



**Avista Corp.**

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**RECEIVED**  
**2020 December 18, AM 8:41**  
**IDAHO PUBLIC**  
**UTILITIES COMMISSION**

December 18, 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 November 2020. This information is submitted in compliance with Order Number 34825 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-20-04). 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 \$113,721. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$257,048. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$143,446 (including interest). The amount of amortization recorded for the month is \$409,884 for a total surcharge balance of \$1,159,086 (including interest).

If you have any questions regarding this information, please feel free to contact Marcus Garbarino via email at [marcus.garbarino@avistacorp.com](mailto:marcus.garbarino@avistacorp.com) or via telephone at (509) 495-2567. Thank you!

Sincerely,

*/s/Joe Miller*

Joe Miller  
Senior Manager of Rates and Tariffs  
Regulatory Affairs

Enclosures

## Avista Corporation Journal Entry

Journal: 431-D&amp;A WA/ID

Effective Date: 202011

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 12/04/2020 12:26 PM

Type: C

Submitted by: Keri Meister

Approval Requested: 12/04/2020 12:28 PM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	489.51	0.00	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	361,974.95	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	361,485.44	0.00	Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	3,287.21	Interest
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	125,478.21	0.00	Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	122,191.00	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	119.44	0.00	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	143,446.21	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	143,326.77	0.00	Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	1,587.59	Interest
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	411,471.59	0.00	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	409,884.00	Amortization Expense
130	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	817,247.86	Balance transfer per PGA filing
140	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	817,247.86	0.00	Balance transfer per PGA filing

## Avista Corporation Journal Entry

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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
150	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	104,173.57	0.00	WA Large Customer Refund
160	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	104,173.57	WA Large Customer Refund
170	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	325,707.38	Balance transfer per PGA filing
180	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	325,707.38	0.00	Balance transfer per PGA filing
190	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	1,998.87	ID Large Customer Refund
200	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	1,998.87	0.00	ID Large Customer Refund
<b>Totals:</b>						<b>2,291,498.64</b>	<b>2,291,498.64</b>	

## Explanation:

To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.

*Keri Meister*

Prepared by Keri Meister

12/4/2020

Date

Reviewed by

Date

Approved for Entry  
Corporate Accounting use Only

Date

Washington/Idaho Gas Costs		202011
Demand (Transportation) Costs		
NWP Fixed		3,504,905.29
NWP Variable		27,133.02
NWP Capacity Release		(2,192,109.91)
NWP Total (excluding Refund)		<b>\$ 1,339,928.40</b>
TC Energy GTN Fixed		203,774.69
TC Energy GTN Variable		7,495.56
TC Energy GTN Capacity Release		(1,115.87)
Current Month Estimate		<b>\$ 210,154.38</b>
TC Energy Foothills Fixed		217,416.58
TC Energy Foothills Variable		
Foothills Total		<b>\$ 217,416.58</b>
TC Energy NOVA (AB System) Fixed		413,209.27
TC Energy NOVA (AB System) Variable		
NOVA Total		<b>\$ 413,209.27</b>
Spectra Westcoast Fixed		97,306.86
Spectra Westcoast Variable		
Spectra Total		<b>\$ 97,306.86</b>
Dominion Energy Questar Fixed		2,114.25
Questar Total		<b>\$ 2,114.25</b>
Third party capacity release		-
Other Pipeline Fixed charges		-
Other Capacity Release credit		-
Counterparty Invoice Total		<b>\$ -</b>
Thermal Transport		-
Intracompany Transportation Optimization		-
Total Demand Costs from Purchase Journals	804001/804002 GD AN	<b>\$ 2,280,129.74</b>
less variable costs charged to Commodity		(34,628.58)
Total Demand Costs to be Allocated		<b>\$ 2,245,501.16</b>
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	11,675,632.82
Misc	804000 GD AN	
Cochrane Credit	811000 GD AN	(15,056.88)
Financial Settlements	804600 GD AN	(1,220,849.01)
Foreign Exchange Hedge Activity	804010 GD AN	(70,529.84)
Intraco Purchase from Thermal	804730 GD AN	727,053.61
Total Commodity Costs from Purchase Journals		<b>\$ 11,096,250.70</b>
Storage (Injections)/Withdrawals	808100/808200 GD AN	1,162,731.62
GST Qtrly - DJ437	804000 GD AN	-
M Chemical Accrual	804000 GD AN	7,000.00
Broker Fees - DJ471	804017 GD AN	26,871.88
Mizuho Broker Fees - DJ476	804017 GD AN	3,131.07
Wells Fargo - DJ476	804017 GD AN	1,788.24
plus variable costs from Demand		34,628.58
Merchandise Processing Fee - DJ467	804018 GD AN	4,989.84
WA/ID Off System Revenue	483000/483600/483730	(6,212,872.24)
Deferred Exchange Revenue	495028 GD AN	(375,000.00)
Total Commodity Costs to be Allocated		<b>\$ 5,749,519.69</b>
ID Entitlement Penalty	495000 GD ID	
WA Imbalance - DJ436	804000 GD WA	133,611.33
ID Imbalance - DJ436	804000 GD ID	69,201.61
Total Deferred Commodity Costs		<b>\$ 5,952,332.63</b>
Total Net Gas Costs		<b>\$ 8,197,833.79</b>
Total from DJ 430 Gas Costs		8,197,833.79
Check		-

202011				Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation					68.81%	31.19%	67.69%	32.31%
Total Current Demand Costs (excluding refund)				<b>\$ 2,245,501.16</b>	\$ 1,545,129.35	\$ 700,371.81		
Total Commodity Costs to be Allocated				5,749,519.69			3,891,849.88	1,857,669.81
Imbalance Cost Washington				133,611.33			133,611.33	
Imbalance Cost Idaho				69,201.61				69,201.61
Total Commodity Costs before refund				<b>\$ 5,952,332.63</b>			\$ 4,025,461.21	\$ 1,926,871.42
Total				<b>\$ 8,197,833.79</b>	\$ 1,545,129.35	\$ 700,371.81	\$ 4,025,461.21	\$ 1,926,871.42
check				-	-	-	-	-

WASHINGTON				IDAHO			
Balance Sheet	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet	PGA Volumes	PGA Rate	PGA Revenue
Def Rev Calc				Def Rev Calc			
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	17,131,912	pro rated	1,664,319.00	Schedule 101	8,733,854	pro rated	762,687.00
Schedule 102	25,911	pro rated	2,517.00	Schedule 111	2,224,479	pro rated	190,447.00
Schedule 111	5,799,551	pro rated	506,241.00	Schedule 112	48,279	pro rated	4,286.00
Schedule 112	23,789	pro rated	2,014.00	Schedule 131	0	pro rated	-
Schedule 131	0	pro rated	-	Schedule 132	0	pro rated	-
Schedule 132	81,554	pro rated	4,506.00	<b>Total Demand</b>	<b>11,006,612</b>		<b>\$ 957,420.00</b>
Schedule 146	2,899,599	pro rated	1,549.00		11,006,612		0.08699
<b>Total Demand</b>	<b>25,962,316</b>		<b>\$ 2,181,146.00</b>			check	
	25,962,316		0.08401				
	-	check					
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	17,131,912	pro rated	2,778,956.00	Schedule 101	8,733,854	pro rated	1,432,888.00
Schedule 102	25,911	pro rated	4,201.00	Schedule 111	2,224,479	pro rated	372,533.00
Schedule 111	5,799,551	pro rated	950,439.00	Schedule 112	48,279	pro rated	7,729.00
Schedule 112	23,789	pro rated	4,417.00	Schedule 131	0	pro rated	-
Schedule 131	0	pro rated	-	Schedule 132	0	pro rated	-
Schedule 132	81,554	pro rated	12,917.00	<b>Total Commodity</b>	<b>11,006,612</b>		<b>\$ 1,813,150.00</b>
<b>Total Commodity</b>	<b>23,062,717</b>		<b>\$ 3,750,930.00</b>		11,006,612	check	0.16473
	23,062,717		0.16264				
	-	check					

Washington Commodity		Washington Demand		Idaho Commodity		Idaho Demand	
\$	4,025,461.21	\$	1,545,129.35	\$	1,926,871.42	\$	700,371.81
\$	(3,750,930.00)	\$	(2,181,146.00)	\$	(1,813,150.00)	\$	(957,420.00)
\$	-	\$	-	\$	-	\$	-
<b>\$ 274,531.21</b>	<b>\$ (636,016.65)</b>	<b>\$ 113,721.42</b>	<b>\$ (257,048.19)</b>				
WA Total		(361,485.44)		ID Total		(143,326.77)	

JET Entry	
Debits	Credits
1,042,370.96	1,042,370.96
	-

add Nov balance transfers/customer refunds:	1,249,127.68
Total JET Entry:	2,291,498.64

Avista Corporation  
State of Idaho  
Current Unrecovered PGA Deferral  
Account 191010

Month Ending	Interest Rate	Annual xfer of balance per PGA to 191000	Beginning Balance	Commodity	Demand	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
201812	1.00%		(6,125,449.78)	56,200.22	(609,657.34)	(5,335.15)	(6,684,242.05)	(6,684,242.05)	-
201901	2.00%	-	(6,684,242.05)	407,415.81	(536,507.43)	(11,247.98)	(6,824,581.65)	(6,824,581.65)	-
201902	2.00%	-	(6,824,581.65)	3,563,602.23	(828,898.61)	(9,095.38)	(4,098,973.41)	(4,098,973.42)	(0.01)
201903	2.00%	-	(4,098,973.41)	5,047,939.70	(346,692.04)	(2,913.92)	599,360.32	789,092.39	189,732.07
201904	2.00%	-	599,360.32	(8,499.01)	69,093.07	1,049.43	661,003.81	851,052.10	190,048.29
201905	2.00%	-	661,003.81	(1,365,573.06)	347,386.31	253.18	(356,929.75)	445,395.99	802,325.74
201906	2.00%	-	(356,929.75)	(888,662.73)	426,690.62	(979.86)	(819,881.73)	(627,451.05)	192,430.68
201907	2.00%	-	(819,881.73)	(1,093,822.85)	461,531.65	(1,893.38)	(1,454,066.31)	(1,260,427.92)	193,638.39
201908	2.00%	-	(1,454,066.31)	(1,126,286.47)	452,485.95	(2,984.94)	(2,130,851.76)	(1,936,018.01)	194,833.75
201909	2.00%	-	(2,130,851.76)	(1,440,487.55)	341,082.93	(4,467.59)	(3,234,723.97)	(3,230,345.43)	4,378.54
201910	2.00%	-	(3,234,723.97)	(309,177.36)	(139,090.18)	(5,764.76)	(3,688,756.27)	(3,683,455.59)	5,300.68
201911	2.00%	3,688,756.27	-	83,790.86	(396,089.71)	(260.25)	(312,559.09)	(312,558.21)	0.88
201912	2.00%	-	(312,559.09)	354,033.40	(365,550.30)	(530.53)	(324,606.52)	(324,606.52)	0.00
202001	2.00%	-	(324,606.52)	228,016.72	(482,155.36)	(752.79)	(579,497.95)	(579,497.95)	(0.00)
202002	2.00%	-	(579,497.95)	174,211.94	(425,223.19)	(1,175.01)	(831,684.21)	(831,684.21)	0.00
202003	2.00%	-	(831,684.21)	428,261.75	(271,441.84)	(1,255.46)	(676,119.77)	(676,119.77)	(0.00)
202004	2.00%	-	(676,119.77)	(149,619.75)	68,475.73	(1,194.49)	(758,458.28)	(758,458.28)	(0.00)
202005	2.00%	-	(758,458.28)	(170,196.65)	329,951.02	(1,130.97)	(599,834.88)	(599,834.88)	(0.00)
202006	2.00%	-	(599,834.88)	(133,078.72)	366,411.87	(805.28)	(367,307.00)	(367,307.01)	(0.01)
202007	2.00%	-	(367,307.00)	(142,122.03)	490,251.29	(322.07)	(19,499.81)	(19,499.81)	(0.00)
202008	2.00%	-	(19,499.81)	(266,284.58)	493,560.45	156.90	207,932.97	207,932.97	0.00
202009	2.00%	-	207,932.97	(227,907.89)	415,239.09	502.66	395,766.84	395,766.84	0.00
202010	2.00%	-	395,766.84	(82,798.15)	12,137.97	600.73	325,707.38	325,707.39	0.01
202011	2.00%	(325,707.38)	-	113,721.42	(257,048.19)	(119.44)	(143,446.21)	325,707.39	469,153.60
202012		-	(143,446.21)			-	(143,446.21)		

xferred 201807-201910 per PGA

(325,707.38)

D

113,721.42

A

(257,048.19)

B

(119.44)

C

THIS ROW USED TO CALC JET ENTRY

202011 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.ID		C
Interest Expense	431600.GD.ID	119.44	C
Demand+Comm Def	191010.GD.ID		A+B+C
Deferral Expense	805120.GD.ID	143,326.77	(A+B)

0.00 check s/b 0

NOVEMBER ENTRY TO XFER BALANCES:

191010.GD.ID		325,707.38	D
191000.GD.ID	325,707.38		

Avista Corporation  
State of Idaho  
Recoverable Gas Costs Amortized  
Accounts 191000

Month Ending	Interest Rate	Annual xfer of balance per PGA from 191010	Tax Reform / Large Customer Refund	Beginning Balance	Schedule 101 Volumes	Amort Rate	Amort	Schedule 111 Volumes	Amort Rate	Amort	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
201812	1.00%	-	22,339.58	(6,302,763.03)	10,111,460	pro-rated	918,955.00	3,074,476	pro-rated	279,615.00	(4,752.90)	(5,108,945.93)	(5,115,802.91)	(6,856.98)
201901	2.00%	-	1,780.95	(5,107,164.98)	9,766,779	0.09092	887,995.55	3,268,684	0.08676	283,591.02	(7,535.62)	(3,943,114.03)	(3,951,751.96)	(8,637.93)
201902	2.00%	-	(8,638.80)	(3,951,752.83)	11,758,433	0.09092	1,069,076.73	3,777,850	0.08676	327,766.27	(5,422.22)	(2,560,332.06)	(2,560,331.18)	0.88
201903	2.00%	-	-	(2,560,332.06)	8,099,837	0.09092	736,437.18	2,821,506	0.08676	244,793.86	(3,449.53)	(1,582,550.55)	(1,582,549.67)	0.88
201904	2.00%	-	-	(1,582,550.55)	4,435,648	0.09092	403,289.12	1,909,235	0.08676	165,645.23	(2,163.47)	(1,015,779.67)	(1,015,778.80)	0.87
201905	2.00%	-	(22,687.40)	(1,038,467.07)	2,161,977	0.09092	196,566.95	1,184,622	0.08676	102,777.80	(1,481.32)	(740,603.64)	(740,602.77)	0.87
201906	2.00%	-	-	(740,603.64)	1,473,042	0.09092	133,928.98	1,108,394	0.08676	96,164.26	(1,042.60)	(511,553.00)	(511,552.12)	0.88
201907	2.00%	-	-	(511,553.00)	1,139,474	0.09092	103,600.98	1,142,095	0.08676	99,088.16	(683.68)	(309,547.54)	(309,546.66)	0.88
201908	2.00%	-	-	(309,547.54)	1,084,584	0.09092	98,610.38	1,156,521	0.08676	100,339.76	(350.12)	(110,947.52)	(110,946.64)	0.88
201909	2.00%	-	-	(110,947.52)	1,844,462	0.09092	167,698.49	1,464,015	0.08676	127,017.94	60.68	183,829.59	183,830.47	0.88
201910	2.00%	-	-	183,829.59	6,421,594	0.09092	583,851.33	2,348,763	0.08676	203,778.68	962.74	972,422.33	972,423.22	0.89
201911	2.00%	(3,688,756.27)	17,131.87	(2,699,202.07)	8,684,696	pro-rated	300,322.00	2,760,681	pro-rated	92,138.00	(4,171.62)	(2,310,913.69)	(2,304,747.58)	6,166.11
201912	2.00%	-	-	(2,310,913.69)	9,118,426	pro-rated	329,342.64	2,798,527	pro-rated	101,814.00	(3,492.23)	(1,883,249.28)	(1,877,075.53)	6,173.75
202001	2.00%	-	-	(1,883,249.28)	9,871,600	0.03604	355,772.46	3,247,879	0.03604	117,053.56	(2,744.73)	(1,413,167.98)	(1,406,983.95)	6,184.03
202002	2.00%	-	-	(1,413,167.98)	9,052,000	0.03604	326,234.08	2,971,899	0.03604	107,107.24	(1,994.16)	(981,820.82)	(975,626.49)	6,194.33
202003	2.00%	-	-	(981,820.82)	7,773,497	0.03604	280,156.83	2,732,609	0.03604	98,483.23	(1,320.83)	(604,501.59)	(599,158.36)	5,343.23
202004	2.00%	-	-	(604,501.59)	5,024,136	0.03604	181,069.86	1,669,164	0.03604	60,156.67	(806.48)	(364,081.54)	(358,729.41)	5,352.13
202005	2.00%	-	-	(364,081.54)	2,757,628	0.03604	99,384.91	1,225,202	0.03604	44,156.28	(487.18)	(221,027.53)	(215,666.48)	5,361.05
202006	2.00%	-	-	(221,027.53)	1,756,365	0.03604	63,299.39	1,525,556	0.03604	54,981.04	(269.81)	(103,016.90)	(97,646.93)	5,369.97
202007	2.00%	-	-	(103,016.90)	1,394,760	0.03604	50,267.15	787,141	0.03604	28,368.56	(106.17)	(24,487.36)	(19,108.44)	5,378.92
202008	2.00%	-	-	(24,487.36)	1,094,753	0.03604	39,454.90	1,122,105	0.03604	40,440.66	25.77	55,433.97	60,821.85	5,387.88
202009	2.00%	-	-	55,433.97	1,424,908	0.03604	51,353.68	1,292,034	0.03604	46,564.91	173.99	153,526.55	153,526.49	(0.06)
202010	2.00%	-	-	153,526.55	5,103,355	0.03604	183,924.91	2,385,498	0.03604	85,973.35	480.79	423,905.60	423,905.54	(0.06)
202011	2.00%	325,707.38	(1,998.87)	747,614.11	8,733,854	pro-rated	326,085.00	2,224,479	pro-rated	83,799.00	1,587.59	1,159,085.70	423,905.54	(735,180.16)
202012		-	-	1,159,085.70		pro-rated			pro-rated		-	1,159,085.70		

(1,998.87)

C

326,085.00

A

83,799.00

A

1,587.59

B

THIS ROW USED TO CALC JET ENTRY

202011 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR
Interest Income	419600.GD.ID	1,587.59
Interest Expense	431600.GD.ID	
Amortization	191000.GD.ID	411,471.59
Amort Expense	805110.GD.ID	409,884.00

B

(B)

A+B

A

0.00 check s/b 0

NOVEMBER ENTRY - LARGE CUSTOMER REFUND

191000.GD.ID		1,998.87
805110.GD.ID	1,998.87	

C

Washington/Idaho/Oregon Gas Costs		Nov-20	
	GL Account	AN	
<b>Nucleus Storage</b>			
AN JP 408 Injections	808200 GD AN	\$	(385,700.35)
AN JP 408 Withdrawals	808100 GD AN	\$	1,583,008.54
Total AN JP	164100 GD AN	\$	1,197,308.19
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$	(35,407.18)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$	830.61
Total Clay Basin	164115 GD AA / OR	\$	(34,576.57)
OR JP 408 Injections	808200 GD OR	\$	-
OR JP 408 Withdrawals	808100 GD OR	\$	-
Total OR JP Owned	164100 GD OR	\$	-
OR JP 403 Injections	808200 GD OR	\$	-
OR JP 403 Withdrawals	808100 GD OR	\$	-
Total OR JP Leased	164100 GD OR	\$	-
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$</b>	<b>1,162,731.62</b>
<b>NUCUT PURCHASES (GL Estimate Report)</b>			
Commodity Purchases	804000 GD AN / OR	\$	11,675,632.82
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$	2,245,501.16
Variable Demand (Transport) Costs	804002 GD AN / OR	\$	34,628.58
Hedge Activity	804010 GD AN / OR	\$	(70,529.84)
Financial Settlements	804600 GD AN / OR	\$	(1,220,849.01)
Intraco Purchase from Thermal	804730 GD AN / OR	\$	727,053.61
Cochrane Credit	811000 GD AN / OR	\$	(15,056.88)
<b>Information from other journals -Deferred Costs:</b>			
WA Imbalance from DJ 436	804000 GD WA	\$	133,611.33
ID Imbalance from DJ 436	804000 GD ID	\$	69,201.61
OR Imbalance from DJ 436	804000 GD OR	\$	-
M Chemical Accrual	804000 GD AN	\$	7,000.00 in Oracle GL
GTN Odorization accrual	804000 GD OR		
NWNatural Odorization accrual	804000 GD OR		
Broker Fees DJ 471	804017 GD AN / OR	\$	26,871.88
Mizuho Journal DJ 476	804017 GD AN / OR	\$	3,131.07
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$	1,788.24
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$	4,989.84
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 C	\$	(6,212,872.24)
Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$	-
Entitlement Penalty	495000 GD ID	\$	-
<b>Total Costs for Deferral including net gas costs</b>		<b>\$</b>	<b>8,197,833.79 Tie to Deferral Entry</b>
	483600 GD AN / OR	\$	491,663.25 Input fr GLE Sales
	483000 GD AN / OR	\$	(3,921,348.00) Input fr GLE Sales
	483730 GD AN / OR	\$	(2,783,187.49) Input fr GLE Sales
			(6,212,872.24)
<b>Total from GLE</b>	\$	14,539,112.06	\$ (14,539,112.06)
<b>Total - NUC (GD / ALL)</b>	\$	14,539,112.06	\$ (14,539,112.06)

for pro rating - reverse October unbilled

**Idaho Sales Volumes**

**Consolidated Volumes**

November/20 Description	Schedule	November/20 Billed	October/20 Unbilled	November/20 Unbilled	November/20 Net Unbilled	Total	Notes
<b>Schedule Summary for Commodity Deferral :</b>							
Firm	101	6,851,638	3,657,771	5,539,987	1,882,216	8,733,854	
Firm	111	2,338,064	1,854,250	1,740,665	(113,585)	2,224,479	
Firm	112	48,279	0	0	0	48,279	
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>		9,237,981	5,512,021	7,280,652	1,768,631	11,006,612	<b>Total sales for PGA commodity deferral, includes interruptible rate schedules</b>
Transportation	146	351,649	351,629	299,130	(52,499)	299,150	
Transportation	147	102,918	102,918	98,466	(4,452)	98,466	
Transportation	159	5,904,690	0	0	0	5,904,690	
Transportation	169	0	0	0	0	0	
<b>Total transportation</b>		6,359,257	454,547	397,596	(56,951)	6,302,306	
<b>Total sales</b>		15,597,238	5,966,568	7,678,248	1,711,680	17,308,918	
<b>Schedule Summary for Demand Deferral:</b>							
Firm	101	6,851,638	3,657,771	5,539,987	1,882,216	8,733,854	
Firm	111	2,338,064	1,854,250	1,740,665	(113,585)	2,224,479	
Firm	112	48,279	0	0	0	48,279	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
<b>Total Firm Sales</b>		9,237,981	5,512,021	7,280,652	1,768,631	11,006,612	<b>Total sales for PGA demand deferral, excludes interruptible rate schedules</b>
<b>Schedule Summary for Commodity and Demand Amortization:</b>							
Firm	101	6,851,638	3,657,771	5,539,987	1,882,216	8,733,854	
Firm	111	2,338,064	1,854,250	1,740,665	(113,585)	2,224,479	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
		9,189,702	5,512,021	7,280,652	1,768,631	10,958,333	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
Firm	112	48,279	0	0	0	48,279	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
<b>Total Firm Sales</b>		9,237,981	5,512,021	7,280,652	1,768,631	11,006,612	
<b>Total Interruptible Sales</b>		0	0	0	0	0	
<b>Total Transportation Sales (Schedule 146 - 169)</b>		6,359,257	454,547	397,596	(56,951)	6,302,306	
<b>Check total sales</b>		15,597,238	5,966,568	7,678,248	1,711,680	17,308,918	
		15,597,238	5,966,568	7,678,248		17,308,918	



Description	GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource Accounting		Interest Rates	Notes
				PREVIOUS	NEW		
				Nov'19-Oct'20	Nov'20-Oct'21		
<b>WASHINGTON INTEREST RATE:</b>							
FERC Natural Gas Interest Rate <a href="https://ferc.gov/enforcement-legal/enforcement/interest-rates">https://ferc.gov/enforcement-legal/enforcement/interest-rates</a>						3.25%	UPDATED QUARTERLY  Updated for Q4 - DONE
<b>WASHINGTON DEFERRAL RATES:</b>							
Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.15284	\$0.16167		Changes annually with PGA filing
Demand Rates	191010 GD WA	101/102	Debit	\$0.09651	\$0.09822		Changes annually with PGA filing
		111/112	Debit	\$0.08727	\$0.08835		Changes annually with PGA filing
		121/122	Debit	\$0.08727	na		121/122 consolidated w/111/112 in UG-190344
		131/132	Debit	\$0.05591	\$0.05640		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	101/102	<Credit>	(\$0.00409)	\$0.00699		Changes annually with PGA filing
		111	<Credit>	(\$0.01035)	\$0.00013		Changes annually with PGA filing
		121	<Credit>	(\$0.01035)	na		121/122 consolidated w/111/112 in UG-190344
		131	<Credit>	\$0.00000	\$0.00000		Changes annually with PGA filing
		146	<Credit>	\$0.00000	\$0.00000		Changes annually with PGA filing
<b>IDAHO INTEREST RATE:</b>							
Customer Deposit Rate changes annually Check IPUC website (Year 2020 Order # 34482)						2.00%	UPDATED ANNUALLY IN JANUARY  Stays at 2% for 2020 calendar year Cheryl needs to know when this changes
<b>IDAHO DEFERRAL RATES:</b>							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.15199	\$0.16148		Changes annually with PGA filing
Demand Rate	191010 GD ID	101/111/112	Debit	\$0.09295	\$0.08952		Changes annually with PGA filing
<b>IDAHO AMORTIZATION RATES:</b>							
Commodity & Demand (Sch 155)	191000 GD ID	101	Debit	\$0.03604	\$0.03732		Changes annually with PGA filing
		111	Debit	\$0.03604	\$0.03732		Changes annually with PGA filing
		112	Debit	\$0.00000	\$0.00000		Changes annually with PGA filing
		146	Debit	\$0.00000	\$0.00000		Changes annually with PGA filing

## Meister, Keri

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**From:** Garbarino, Marcus  
**Sent:** Thursday, November 19, 2020 2:09 PM  
**To:** Meister, Keri  
**Cc:** Schultz, Kaylene  
**Subject:** RE: Rate Review - November 2020  
**Attachments:** 11 2020 Regulatory Information Monthly Review - KS.xlsx

Hi Keri, the rates looked good. The attached version has been updated with the updated 5-day peak allocation percentage Kaylene sent out this morning and the notes for schedule 121/122 in WA to reflect that they were consolidated into 111/112 (respectively).


Thank you,

### Marcus Garbarino, CPA

Manager of Regulatory Affairs

1411 E Mission Ave MSC-23, Spokane, WA, 99202

P 509.495.2567

[www.myavista.com](http://www.myavista.com)   



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**From:** Meister, Keri <Keri.Meister@avistacorp.com>  
**Sent:** Tuesday, November 17, 2020 8:58 AM  
**To:** Schultz, Kaylene <Kaylene.Schultz@avistacorp.com>; Garbarino, Marcus <Marcus.Garbarino@avistacorp.com>  
**Subject:** Rate Review - November 2020

Good morning,  
Please review the attached rates review workbook for November 2020.

I updated every tab this go around!

Thank you,  
Keri

NhulP hlvhu; D Y IVWD #XWQWQH#  
Uhvr:xufh#D ffrxqwij #D qdqwi P VF #:#  
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[nhulP hlvhuCdyIwdfusIfrp.#](mailto:nhulP hlvhuCdyIwdfusIfrp.#)

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Interoffice Memorandum  
Rates and Tariff Administration

DATE: 11/19/20

TO: Keri Meister (Resource Accounting), Jenn Hossack (Resource Accounting), & Jeanne Pluth (Regulatory Affairs)

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, 2020**:

Washington	68.81%
Idaho	31.19%
Total	<u>100.00%</u>

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

# NOVEMBER 2020 PGA FILING BACKUP IDAHO

AVISTA CORPORATION  
NOVEMBER 2020 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	\$ 1,711,017	0.99413	\$ 1,700,973	64.33%	35.67%	\$ 1,094,236	\$ 606,737
0111	\$ 583,679	0.99413	\$ 580,253	64.33%	35.67%	\$ 373,277	\$ 206,976
0112	\$ 12,086	0.99413	\$ 12,015	64.33%	35.67%	\$ 7,729	\$ 4,286
Schedule Totals	\$ 2,306,782		\$ 2,293,241			\$ 1,475,242	\$ 817,999

-

**November Unbilled**

Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m) [j*k]	Demand Cost (n) [j*l]
0101	5,539,987	0.16148	0.08952	\$ 894,597	\$ 495,940
0111	1,740,665	0.16148	0.08952	\$ 281,083	\$ 155,824
0112	0	0.16148	0.08952	\$ -	\$ -
	7,280,652			\$ 1,175,680	\$ 651,764

**October Unbilled Reversal**

Schedule (o)	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s) [p*q]	Demand Cost (t) [p*r]
0101	-3,657,771	0.15199	0.09295	\$ (555,945)	\$ (339,990)
0111	-1,854,250	0.15199	0.09295	\$ (281,827)	\$ (172,353)
0112	0	0.15199	0.09295	\$ -	\$ -
	-5,512,021			\$ (837,772)	\$ (512,343)

	Billed (g)	November Unbilled (m)	October Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 1,094,236	\$ 894,597	\$ (555,945)	\$ 1,432,888
0111	\$ 373,277	\$ 281,083	\$ (281,827)	\$ 372,533
0112	\$ 7,729	\$ -	\$ -	\$ 7,729
	\$ 1,475,242	\$ 1,175,680	\$ (837,772)	\$ 1,813,150
	TRUE	TRUE	TRUE	

	Billed (h)	November Unbilled (n)	October Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ 606,737	\$ 495,940	\$ (339,990)	\$ 762,687
0111	\$ 206,976	\$ 155,824	\$ (172,353)	\$ 190,447
0112	\$ 4,286	\$ -	\$ -	\$ 4,286
	\$ 817,999	\$ 651,764	\$ (512,343)	\$ 957,420
	TRUE	TRUE	TRUE	

AVISTA CORPORATION

manual inputs

NOVEMBER 2020 IDAHO AMORTIZATION - 155

**Actual Billed**

<u>Schedule</u> (a)	<u>Revenue</u> (b)	<u>Remove RCF</u> (c)	<u>Amortization Cost</u> (d) [b*c]
0101	\$ 252,642	0.99413	\$ 251,159
0111	\$ 86,170	0.99413	\$ 85,664
0112	\$ -	0.99413	\$ -
Schedule Totals	\$ 338,812		\$ 336,823

**November Unbilled**

<u>Schedule</u> (e)	<u>Therms</u> (f)	<u>Amortization Rate</u> (g)	<u>Amortization</u> (h) [f*g]
0101	5,539,987	0.03732	\$ 206,752
0111	1,740,665	0.03732	\$ 64,962
0112	0	0.00000	\$ -
	7,280,652		271,714

**October Unbilled Reversal**

<u>Schedule</u> (i)	<u>Therms</u> (j)	<u>Amortization Rate</u> (k)	<u>Commodity Cost</u> (l) [j*k]
0101	-3,657,771	0.03604	\$ (131,826)
0111	-1,854,250	0.03604	\$ (66,827)
0112	0	0.00000	\$ -
	-5,512,021		(198,653)

	<u>Billed</u> (d)	<u>November Unbilled</u> (h)	<u>October Unbilled Reversal</u> (l)	<u>Total Commodity</u> (d+h+l)
0101	\$ 251,159	\$ 206,752	\$ (131,826)	\$ 326,085
0111	\$ 85,664	\$ 64,962	\$ (66,827)	\$ 83,799
0146	\$ -	\$ -	\$ -	\$ -
	\$ 336,823	\$ 271,714	\$ (198,653)	\$ 409,884
	TRUE	TRUE	TRUE	



## Revenue By Rate Schedule

**Gas for ID**

Data Source: Financial  
Reporting  
Data Updated Daily

Rider 150 = PGA

**Accounting Period: 202011**

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	-91	1,711,017	0	-657	13,209,970
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	0	583,679	0	-1,565	5,170,795
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	12,086	0	0	100,714
<b>Overall - Total</b>		<b>0</b>	<b>-91</b>	<b>2,306,782</b>	<b>0</b>	<b>-2,222</b>	<b>18,481,479</b>



## Revenue By Rate Schedule

**Gas for ID**

Data Source: Financial  
Reporting  
Data Updated Daily

Rider 155 = PGA Amort

**Accounting Period: 202011**

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	-252,642	0	0	-1,941,664
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	-86,170	0	0	-760,078
0146 - TRANSP SVC CUST GAS	RIDER 155	0	0	0	0	0	0
<b>Overall - Total</b>		<b>0</b>	<b>0</b>	<b>-338,812</b>	<b>0</b>	<b>0</b>	<b>-2,701,742</b>



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 Exchange	Total Estimated Commodity Costs	Sales Volumes (to customers)	WACOG	
	Volumes (a)	Dollars (b)	Volumes (c)	Dollars (d)	Volumes (a) + (c) = (e)	Dollars (b) + (d) = (f)	Dollars (g)	Dollars (h)	Dollars (i)	(j)	(k)	
Nov-20	5,991,863	\$ 1,064,234	4,645,769	\$ 821,837	10,637,632	\$ 1,886,071	\$ 5,720	\$ (117,488)	\$ 1,774,303	10,480,198	\$ 0.1693	
Dec-20	6,159,971	\$ 1,094,093	7,953,141	\$ 1,502,348	14,113,112	\$ 2,596,441	\$ 4,910	\$ (116,888)	\$ 2,484,463	13,904,242	\$ 0.1787	
Jan-21	6,134,280	\$ 1,089,529	8,854,942	\$ 1,712,546	14,989,222	\$ 2,802,075	\$ 5,388	\$ (116,400)	\$ 2,691,063	14,767,386	\$ 0.1822	
Feb-21	5,529,930	\$ 982,189	7,255,527	\$ 1,403,219	12,785,457	\$ 2,385,408	\$ 4,857	\$ (116,175)	\$ 2,274,090	12,596,236	\$ 0.1805	
Mar-21	6,298,309	\$ 1,118,663	4,469,531	\$ 835,802	10,767,840	\$ 1,954,465	\$ 4,138	\$ (119,513)	\$ 1,839,090	10,608,480	\$ 0.1734	
Apr-21	905,063	\$ 129,324	6,338,084	\$ 1,012,192	7,243,147	\$ 1,141,516	\$ 5,761	\$ (120,675)	\$ 1,026,602	7,135,951	\$ 0.1439	
May-21	996,263	\$ 142,356	2,882,791	\$ 443,950	3,879,054	\$ 586,306	\$ 5,337	\$ (128,550)	\$ 463,093	3,821,645	\$ 0.1212	
Jun-21	1,015,594	\$ 145,118	1,728,546	\$ 264,813	2,744,140	\$ 409,931	\$ 4,282	\$ (135,413)	\$ 278,800	2,703,528	\$ 0.1031	
Jul-21	1,063,106	\$ 151,907	1,413,952	\$ 223,687	2,477,058	\$ 375,594	\$ 4,265	\$ (137,175)	\$ 242,684	2,440,398	\$ 0.0994	
Aug-21	1,064,269	\$ 152,073	1,412,047	\$ 224,374	2,476,316	\$ 376,447	\$ 1,694	\$ (137,325)	\$ 240,816	2,439,667	\$ 0.0987	
Sep-21	976,781	\$ 139,572	2,135,572	\$ 337,420	3,112,353	\$ 476,992	\$ 1,849	\$ (130,238)	\$ 348,603	3,066,292	\$ 0.1137	
Oct-21	940,463	\$ 134,383	6,238,962	\$ 1,020,694	7,179,425	\$ 1,155,077	\$ 3,722	\$ (121,350)	\$ 1,037,449	7,073,171	\$ 0.1467	
												Acct 191010 Commodity New without GTI: use for deferrals
37,075,892		\$ 6,343,441	55,328,864	\$ 9,802,882	92,404,756	\$ 16,146,323	\$ 51,923	\$ (1,497,190)	\$ 14,701,056	91,037,194	\$ 0.16148	

Average \$ 0.17109 40%  
20-009 \$ 0.1772 60%  
\$ 0.1747

GRI Funding (no change) 0.00040  
TOTAL Rate 0.16188

RCF: 1.005873 0.99413

Proposed Rate		
Proposed WACOG without RCF	\$ 0.16188	New with GTI
Proposed WACOG with RCF	\$ 0.16283	

Present Rate		
Present WACOG without RCF	\$ 0.15239	Old with GTI
Present WACOG with RCF	\$ 0.15328	

Change		
Change WACOG without RCF	\$ 0.00949	
Change WACOG with RCF	\$ 0.00955	

869,405

Avista Utilities  
State of Idaho  
Summary of Changes  
Rate Schedule 150

GRF: 1.005873

Summary of Changes		Rate Schedule 150					
		Without Revenue Sensitive Costs			With Revenue Sensitive Costs		
		Rate Sch 150 Commodity	Rate Sch 150 Demand	Total Schedule 150	Rate Sch 150 Commodity	Rate Sch 150 Demand	Total Schedule 150
<b>Present</b>		<b>Old rates Acct 191010 demand:</b>					
1	Rate Schedule 101	\$0.15239	\$0.09295	\$0.24534	\$0.15328	\$0.09350	\$0.24678
2	Rate Schedule 111	\$0.15239	\$0.09295	\$0.24534	\$0.15328	\$0.09350	\$0.24678
3	Rate Schedule 112	\$0.15239	\$0.09295	\$0.24534	\$0.15328	\$0.09350	\$0.24678
4	Rate Schedule 131 (no customers)	\$0.15239	\$0.00000	\$0.15239	\$0.15328	\$0.00000	\$0.15328
5	Rate Schedule 132 (no customers)	\$0.15239	\$0.00000	\$0.15239	\$0.15328	\$0.00000	\$0.15328
6							
7	<b>Proposed</b>	<b>New rates Acct 191010 demand:</b>					
8	Rate Schedule 101	\$0.16188	\$0.08952	\$0.25140	\$0.16283	\$0.09005	\$0.25288
9	Rate schedule 111	\$0.16188	\$0.08952	\$0.25140	\$0.16283	\$0.09005	\$0.25288
10	Rate Schedule 112	\$0.16188	\$0.08952	\$0.25140	\$0.16283	\$0.09005	\$0.25288
11	Rate Schedule 131 (no customers)	\$0.16188	\$0.00000	\$0.16188	\$0.16283	\$0.00000	\$0.16283
12	Rate Schedule 132 (no customers)	\$0.16188	\$0.00000	\$0.16188	\$0.16283	\$0.00000	\$0.16283
13							
14	<b>Change</b>						
15	Rate Schedule 101	\$0.00949	(\$0.00343)	\$0.00606	\$0.00955	(\$0.00345)	\$0.00610
16	Rate schedule 120-009	\$0.00949	(\$0.00343)	\$0.00606	\$0.00955	(\$0.00345)	\$0.00610
17	Rate Schedule 112	\$0.00949	(\$0.00343)	\$0.00606	\$0.00955	(\$0.00345)	\$0.00610
18	Rate Schedule 131 (no customers)	\$0.00949	\$0.00000	\$0.00949	\$0.00955	\$0.00000	\$0.00955
19	Rate Schedule 132 (no customers)	\$0.00949	\$0.00000	\$0.00949	\$0.00955	\$0.00000	\$0.00955
20							

Revenue Change				
Revenue at Present Rates				
	Volume	Rate Sch 150 Commodity	Rate Sch 150 Demand	Revenue
Rate Schedule 101	65,108,413	\$ 9,979,818	\$ 6,087,637	\$ 16,067,455
Rate Schedule 111	25,669,493	\$ 3,934,620	\$ 2,400,098	\$ 6,334,718
Rate Schedule 112	259,288	\$ 39,744	\$ 24,243	\$ 63,987
Rate Schedule 131	-	\$ -	\$ -	\$ -
Rate Schedule 132	-	\$ -	\$ -	\$ -
<b>Total</b>	<b>91,037,194</b>	<b>\$ 13,954,182</b>	<b>\$ 8,511,978</b>	<b>22,466,160</b>
Revenue at Proposed Rates				
Rate Schedule 101	65,108,413	\$ 10,601,603	\$ 5,863,013	\$ 16,464,616
Rate Schedule 111	25,669,493	\$ 4,179,764	\$ 2,311,538	\$ 6,491,302
Rate Schedule 112	259,288	\$ 42,220	\$ 23,349	\$ 65,569
Rate Schedule 131	-	\$ -	\$ -	\$ -
Rate Schedule 132	-	\$ -	\$ -	\$ -
<b>Total</b>	<b>91,037,194</b>	<b>\$ 14,823,587</b>	<b>\$ 8,197,900</b>	<b>23,021,487</b>
Revenue Change				
Rate Schedule 101	65,108,413	\$ 621,785	\$ (224,624)	\$ 397,161
Rate Schedule 111	25,669,493	\$ 245,144	\$ (88,560)	\$ 156,584
Rate Schedule 112	259,288	\$ 2,476	\$ (894)	\$ 1,582
Rate Schedule 131	-	\$ -	\$ -	\$ -
Rate Schedule 132	-	\$ -	\$ -	\$ -
<b>Total</b>	<b>91,037,194</b>	<b>\$ 869,405</b>	<b>\$ (314,078)</b>	<b>555,327</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	With Revenue Sensitive
<b>Present</b>		Total Schedule 150 <b>old rates acct 191000 amort:</b>	Total Schedule 150
1 Rate Schedule 101		(\$0.03604)	(\$0.03625)
2 Rate Schedule 111		(\$0.03604)	(\$0.03625)
3 Rate Schedule 112		\$0.00000	\$0.00000
4 Rate Schedule 131 (no customers)		\$0.00000	\$0.00000
5 Rate Schedule 132 (no customers)		\$0.00000	\$0.00000
6 Rate Schedule 146		\$0.00000	\$0.00000
<b>Proposed</b>		<b>new rates acct 191000 amort:</b>	
9 Rate Schedule 101		(\$0.03732)	(\$0.03754)
10 Rate schedule 111		(\$0.03732)	(\$0.03754)
11 Rate Schedule 112		\$0.00000	\$0.00000
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
<b>Change</b>			
17 Rate Schedule 101		(\$0.00128)	(\$0.00129)
18 Rate schedule 111		(\$0.00128)	(\$0.00129)
19 Rate Schedule 112		\$0.00000	\$0.00000
20 Rate Schedule 131 (no customers)		\$0.00000	\$0.00000
21 Rate Schedule 132 (no customers)		\$0.00000	\$0.00000
22 Rate Schedule 146		\$0.00000	\$0.00000

Revenue Change		
Revenue at Present Rates		
	Volume	Revenue
Rate Schedule 101	65,108,413	\$ (2,360,180)
Rate Schedule 111	25,669,492	\$ (930,519)
Rate Schedule 112	259,288	\$ -
Rate Schedule 131	-	\$ -
Rate Schedule 132	-	\$ -
Rate Schedule 146	-	\$ -
<b>Total</b>	<b>91,037,193</b>	<b>(3,290,699)</b>
Revenue at Proposed Rates		
Rate Schedule 101	65,108,413	\$ (2,444,170)
Rate Schedule 111	25,669,492	\$ (963,633)
Rate Schedule 112	259,288	\$ -
Rate Schedule 131	-	\$ -
Rate Schedule 132	-	\$ -
Rate Schedule 146	-	\$ -
<b>Total</b>	<b>91,037,193</b>	<b>(3,407,803)</b>
Revenue Change		
Rate Schedule 101	65,108,413	\$ (83,990)
Rate Schedule 111	25,669,492	\$ (33,114)
Rate Schedule 112	259,288	\$ -
Rate Schedule 131	-	\$ -
Rate Schedule 132	-	\$ -
Rate Schedule 146	-	\$ -
<b>Total</b>	<b>91,037,193</b>	<b>(117,104)</b>

WA / ID

Large Customer Refund  
Backup

## Meister, Keri

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**From:** Brandon, Annette  
**Sent:** Monday, November 9, 2020 12:31 PM  
**To:** Acord, Heather; Hydzik, Nicole  
**Cc:** Meister, Keri; Schultz, Kaylene; Miller, Joe; Garbarino, Marcus  
**Subject:** Large Customer Refunds  
**Attachments:** WA Large Customer Refund.xlsx; Large Customer Idaho.xlsx

Attached are the large customer refunds for Washington and Idaho which should be credited this month.

The "resource accounting" total represents what should be recorded on the deferral.

The "revenue accounting" is what the amount of the check should be and what is credited to the Revenue system.

Please let me know if you have any questions.

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p d l o r # H q g h w h e u d q g r q C d y l w d f r u s I f r p #

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State of Idaho  
Deferral Account 191010 Reconciliation

	10/31/20				Balance
	Commodity	Demand	True Up	2%	10/31/20
	Deferral	Deferrals		Interest	
<b>Schedule 112</b>					
Customer A	0.00	0.00		0.00	0.00
Customer B	(0.89)	0.13		(0.04)	(24.17)
Customer C	0.00	0.00		0.00	0.00
Customer D	(397.08)	58.21	(67.00)	3.65	2,023.04
	0.00			0.00	0.00
<b>Schedule 132</b>				0.00	0.00
Customer E				0.00	0.00
				0.00	0.00
<b>Commodity (Firm Customers 101-132)</b>	(82,400.03)			(1,782.01)	(1,112,188.44)
				0.00	0.00
<b>Demand Customers (Sales 101-111)</b>		12,079.63		2,380.03	1,435,908.37
				0.00	0.00
Reconciling Item				(0.89)	(11.25)
				0.00	0.00
<b>Total</b>	<b>(82,798.00)</b>	<b>12,137.97</b>	<b>0.00</b>	<b>600.74</b>	<b>325,707.55</b>

GLW Check

Summary:	Customer B	#0053940000	refund	(24.17)
	Customer D	#0396865843	charge	2,023.04
	<b>Total Resource Accounting</b>			<b>1,998.87</b>
	Revenue Conversion Factor		1.0058730	
	Customer B	#0053940000	refund	(24.31)
	Customer D	#0396865843	charge	2,034.92
	<b>Total Revenue Accounting</b>			<b>2,010.61</b>