



**Avista Corp.**  
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Spokane, Washington 99220-0500  
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Toll Free 800-727-9170

January 24, 2020

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 December 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 December, commodity costs were higher than the embedded PGA commodity WACOG, resulting in a surcharge deferral in the amount of \$354,032. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$365,550. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$324,607 (including interest). The amount of amortization recorded for the month is \$431,154 for a total rebate balance of \$1,877,076 (including interest).

Per Order No. 34472, the Company has included a Quarterly Commodity WACOG Forecast update in this PGA Monthly Activity Report as Attachment A for the period January 2020 – December 2020. Due to its confidential nature, it will be sent via overnight mail.

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

IDAHO PUBLIC  
UTILITIES COMMISSION

2020 JAN 27 AM 11:05

RECEIVED

**Avista Corporation Journal Entry**

Journal: 431-D&A WA/ID      Effective Date: 201912  
 Team: Resource Accounting      Last Update: 01/06/2020 3:23 PM  
 Type: C      Keri Meister  
 Category: DJ      Submitted by: Keri Meister  
 Currency: USD      Approved by:      Approval Requested: 01/06/2020 3:23 PM

| Seq. Co. | FERC | Ser.   | Jur. |    | S.I. | Debit          | Credit            | Comment              |
|----------|------|--|------|----|------|----------------|-------------------|----------------------|
|          |      |  | GD   | WA |      |                |                   |                      |
| 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   |  |
| 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. |          |           |

| 201812                                    |                   | 201812 |  |
|---|-------------------|--------|--|
| Washington/Idaho Gas Costs                |                   |        |  |
| Demand (Transportation) Costs             |                   |        |  |
| NWP Fixed                                 | \$ 3,642,408.62   |        |  |
| NWP Variable                              | \$ 38,364.34      |        |  |
| NWP Capacity Release                      | \$ (2,271,466.77) |        |  |
| NWP Total (excluding Refund)              | \$ 1,407,302.59   |        |  |
| TC Energy GTN Fixed                       | \$ 228,919.28     |        |  |
| TC Energy GTN Variable                    | \$ 8,994.88       |        |  |
| TC Energy GTN Capacity Release            | \$ (3,878.61)     |        |  |
| Current Month Estimate                    | \$ 231,735.62     |        |  |
| TC Energy Footbills Fixed                 | \$ 238,112.46     |        |  |
| TC Energy Footbills Variable              | \$ -              |        |  |
| Footbills Total                           | \$ 238,112.46     |        |  |
| TC Energy NOVA (AB System) Fixed          | \$ 431,899.41     |        |  |
| TC Energy NOVA (AB System) Variable       | \$ -              |        |  |
| NOVA Total                                | \$ 431,899.41     |        |  |
| Spectra Westcoast Variable                | \$ 114,313.33     |        |  |
| Spectra Total                             | \$ (20,488.52)    |        |  |
| Quarter Fixed                             | \$ 93,824.81      |        |  |
| Quarter Total                             | \$ -              |        |  |
| NOVA Fixed charges                        | \$ -              |        |  |
| Third party capacity release              | \$ -              |        |  |
| Other Pipeline Fixed charges              | \$ -              |        |  |
| Other capacity release credit             | \$ -              |        |  |
| Counterparty Invoiced Total               | \$ -              |        |  |
| Thermal Transport                         | \$ -              |        |  |
| Intracompany Transportation Optimization  | \$ -              |        |  |
| Total Demand Costs from Purchase Journals | \$ 2,482,834.99   |        |  |
| WARD Buy/Sell Transportation Recovery     | \$ (24,870.70)    |        |  |
| Total Demand Costs                        | \$ 2,457,964.29   |        |  |
| less variable costs charged to Commodity  | \$ -              |        |  |
| Total Demand Costs to be Allocated        | \$ 2,457,964.29   |        |  |

|  |                   |  |  |
|--|-------------------|--|--|
| Commodity Purchases (Natural Gas)            |                   |  |  |
| Commodity Physical                           | \$ 13,262,358.98  |  |  |
| Misc   | \$ -              |  |  |
| 804000 GD AN                                 | \$ -              |  |  |
| 804000 GD AN                                 | \$ -              |  |  |
| 811000 GD AN                                 | \$ (92,878.17)    |  |  |
| 804000 GD AN                                 | \$ (1,206,388.90) |  |  |
| 804010 GD AN                                 | \$ (76,798.09)    |  |  |
| 804730 GD AN                                 | \$ 1,217,081.88   |  |  |
| Total Commodity Costs from Purchase Journals | \$ 10,786,483.80  |  |  |
| Storage (Injections)/Withdrawals             | \$ (149,461.88)   |  |  |
| FAPB Commodity for Anderson Elementary/L4    | \$ -              |  |  |
| WARD Gas Purchased from Interstate Asphalt   | \$ -              |  |  |
| GST  | \$ 2,453.66       |  |  |
| M Chemical Accrual                           | \$ 7,090.09       |  |  |
| Broker Fees                                  | \$ 26,843.39      |  |  |
| Midaho Broker Fees                           | \$ 3,894.35       |  |  |
| Wells Fargo Journal DU 473                   | \$ 3,892.44       |  |  |
| plus variable costs from Demand              | \$ 24,870.70      |  |  |
| Merchandise Processing Fee DU 467            | \$ 11,286.29      |  |  |
| WARD Off System Revenue                      | \$ (6,492,298.61) |  |  |
| Deferred Exchange Revenue                    | \$ (376,890.09)   |  |  |
| Total Commodity Costs to be Allocated        | \$ 7,317,381.78   |  |  |
| WA Imbalance                                 | \$ (62,855.91)    |  |  |
| ID Imbalance                                 | \$ (30,096.51)    |  |  |
| Total Deferred Commodity Costs:              | \$ 7,224,430.51   |  |  |
| Total Net Gas Costs                          | \$ 6,652,494.79   |  |  |
| From DU 430                                  | \$ 9,602,484.70   |  |  |
| Tie to Deferral Check                        | \$ -              |  |  |

| 201812  |                 | 201812          |                 |
|---|-----------------|-----------------|-----------------|
| Expense Calculation                           |                 |                 |                 |
| Total System Cost                             | \$ 3,271,466.77 |                 |                 |
| Demand Allocated to Washington                | \$ 64.89%       |                 |                 |
| Demand Allocated to Idaho                     | \$ 31.32%       |                 |                 |
| Commodity Allocated to Washington             | \$ 69.94007%    |                 |                 |
| Commodity Allocated to Idaho                  | \$ 30.06000%    |                 |                 |
| Total Current Demand Costs (excluding refund) | \$ 1,633,254.49 | \$ 744,909.70   |                 |
| Total Commodity Costs to be Allocated         | \$ 7,317,381.78 | \$ 2,189,604.96 |                 |
| Imbalance Cost Washington                     | \$ (62,855.91)  | \$ (62,855.91)  |                 |
| Imbalance Cost Idaho                          | \$ (30,096.51)  | \$ (30,096.51)  |                 |
| Total Commodity Costs before refund           | \$ 7,224,430.51 | \$ 2,169,509.65 |                 |
| Total   | \$ 1,633,254.49 | \$ 744,909.70   | \$ 5,054,920.96 |
| check \$                                      | \$ -            | \$ -            | \$ 2,189,509.65 |

| Balance Sheet Def Rev Calc | WASHINGTON  |           |                 | IDAHO                      |             |           |                 |
|----------------------------|-------------|-----------|-----------------|----------------------------|-------------|-----------|-----------------|
|                            | PGA Volumes | PGA Rate  | PGA Revenue     | Balance Sheet Def Rev Calc | PGA Volumes | PGA Rate  | PGA Revenue     |
| DEMAND                     |             |           |                 |                            |             |           |                 |
| Schedule 101               | 11,696,500  | pro rated | \$ 1,887,944.00 | Schedule 101               | 9,118,428   | pro rated | \$ 849,144.00   |
| Schedule 102               | 18,755      | pro rated | \$ 1,805.00     | Schedule 111               | 2,798,527   | pro rated | \$ 280,737.00   |
| Schedule 111               | 7,275,982   | pro rated | \$ 634,533.00   | Schedule 112               | 5,137       | pro rated | \$ 479.00       |
| Schedule 112               | 18,881      | pro rated | \$ 1,380.00     | Schedule 121               | 0           | pro rated | \$ -            |
| Schedule 121               | 181,899     | pro rated | \$ 14,072.00    | Schedule 122               | 0           | pro rated | \$ -            |
| Schedule 122               | 603,360     | pro rated | \$ 52,834.00    | Total Demand               | 11,922,090  | pro rated | \$ 1,119,390.00 |
| Schedule 131               | 0           | pro rated | \$ -            |                            |             |           |                 |
| Schedule 132               | 62,460      | pro rated | \$ 3,494.00     |                            |             |           |                 |
| Schedule 146               | 3,187,688   | pro rated | \$ 1,952.00     |                            |             |           |                 |
| Total Demand               | 30,921,946  | check     | \$ 2,897,545.04 |                            |             |           |                 |
|                            | 38,991,946  | check     | \$ 0.09408      |                            |             |           |                 |
| COMMODITY                  |             |           |                 |                            |             |           |                 |
| Schedule 101               | 19,608,500  | pro rated | \$ 2,960,463.00 | Schedule 101               | 9,118,428   | pro rated | \$ 1,389,393.00 |
| Schedule 102               | 18,755      | pro rated | \$ 2,862.00     | Schedule 111               | 2,798,527   | pro rated | \$ 426,313.00   |
| Schedule 111               | 7,275,982   | pro rated | \$ 1,111,078.00 | Schedule 121               | 5,137       | pro rated | \$ 782.00       |
| Schedule 112               | 15,851      | pro rated | \$ 2,418.00     | Schedule 122               | 0           | pro rated | \$ -            |
| Schedule 121               | 181,899     | pro rated | \$ 24,638.00    | Schedule 131               | 0           | pro rated | \$ -            |
| Schedule 122               | 603,360     | pro rated | \$ 92,164.00    | Schedule 132               | 0           | pro rated | \$ -            |
| Schedule 131               | 0           | pro rated | \$ -            | Total Commodity            | 11,922,090  | pro rated | \$ 1,818,478.00 |
| Schedule 132               | 62,460      | pro rated | \$ 9,552.00     |                            |             |           |                 |
| Total Commodity            | 27,744,277  | check     | \$ 4,233,191.00 |                            |             |           |                 |
|                            | 27,744,277  | check     | \$ 0.15258      |                            |             |           |                 |

| 201812  |                   | 201812           |                   |
|---|-------------------|------------------|-------------------|
| Deferral Calculation                            |                   |                  |                   |
| Washington Commodity                            | \$ 5,854,920.86   | Idaho Commodity  | \$ 744,909.70     |
| Washington Demand                               | \$ (4,233,191.00) | Idaho Demand     | \$ (1,110,360.00) |
| Total Deferral Expenses from above              | \$ 1,621,729.86   | Total from above | \$ 3,402,484.79   |
| PGA Deferral Revenue from above                 | \$ (2,897,545.04) |                  | \$ (9,786,874.89) |
| Adjustments                                     | \$ -              |                  | \$ (154,079.30)   |
| Amount to be Deferred                           | \$ (1,275,815.18) |                  | \$ (154,079.30)   |
| (overcollected/undercollected (rate)/surcharge) | \$ (142,590.65)   |                  | \$ -              |
| Deferral Check                                  | \$ 727,997.17     |                  | \$ -              |
| Credits   | \$ 727,997.17     |                  | \$ -              |
| Debits  | \$ -              |                  | \$ -              |



| Journal # 430 Entry                                   |  | Dr.           | Cr.             | Dr.           | Cr.             |
|---|--|---------------|-----------------|---------------|-----------------|
| Total from GLE  |  |               |                 |               |                 |
| Total - NUC (GD / ALL)                                |  |               |                 |               |                 |
|   |  | \$            | \$              | \$            | \$              |
|   |  | 15,418,237.18 | (15,418,237.18) | 15,418,237.18 | (15,418,237.18) |
| Total Other Adj                                       |  |               |                 |               |                 |
| 804700 GD AN / OR (Bookout dollars for SEC Reporting) |  |               |                 |               |                 |
| 804711 GD AN / OR (Bookout dollars for SEC Reporting) |  |               |                 |               |                 |
| 244746 ZZ ZZ (Clear MTM on FX for 2 months out)       |  |               |                 |               |                 |
| 182374 GD AA (Clear MTM on FX for 2 months out)       |  |               |                 |               |                 |

| Washington/Idaho/Oregon Gas Costs                            |    | GL Account           | 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 (QUESTA) Injections                               |    |                      |                 |
| Clay Basin (QUESTA) Withdrawals                              | \$ | 808200 GD AN / OR    | (150,621.16)    |
| Clay Basin (QUESTA) Injections                               | \$ | 808100 GD AN / OR    | 120,427.60      |
| Total Clay Basin   | \$ | 164115 GD AA / OR    | (30,193.56)     |
| OR JP 408 Injections   |    |                      |                 |
| 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   |    |                      |                 |
| 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    | 13,262,368.98   |
| 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    | (76,796.60)     |
| Financial Settlements  | \$ | 804600 GD AN / OR    | (1,206,368.90)  |
| Infraco Purchase from Thermal                                | \$ | 804730 GD AN / OR    | 1,217,091.66    |
| Cochrane Credit  | \$ | 811000 GD AN / OR    | (32,579.17)     |
| Information from other Journals - Deferred Costs:            |    |                      |                 |
| V/A Imbalance from DJ 436                                    | \$ | 804000 GD V/A        | (62,566.94)     |
| ID Imbalance from DJ 436                                     | \$ | 804000 GD ID         | (30,096.31)     |
| 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    | 26,642.30       |
| Mizuho Journal DJ 476  | \$ | 804017 GD AN / OR    | 3,694.65        |
| Wells Fargo Journal DJ 476                                   | \$ | 804017 GD AN / OR    | 3,582.44        |
| Merchandise Processing Fee DJ 467                            | \$ | 804018 GD AN / OR    | 11,266.29       |
| W/A/D/OR Sales for Resale Physical and Bookout - From GSALES | \$ | 483000/483600/483730 | (5,402,299.61)  |
| Deferred Exchange Revenue                                    | \$ | 496028 GD AN         | (376,000.00)    |
| GST/HST Recon (Quarterly) DJ 437                             | \$ | 804000 GD AN / OR    | 2,423.60        |
| W/A/D Buy/Sell Transportation Recovery - pass through        |    |                      |                 |
| Entitlement Penalty  | \$ | 804001 GD AN         | -               |
| per Eric Scott effective 11/1/2019                           | \$ |                      | -               |
| Total Costs for Deferral including net gas costs             |    |                      |                 |
|  | \$ |                      | \$ 4,682,264.79 |
| Tie to Deferral Entry  |    |                      |                 |
| 483600 GD AN / OR  | \$ |                      | 3,232,706.19    |
| Input fr GLE Sales   | \$ |                      | (4,618,366.67)  |
| 483000 GD AN / OR  | \$ |                      | (4,618,366.67)  |
| Input fr GLE Sales   | \$ |                      | (4,016,639.23)  |
| 483730 GD AN / OR  | \$ |                      | (5,402,299.61)  |
| Input fr GLE Sales   | \$ |                      | (5,402,299.61)  |



### Gas by GL Account - Estimate

ID PGA  
 December 2019  
 Page: 1  
 Print Date: 01/06/20  
 08:28:37 AM  
 Database: NUCRT  
 srpgastylest

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

**GD**  
 PURCHASE

| COUNTERPARTY  | DEAL TYPE | PRIOR PER VOLUME MMBTU | CURRENT VOLUME MMBTU | PERIOD | CURRENT MONTH  | TOTAL USD    |
|---|-----------|------------------------|----------------------|--------|----------------|--------------|
| Northwest Pipeline Corporation                                    | TPORT     |                        | \$3,831,880.92       |        | \$3,831,880.92 |              |
| Northwest Pipeline Corporation                                    | ACCTSP    | \$10,714.10            |                      |        |                | \$10,714.10  |
| Northwest Pipeline Corporation -Avista Corporation                | TPORT     |                        |                      |        |                |              |
| Northwest Pipeline Corporation -Clark County PUD No. 1            | TPORT     |                        |                      |        |                |              |
| Northwest Pipeline Corporation -Duke Energy Marketing America LLC | TPORT     |                        |                      |        |                |              |
| Northwest Pipeline Corporation -Igit Resources Inc.               | TPORT     |                        |                      |        |                |              |
| Northwest Pipeline Corporation -Pugnet Sound Energy, Inc.         | TPORT     |                        |                      |        |                |              |
| Spectra Energy - Westcoast Energy Inc.                            | ACCTGS    | \$829.24               |                      |        |                | \$829.24     |
| Spectra Energy - Westcoast Energy Inc.                            | ACCTSP    | \$10,013.90            |                      |        |                | \$10,013.90  |
| Spectra Energy - Westcoast Energy Inc.                            | TPORT     |                        |                      |        |                |              |
| TC Energy Footalla Pipe Lines Ltd.                                | ACCTGS    | \$1,936.80             |                      |        |                | \$1,936.80   |
| TC Energy Footalla Pipe Lines Ltd.                                | TPORT     |                        |                      |        |                |              |
| TC Energy Gas Transmission Northwest LLC                          | ACCTSP    | (\$1,772.15)           |                      |        |                | (\$1,772.15) |
| TC Energy Gas Transmission Northwest LLC                          | TPORT     |                        |                      |        |                |              |
| TC Energy Gas Transmission Northwest LLC -Igit Resources Inc.     | TPORT     |                        |                      |        |                |              |
| TC Energy NOVA Gas Transmission Ltd.                              | TPORT     |                        |                      |        |                |              |
| TC Energy NOVA Gas Transmission Ltd.                              | ACCTGS    | \$3,510.87             |                      |        |                | \$3,510.87   |
| TOTALS:   |           | \$15,317.88            | \$2,382,748.53       |        | \$2,378,084.19 |              |



Gas by GL Account - Estimate

ID PGA  
 December 2019  
 Page: 2  
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 Print Date: 01/06/20  
 09:28:37 AM  
 Database: NUCUT  
 arpgsbyglst

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

| DEAL TYPE    | PRIOR PER    | CURRENT      | PRIOR PERIOD | CURRENT MONTH | TOTAL          |
|--------------|--------------|--------------|--------------|---------------|----------------|
| VOLUME MMBTU | VOLUME MMBTU | VOLUME MMBTU | PERIOD       | MONTH         | USD            |
|              |              |              |              |               | (CREDIT) DEBIT |

**GD**  
**PURCHASE**

| DEAL TYPE    | PRIOR PER     | CURRENT       | PRIOR PERIOD  | CURRENT MONTH | TOTAL         |
|--------------|---------------|---------------|---------------|---------------|---------------|
| VOLUME MMBTU | VOLUME MMBTU  | VOLUME MMBTU  | PERIOD        | MONTH         | USD           |
| TPORT        | \$36,394.34   | \$36,394.34   |               |               | \$36,394.34   |
| ACCTGS       | (\$14,768.98) | (\$14,768.98) |               |               | (\$14,768.98) |
| TPORT        | \$0.00        | \$0.00        |               |               | \$0.00        |
| ACCTGS       | (\$5,721.56)  | (\$5,721.56)  |               |               | (\$5,721.56)  |
| TPORT        | \$0.00        | \$0.00        |               |               | \$0.00        |
| TPORT        | \$0.00        | \$0.00        |               |               | \$0.00        |
| TPORT        | \$0.00        | \$0.00        |               |               | \$0.00        |
| TOTALS:      |               |               | (\$20,488.52) | \$45,359.22   | \$24,870.70   |

001-604002-GD-AN-DL  
 Variable Transport Charges AN  
 Northwest Pipeline Corporation  
 Spectra Energy - Westcoast Energy Inc.  
 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*



**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



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**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

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| Description   | GL Account   | Rate Schedule | Balance Sheet Impact | Rates for Resource Accounting |                          | Interest Rates | Notes                            |
|---|--------------|---------------|----------------------|-------------------------------|--------------------------|----------------|----------------------------------|
|   |              |               |                      | PREVIOUS<br>Nov'18-Oct'19     | CURRENT<br>Nov'19-Oct'20 |                |                                  |
| <b>WASHINGTON INTEREST RATE:</b>  |              |               |                      |                               |                          |                |                                  |
| FERC Natural Gas Interest Rate<br><a href="http://www.ferc.gov/enforcement/acc-mails/interest-rates.asp">http://www.ferc.gov/enforcement/acc-mails/interest-rates.asp</a> |              |               |                      |                               |                          |                |                                  |
| <b>WASHINGTON DEFERRAL RATES:</b>   |              |               |                      |                               |                          |                |                                  |
| Commodity Rate  | 191010 GD WA | 101 - 132     | Debit                | \$0.17067                     | \$0.15284                | 5.42%          | UPDATED QUARTERLY                |
| Demand Rates  | 191010 GD WA | 101           | Debit                | \$0.10239                     | \$0.09651                |                | Changes annually with PGA filing |
|   |              | 102           | Debit                | \$0.10239                     | \$0.09651                |                | Changes annually with PGA filing |
|   |              | 111/112       | Debit                | \$0.09239                     | \$0.08727                |                | Changes annually with PGA filing |
|   |              | 121/122       | Debit                | \$0.09225                     | \$0.08727                |                | Changes annually with PGA filing |
|   |              | 131/132       | Debit                | \$0.05950                     | \$0.05591                |                | Changes annually with PGA filing |
|   |              | 146/126/116   | Debit                | \$0.00054                     | \$0.00054                |                | Changes annually with PGA filing |
| <b>WASHINGTON AMORTIZATION RATES:</b>   |              |               |                      |                               |                          |                |                                  |
| Commodity & Demand (Sch 155)  | 191000 GD WA | 101           | <Credit>             | \$0.09166                     | (\$0.00409)              |                | Changes annually with PGA filing |
|   |              | 102           | <Credit>             | \$0.09166                     | (\$0.00409)              |                | Changes annually with PGA filing |
|   |              | 111           | <Credit>             | \$0.07625                     | (\$0.01035)              |                | Changes annually with PGA filing |
|   |              | 121           | <Credit>             | \$0.04780                     | (\$0.01035)              |                | Changes annually with PGA filing |
|   |              | 131           | n/a                  | \$0.00000                     | \$0.00000                |                | Changes annually with PGA filing |
|   |              | 146           | n/a                  | \$0.00000                     | \$0.00000                |                | Changes annually with PGA filing |

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

**IDAHO DEFERRAL RATES:**  
Commodity Rate (Without GTI)  
Demand Rate

|                              |              |           |       |           |           |       |                                  |
|------------------------------|--------------|-----------|-------|-----------|-----------|-------|----------------------------------|
| Commodity & Demand (Sch 155) | 191010 GD ID | 101 - 132 | Debit | \$0.16886 | \$0.15199 | 2.00% | UPDATED ANNUALLY IN JANUARY      |
|                              | 191010 GD ID | 101 - 112 | Debit | \$0.09584 | \$0.09295 |       | Changes annually with PGA filing |
|                              | 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 |

Idaho Sales Volumes

| Consolidated Volumes | December/19 Billed | November/19 Unbilled | December/19 Unbilled | December/19 Net Unbilled | Total | Notes |
|----------------------|--------------------|----------------------|----------------------|--------------------------|-------|-------|
|----------------------|--------------------|----------------------|----------------------|--------------------------|-------|-------|

Schedule Summary for Commodity Deferral :

|                                   |      |                   |                  |                  |                  |                   |  |
|-----------------------------------|------|-------------------|------------------|------------------|------------------|-------------------|--|
| Firm                              | 101  | 9,695,503         | 5,578,067        | 5,000,990        | (577,077)        | 9,118,426         |  |
| Firm                              | 111  | 3,146,775         | 1,831,135        | 1,482,887        | (348,248)        | 2,798,527         |  |
| Firm                              | 112  | 5,137             | 0                | 0                | 0                | 5,137             |  |
| Firm                              | 121  | 0                 | 0                | 0                | 0                | 0                 |  |
| Firm                              | 122  | 0                 | 0                | 0                | 0                | 0                 |  |
| Interruptible                     | 131  | 0                 | 0                | 0                | 0                | 0                 | Notify Rates Dept if used  |
| Interruptible                     | 132  | 0                 | 0                | 0                | 0                | 0                 |  |
| Interruptible                     | 132J | 0                 | 0                | 0                | 0                | 0                 |  |
| <b>Total Retail Sales for GTI</b> |      | <b>12,847,415</b> | <b>7,409,202</b> | <b>6,483,877</b> | <b>(925,325)</b> | <b>11,922,090</b> | <b>Total sales for PGA commodity deferral, includes interruptible rate schedules</b> |

Transportation

|                             |     |                   |                  |                  |                  |                   |  |
|-----------------------------|-----|-------------------|------------------|------------------|------------------|-------------------|--|
| Transportation              | 146 | 295,251           | 295,251          | 292,953          | (2,298)          | 292,953           |  |
| Transportation              | 147 | 157,136           | 157,136          | 161,788          | 4,652            | 161,788           |  |
| Transportation              | 159 | 5,156,018         | 0                | 0                | 0                | 5,156,018         |  |
| Transportation              | 169 | 0                 | 0                | 0                | 0                | 0                 |  |
| <b>Total transportation</b> |     | <b>5,608,405</b>  | <b>452,387</b>   | <b>454,741</b>   | <b>2,354</b>     | <b>5,610,759</b>  |  |
| <b>Total sales</b>          |     | <b>18,456,820</b> | <b>7,861,589</b> | <b>6,938,618</b> | <b>(922,971)</b> | <b>17,532,849</b> |  |

Schedule Summary for Demand Deferral:

|                         |     |                   |                  |                  |                  |                   |   |
|-------------------------|-----|-------------------|------------------|------------------|------------------|-------------------|---|
| Firm                    | 101 | 9,695,503         | 5,578,067        | 5,000,990        | (577,077)        | 9,118,426         |   |
| Firm                    | 111 | 3,146,775         | 1,831,135        | 1,482,887        | (348,248)        | 2,798,527         |   |
| Firm                    | 112 | 5,137             | 0                | 0                | 0                | 5,137             |   |
| Firm                    | 131 | 0                 | 0                | 0                | 0                | 0                 |   |
| Firm                    | 132 | 0                 | 0                | 0                | 0                | 0                 |   |
| <b>Total Firm Sales</b> |     | <b>12,847,415</b> | <b>7,409,202</b> | <b>6,483,877</b> | <b>(925,325)</b> | <b>11,922,090</b> | <b>Total sales for PGA demand deferral, excludes interruptible rate schedules</b> |

Schedule Summary for Commodity and Demand Amortization:

|                         |      |                   |                  |                  |                  |                   |  |
|-------------------------|------|-------------------|------------------|------------------|------------------|-------------------|--|
| Firm                    | 101  | 9,695,503         | 5,578,067        | 5,000,990        | (577,077)        | 9,118,426         |  |
| Firm                    | 111  | 3,146,775         | 1,831,135        | 1,482,887        | (348,248)        | 2,798,527         |  |
| Firm                    | 121  | 0                 | 0                | 0                | 0                | 0                 |  |
| Interruptible           | 131  | 0                 | 0                | 0                | 0                | 0                 | Notify Rates Dept if used                                  |
| Interruptible           | 132J | 0                 | 0                | 0                | 0                | 0                 | Special amortization rate                                  |
| <b>Total Firm Sales</b> |      | <b>12,842,278</b> | <b>7,409,202</b> | <b>6,483,877</b> | <b>(925,325)</b> | <b>11,918,953</b> | <b>Volumes for PGA Commodity &amp; Demand Amortization</b> |

Firm

|               |     |       |   |   |   |       |                              |
|---------------|-----|-------|---|---|---|-------|------------------------------|
| Firm          | 112 | 5,137 | 0 | 0 | 0 | 5,137 | Annual lump sum amortization |
| Firm          | 131 | 0     | 0 | 0 | 0 | 0     | Annual lump sum amortization |
| Interruptible | 132 | 0     | 0 | 0 | 0 | 0     | Annual lump sum amortization |

Total Firm Sales

|   |  |                   |                  |                  |                  |                   |  |
|---|--|-------------------|------------------|------------------|------------------|-------------------|--|
| Total Firm Sales                                |  | <b>12,847,415</b> | <b>7,409,202</b> | <b>6,483,877</b> | <b>(925,325)</b> | <b>11,922,090</b> |  |
| Total Interruptible Sales                       |  | <b>0</b>          | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>          |  |
| Total Transportation Sales (Schedule 146 - 169) |  | <b>5,608,405</b>  | <b>452,387</b>   | <b>454,741</b>   | <b>2,354</b>     | <b>5,610,759</b>  |  |
| <b>Check total sales</b>                        |  | <b>18,456,820</b> | <b>7,861,589</b> | <b>6,938,618</b> | <b>(922,971)</b> | <b>17,532,849</b> |  |
|   |  | <b>18,456,820</b> | <b>7,861,589</b> | <b>6,938,618</b> | <b>(922,971)</b> | <b>17,532,849</b> |  |

AVISTA CORPORATION  
DECEMBER 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            | \$ 2,392,922 | 0.99413        | \$ 2,378,876             | 62.05%                   | 37.95%                | \$ 1,476,093             | \$ 902,783            |
| 0111            | \$ 776,910   | 0.99413        | \$ 772,350               | 62.05%                   | 37.95%                | \$ 479,243               | \$ 293,107            |
| 0112            | \$ 1,268     | 0.99413        | \$ 1,261                 | 62.05%                   | 37.95%                | \$ 782                   | \$ 479                |
| Schedule Totals | \$ 3,171,100 |                | \$ 3,152,487             |                          |                       | \$ 1,956,118             | \$ 1,196,369          |

December Unbilled

| Schedule (i) | Therms (j) | Commodity Rate (k) | Demand Rate (l) | Commodity Cost (m) [j*k] | Demand Cost (n) [j*l] |
|--------------|------------|--------------------|-----------------|--------------------------|-----------------------|
| 0101         | 5,000,990  | 0.15199            | 0.09295         | \$ 760,100               | \$ 464,842            |
| 0111         | 1,482,887  | 0.15199            | 0.09295         | \$ 225,384               | \$ 137,834            |
|              | 6,483,877  |                    |                 | \$ 985,484               | \$ 602,676            |

November Unbilled Reversal

| Schedule (o) | Therms (p) | Commodity Rate (q) | Demand Rate (r) | Commodity Cost (s) [p*q] | Demand Cost (t) [p*r] |
|--------------|------------|--------------------|-----------------|--------------------------|-----------------------|
| 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)          |

|      | Billed (g)   | December Unbilled (m) | November Unbilled Reversal (s) | Total Commodity [g+m+s] |
|------|--------------|-----------------------|--------------------------------|-------------------------|
| 0101 | \$ 1,476,093 | \$ 760,100            | \$ (847,810)                   | \$ 1,388,383            |
| 0111 | \$ 479,243   | \$ 225,384            | \$ (278,314)                   | \$ 426,313              |
| 0112 | \$ 782       | \$ -                  | \$ -                           | \$ 782                  |
| 0132 | \$ -         | \$ -                  | \$ -                           | \$ -                    |
|      | TRUE         | TRUE                  | TRUE                           | TRUE                    |
|      | \$ 1,956,118 | \$ 985,484            | \$ (1,126,124)                 | \$ 1,815,478            |

|      | Billed (h)   | December Unbilled (n) | November Unbilled Reversal (t) | Total Demand [h+n+t] |
|------|--------------|-----------------------|--------------------------------|----------------------|
| 0101 | \$ 902,783   | \$ 464,842            | \$ (518,481)                   | \$ 849,144           |
| 0111 | \$ 293,107   | \$ 137,834            | \$ (170,204)                   | \$ 260,737           |
| 0112 | \$ 479       | \$ -                  | \$ -                           | \$ 479               |
| 0132 | \$ -         | \$ -                  | \$ -                           | \$ -                 |
|      | TRUE         | TRUE                  | TRUE                           | TRUE                 |
|      | \$ 1,196,369 | \$ 602,676            | \$ (688,685)                   | \$ 1,110,360         |

FM

AVISTA CORPORATION  
DECEMBER 2019 IDAHO AMORTIZATION - 155

manual inputs

Actual Billed

| Schedule (a)    | Revenue (b) | Remove RCF (c) | Amortization Cost (d) |
|-----------------|-------------|----------------|-----------------------|
| 0101            | \$ 352,205  | 0.99413 ✓      | \$ 350,138            |
| 0111            | \$ 115,040  | 0.99413        | \$ 114,365            |
| 0146            | \$ -        | 0.99413        | \$ -                  |
| Schedule Totals | \$ 467,245  |                | \$ 464,503            |

December Unbilled

| Schedule (e) | Therms (f) | Amortization Rate (g) | Amortization (h) |
|--------------|------------|-----------------------|------------------|
| 0101         | 5,000,990  | 0.03604 ✓             | \$ 180,236       |
| 0111         | 1,482,887  | 0.03604               | \$ 53,443        |
|              | 6,483,877  |                       | \$ 233,679       |

November Unbilled Reversal

| Schedule (i) | Therms (j) | Amortization Rate (k) | Commodity Cost (l) |
|--------------|------------|-----------------------|--------------------|
| 0101         | -5,578,067 | 0.03604 ✓             | \$ (201,034)       |
| 0111         | -1,831,135 | 0.03604               | \$ (65,994)        |
|              | -7,409,202 |                       | \$ (267,028)       |

|      | Billed (d) | December Unbilled (h) | November Unbilled Reversal (i) | Total Commodity [d+h+i] |
|------|------------|-----------------------|--------------------------------|-------------------------|
| 0101 | \$ 350,138 | \$ 180,236            | \$ (201,034)                   | \$ 329,340              |
| 0111 | \$ 114,365 | \$ 53,443             | \$ (65,994)                    | \$ 101,814              |
| 0146 | \$ -       | \$ -                  | \$ -                           | \$ -                    |
|      | \$ 464,503 | \$ 233,679            | \$ (267,028)                   | \$ 431,154              |

TRUE

TRUE

TRUE

6

| 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         | -1,246        | 2,392,922        | 0                  | -8,783        | 17,525,113        |
| 0111 - FIRM-LARGE GEN SERV  | RIDER 150           | 0         | -255          | 776,910          | 0                  | -1,027        | 6,841,764         |
| 0112 - FIRM-LARGE GEN SERV  | RIDER 150           | 0         | 0             | 1,268            | 0                  | 0             | 86,380            |
| <b>Overall - Total</b>      |                     | <b>0</b>  | <b>-1,501</b> | <b>3,171,099</b> | <b>0</b>           | <b>-9,810</b> | <b>24,453,256</b> |

Accounting Period: 201912

*IM*

**Revenue By Rate Schedule**  
Gas for ID

Data Source: Financial Reporting  
Data Updated Daily



| Rate Schedule Desc          | Billing Department | Meter Qty | Usage Qty | Revenue Amt     | YTD Average Meters | YTD Usage | YTD Revenue Amt   |
|-----------------------------|--------------------|-----------|-----------|-----------------|--------------------|-----------|-------------------|
| 0101 - FIRM AND GENERAL SER | RIDER 155          | 0         | 0         | -352,205        | 0                  | 0         | -5,380,493        |
| 0111 - FIRM-LARGE GEN SERV  | RIDER 155          | 0         | 0         | -115,040        | 0                  | 0         | -2,137,751        |
| 0146 - TRANSP SVC CUST GAS  | RIDER 155          | 0         | 0         | 0               | 0                  | 0         | -8,932            |
| <b>Overall - Total</b>      |                    | <b>0</b>  | <b>0</b>  | <b>-467,245</b> | <b>0</b>           | <b>0</b>  | <b>-7,527,176</b> |

Accounting Period: 201912

*IM*

**Revenue By Rate Schedule  
Gas for ID**

Data Source: Financial  
Reporting  
Data Updated Daily



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

| Month   | Encumbered Budget |              | Sales Cost  |              | Total Cost to Permit Associates Load |                         | Volume Change |                | Deferred Balances |               | Total Estimated Commodity Costs |             | Sales Volume (no customer) |     | WACOG |
|---------|-------------------|--------------|-------------|--------------|--------------------------------------|-------------------------|---------------|----------------|-------------------|---------------|---------------------------------|-------------|----------------------------|-----|-------|
|         | Volumes (a)       | Dollars (b)  | Volumes (c) | Dollars (d)  | Volumes (a) + (c) - (e)              | Dollars (b) + (d) - (f) | Dollars (g)   | Dollars (h)    | Dollars (i)       | Dollars (j)   | Dollars (k)                     | Dollars (l) | (m)                        | (n) |       |
| Nov-19  | 6,498,623         | \$ 1,180,540 | 4,574,945   | \$ 699,014   | 10,963,568                           | \$ 1,879,554            | \$ 4,103      | \$ (118,575)   | \$ 1,765,082      | \$ 10,665,987 | \$ 0.1655                       |             |                            |     |       |
| Dec-19  | 6,593,234         | \$ 1,207,125 | 9,166,758   | \$ 1,777,543 | 15,759,992                           | \$ 2,984,488            | \$ 4,553      | \$ (117,713)   | \$ 2,871,308      | \$ 15,352,223 | \$ 0.1873                       |             |                            |     |       |
| Jan-20  | 6,397,895         | \$ 1,171,962 | 8,538,556   | \$ 1,711,920 | 14,936,451                           | \$ 2,884,282            | \$ 4,596      | \$ (114,225)   | \$ 2,774,658      | \$ 14,531,035 | \$ 0.1909                       |             |                            |     |       |
| Feb-20  | 6,098,494         | \$ 1,108,895 | 6,561,605   | \$ 1,291,989 | 12,660,099                           | \$ 2,400,284            | \$ 4,497      | \$ (114,825)   | \$ 2,289,958      | \$ 12,258,099 | \$ 0.1868                       |             |                            |     |       |
| Mar-20  | 6,593,234         | \$ 1,207,125 | 3,819,457   | \$ 562,224   | 10,412,691                           | \$ 1,769,349            | \$ 5,991      | \$ (117,713)   | \$ 1,657,027      | \$ 10,130,082 | \$ 0.1836                       |             |                            |     |       |
| Apr-20  | 901,125           | \$ 99,998    | 5,759,992   | \$ 675,255   | 6,660,717                            | \$ 775,253              | \$ 6,059      | \$ (120,150)   | \$ 661,156        | \$ 6,479,927  | \$ 0.1020                       |             |                            |     |       |
| May-20  | 964,928           | \$ 109,298   | 2,733,119   | \$ 261,997   | 3,718,047                            | \$ 371,295              | \$ 4,675      | \$ (127,088)   | \$ 248,882        | \$ 3,617,129  | \$ 0.0888                       |             |                            |     |       |
| Jun-20  | 969,719           | \$ 109,429   | 1,602,788   | \$ 157,036   | 2,592,452                            | \$ 266,865              | \$ 4,161      | \$ (131,963)   | \$ 136,063        | \$ 2,522,086  | \$ 0.0551                       |             |                            |     |       |
| Jul-20  | 1,029,394         | \$ 114,232   | 1,363,020   | \$ 129,760   | 2,392,414                            | \$ 243,992              | \$ 4,178      | \$ (132,825)   | \$ 115,945        | \$ 2,327,478  | \$ 0.0496                       |             |                            |     |       |
| Aug-20  | 1,032,009         | \$ 114,522   | 1,364,890   | \$ 135,820   | 2,396,899                            | \$ 250,342              | \$ 1,646      | \$ (135,163)   | \$ 118,825        | \$ 2,331,840  | \$ 0.0510                       |             |                            |     |       |
| Sep-20  | 975,094           | \$ 104,206   | 1,807,954   | \$ 180,259   | 2,783,048                            | \$ 288,459              | \$ 4,107      | \$ (130,013)   | \$ 162,553        | \$ 2,707,508  | \$ 0.0600                       |             |                            |     |       |
| Oct-20  | 927,675           | \$ 102,944   | 5,371,915   | \$ 741,754   | 6,299,591                            | \$ 844,698              | \$ 3,285      | \$ (119,700)   | \$ 728,283        | \$ 6,128,603  | \$ 0.1188                       |             |                            |     |       |
| Average | 38,901,424        | \$ 6,634,076 | 52,614,545  | \$ 8,324,765 | 91,515,969                           | \$ 14,958,841           | \$ 57,245     | \$ (1,477,953) | \$ 13,532,133     | \$ 89,031,977 | \$ 0.15199                      |             |                            |     |       |

GNI Funding (no charge)  
TOTAL Rate

0.00040  
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 | \$ 0.14626 |
| Present WACOG with RCF    | \$ 0.17625 |

|                          |              |
|--------------------------|--------------|
| Change                   |              |
| Change WACOG without RCF | \$ (0.01687) |
| Change WACOG with RCF    | \$ (0.02187) |

(1,510,878)

Handwritten notes and calculations, including "RCF" and "WACOG" related terms.



Avista Utilities  
State of Idaho  
Summary of Changes  
Rate Schedule 150

GRF: 1.005873

|                      | Rate Schedule 150              |                     |                             |                     | Total Schedule 150 |
|----------------------|--------------------------------|---------------------|-----------------------------|---------------------|--------------------|
|                      | Without Revenue Negative Costs |                     | With Revenue Negative Costs |                     |                    |
|                      | Rate Sch 150 Commodity         | Rate Sch 150 Demand | Rate Sch 150 Commodity      | Rate Sch 150 Demand |                    |
| <b>Present</b>       |                                |                     |                             |                     |                    |
| 1 Rate Schedule 101  | \$0.16926                      | \$0.09584           | \$0.17025                   | \$0.09640           | \$0.26665          |
| 2 Rate Schedule 111  | \$0.16926                      | \$0.09584           | \$0.17025                   | \$0.09640           | \$0.26665          |
| 3 Rate Schedule 112  | \$0.16926                      | \$0.09584           | \$0.17025                   | \$0.09640           | \$0.26665          |
| 4 Rate Schedule 131  | (no customers)                 | \$0.00000           | \$0.17025                   | \$0.00000           | \$0.17025          |
| 5 Rate Schedule 132  | (no customers)                 | \$0.00000           | \$0.17025                   | \$0.00000           | \$0.17025          |
| 6                    |                                |                     |                             |                     |                    |
| 7                    |                                |                     |                             |                     |                    |
| <b>Proposed</b>      |                                |                     |                             |                     |                    |
| 8 Rate Schedule 101  | \$0.15239                      | \$0.09295           | \$0.15328                   | \$0.09350           | \$0.24678          |
| 9 Rate Schedule 111  | \$0.15239                      | \$0.09295           | \$0.15328                   | \$0.09350           | \$0.24678          |
| 10 Rate Schedule 112 | \$0.15239                      | \$0.09295           | \$0.15328                   | \$0.09350           | \$0.24678          |
| 11 Rate Schedule 131 | (no customers)                 | \$0.00000           | \$0.15328                   | \$0.00000           | \$0.15328          |
| 12 Rate Schedule 132 | (no customers)                 | \$0.00000           | \$0.15328                   | \$0.00000           | \$0.15328          |
| 13                   |                                |                     |                             |                     |                    |
| 14                   |                                |                     |                             |                     |                    |
| <b>Change</b>        |                                |                     |                             |                     |                    |
| 15 Rate Schedule 101 | (\$0.01687)                    | (\$0.00289)         | (\$0.01697)                 | (\$0.00290)         | (\$0.01987)        |
| 16 Rate Schedule 111 | (\$0.01687)                    | (\$0.00289)         | (\$0.01697)                 | (\$0.00290)         | (\$0.01987)        |
| 17 Rate Schedule 112 | (\$0.01687)                    | (\$0.00289)         | (\$0.01697)                 | (\$0.00290)         | (\$0.01987)        |
| 18 Rate Schedule 131 | (no customers)                 | \$0.00000           | (\$0.01697)                 | \$0.00000           | (\$0.01697)        |
| 19 Rate Schedule 132 | (no customers)                 | \$0.00000           | (\$0.01697)                 | \$0.00000           | (\$0.01697)        |
| 20                   |                                |                     |                             |                     |                    |

  

| Revenue at Present Rates |                   |                   |
|--------------------------|-------------------|-------------------|
|                          | Volume            | Revenue           |
| Rate Schedule 101        | 63,228,827        | \$ 16,859,967     |
| Rate Schedule 111        | 25,545,118        | \$ 6,811,606      |
| Rate Schedule 112        | 258,032           | \$ 68,804         |
| Rate Schedule 131        | -                 | \$ -              |
| Rate Schedule 132        | -                 | \$ -              |
| <b>Total</b>             | <b>89,031,977</b> | <b>23,740,377</b> |

  

| Revenue at Proposed Rates |                   |                   |
|---------------------------|-------------------|-------------------|
|                           | Volume            | Revenue           |
| Rate Schedule 101         | 63,228,827        | \$ 15,603,610     |
| Rate Schedule 111         | 25,545,118        | \$ 6,304,074      |
| Rate Schedule 112         | 258,032           | \$ 63,677         |
| Rate Schedule 131         | -                 | \$ -              |
| Rate Schedule 132         | -                 | \$ -              |
| <b>Total</b>              | <b>89,031,977</b> | <b>21,971,311</b> |

  

| Revenue Change    |                   |                    |
|-------------------|-------------------|--------------------|
|                   | Volume            | Revenue            |
| Rate Schedule 101 | 63,228,827        | \$ (1,256,357)     |
| Rate Schedule 111 | 25,545,118        | \$ (507,582)       |
| Rate Schedule 112 | 258,032           | \$ (5,127)         |
| Rate Schedule 131 | -                 | \$ -               |
| Rate Schedule 132 | -                 | \$ -               |
| <b>Total</b>      | <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

|                                     | Total Schedule 155        |                         | Revenue                          |
|-------------------------------------|---------------------------|-------------------------|----------------------------------|
|                                     | Without Revenue Penalties | With Revenue Subjective |                                  |
| <b>Present</b>                      | Total Schedule 150        | Total Schedule 150      |                                  |
| 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                                   |                           |                         | 92,441,555 \$ (8,127,412)        |
| 8                                   |                           |                         | <b>Revenue at Proposed Rates</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                                  |                           |                         | 92,441,555 \$ (3,218,056)        |
| 16                                  |                           |                         | <b>Revenue 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                                  |                           |                         | 92,441,555 \$ 4,909,356          |