



January 25, 2019

State of Idaho
Idaho Public Utilities Commission
P.O. Box 83720
Boise, Idaho 83720-0074

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IDAHO PUBLIC
UTILITIES COMMISSION

RE: Monthly Deferred Cost Report

Attached is the PGA monthly report of activity in the Gas Deferral Accounts for the month of December 2018. This information is submitted in compliance with Order Number 34187 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-18-04). This report is being filed in electronic format only per approval from the filing center.

For the month of December, commodity costs were slightly higher than the embedded PGA commodity WACOG, resulting in a surcharge deferral in the amount of \$56,200. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$609,677. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$6,684,243 (including interest). The amount of amortization recorded for the month is \$1,198,570 for a total rebate balance of \$5,108,945 (including interest).

Per Order No. 34187, the Company has included a Quarterly Commodity WACOG Forecast update in this PGA Monthly Activity Report as Attachment A for the period January 2019 – December 2019. 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 annette.brandon@avistacorp.com or (509) 495-4324. Thank you!

Sincerely,

Annette Brandon
Manager of Regulatory Affairs
Regulatory Affairs

Enclosures

Avista Corporation Journal Entry

Effective Date: 201812

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Jenny Berg

Last Saved: 01/04/2019 12:15 PM

Type: C

Submitted by: Jenny Berg

Approval Requested: 01/04/2019 12:15 PM


Category: DJ

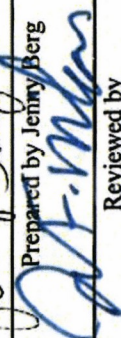
Approved by:

Currency: USD

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.


 Prepared by Jenny Berg
 Date: 1/4/19


 Reviewed by
 Date: 1/4/19

Approved for Entry
 Corporate Accounting use Only
 Date

Avista Corporation Journal Entry

Effective Date: 201812

Journal: 431-D&A W/A/ID

Team: Resource Accounting

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Category: DJ

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Currency: USD

Seq	Co.	FERC	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	49,293.34 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED		1,303,236.06 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	1,253,942.72 ✓		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	42,984.33 ✓	0.00	Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	2,669,821.67 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS		2,712,806.00 ✓	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	5,335.15 ✓		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED		558,792.27 ✓	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	553,457.12 ✓		Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	4,752.90 ✓		Interest Expense
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	1,193,817.10 ✓		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS		1,198,570.00 ✓	Amortization Expense
130	001	410100 - DFIT EXPENSE DR	211,097.15 ✓		Idaho Tax Reform Amort
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS		211,097.15 ✓	Idaho Tax Reform Amort
150	001	190930 - NONPLANT EXCESS DEFERRED GROSS UP	48,657.89 ✓		Idaho Tax Reform Tax Rate Calc Adj
160	001	410100 - DFIT EXPENSE DR		48,657.89 ✓	Idaho Tax Reform Tax Rate Calc Adj
Totals:			6,033,159.37 ✓	6,033,159.37 ✓	

201812

Washington/Idaho Gas Costs

Demand (Transportation) Costs	
NWP Fixed	\$ 3,631,690.92
NWP Variable	\$ 465,413.56
NWP Capacity Release	\$ (2,340,963.09)
NWP Total (excluding Refund)	\$ 1,756,141.39
GTN Fixed	\$ 252,729.32
GTN Variable	\$ 9,904.90
GTN Capacity Release	\$ (3,419,477)
Current Month Estimate	\$ 288,315.75
Transcanada Foothills (BC System) Fixed	\$ 178,462.13
Transcanada Foothills (BC System) Variable	\$ 373,023.63
ANG Total	\$ 5,888.06
NOVA (AB System) Fixed	\$ 373,023.63
NOVA (AB System) Variable	\$ 33,276.90
Spectra Westcoast Fixed	\$ 33,276.90
Spectra Westcoast Variable	\$ 5,888.06
Questar	\$ 5,888.06
Questar	\$ 5,888.06
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 50.00
Other capacity release credit	\$ 50.00
Thermal Transport	\$ -
Counterparty Invoice Total	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,925,068.16
WA/ID Buy/Sell Transportation Recovery	\$ (8,269.21)
Total Demand Costs	\$ 2,916,798.95
less variable costs charged to Commodity	\$ (494,418.78)
Total Demand Costs to be Allocated	\$ 2,422,380.17

201812

Expense Calculation

Total System Cost	\$ 2,122,400.19
Total Current Demand Costs (excluding refund)	\$ 2,122,400.19
Total Commodity Costs to be Allocated	\$ 6,564,175.17
Imbalance Cost Washington	\$ 369,424.97
Imbalance Cost Idaho	\$ 179,778.83
Total Commodity Costs before refund	\$ 7,113,378.97
Total	\$ 9,235,779.16

Demand Allocated to Washington	69.10%	1,466,578.53	655,821.66	30.90%	655,821.66
Demand Allocated to Idaho	30.90%	2,122,400.19	655,821.66	67.9200%	655,821.66
Commodity Allocated to Washington		\$ 4,458,387.78	\$ 2,105,787.39		\$ 2,105,787.39
Commodity Allocated to Idaho		\$ 369,424.97	\$ 179,778.83		\$ 179,778.83
Total		\$ 4,827,812.75	\$ 2,285,566.22		\$ 2,285,566.22

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
WASHINGTON			
DEMAND			
Schedule 101	20,570,424	MAIN CALC	\$ 2,101,737.00
Schedule 102	21,435	MAIN CALC	\$ 2,190.00
Schedule 111	18,064,862	MAIN CALC	\$ 1,833,925.00
Schedule 112	11,813	MAIN CALC	\$ 1,086.00
Schedule 121	(10,914,823)	MAIN CALC	\$ (1,168,553.00)
Schedule 122	56,768	MAIN CALC	\$ 5,226.00
Schedule 131	0	MAIN CALC	\$ -
Schedule 132	114,831	MAIN CALC	\$ 6,815.00
Schedule 146	3,535,845	MAIN CALC	\$ 1,885.00
Total Demand	31,461,155	MAIN CALC	\$ 2,784,313.00
	31,461,155	check	\$ 0.08850
COMMODITY			
Schedule 101	20,570,424	MAIN CALC	\$ 3,502,927.00
Schedule 102	21,435	MAIN CALC	\$ 3,660.00
Schedule 111	18,064,862	MAIN CALC	\$ 3,387,921.00
Schedule 112	11,813	MAIN CALC	\$ 2,009.00
Schedule 121	(10,914,823)	MAIN CALC	\$ (2,161,702.00)
Schedule 122	56,768	MAIN CALC	\$ 9,668.00
Schedule 131	0	MAIN CALC	\$ -
Schedule 132	114,831	MAIN CALC	\$ 19,548.00
Total Commodity	27,925,310	MAIN CALC	\$ 4,764,021.00
	27,925,310	check	\$ 0.17060

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
IDAHO			
DEMAND			
Schedule 101	10,111,460	MAIN CALC	\$ 970,170.00
Schedule 111	3,074,476	MAIN CALC	\$ 295,137.00
Schedule 121	1,800	MAIN CALC	\$ 172.00
Schedule 122	0	MAIN CALC	\$ -
Total Demand	13,187,736	MAIN CALC	\$ 1,265,479.00
	13,187,736	check	\$ 0.10
COMMODITY			
Schedule 101	10,111,460	MAIN CALC	\$ 1,708,134.00
Schedule 111	3,074,476	MAIN CALC	\$ 519,930.00
Schedule 121	1,800	MAIN CALC	\$ 302.00
Schedule 122	0	MAIN CALC	\$ -
Schedule 131	0	MAIN CALC	\$ -
Schedule 132	0	MAIN CALC	\$ -
Total Commodity	13,187,736	MAIN CALC	\$ 2,228,366.00
	13,187,736	check	\$ 0.16905

Deferral Calculation

Total Deferral Expenses from above	\$ 4,827,812.75	\$ 1,466,578.53	\$ 2,285,566.22	\$ 655,821.66
PGA Deferral Revenue from above	\$ (4,764,021.00)	\$ (2,784,313.00)	\$ (2,229,366.00)	\$ (1,265,479.00)
Adjustments	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ 63,791.75	\$ (1,317,734.47)	\$ 66,200.22	\$ (609,657.34)
(overcollected)/undercollected	\$ -	\$ -	\$ -	\$ -
(rebate)/surcharge	\$ -	\$ (1,253,942.72)	\$ -	\$ (553,457.12)
Deferral Check	\$ -	\$ -	\$ -	\$ -
JET Entry	Debits	6,033,159.37	Credits	6,033,159.37
Total Net Gas Costs	From DJ 430	\$ 9,235,779.16		
Check		\$ -		

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
WASHINGTON			
DEMAND			
Schedule 101	20,570,424	MAIN CALC	\$ 2,101,737.00
Schedule 102	21,435	MAIN CALC	\$ 2,190.00
Schedule 111	18,064,862	MAIN CALC	\$ 1,833,925.00
Schedule 112	11,813	MAIN CALC	\$ 1,086.00
Schedule 121	(10,914,823)	MAIN CALC	\$ (1,168,553.00)
Schedule 122	56,768	MAIN CALC	\$ 5,226.00
Schedule 131	0	MAIN CALC	\$ -
Schedule 132	114,831	MAIN CALC	\$ 6,815.00
Schedule 146	3,535,845	MAIN CALC	\$ 1,885.00
Total Demand	31,461,155	MAIN CALC	\$ 2,784,313.00
	31,461,155	check	\$ 0.08850
COMMODITY			
Schedule 101	20,570,424	MAIN CALC	\$ 3,502,927.00
Schedule 102	21,435	MAIN CALC	\$ 3,660.00
Schedule 111	18,064,862	MAIN CALC	\$ 3,387,921.00
Schedule 112	11,813	MAIN CALC	\$ 2,009.00
Schedule 121	(10,914,823)	MAIN CALC	\$ (2,161,702.00)
Schedule 122	56,768	MAIN CALC	\$ 9,668.00
Schedule 131	0	MAIN CALC	\$ -
Schedule 132	114,831	MAIN CALC	\$ 19,548.00
Total Commodity	27,925,310	MAIN CALC	\$ 4,764,021.00
	27,925,310	check	\$ 0.17060

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
IDAHO			
DEMAND			
Schedule 101	10,111,460	MAIN CALC	\$ 970,170.00
Schedule 111	3,074,476	MAIN CALC	\$ 295,137.00
Schedule 121	1,800	MAIN CALC	\$ 172.00
Schedule 122	0	MAIN CALC	\$ -
Total Demand	13,187,736	MAIN CALC	\$ 1,265,479.00
	13,187,736	check	\$ 0.10
COMMODITY			
Schedule 101	10,111,460	MAIN CALC	\$ 1,708,134.00
Schedule 111	3,074,476	MAIN CALC	\$ 519,930.00
Schedule 121	1,800	MAIN CALC	\$ 302.00
Schedule 122	0	MAIN CALC	\$ -
Schedule 131	0	MAIN CALC	\$ -
Schedule 132	0	MAIN CALC	\$ -
Total Commodity	13,187,736	MAIN CALC	\$ 2,228,366.00
	13,187,736	check	\$ 0.16905

Idaho Sales Volumes

Consolidated Volumes

December/18 Description	Schedule	December/18 Billed	November/18 Unbilled	December/18 Unbilled	December/18 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	9,409,205	5,003,337	5,705,592	702,255	10,111,460 ✓	
Firm	111	3,106,628	1,753,717	1,721,565	(32,152)	3,074,476 ✓	
Firm	112	1,800	0	0	0	1,800 ✓	
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	
Total Retail Sales for GTI		12,517,633	6,757,054	7,427,157	670,103	13,187,736	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation	146	296,829	296,829	299,519	2,690	299,519	
Transportation	147	153,333	153,333	163,672	10,339	163,672	
Transportation	159	4,321,115	0	0	0	4,321,115	
Transportation	169	0	0	0	0	0	
Total transportation		4,771,277	450,162	463,191	13,029	4,784,306	
Total sales		17,288,910	7,207,216	7,890,348	683,132	17,972,042	

Schedule Summary for Demand Deferral:

Firm	101	9,409,205	5,003,337	5,705,592	702,255	10,111,460 ✓	
Firm	111	3,106,628	1,753,717	1,721,565	(32,152)	3,074,476 ✓	
Firm	112	1,800	0	0	0	1,800 ✓	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		12,517,633	6,757,054	7,427,157	670,103	13,187,736	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	9,409,205	5,003,337 ✓	5,705,592 ✓	702,255	10,111,460 ✓	
Firm	111	3,106,628	1,753,717 ✓	1,721,565 ✓	(32,152)	3,074,476 ✓	
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
Total Firm Sales		12,515,833	6,757,054	7,427,157	670,103	13,185,936	Volumes for PGA Commodity & Demand Amortization
Firm	112	1,800	0	0	0	1,800	Annual lump sum amortization
Firm	131	0	0	0	0	0	Annual lump sum amortization
Firm	132	0	0	0	0	0	Annual lump sum amortization
Total Firm Sales		12,517,633	6,757,054	7,427,157	670,103	13,187,736	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		4,771,277	450,162	463,191	13,029	4,784,306	
Check total sales		17,288,910	7,207,216	7,890,348	683,132	17,972,042	
		17,288,910	7,207,216	7,890,348		17,972,042	



Gas by GL Account - Estimate

Page: 2
 Print Date: 01/03/19 02:37:18 PM
 Database: NUCUT
 arpgasbyglst

Accounting Month: 201812
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

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

GD

PURCHASE

Gas Transportation AN						
Dominion Energy Questar Pipeline, LLC	ACCTSP		\$4,038.06			\$4,038.06
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$1,850.00		\$1,850.00
Gas Transmission Northwest Corporation	TPORT			\$252,729.32		\$252,729.32
Gas Transmission Northwest Corporation→IGI Resources Inc.	TPORT			(\$3,418.47)		(\$3,418.47)
Northwest Pipeline Corporation	TPORT			\$3,631,690.92		\$3,631,690.92
Northwest Pipeline Corporation→Avista Corporation	TPORT			(\$1,484,819.23)		(\$1,484,819.23)
Northwest Pipeline Corporation→Clark County PUD No. 1	TPORT			(\$423,508.04)		(\$423,508.04)
Northwest Pipeline Corporation→Duke Energy Marketing America LLC	TPORT			(\$121,002.30)		(\$121,002.30)
Northwest Pipeline Corporation→IGI Resources Inc.	TPORT			(\$136,127.59)		(\$136,127.59)

F ✓
 - F ✓
 - CR ✓
 - F ✓
 CR ✓



Gas by GL Account - Estimate

Page: 3
 Print Date: 01/03/19
 02:37:18 PM
 Database: NUCUT
 arpgasbygl/est

Accounting Month: 201812
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

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

GD
PURCHASE

Northwest Pipeline Corporation → Kaiser Aluminum & Chemical Corporation,	TPORT				(\$78,046.48)	(\$78,046.48)	OK
Northwest Pipeline Corporation → Puget Sound Energy, Inc.	TPORT				(\$97,479.45)	(\$97,479.45)	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$1,652.12)		(\$1,652.12)	
Spectra Energy - Westcoast Energy Inc.	ACCTSP			(\$51,799.18)		(\$51,799.18)	F
Spectra Energy - Westcoast Energy Inc.	TPORT				\$77,195.30	\$77,195.30	F
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,532.90	\$9,532.90	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$2,598.76)		(\$2,598.76)	F
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$181,060.89	\$181,060.89	F
TransCanada Nova Gas Transmission Ltd.	TPORT				\$378,455.56	\$378,455.56	F
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$5,431.93)		(\$5,431.93)	F
001-804001-GD-AN-DL	TOTALS:			(\$57,443.93)	\$2,188,113.33	\$2,130,669.40	
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT				\$9,004.90	\$9,004.90	V
Northwest Pipeline Corporation	ACCTSP			\$456,806.60		\$456,806.60	V
Northwest Pipeline Corporation	TPORT				\$28,607.26	\$28,607.26	V
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00	
001-804002-GD-AN-DL	TOTALS:			\$456,806.60	\$37,612.16	\$494,418.76	

Total = \$ 2,625,088.16

Washington/Idaho Gas Costs

	GL Account	Dec-18 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (1,955,789.17)
JP Withdrawals	808100 GD AN	\$ 1,394,250.32
Total JP	164100 GD AN	\$ (561,538.85)
Clay Basin (QUESTAA) Injections		
Clay Basin (QUESTAA) Withdrawals	808200 GD AN	\$ (401,432.17)
Total Clay Basin	808100 GD AN	\$ 484,417.60
	164115 GD AA	\$ 82,985.43
Total Net Storage (Injections)/Withdrawals		\$ (478,663.42) ✓

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN	\$ 14,487,609.26	✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,130,669.40	✓
Variable Demand (Transport) Costs	804002 GD AN	\$ 494,418.76	✓
Hedge Activity	804010 GD AN	\$ 7,560.48	✓
Financial Settlements	804600 GD AN	\$ (1,191,698.52)	✓
Interco Purchase from Thermal	804730 GD AN	\$ 921,469.75	✓
Cochrane Credit	811000 GD AN	\$ (61,227.73)	✓

2,125,080.16

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$ 369,424.97	✓
ID Imbalance from DJ 436	804000 GD AN	\$ 179,778.83	✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00	✓
Broker Fees DJ 471	804017 GD AN	\$ 13,860.96	✓
Mizuho Journal DJ 473	804017 GD AN	\$ 4,687.29	✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 2,421.34	✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 9,119.11	✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (7,276,471.03)	✓
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)	✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ (911.08)	✓
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -	✓
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,269.21)	✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -	✓
Total Costs for Deferral including net gas costs		\$ 9,235,779.16	Tie to Deferral Entry ✓

M

483600 GD AN	\$ 14,737,575.81	Input fr GLE Sales
483000 GD AN	\$ (19,024,086.83)	Input fr GLE Sales
483730 GD AN	\$ (2,989,960.01)	Input fr GLE Sales
	(7,276,471.03)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 6,527,486.65		Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ		\$ (5,527,486.65)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ		\$ (3,254,695.52)	Intra-Co Transfer Thermal AN (LDC Sale to Ther
232620 ZZ ZZ	\$ 3,254,695.52		Intra-Co Transfer Thermal AN (LDC Sale to Ther
182374 CD AA			Clear MTM on FX for 2 months out
245745 ZZ ZZ			Clear MTM on FX for 2 months out
804700.GD.AN	\$ -		Provide Bookout dollars for SEC reporting
804711.GD.AN		\$ -	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00		AN Odorization Expense Accrual
232130.ZZ.ZZ		\$ (7,000.00)	AN Odorization Expense Accrual
253028.GD.AN		\$ -	Bank Fee
903000.CD.AA	\$ -		Bank Fee
142600 ZZ ZZ	\$ 5.50		API/AR Correcting Entries
903000 CD AA		\$ (5.50)	API/AR Correcting Entries
232130 ZZ ZZ	\$ 4,223.66		API/AR Correcting Entries
232135 GD AA		\$ (4,223.66)	API/AR Correcting Entries
253028 GD AN			Fortis Bank Fees
903000 CD AA			Fortis Bank Fees
Total Other Adj	\$ 8,793,311.33	\$ (8,793,311.33)	

Total from GLE	\$ 21,927,924.62	\$ (21,927,924.62)
Total DJ 430	\$ 30,721,235.95	\$ (30,721,235.95)

AVISTA CORPORATION
DECEMBER 2018 IDAHO PGA - 150

Actual Billed

Schedule	Revenue (a)	Remove RCF (b)	Remove RCF (c)	Total PGA Cost (d)	Percentage Commodity (e)	Percentage Demand (f)	Commodity Cost (g)	Demand Cost (h)
				[b*c]			[d*e]	[d*f]
0101	\$ 2,508,147	✓	0.994127	\$ 2,493,417	63.79%	36.21%	\$ 1,590,551	\$ 902,866
0111	\$ 828,443	✓	0.994127	\$ 823,578	63.79%	36.21%	\$ 525,360	\$ 298,218
0112	\$ 477	✓	0.994127	\$ 474	63.79%	36.21%	\$ 302	\$ 172
Schedule Totals	\$ 3,337,067	✓		\$ 3,317,469			\$ 2,116,213	\$ 1,201,256

December Unbilled

Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m)	Demand Cost (n)
				[j*k]	[j*l]
0101	5,705,592	✓ 0.16886	✓ 0.09584	\$ 963,446	\$ 546,824
0111	1,721,565	✓ 0.16886	✓ 0.09584	\$ 290,703	\$ 164,995
	7,427,157	✓	✓	\$ 1,254,149	\$ 711,819

November Unbilled Reversal

Schedule (o)	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s)	Demand Cost (t)
				[p*q]	[p*r]
0101	-5,003,337	✓ 0.16886	✓ 0.09584	\$ (844,863)	\$ (479,520)
0111	-1,753,717	✓ 0.16886	✓ 0.09584	\$ (296,133)	\$ (168,076)
	-6,757,054	✓	✓	\$ (1,140,996)	\$ (647,596)

	Billed (g)	Dec Unbilled (m)	Nov Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 1,590,551	\$ 963,446	\$ (844,863)	\$ 1,709,134
0111	\$ 525,360	\$ 290,703	\$ (296,133)	\$ 519,930
0112	\$ 302	\$ -	\$ -	\$ 302
0132	\$ -	\$ -	\$ -	\$ -
TRUE	\$ 2,116,213	\$ 1,254,149	\$ -1,140,996	\$ 2,229,366

	Billed (h)	Dec Unbilled (n)	Nov Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ 902,866	\$ 546,824	\$ (479,520)	\$ 970,170
0111	\$ 298,218	\$ 164,995	\$ (168,076)	\$ 295,137
0112	\$ 172	\$ -	\$ -	\$ 172
0132	\$ -	\$ -	\$ -	\$ -
TRUE	\$ 1,201,256	\$ 711,819	\$ (647,596)	\$ 1,265,479

M

AVISTA CORPORATION
 DECEMBER 2018 IDAHO AMORTIZATION - 155

Actual Billed

Schedule (a)	Revenue (b)	Remove RCF (c)	Amortization Cost (d) [b*c]
0101	\$ 860,155 ✓	✓ 0.994130	\$ 855,106
0111	\$ 284,071 ✓	✓ 0.994130	\$ 282,404
Schedule Totals	\$ 1,144,226		\$ 1,137,510

Schedule (e)	Therms (f)	Amortization Rate (g)	Amortization (h) [f*g]
0101	5,705,592	✓ 0.09092	\$ 518,752
0111	1,721,565	✓ 0.08676	\$ 149,363
	7,427,157 ✓		\$ 668,115

Schedule (i)	Therms (j)	Amortization Rate (k)	Commodity Cost (l) [j*k]
0101	-5,003,337	✓ 0.09092	\$ (454,903)
0111	-1,753,717	✓ 0.08676	\$ (152,152)
	-6,757,054 ✓		\$ (607,055)

	Billed (d)	Dec Unbilled (h)	Nov Unbilled Reversal (l)	Total Commodity [d+h+l]
0101	\$ 855,106	\$ 518,752	\$ (454,903)	\$ 918,955
0111	\$ 282,404	\$ 149,363	\$ (152,152)	\$ 279,615
	\$ 1,137,510	\$ 668,115	\$ (607,055)	\$ 1,198,570

TRUE TRUE TRUE



Revenue By Rate Schedule Gas for ID

Data Source: Financial Reporting
Data Updated Daily

Accounting Period: 201812

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	-827	2,508,147	✓	0	-887	17,015,730
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	-93	828,443	✓	0	-93	6,759,922
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	477	✓	0	0	136,600
Overall - Total		0	-920	3,337,068	✓	0	-980	23,912,252



**Revenue By Rate Schedule
Gas for ID**

Data Source: Financial Reporting
Data Updated Daily

Accounting Period: 201812

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	-860,155	0	0	-5,400,591
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	-284,071	0	0	-2,158,707
0146 - TRANSP SVC CUST GAS	RIDER 155	0	0	-787	0	0	-787
Overall - Total		0	0	-1,145,013	0	0	-7,560,085

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

	Executed Hedged		Index Cost		Total Cost to Serve Average Load (Including fuel)		Variable Charges		Deferral Exchanges		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)	Dollars (j)	Dollars (k)	Dollars (l)	WACOG (m)	WACOG (n)		
Nov-18	4,442,112	\$ 1,226,008	6,557,449	\$ 1,085,127	10,999,561	\$ 2,311,135	\$	\$	\$ 5,243	\$ (119,100)	\$ 2,197,278	\$ 10,793,407	\$ 0.2036	\$ 0.2036		
Dec-18	4,684,689	\$ 1,269,448	10,366,632	\$ 1,827,430	15,051,321	\$ 3,096,878	\$	\$	\$ 4,842	\$ (117,450)	\$ 2,984,270	\$ 14,769,229	\$ 0.2021	\$ 0.2021		
Jan-19	4,568,021	\$ 1,239,537	9,874,177	\$ 1,654,320	14,442,198	\$ 2,893,857	\$	\$	\$ 4,810	\$ (114,525)	\$ 2,784,142	\$ 14,171,522	\$ 0.1965	\$ 0.1965		
Feb-19	3,988,514	\$ 1,103,079	7,157,575	\$ 1,230,673	11,146,089	\$ 2,333,752	\$	\$	\$ 5,252	\$ (113,250)	\$ 2,225,754	\$ 10,937,189	\$ 0.2035	\$ 0.2035		
Mar-19	4,489,703	\$ 1,237,972	5,477,013	\$ 805,285	9,966,716	\$ 2,043,257	\$	\$	\$ 5,126	\$ (117,113)	\$ 1,931,270	\$ 9,779,919	\$ 0.1975	\$ 0.1975		
Apr-19	735,735	\$ 113,567	5,758,736	\$ 649,010	6,494,471	\$ 762,577	\$	\$	\$ 9,951	\$ (119,438)	\$ 653,090	\$ 6,372,752	\$ 0.1025	\$ 0.1025		
May-19	808,238	\$ 124,758	3,176,066	\$ 348,986	3,984,304	\$ 473,744	\$	\$	\$ 3,297	\$ (126,975)	\$ 356,066	\$ 3,909,631	\$ 0.0911	\$ 0.0911		
Jun-19	807,114	\$ 124,585	3,742,922	\$ 296,427	2,550,036	\$ 321,012	\$	\$	\$ 6,542	\$ (131,025)	\$ 196,529	\$ 2,502,243	\$ 0.0785	\$ 0.0785		
Jul-19	845,953	\$ 130,579	1,482,266	\$ 178,020	2,328,219	\$ 308,599	\$	\$	\$ 2,736	\$ (132,900)	\$ 178,435	\$ 2,284,583	\$ 0.0781	\$ 0.0781		
Aug-19	848,340	\$ 130,948	1,482,146	\$ 177,561	2,330,486	\$ 308,509	\$	\$	\$ 2,730	\$ (133,275)	\$ 177,964	\$ 2,286,808	\$ 0.0778	\$ 0.0778		
Sep-19	793,333	\$ 122,766	1,926,707	\$ 228,315	2,722,040	\$ 351,081	\$	\$	\$ 2,816	\$ (129,113)	\$ 224,784	\$ 2,671,024	\$ 0.0842	\$ 0.0842		
Oct-19	749,995	\$ 115,768	5,333,606	\$ 684,898	6,083,601	\$ 800,656	\$	\$	\$ 5,085	\$ (117,823)	\$ 687,316	\$ 5,969,582	\$ 0.1152	\$ 0.1152		
Average	27,763,747	\$ 6,939,015	60,335,295	\$ 9,056,042	88,099,042	\$ 15,095,057	\$	\$	\$ 64,430	\$ (1,471,959)	\$ 14,597,498	\$ 86,447,889	\$ 0.16886	\$ 0.16886		

32%
0.24893

68%

GRI Funding (no change)
TOTAL RATE

0.00040
0.16926

Proposed Rate
Proposed WACOG without RCF \$ 0.16926
Proposed WACOG with RCF \$ 0.17825

Present Rate
Present WACOG without RCF \$ 0.16276
Present WACOG with RCF \$ 0.16371

Change
Change WACOG without RCF \$ 0.00650
Change WACOG with RCF \$ 0.00654

*Revised
Commission
Factor*

*= 2 - 1.005673
= 994127 ✓*

RCF:	1.00587
------	---------

Revenue
 Conversion
 Factor

PGA AMORTIZATION (Sch 101-131)

Line No.	Sales Therms	Amortization	Interest	Balance
1				
2			1.00%	
3	Rate Schedule: 101-131			
4	Balance June 30, 2018			
5	Jul-18	2,257,385	238,714.48	(6,514) \$ (7,935,796)
6	Aug-18	2,260,631	\$ 198,898.21	(6,337) \$ (7,703,596)
7	Sep-18	2,654,040	\$ 199,184.19	(6,176) \$ (7,511,035)
8	Oct-18	6,011,179	\$ 233,847.49	(6,001) \$ (7,318,027)
	Beginning Balance			\$ (7,090,181)
9	Nov-18	10,793,407	\$ 885,275.24	(5,540) \$ (6,210,446)
10	Dec-18	14,769,229	\$ 1,211,372.16	(4,671) \$ (5,003,745)
11	Jan-19	14,171,522	\$ 1,162,348.23	(3,685) \$ (3,845,082)
12	Feb-19	10,937,189	\$ 897,068.24	(2,830) \$ (2,950,844)
13	Mar-19	9,779,919	\$ 802,148.96	(2,125) \$ (2,150,820)
14	Apr-19	6,372,752	\$ 522,693.12	(1,575) \$ (1,629,702)
15	May-19	3,909,631	\$ 320,667.93	(1,224) \$ (1,310,258)
16	Jun-19	2,502,243	\$ 205,233.97	(1,006) \$ (1,106,030)
17	Jul-19	2,284,583	\$ 187,381.50	(844) \$ (919,493)
18	Aug-19	2,286,808	\$ 187,563.99	(688) \$ (732,617)
19	Sep-19	2,671,024	\$ 219,077.39	(519) \$ (514,059)
20	Oct-19	5,969,582	\$ 489,625.12	(224) \$ (24,660)
18		86,447,889	\$ 7,090,455.85	(24,931) \$ (24,656)

= 2 - 1.00587
 = .99413

Rate Schedule 101, 111 (no customers 131)

Amortization Rate	\$ (0.08202)	(7,090,181)
Interest Rate	\$ (0.00029)	(24,660)
Rate Before RCF	\$ (0.08231)	(7,114,841)
Tariff Rate	\$ (0.08279)	

Summary	PGA	Earnings Test/Tax	Total
Rate Schedule 101	\$ (0.08231)	\$ (0.00861)	\$ (0.09092)
Rate Schedule 111	\$ (0.08231)	\$ (0.00445)	\$ (0.08676)
Rate Schedule 146	\$ -	\$ (0.00263)	\$ (0.00263)

Nov & Dec

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
WA Interest Rate: FERC Natural Gas Interest Rate, changes quarterly	191010 GD WA	101 - 132	Debit	NEW \$0.17067 ✓	10/1/2018	12/31/2018	4.96%
WA Deferral Rates Commodity Rate							
Demand Rate							
		101	Debit	\$0.10239 ✓	11/1/2018	Next PGA filing	
		102	Debit	\$0.10744 ✓	11/1/2018	Next PGA filing	
		111/112	Debit	\$0.09865 ✓	11/1/2018	Next PGA filing	
		121/122	Debit	\$0.10433 ✓	11/1/2018	Next PGA filing	
		131/132	Debit	\$0.06248 ✓	11/1/2018	Next PGA filing	
		146/126/116	Debit	\$0.00054 ✓	11/1/2018	Next PGA filing	
WA Commodity & Demand Amortization Rates (Sch 155)	191000 GD WA						
		101	Debit	\$0.09067 ✓	11/1/2018	Next PGA filing	
		102	Debit	\$0.09166 ✓	11/1/2018	Next PGA filing	
		111	Debit	\$0.07625 ✓	11/1/2018	Next PGA filing	
		121	Debit	\$0.04780 ✓	11/1/2018	Next PGA filing	
		131	n/a	\$0.00000 ✓	11/1/2018	Next PGA filing	
		146	n/a	\$0.00000 ✓	11/1/2018	Next PGA filing	
ID Interest Rate Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664				1/1/2018	12/31/2018	1.00%
ID Deferral Rates Commodity Rate (Without GTI) Demand Rate	191010 GD ID						
		101 - 132	Debit	\$0.16886 ✓	11/1/2018	Next PGA filing	
		101 - 112	Debit	\$0.09584 ✓	11/1/2018	Next PGA filing	
ID Commodity & Demand Amortization Rates (Sch 155)	191000 GD ID						
		101	Debit	\$0.09092 ✓	11/1/2018	Next PGA filing	
		111	Debit	\$0.08676 ✓	11/1/2018	Next PGA filing	
		146	Debit	\$0.00263 ✓	11/1/2018	Next PGA filing	
ID Temporary Tax Benefits Amortization	805110 GD ID						
		101	Debit	(\$0.01683)	11/1/2018	Next PGA filing	
		111	Debit	(\$0.01331)	11/1/2018	Next PGA filing	
		112	Debit	\$0.00000	11/1/2018	Next PGA filing	
		131	Debit	\$0.00000	11/1/2018	Next PGA filing	
		132	Debit	\$0.00000	11/1/2018	Next PGA filing	
		146	Debit	(\$0.00159)	11/1/2018	Next PGA filing	

MW



Interoffice Memorandum
Rates and Tariff Administration

DATE: 8/14/18
TO: Christine Machado, Resource Accounting
FROM: Annette Brandon
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, 2018**: ✓

Washington	69.10%	✓
Idaho	30.90%	✓
Total	<u>100.00%</u>	

If you have any questions about this please call me at 4324.

Berg, Jenny

From: Brandon, Annette
Sent: Wednesday, January 02, 2019 2:41 PM
To: Berg, Jenny
Cc: Meister, Keri
Subject: RE: Rate Review - December

Thanks for following up! I totally forgot about it.

No changes to anything PGA-related for the month of December. ✓

From: Berg, Jenny
Sent: Wednesday, January 02, 2019 2:20 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Cc: Meister, Keri <Keri.Meister@avistacorp.com>
Subject: FW: Rate Review - December

Hi Annette,

Just wanted to check in with you to see if you've had a chance to review this. ☺

Thank you,
Jenny

From: Berg, Jenny
Sent: Monday, December 31, 2018 7:56 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - December

Good Morning Annette,

Attached is the rates review workbook for December 2018.

No changes were needed. If I've missed anything, please let me know.

Thank you,

Jenny Berg, Accounting Analyst
1411 E Mission Ave MSC-007, Spokane, WA. 99202
P 509.495.2631 | F 509.777.5571
www.myavista.com



2018

Provided by
Megan K.

DFIT Expense

**After Tax Law
Change**

		Annual Amount	Monthly	Gross Up	23.05%
Total	Electric	(4,601,951)	(383,496)	-	(498,370)
	Gas North	(633,133)	(52,761)	-	(68,565)
	Gas South	(235,013)	(19,584)	-	(25,451)
	CD.AA	(2,915,794)	(242,983)	-	(315,767)
	CD.AN	(442)	(37)	-	(48)
		<u>(8,386,333)</u>	<u>(698,861)</u>	-	<u>(908,202)</u>
		0	-	-	-

		MONTHLY ENTRY FOR PLANT	MONTHS DEFERRED	DEFERRAL AS OF 11/30/18	ESTIMATE RECORDED/ MONTH	TOTAL RECORDED AS OF 11/30/18	TRUE UP
229010	ED	WA	4	(491,304.61)	(1,965,218)	(424,079)	(1,696,317) (268,901.54)
449110	ED	WA		491,304.61			
190410	ED	WA		103,173.97			
410100	ED	WA		(103,173.97)			254230.ED.WA
229010	ED	ID	5	(228,566.17)	(1,142,831)	(236,532)	(1,182,659) 39,827.96
449110	ED	ID		228,566.17			
190410	ED	ID		47,998.90			
410100	ED	ID		(47,998.90)			
229010	GD	WA	4	(95,229.90)	(380,920)	(79,302)	(317,208) (63,711.58)
496110	GD	WA		95,229.90			
190410	GD	WA		19,998.28			
410100	GD	WA		(19,998.28)			254230.GD.WA
229010	GD	ID	5	(38,233.16)	(191,166)	(42,701)	(213,505) 22,339.58 ✓ *
496110	GD	ID		38,233.16			
190410	GD	ID		8,028.96			
410100	GD	ID		(8,028.96)			191000.GD.ID
229010	GD	OR	11	(54,867.69)	(603,545)	(47,334)	(520,671) (82,873.55)
496110	GD	OR		54,867.69			
190410	GD	OR		11,522.22			
410100	GD	OR		(11,522.22)			
	Liab Check			(908,201.53)	(4,283,679)	(829,948)	(3,930,360) (353,319.13)
						0	

* Adjust 191000 balance
on spreadsheet.
Megan will book
SL entry.