987)	258,032	\$ (5,127)
18	Rate Schedule 131	(\$0.01687)	\$0.00000	(\$0.01687)	(\$0.01697)	\$0.00000	(\$0.01697)	-	\$ -
19	Rate Schedule 132	(\$0.01687)	\$0.00000	(\$0.01687)	(\$0.01697)	\$0.00000	(\$0.01697)	-	\$ -
20								<b>89,031,977</b>	<b>(1,769,066)</b>

Avista Utilities  
State of Idaho  
Summary of Changes  
Rate Schedule 155 - Amortization

RCF 1.005873

Summary of Changes		Total Schedule 155 Without Revenue Sensitive	Total Schedule 155 With Revenue Sensitive	Revenue Change	
		Total Schedule 150	Total Schedule 150	Volume	Revenue
<b>Present</b>					
1	Rate Schedule 101	(\$0.09092)	(\$0.09145)	63,228,827	\$ (5,782,276)
2	Rate Schedule 111	(\$0.08676)	(\$0.09145)	25,545,118	\$ (2,336,101)
3	Rate Schedule 112	\$0.00000	\$0.00000	258,032	-
4	Rate Schedule 131 (no customers)	\$0.00000	\$0.00000	-	\$ -
5	Rate Schedule 132 (no customers)	\$0.00000	\$0.00000	-	\$ -
6	Rate Schedule 146	(\$0.00263)	(\$0.00265)	3,409,578	\$ (9,035)
7				<b>92,441,555</b>	<b>(8,127,412)</b>
<b>Proposed</b>					
9	Rate Schedule 101	(\$0.03604)	(\$0.03625)	63,228,827	\$ (2,292,045)
10	Rate schedule 111	(\$0.03604)	(\$0.03625)	25,545,118	\$ (926,011)
11	Rate Schedule 112	\$0.00000	\$0.00000	258,032	\$ -
12	Rate Schedule 131 (no customers)	\$0.00000	\$0.00000	-	\$ -
13	Rate Schedule 132 (no customers)	\$0.00000	\$0.00000	-	\$ -
14	Rate Schedule 146	\$0.00000	\$0.00000	3,409,578	\$ -
15				<b>92,441,555</b>	<b>(3,218,056)</b>
<b>Change</b>					
17	Rate Schedule 101	\$0.05488	\$0.05520	63,228,827	\$ 3,490,231
18	Rate schedule 111	\$0.05072	\$0.05520	25,545,118	\$ 1,410,090
19	Rate Schedule 112	\$0.00000	\$0.00000	258,032	\$ -
20	Rate Schedule 131 (no customers)	\$0.00000	\$0.00000	-	\$ -
21	Rate Schedule 132 (no customers)	\$0.00000	\$0.00000	-	\$ -
22	Rate Schedule 146	\$0.00263	\$0.00265	3,409,578	\$ 9,035
23				<b>92,441,555</b>	<b>4,909,356</b>



Avista Corporation Journal Entry

Printed 12/09/2019 at 9:59 AM

Journal: NSJ013 - D&A WA/ID Corr  
Team: Resource Accounting  
Type: C  
Category: NSJ  
Currency: USD

Last Saved by: Keri Meister  
Submitted by: Keri Meister  
Approved by:  
Effective Date: 201911  
Last Update: 12/09/2019 9:58 AM  
Approval Requested: 12/09/2019 9:58 AM

Totals: 168,641.38 168,641.38

Keri Meister 12-9-19  
Prepared by Keri Meister Date  
Ch McLaughlin 12/9/19  
Reviewed by Date

Approved for Entry  
Corporate Accounting use Only  
Date

Explanation:  
To record large customer refunds for Washington and Idaho, along with associated interest and tax amounts.

**Avista Corporation Journal Entry**

Journal: NSJ013 - D&A WA/ID Corr  
 Team: Resource Accounting  
 Type: C  
 Category: NSJ  
 Currency: USD

Effective Date: 201911  
 Last Update: 12/09/2019 9:58 AM  
 Approval Requested: 12/09/2019 9:58 AM

Last Saved by: Keri Meister  
 Submitted by: Keri Meister  
 Approved by:

Seq. Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	275.38	
20 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	275.38	0.00	
30 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	121,937.23	0.00	
40 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	121,937.23	
50 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	0.00	28.55	
60 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	28.55	0.00	
70 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	17,131.87	0.00	
80 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	17,131.87	
90 001	283330 - ADFIT PGA	GD	ID	DL	0.00	3,597.70	
100 001	410100 - DFIT EXPENSE DR	GD	ID	DL	3,597.70	0.00	
110 001	283330 - ADFIT PGA	GD	WA	DL	0.00	25,606.82	
120 001	410100 - DFIT EXPENSE DR	GD	WA	DL	25,606.82	0.00	
130 001	283330 - ADFIT PGA	GD	ID	DL	0.00	6.00	
140 001	410200 - DFIT EXP-NONOPER (DR)	ZZ	ZZ	DL	6.00	0.00	
150 001	283330 - ADFIT PGA	GD	WA	DL	0.00	57.83	
160 001	410200 - DFIT EXP-NONOPER (DR)	ZZ	ZZ	DL	57.83	0.00	

( ) = Rebate

191010 191010

Month	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911
Interest Rate	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Beginning Balance	(5,094,242.31)	(6,824,532.51)	(4,098,074.28)	509,252.40	681,022.75	(3,560,952.91)	(618,134.22)	(1,611,420.60)	(2,127,337.33)	(3,230,339.30)	(3,683,452.46)
Commodity Deferral	3,487,819.39	3,487,819.39	3,487,819.39	3,487,819.39	3,487,819.39	3,487,819.39	3,487,819.39	3,487,819.39	3,487,819.39	3,487,819.39	3,487,819.39
Interest (Reaffirmation)	(5,924,581.65)	(8,788,688.61)	(5,924,581.65)	(4,098,074.28)	(3,560,952.91)	(618,134.22)	(1,611,420.60)	(2,127,337.33)	(2,127,337.33)	(3,413,558.71)	(3,961,271.78)
Commodity Adjustment	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
Interest Adjustment	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
Ending Balance	(6,824,682.51)	(4,098,074.28)	599,469.46	681,022.95	(3,560,952.91)	(618,134.22)	(1,611,420.60)	(2,127,337.33)	(2,220,346.30)	(3,683,456.46)	(3,683,456.46)
GLN Check	(6,824,682.51)	(4,098,074.28)	789,092.39	651,652.10	445,395.99	(627,451.05)	(1,200,427.92)	(1,596,018.01)	(3,220,345.43)	(3,693,455.99)	(3,683,456.46)
Variance	(0.00)	(0.00)	(189,732.93)	(190,049.15)	(801,456.90)	(190,063.17)	(191,010.98)	(191,319.32)	(0.87)	(0.87)	(0.88)
Make Amortization											
Volume - Commodity Schedule											
Volume	191000	191000	191000	191000	191000	191000	191000	191000	191000	191010	191010
Rates	191000	191000	191000	191000	191000	191000	191000	191000	191000	191010	191010
GL	191000	191000	191000	191000	191000	191000	191000	191000	191000	191010	191010
GL	191000	191000	191000	191000	191000	191000	191000	191000	191000	191010	191010
Volume	191015	191015	191015	191015	191015	191015	191015	191015	191015	191015	191015
Rates	191015	191015	191015	191015	191015	191015	191015	191015	191015	191015	191015
GL	191015	191015	191015	191015	191015	191015	191015	191015	191015	191015	191015

201911	201911	
ID Deferral Interest Income	416600 GD ID	0.00
ID Deferral Interest Expense	416600 GD ID	290.00
ID Deferral Expense	191000 GD ID	0.00
ID Deferral Expense	605110 GD ID	312,552.22
Tracker Transfer	191010 GD ID	3,093,415.80
Tracker Transfer	191000 GD ID	0.00
Check	Check	3,683,456.60

( ) = Rebate  
-11,294,328.26 201909 variance  
-11,294,328.26 201909 variance  
-11,294,328.26 201909 variance  
0.00 final variance

201911	201911	
ID Amortization Interest Income	416600 GD ID	0.00
ID Amortization Interest Expense	416600 GD ID	4,182.07
ID Amortization Expense	191000 GD ID	389,152.93
ID Amortization Expense	605110 GD ID	0.00
Large Customer Refund	191000 GD ID	390,315.00
Large Customer Refund	605110 GD ID	17,131.87
Large Gas Earn Test	191000 GD ID	0.00
Large Gas Earn Test	254279 GD ID	0.00
Check	Check	0.00

revised  
entry needed:  
431600 GD ID (28.55) ✓  
191000 GD ID 28.55 ✓  
191000 GD ID 17,131.87 ✓  
605110 GD ID (17,131.87) ✓

191010 - 191010 Idaho Current Deferral

Month	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911
Interest Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Beginning Balance	(6,684,242.51)	(6,424,552.51)	(6,029,674.23)	520,159.46	(356,050.91)	(356,050.91)	(810,134.22)	(1,451,478.82)	(2,127,337.33)	(2,320,446.20)	(3,003,409.40)
Commodity Deferral	407,415.81	5,563,602.23	5,047,639.20	(8,489,811)	(1,295,679.94)	(669,602.78)	(1,520,822.85)	(1,135,299.47)	(1,440,487.59)	(2,004,777.36)	83,790.86
Demand Deferral	(506,507.48)	(3,388,898.81)	(3,486,682.04)	(99,381.07)	348,295.36	427,897.18	460,417.80	463,367.86	541,809.71	(396,080.71)	(396,080.71)
Interest (Rev/Expense)	(13,132,386)	(9,309,388)	(9,413,000)	(2,248,691)	(877,695)	(877,695)	(1,899,226)	(2,879,387)	(3,499,530)	(4,105,727.18)	(5,000,000.00)
Commodity Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc. Adj.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	(6,824,582.51)	(4,098,974.28)	(699,359.46)	661,022.96	(356,050.91)	(818,134.22)	(1,451,478.82)	(2,127,337.33)	(3,230,346.30)	(3,683,456.46)	(4,125,589.20)
GL/W Check	(6,824,581.65)	(4,098,973.42)	(709,092.38)	651,052.10	(445,305.90)	(627,451.05)	(1,200,627.52)	(1,536,019.01)	(2,230,945.43)	(3,683,455.59)	(4,125,589.21)
Variance	(0.86)	(0.86)	(189,232.93)	(180,049.15)	(801,455.90)	(190,683.17)	(191,020.98)	(191,319.32)	(6.87)	(0.87)	(0.88)

Volume	191000	191000
Idaho Amortization - Commodity & Demand		
Schedule 111	6,705,779	11,759,433
Schedule 111	3,206,694	3,777,800
Schedule 146	0	0
Total	9,912,473	15,537,233

Rates	191000	191000
Calendar Rates Check	13,031,483	15,921,343
Variance	3,119,010	3,384,110

GL	191000	191000
Interest Rate	2.00%	2.00%
Beginning Balance	(5,108,945.06)	(3,943,113.16)
Amortization	1,771,596.57	1,396,842.99
PCA Interest	(1,530,000)	(9,472.00)
Income Tax	0.00	0.00
Misc. Adjustment	1,780.95	(8,608.80)
Ending Balance	(3,943,113.16)	(2,660,331.18)
GL/W Check	(3,951,751.96)	(2,660,331.18)
Variance	8,638.80	(0.00)

Month	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911
Beginning Balance	13,031,483	11,530,281	10,921,343	9,344,883	7,814,336	6,306,359	4,801,693	3,291,059	1,780,477	21,445,377	11,445,377
Schedule 111	6,705,779	11,759,433	6,999,837	4,435,645	2,161,977	1,479,042	1,199,474	1,094,654	1,844,462	6,421,394	6,884,699
Schedule 111	3,206,694	3,777,800	2,851,506	1,909,235	1,188,822	1,108,304	1,140,099	1,156,521	1,464,015	2,348,793	2,760,693
Schedule 146	0	0	0	0	0	0	0	0	0	0	0
Total	13,031,483	15,308,081	10,921,343	6,344,883	3,466,999	2,814,336	2,241,108	2,241,108	3,308,477	8,770,357	11,445,377
Calendar Rates Check	13,031,483	15,308,281	10,921,343	6,344,883	3,386,359	2,814,336	2,241,109	2,241,109	3,308,477	8,770,357	11,445,377
Variance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Volume	191000	191000
Idaho Amortization - Commodity & Demand		
Schedule 111	6,705,779	11,759,433
Schedule 111	3,206,694	3,777,800
Schedule 146	0	0
Total	9,912,473	15,537,233

Rates	191000	191000
Calendar Rates Check	13,031,483	15,921,343
Variance	3,119,010	3,384,110

GL	191000	191000
Interest Rate	2.00%	2.00%
Beginning Balance	(5,108,945.06)	(3,943,113.16)
Amortization	1,771,596.57	1,396,842.99
PCA Interest	(1,530,000)	(9,472.00)
Income Tax	0.00	0.00
Misc. Adjustment	1,780.95	(8,608.80)
Ending Balance	(3,943,113.16)	(2,660,331.18)
GL/W Check	(3,951,751.96)	(2,660,331.18)
Variance	8,638.80	(0.00)

Month	201911
Idaho Amortization - Commodity & Demand	
Schedule 111	6,705,779
Schedule 111	3,206,694
Schedule 146	0
Total	9,912,473

Rates	201911
Calendar Rates Check	13,031,483
Variance	3,119,010

GL	201911
Interest Rate	2.00%
Beginning Balance	(5,108,945.06)
Amortization	1,771,596.57
PCA Interest	(1,530,000)
Income Tax	0.00
Misc. Adjustment	1,780.95
Ending Balance	(3,943,113.16)
GL/W Check	(3,951,751.96)
Variance	8,638.80

Month	201911
Beginning Balance	13,031,483
Schedule 111	6,705,779
Schedule 111	3,206,694
Schedule 146	0
Total	13,031,483

Rates	201911
Calendar Rates Check	13,031,483
Variance	3,119,010

GL	201911
Interest Rate	2.00%
Beginning Balance	(5,108,945.06)
Amortization	1,771,596.57
PCA Interest	(1,530,000)
Income Tax	0.00
Misc. Adjustment	1,780.95
Ending Balance	(3,943,113.16)
GL/W Check	(3,951,751.96)
Variance	8,638.80

original 05431 201911 entry

Month	201911
Idaho Amortization - Commodity & Demand	
Schedule 111	6,705,779
Schedule 111	3,206,694
Schedule 146	0
Total	9,912,473

Rates	201911
Calendar Rates Check	13,031,483
Variance	3,119,010

GL	201911
Interest Rate	2.00%
Beginning Balance	(5,108,945.06)
Amortization	1,771,596.57
PCA Interest	(1,530,000)
Income Tax	0.00
Misc. Adjustment	1,780.95
Ending Balance	(3,943,113.16)
GL/W Check	(3,951,751.96)
Variance	8,638.80

Month	201911
Idaho Amortization - Commodity & Demand	
Schedule 111	6,705,779
Schedule 111	3,206,694
Schedule 146	0
Total	9,912,473

Rates	201911
Calendar Rates Check	13,031,483
Variance	3,119,010

GL	201911
Interest Rate	2.00%
Beginning Balance	(5,108,945.06)
Amortization	1,771,596.57
PCA Interest	(1,530,000)
Income Tax	0.00
Misc. Adjustment	1,780.95
Ending Balance	(3,943,113.16)
GL/W Check	(3,951,751.96)
Variance	8,638.80

## Meister, Keri

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**From:** Berg, Jenny  
**Sent:** Monday, December 9, 2019 10:00 AM  
**To:** Meister, Keri  
**Subject:** NEW Additional Entries on NSJ

Keri, please book these instead. Thank you!

TO BOOK:			
283330 GD ID	0.00	3,597.70	
410100 GD ID	3,597.70	0.00	
283330 GD WA	0.00	25,606.82	
410100 GD WA	25,606.82	0.00	
283330 GD ID	0.00	6.00	
410200 ZZ ZZ	6.00	0.00	
283330 GD WA	0.00	57.83	
410200 ZZ ZZ	57.83	0.00	

**From:** Meister, Keri  
**Sent:** Monday, December 9, 2019 9:40 AM  
**To:** Berg, Jenny <Jenny.Berg@avistacorp.com>  
**Subject:** RE: Additional Entries on NSJ

Thanks!

**From:** Berg, Jenny  
**Sent:** Monday, December 9, 2019 9:33 AM  
**To:** Meister, Keri <Keri.Meister@avistacorp.com>  
**Subject:** Additional Entries on NSJ

Hi Keri,

Please book the following entries on your NSJ for the tax side –

TO BOOK:			
283330 GD ID	0.00	3,597.70	
410100 GD ID	3,597.70	0.00	
283330 GD WA	25,606.82	0.00	
410100 GD WA	0.00	25,606.82	
283330 GD ID	0.00	6.00	
410200 ZZ ZZ	6.00	0.00	
283330 GD WA	0.00	57.83	
410200 ZZ ZZ	57.83	0.00	

Thank you,

**Jenny Berg, Tax Analyst**  
1411 E Mission Ave MSC-29, Spokane, WA, 99202  
P 509.495.2631 | F 509.777.5571  
www.mysavista.com

**Avista Utilities**  
**State of Idaho**  
**Deferral Account 191010 Reconciliation**

	10/31/19			Balance
	Commodity	Demand	2%	10/31/19
	Deferral	Deferrals	Interest	
<b>Schedule 112</b>				
Customer A	0.00	0.00	(0.00)	(0.00)
Customer B	(22.64)	(10.12)	(1.40)	(856.61)
Customer C	0.00	0.00	(0.00)	(0.00)
Customer D	(1,034.16)	(462.18)	(25.84)	(16,275.26)
			0.00	0.00
<b>Schedule 132</b>			0.00	0.00
Customer E	0.00	0.00	(0.00)	(0.00)
			0.00	0.00
<b>Commodity (Firm Customers 101-132)</b>	(308,120.56)		(6,668.01)	(4,161,535.34)
			0.00	0.00
<b>Demand Customers (Sales 101-111)</b>		(137,704.67)	939.42	495,210.75
			0.00	0.00
Reconciling Item				0.00
			0.00	0.00
<b>Total</b>	(309,177.36)	(138,176.97)	(5,755.83)	(3,683,456.46)

		1.00587
	Expense	Revenue
Customer B	(856.61)	(861.64)
Customer D	(16,275.26)	(16,370.80)
	<u>(17,131.87)</u>	<u>(17,232.44)</u>



## Meister, Keri

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**From:** Brandon, Annette  
**Sent:** Monday, November 11, 2019 1:16 PM  
**To:** Acord, Heather  
**Cc:** Bonfield, Shawn; Hydzik, Nicole; Meister, Keri; Schultz, Kaylene  
**Subject:** RE: Large Customer Refunds  
**Attachments:** WA Large Customers.xlsx; Large Customers.xlsx

Good afternoon! Attached you will find the large customer refunds for Washington and Idaho which should be credited this month. *IM*

Please take a look and let me know if you have any questions.

Heather, Nicole and Shawn – the checks should be in the “revenue” column.  
Keri, the transfer will be in the “expense” column but we will review at our meeting with Carolyn next week.

Thank you!

**From:** Acord, Heather  
**Sent:** Monday, November 4, 2019 2:02 PM  
**To:** Brandon, Annette <Annette.Brandon@avistacorp.com>  
**Subject:** RE: Large Customer Refunds

Hi Annette~

Are there any PGA adjustments for this year?

Thanks!

**From:** Brandon, Annette  
**Sent:** Thursday, November 01, 2018 3:04 PM  
**To:** Acord, Heather <Heather.Acord@avistacorp.com>  
**Cc:** Gonser, Gayle <Gayle.Gonser@avistacorp.com>  
**Subject:** FW: Large Customer Refunds

**From:** Brandon, Annette  
**Sent:** Monday, September 24, 2018 10:15 AM  
**To:** Bryan, Catherine <Catherine.Bryan@avistacorp.com>  
**Subject:** Large Customer Refunds

Catherine, if approved the attached will be the large customer refunds. The last column (under the revenue conversion factor) is what will actually hit their bills. The other part is the expense for Resource Accounting. Would you mind taking a look at it for me to see if I've given all the details required? Seems like last year you wanted to actual account number and rate schedule, so I have summarized in that manner. Let me know what you think.

If it's fine if you could forward it onto whoever it needs to go to, I would appreciate it. Thanks so much!

**Annette Brandon | AVISTA UTILITIES**

Manager of Regulatory Affairs | Regulatory Affairs

1411 E. Mission | Spokane, WA 99202

Direct 509.495.4324 | fax 509.777.5054

<mailto:annette.brandon@avistacorp.com>

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## Meister, Keri

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**From:** Schultz, Kaylene  
**Sent:** Friday, December 6, 2019 2:49 PM  
**To:** Meister, Keri  
**Subject:** RE: November WA/ID PGA Deferral Reports

Hi Keri,

I was looking over November's month end report. I'm not seeing the entries for the WA & ID large customer refunds. Am I just missing them?

*In*

Happy Friday!

**Kaylene Schultz**, Regulatory Affairs Analyst

1411 E Mission Ave MSC-27, Spokane, WA, 99202

P 509.495.2482

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**From:** Meister, Keri  
**Sent:** Thursday, December 05, 2019 12:04 PM  
**To:** Pluth, Jeanne <Jeanne.Pluth@avistacorp.com>; Brandon, Annette <Annette.Brandon@avistacorp.com>; Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>  
**Subject:** November WA/ID PGA Deferral Reports

Attached are the WA/ID PGA deferral reports for November 2019.

Thank you,  
Keri

**Keri Meister | AVISTA UTILITIES**

Resource Accounting Analyst | MSC 7

PO Box 3727 | Spokane, WA 99220

Direct 509.495.2102 | Fax 509.777.5217

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

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