



February 20, 2019

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

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2019 FEB 20 PM 3:23
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 January 2019. 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 January, commodity costs were higher than the embedded PGA commodity WACOG, resulting in a surcharge deferral in the amount of \$407,416. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$536,507. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$6,824,583 (including interest). The amount of amortization recorded for the month is \$1,171,587 for a total rebate balance of \$3,943,113 (including interest).

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

Journal: 431-D&A WA/ID Effective Date: 201901
 Team: Resource Accounting Last Saved by: Jenny Berg Last Saved: 02/05/2019 2:49 PM
 Type: C Submitted by: Jenny Berg Approval Requested: 02/05/2019 2:49 PM
 Category: DJ Approved by:
 Currency: USD

Seq	Co.	FERC	INTEREST EXPENSE ENERGY DEFERRALS	Sel.	Jur.	S.L	Debit	Credit	Comment
10	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	55,393.05 ✓		Interest Expense
20	001	191010	- CURR UNRECOV PGA DEFERRED	GD	WA	DL		✓ 515,980.08	Deferral
30	001	805120	- DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	460,587.03 ✓		Deferral Expense
40	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	33,942.38 ✓	0.00	Interest Expense
50	001	191000	- RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	2,411,892.22 ✓		Amortization
60	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		✓ 2,445,834.60	Amortization Expense
70	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	11,247.98 ✓		Interest Expense
80	001	191010	- CURR UNRECOV PGA DEFERRED	GD	ID	DL		✓ 140,339.60	Deferral
90	001	805120	- DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	129,091.62 ✓		Deferral Expense
100	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	7,535.62 ✓		Interest Expense
110	001	191000	- RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,164,050.95 ✓		Amortization
120	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		✓ 1,171,586.57	Amortization Expense
130	001	410100	- DFIT EXPENSE DR	GD	ID	DL	75,962.19 ✓		Idaho Tax Reform Amort
140	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		✓ 75,962.19	Idaho Tax Reform Amort
150	001	190930	- NONPLANT EXCESS DEFERRED GROSS	GD	ID	DL	17,509.28 ✓		Idaho Tax Reform Tax Rate Calc Adj
160	001	410100	- DFIT EXPENSE DR	GD	ID	DL		✓ 17,509.28	Idaho Tax Reform Tax Rate Calc Adj
170	001	410100	- DFIT EXPENSE DR	GD	ID	DL		✓ 238,366.38	Idaho Tax Reform Amort
180	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	238,366.38 ✓		Idaho Tax Reform Amort
190	001	190930	- NONPLANT EXCESS DEFERRED GROSS	GD	ID	DL		✓ 54,943.45	Idaho Tax Reform Tax Rate Calc Adj
200	001	410100	- DFIT EXPENSE DR	GD	ID	DL	54,943.45 ✓		Idaho Tax Reform Tax Rate Calc Adj
Totals:							4,660,522.15 ✓	4,660,522.15 ✓	


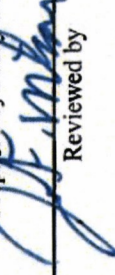
Avista Corporation Journal Entry

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

Effective Date: 201901
 Last Saved by: Jenny Berg
 Submitted by: Jenny Berg
 Approved by:

Last Saved: 02/05/2019 2:49 PM
 Approval Requested: 02/05/2019 2:49 PM

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	2/5/19 Date
 Reviewed by	2/5/19 Date
Approved for Entry Corporate Accounting use Only	Date

Avista Corp.
D&A WA/ID
Manager Review

Preparer Checklist		Sign-off/Date
Data Input Validation		
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. JB	
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. JB	
Agree total amount(s) to relevant journal entries in the GL. [source data accuracy and completeness]	Agreed amounts from GLE to journal. JB	
Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness]	Check totals equal \$0. JB	
When rolling forward the document, ensure that all formulas are updated appropriately.	Confirmed that formulas have been rolled forward correctly. JB	

Reviewer Checklist		Sign-off/Date
Data Input Validation		
Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness]	Noted that January data was used in all calculations. JW	
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. JW	
Verify that total amounts agree to the underlying detail on attached reports. [source data accuracy and completeness]	Totals tie to DJ 430 worksheets. Totals agree to deferral calculations within the spreadsheet. JW	
Validate that check totals equal \$0 or are immaterial, as noted above. [source data accuracy and completeness]	Check totals are all \$0. JW	
Spreadsheet Logic Validation		
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. [completeness]	Noted that January data was used in all calculations. JW	
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. [accuracy]	JW	
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	Noted adjustment to tax amortization. JW	
Review all comments left by preparer.	JW	
Ensure all comments/questions resolved on a timely basis.		

JW
2/5/19

201901

Washington/Idaho Gas Costs

Demand (Transportation) Costs	
NWP Fixed	\$ 3,631,650.92
NWP Variable	\$ 34,564.24
NWP Capacity Release	\$ (2,340,993.09)
GTN Fixed	\$ 227,691.40
GTN Variable	\$ 8,956.93
GTN Capacity Release	\$ (3,078.51)
Current Month Estimate	\$ 233,479.62
Transcanada Foothills (BC System) Fixed	\$ 237,355.23
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 237,355.23
NOVA (AB System) Fixed	\$ 446,369.98
NOVA (AB System) Variable	\$ -
NOVA Total	\$ 446,369.98
Spectra Westcoast Fixed	\$ 113,122.78
Spectra Westcoast Variable	\$ (24,175.23)
WEI (Duke) Total	\$ 88,947.55
Questar	\$ 3,366.75
Questar	\$ 3,366.75
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 0.00
Other Capacity Release credit	\$ 0.00
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,334,911.40
WAIID Buy/Sell Transportation Recovery	\$ (6,269.21)
Total Demand Costs	\$ 2,328,642.19
less variable costs charged to Commodity	\$ (19,475.94)
Total Demand Costs to be Allocated	\$ 2,309,166.25

201901

Expense Calculation

Total System Cost	\$ 2,307,166.25
Demand Allocated to Washington	\$ 1,594,251.88
Demand Allocated to Idaho	\$ 712,914.37
Total Current Demand Costs (excluding refund)	\$ 2,307,166.25
Total Commodity Costs to be Allocated	\$ 8,636,184.74
Imbalance Cost Washington	\$ (86,575.44)
Imbalance Cost Idaho	\$ (40,815.86)
Total Commodity Costs before refund	\$ 8,508,793.44
Total	\$ 10,815,959.69

check \$

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
WASHINGTON			
DEMAND			
Schedule 101	21,076,213	0.10239	\$ 2,157,993.45
Schedule 102	21,566	0.10239	\$ 2,208.14
Schedule 111	4,328,716	0.09239	\$ 399,745.29
Schedule 112	16,283	0.09239	\$ 1,504.39
Schedule 121	3,609,625	0.09225	\$ 351,437.91
Schedule 122	57,788	0.09225	\$ 5,328.10
Schedule 131	0	0.09590	\$ 0
Schedule 132	141,224	0.06960	\$ 8,402.83
Schedule 146	3,921,073	0.00054	\$ 2,117.38
Total Demand	33,370,468		\$ 2,928,738.48
			\$ 0.08776 check
COMMODITY			
Schedule 101	21,076,213	0.17067	\$ 3,597,077.27
Schedule 102	21,566	0.17067	\$ 3,680.67
Schedule 111	4,328,716	0.17067	\$ 738,440.62
Schedule 112	16,283	0.17067	\$ 2,779.02
Schedule 121	3,609,625	0.17067	\$ 650,188.70
Schedule 122	57,788	0.17067	\$ 9,859.26
Schedule 131	0	0.17067	\$ 0
Schedule 132	141,224	0.17067	\$ 24,102.70
Total Commodity	29,449,395		\$ 5,028,128.24
			\$ 0.17067 check

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
IDAHO			
DEMAND			
Schedule 101	9,766,779	0.09584	\$ 936,048.10
Schedule 111	3,268,684	0.09584	\$ 313,270.67
Schedule 112	1,075	0.09584	\$ 103.03
Schedule 121	0	0.09584	\$ -
Schedule 122	0	0.09584	\$ -
Total Demand	13,036,538		\$ 1,249,421.80
			\$ 0.09594 check
COMMODITY			
Schedule 101	9,766,779	0.16886	\$ 1,649,218.30
Schedule 111	3,268,684	0.16886	\$ 551,949.98
Schedule 112	1,075	0.16886	\$ 181.52
Schedule 121	0	0.16886	\$ -
Schedule 122	0	0.16886	\$ -
Schedule 131	0	0.16886	\$ -
Schedule 132	0	0.16886	\$ -
Total Commodity	13,036,538		\$ 2,201,349.81
			\$ 0.16886 check

Deferral Calculation

Total Deferral Expenses from above	\$ 5,900,027.82
PGA Deferral Revenue from above	\$ (5,026,128.24)
Adjustments	\$ -
Amount to be Deferred	\$ 873,899.58
(overcollected)/undercollected (rebate)/surcharge	\$ (460,567.93)
Deferral Check	\$ 413,331.65

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 5,900,027.82	\$ 1,594,251.88	\$ 2,608,766.62	\$ 712,914.37	\$ 10,815,959.69
\$ (5,026,128.24)	\$ (2,928,738.48)	\$ (2,201,349.81)	\$ (1,249,421.80)	\$ (11,405,638.33)
\$ 873,899.58	\$ (460,567.93)	\$ 407,416.81	\$ (536,507.43)	\$ (589,678.64)
WVA Total	\$ (460,567.93)	\$ 407,416.81	\$ (536,507.43)	\$ (589,678.64)
JET Entry	\$ -	\$ -	\$ -	\$ -
Debits	\$ 4,860,522.15	\$ -	\$ -	\$ 4,860,522.15
Credits	\$ -	\$ 4,660,522.15	\$ -	\$ 4,660,522.15
Total	\$ -	\$ -	\$ -	\$ (11,405,638.33)

Summits by month and commodity value in prior month

Update JE date to pull current month values

() = Rebate

191910	191910	201808	201809	201810	201811	201812	201901	201901
Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	2.00%	
Beginning Balance	(15,213,262.08)	(8,001,309.85)	(10,056,346.19)	(10,424,872.94)	(12,429,880.44)	(6,176,450.65)	(6,884,242.81)	0.00
Commodity Demand	(3,083,114.17)	(1,489,725.55)	(894,802.31)	(1,974,650.67)	(1,567,416.81)	59,200.22	497,416.81	0.00
Interest (Accrued)	0.00	(7,597.44)	(6,153.94)	(9,232.00)	(9,232.00)	(68,827.34)	(320,507.43)	0.00
Interest (Paid)	12,081,828.00	0.00	0.00	0.00	7,487,816.00	(4,317.86)	(11,297.86)	140,308.00
Demand Adjustment	3,028,858.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Adjustment	136,154.94	0.00	0.00	0.00	1,048,282.01	0.00	0.00	0.00
Misc Adjustment	(0.44)	15.85	0.00	0.00	(16.51)	0.00	0.00	0.00
Ending Balance	(1,188,180.27)	(6,074,158.87)	(10,074,972.94)	(12,429,880.44)	(6,135,450.65)	(6,884,242.81)	(6,884,242.81)	0.00
GLV Check		(6,074,157.86)	(10,056,345.32)	(12,424,872.08)	(8,125,419.76)	(6,884,242.85)	(6,884,242.85)	0.00
Variance		(0.87)	(0.86)	(0.87)	(0.87)	(0.86)	(0.86)	(140,340.46)

191900	191900	201808	201809	201810	201811	201812	201901	201901
Volume - Commodity & Demand								
Schedule 101	62,548,247	1,029,428	1,008,070	4,504,842	7,728,321	10,111,460	9,765,779	0.00
Schedule 111	25,175,005	1,058,551	1,282,884	1,857,603	2,628,733	3,074,476	3,200,684	0.00
Schedule 148	0	0	0	0	0	0	0	0.00
Total	87,723,252	2,087,979	2,290,954	6,362,705	10,357,054	13,185,936	13,966,463	0.00
Calendar Sales Check	87,723,252	2,087,979	2,290,954	6,362,705	10,357,054	13,185,936	13,966,463	0.00
Variance								

191900	191900	201808	201809	201810	201811	201812	201901	201901
Rates								
Schedule 101		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Schedule 111		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Schedule 148		n/a	n/a	n/a	n/a	n/a	n/a	0.00%
Total		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

GL	191900	201808	201809	201810	201811	201812	201901	201901
Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	2.00%	
Beginning Balance	8,006,491.35	(1,317,864.08)	(1,317,864.08)	(1,317,864.08)	(1,317,864.08)	(1,317,864.08)	(1,317,864.08)	0.00
Commodity Demand	(16,870.13)	(11,694,500)	(11,694,500)	(11,694,500)	(11,694,500)	(11,694,500)	(11,694,500)	0.00
Interest (Accrued)	(7,053,834.86)	(472.32)	(472.32)	(472.32)	(472.32)	(472.32)	(472.32)	0.00
Interest (Paid)	99,108.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	1,066,884.10	(1,317,864.08)	(1,317,864.08)	(1,317,864.08)	(1,317,864.08)	(1,317,864.08)	(1,317,864.08)	0.00
GLV Check		(1,317,864.08)	(1,317,864.08)	(1,317,864.08)	(1,317,864.08)	(1,317,864.08)	(1,317,864.08)	0.00
Variance								

191900	191900	201808	201809	201810	201811	201812	201901	201901
Volume - Commodity & Demand								
Schedule 101		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Schedule 111		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Schedule 148		n/a	n/a	n/a	n/a	n/a	n/a	0.00%
Total		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

GL	191900	201808	201809	201810	201811	201812	201901	201901
Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	2.00%	
Beginning Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodity Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest (Accrued)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest (Paid)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GLV Check		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Variance								

191900	191900	201808	201809	201810	201811	201812	201901	201901
Volume - Commodity & Demand								
Schedule 101		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Schedule 111		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Schedule 148		n/a	n/a	n/a	n/a	n/a	n/a	0.00%
Total		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

GL	191900	201808	201809	201810	201811	201812	201901	201901
Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	2.00%	
Beginning Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodity Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest (Accrued)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest (Paid)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GLV Check		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Variance								

191900	191900	201808	201809	201810	201811	201812	201901	201901
Volume - Commodity & Demand								
Schedule 101		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Schedule 111		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Schedule 148		n/a	n/a	n/a	n/a	n/a	n/a	0.00%
Total		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

GL	191900	201808	201809	201810	201811	201812	201901	201901
Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	2.00%	
Beginning Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodity Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest (Accrued)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest (Paid)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GLV Check		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Variance								

201901	201901	201901	201901
Interest Rate		1.00%	1.00%
Beginning Balance	0.00	0.00	0.00
Commodity Demand	0.00	0.00	0.00
Interest (Accrued)	0.00	0.00	0.00
Interest (Paid)	0.00	0.00	0.00
Misc Adjustment	0.00	0.00	0.00
Ending Balance	0.00	0.00	0.00
GLV Check		0.00	0.00
Variance			

201901	201901	201901	201901
Interest Rate		1.00%	1.00%
Beginning Balance	0.00	0.00	0.00
Commodity Demand	0.00	0.00	0.00
Interest (Accrued)	0.00	0.00	0.00
Interest (Paid)	0.00	0.00	0.00
Misc Adjustment	0.00	0.00	0.00
Ending Balance	0.00	0.00	0.00
GLV Check		0.00	0.00
Variance			

201901	201901	201901	201901
Interest Rate		1.00%	1.00%
Beginning Balance	0.00	0.00	0.00
Commodity Demand	0.00	0.00	0.00
Interest (Accrued)	0.00	0.00	0.00
Interest (Paid)	0.00	0.00	0.00
Misc Adjustment	0.00	0.00	0.00
Ending Balance	0.00	0.00	0.00
GLV Check		0.00	0.00
Variance			

201901	201901	201901	201901
Interest Rate		1.00%	1.00%
Beginning Balance	0.00	0.00	0.00
Commodity Demand	0.00	0.00	0.00
Interest (Accrued)	0.00	0.00	0.00
Interest (Paid)	0.00	0.00	0.00
Misc Adjustment	0.00	0.00	0.00
Ending Balance	0.00	0.00	0.00
GLV Check		0.00	0.00
Variance			

201901	201901	201901	201901
Interest Rate		1.00%	1.00%
Beginning Balance	0.00	0.00	0.00
Commodity Demand	0.00	0.00	0.00
Interest (Accrued)	0.00	0.00	0.00
Interest (Paid)	0.00	0.00	0.00
Misc Adjustment	0.00	0.00	0.00
Ending Balance	0.00	0.00	0.00
GLV Check		0.00	0.00
Variance			

201901	201901	201901	201901
Interest Rate		1.00%	1.00%
Beginning Balance	0.00	0.00	0.00
Commodity Demand	0.00	0.00	0.00
Interest (Accrued)	0.00	0.00	0.00
Interest (Paid)	0.00	0.00	0.00
Misc Adjustment	0.00	0.00	0.00
Ending Balance	0.00	0.00	0.00
GLV Check		0.00	0.00
Variance			

201901	201901	201901	201901
Interest Rate		1.00%	1.00%
Beginning Balance	0.00	0.00	0.00
Commodity Demand	0.00	0.00	0.00
Interest (Accrued)	0.00	0.00	0.00
Interest (Paid)	0.00	0.00	0.00
Misc Adjustment	0.00	0.00	0.00
Ending Balance	0.00	0.00	0.00
GLV Check		0.00	0.00

Idaho Sales Volumes

Consolidated Volumes

January/19 Description	January/19 Billed	December/18 Unbilled	January/19 Unbilled	January/19 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :						
101 Firm	10,070,231	5,705,592	5,402,140	(303,452)	9,766,779 ✓	
111 Firm	3,338,729	1,721,565	1,651,520	(70,045)	3,268,684 ✓	
112 Firm	1,075	0	0	0	1,075 ✓	
121 Firm	0	0	0	0	0	
122 Firm	0	0	0	0	0	
131 Interruptible	0	0	0	0	0	Notify Rates Dept if used
132 Interruptible	0	0	0	0	0	
132J Interruptible	0	0	0	0	0	
Total Retail Sales for GTI	13,410,035	7,427,157	7,053,660	(373,497)	13,036,538	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation						
146 Transportation	299,519	299,519	337,027	37,508	337,027	
147 Transportation	163,672	163,672	166,932	3,260	166,932	
159 Transportation	5,016,600	0	0	0	5,016,600	
169 Transportation	0	0	0	0	0	
Total transportation	5,479,791	463,191	503,959	40,768	5,520,559	
Total sales	18,889,826	7,890,348	7,557,619	(332,729)	18,557,097	

Schedule Summary for Demand Deferral:

101 Firm	10,070,231	5,705,592	5,402,140	(303,452)	9,766,779 ✓	
111 Firm	3,338,729	1,721,565	1,651,520	(70,045)	3,268,684 ✓	
112 Firm	1,075	0	0	0	1,075 ✓	
131 Firm	0	0	0	0	0	
132 Firm	0	0	0	0	0	
Total Firm Sales	13,410,035	7,427,157	7,053,660	(373,497)	13,036,538	Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

101 Firm	10,070,231	5,705,592	5,402,140	(303,452)	9,766,779 ✓	
111 Firm	3,338,729	1,721,565	1,651,520	(70,045)	3,268,684 ✓	
121 Firm	0	0	0	0	0	
131 Interruptible	0	0	0	0	0	Notify Rates Dept if used
132J Interruptible	0	0	0	0	0	Special amortization rate
Total Firm Sales	13,408,960	7,427,157	7,053,660	(373,497)	13,035,463	Volumes for PGA Commodity & Demand Amortization
112 Firm	1,075	0	0	0	1,075	Annual lump sum amortization
131 Firm	0	0	0	0	0	Annual lump sum amortization
132 Interruptible	0	0	0	0	0	Annual lump sum amortization
Total Firm Sales	13,410,035	7,427,157	7,053,660	(373,497)	13,036,538	
Total Interruptible Sales	0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)	5,479,791	463,191	503,959	40,768	5,520,559	
Check total sales	18,889,826	7,890,348	7,557,619	(332,729)	18,557,097	
Total sales	18,889,826	7,890,348	7,557,619	(332,729)	18,557,097	



Gas by GL Account - Estimate

Page: 2
 Print Date: 02/05/19 10:47:49 AM
 Database: NUCUT
 arpgasbyglect

Accounting Month: 201901
 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	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD	
Dominion Energy Questar Pipeline, LLC	ACCTSP		\$3,366.75		\$3,366.75		- F
Gas Transmission Northwest Corporation	TPORT			\$227,591.40	\$227,591.40		- F
Gas Transmission Northwest Corporation→IGI Resources Inc.	TPORT			(\$3,078.51)	(\$3,078.51)		- CR
Northwest Pipeline Corporation	TPORT			\$3,631,690.92	\$3,631,690.92		- F
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)		- CR
Northwest Pipeline Corporation→IGI Resources Inc.	TPORT			(\$136,127.59)	(\$136,127.59)		



Gas by GL Account - Estimate

Page: 3
 Print Date: 02/05/19
 10:47:49 AM
 Database: NUCUT
 arpgasbyglect

Accounting Month: 201901
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR VOLUME MMBTU	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)	(CR)
Northwest Pipeline Corporation → Puget Sound Energy, Inc.	TPORT					(\$97,479.45)	(\$97,479.45)	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$1,843.02			\$1,843.02	
Spectra Energy - Westcoast Energy Inc.	TPORT					\$101,498.56	\$101,498.56	F
Spectra Energy - Westcoast Energy Inc.	ACCTSP					\$9,781.20	\$9,781.20	F
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$3,862.20			\$3,862.20	F
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$233,493.03	\$233,493.03	F
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$8,072.81			\$8,072.81	F
TransCanada Nova Gas Transmission Ltd.	TPORT					\$438,297.17	\$438,297.17	F
001-804001-GD-AN-DL	TOTALS:					\$17,144.78	\$2,298,290.68	\$2,315,435.46 ✓
Variable Transport Charges AN								
Gas Transmission Northwest Corporation	TPORT					\$8,966.93	\$8,966.93	✓
Northwest Pipeline Corporation	TPORT					\$34,684.24	\$34,684.24	✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$24,175.23)			(\$24,175.23)	✓
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:					(\$24,175.23)	\$43,651.17	\$19,475.94 ✓

Total = \$2,334,911.40 ✓

✓ files to GADD

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	\$0.16436	11/1/2019	3/31/2019	5.18% ✓
WA Deferral Rates							
Commodity Rate				NEW			
				OLD			
				http://www.ferc.gov/enforcement/acct-matls/interest-rates.asp			
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	\$0.09067 ✓	11/1/2018	Next PGA filing	
		111	Debit	\$0.07475 ✓	11/1/2018	Next PGA filing	
		121	Debit	\$0.04745 ✓	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. 34204				11/1/2019	12/31/2019	2.00% ✓
ID Deferral Rates							
Commodity Rate (Without GTI)	191010 GD ID						
Demand Rate							
		101 - 132	Debit	\$0.16236 ✓	11/1/2018	Next PGA filing	
		101 - 112	Debit	\$0.10497 ✓	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	(\$0.01663)	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	

Washington/Idaho Gas Costs		GL Account	Jan-19 Costs
Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$	(377,535.13)
JP Withdrawals	808100 GD AN	\$	4,466,016.75
Total JP	164100 GD AN	\$	4,088,481.62
Clay Basin (QUESTAA) Injections			
Clay Basin (QUESTAA) Withdrawals	808200 GD AN	\$	-
	808100 GD AN	\$	41,712.54
Total Clay Basin	164115 GD AA	\$	41,712.54
Total Net Storage (Injections)/Withdrawals			\$ 4,130,194.16 ✓
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$	9,867,885.52 ✓
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,315,435.46
Variable Demand (Transport) Costs	804002 GD AN	\$	19,475.94
Hedge Activity	804010 GD AN	\$	(64,524.52) ✓
Financial Settlements	804600 GD AN	\$	2,316,715.67 ✓
Interco Purchase from Thermal	804730 GD AN	\$	634,409.76 ✓
Cochrane Credit	811000 GD AN	\$	(51,881.98) ✓
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$	(86,575.44) ✓
ID Imbalance from DJ 436	804000 GD AN	\$	(40,815.86) ✓
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	\$	5,929.39 ✓
Wells Fargo Journal DJ 473	804017 GD AN	\$	4,613.72 ✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$	8,632.80 ✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$	(7,881,126.68) ✓
Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00) ✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$	-
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		\$	10,815,959.69 Tie to Deferral Entry ✓

483600 GD AN	\$	2,950,523.33	Input fr GLE Sales
483000 GD AN	\$	(6,931,061.80)	Input fr GLE Sales
483730 GD AN	\$	(3,900,588.21)	Input fr GLE Sales
		(7,881,126.68)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 2,026,094.08	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (2,026,094.08)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (4,906,385.38)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 4,906,385.38	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ (272.06)	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ 272.06	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 36,720.60	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (36,720.60)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ 6,529.61	\$ -	From Recon 232620
232620.ZZ.ZZ	\$ -	\$ 6,529.61	From Recon 232620
903000.CD.AA	\$ -	\$ -	Fortis Bank Fee
232130.ZZ.ZZ	\$ -	\$ -	Fortis Bank Fee
232135 ZZ ZZ	\$ 4,223.66	\$ -	APIAR Correcting Entries
232130 ZZ ZZ	\$ -	\$ (4,223.66)	APIAR Correcting Entries
Total Other Adj	\$ 6,987,225.39	\$ (6,974,166.17)	

Total from GLE	\$ 19,726,176.30	\$ (19,726,176.30)
Total DJ 430	\$ 26,713,401.69	\$ (26,700,342.47)



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>

Demand

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

2018

2/14/19
Revised amts
provided by
Megan
for Dec

DFIT Expense

		After Tax Law Change		Gross Up	23.05%
Total		Annual Amount	Monthly		
	Electric	(4,565,845)	(380,487)	-	(494,460)
	Gas North	(642,799)	(53,567)	-	(69,612)
	Gas South	(233,809)	(19,484)	-	(25,320)
	CD.AA	(2,812,883)	(234,407)	-	(304,622)
	CD.AN	(442)	(37)	-	(48)
		<u>(8,255,779)</u>	<u>(687,982)</u>	-	<u>(894,063)</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	(483,301.44)	4	(1,933,206)	(424,079)	(1,696,317)	(236,888.85)
449110 ED	WA	483,301.44					
190410 ED	WA	101,493.30					
410100 ED	WA	(101,493.30)					
229010 ED	ID	(224,842.91)	5	(1,124,215)	(236,532)	(1,182,659)	58,444.26
449110 ED	ID	224,842.91					
190410 ED	ID	47,217.01					
410100 ED	ID	(47,217.01)					
229010 GD	WA	(94,342.71)	4	(377,371)	(79,302)	(317,208)	(60,162.83)
496110 GD	WA	94,342.71					
190410 GD	WA	19,811.97					
410100 GD	WA	(19,811.97)					
229010 GD	ID	(37,876.97)	5	(189,385)	(42,701)	(213,505)	24,120.53 (A)
496110 GD	ID	37,876.97					
190410 GD	ID	7,954.16					
410100 GD	ID	(7,954.16)					
229010 GD	OR	(53,699.10)	11	(590,690)	(47,334)	(520,671)	(70,019.01)
496110 GD	OR	53,699.10					
190410 GD	OR	11,276.81					
410100 GD	OR	(11,276.81)					
	Liab Check	(894,063.13)		(4,214,866)	(829,948)	(3,930,360)	(284,505.89)
					0		

(A) - (B) = 1780.95 ✓

2018

Originally
Provided by
Megan K.
for Dec.
Close

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	(491,304.61)	4	(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	(228,566.17)	5	(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	(95,229.90)	4	(380,920)	(79,302)	(317,208)	(63,711.58)
496110 GD	WA	95,229.90					
190410 GD	WA	19,998.28					254230.GD.WA
410100 GD	WA	(19,998.28)					
229010 GD	ID	(38,233.16)	5	(191,166)	(42,701)	(213,505)	22,339.58 * (B)
496110 GD	ID	38,233.16					
190410 GD	ID	8,028.96					191000.GD.ID
410100 GD	ID	(8,028.96)					
229010 GD	OR	(54,867.69)	11	(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		0	0	0	0

* Adjust 191000 balance
on spreadsheet
Megan will book
SL entry

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

Summary of Changes		Total Schedule 155	
		Without Revenue Sensitive	With Revenue Sensitive
		Total Schedule 150	Total Schedule 150
Present			
1	Rate Schedule 101	\$0.00000	(\$0.08862)
2	Rate Schedule 111	\$0.00000	(\$0.08862)
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
	Rate Schedule 146	\$0.00000	\$0.00000
6			
7	Proposed		
8	Rate Schedule 101	\$0.00671 ✓	\$0.00675
9	Rate schedule 111	\$0.00319 ✓	\$0.00675
10	Rate Schedule 112	\$0.00000	\$0.00000
11	Rate Schedule 131 (no customers)	\$0.00000	\$0.00000
12	Rate Schedule 132 (no customers)	\$0.00000	\$0.00000
	Rate Schedule 146	\$0.00159 ✓	\$0.00160
13			
14	Change		
15	Rate Schedule 101	\$0.00671	\$0.09537
16	Rate schedule 111	\$0.00319	\$0.09537
17	Rate Schedule 112	\$0.00000	\$0.00000
18	Rate Schedule 131 (no customers)	\$0.00000	\$0.00000
19	Rate Schedule 132 (no customers)	\$0.00000	\$0.00000
20	Rate Schedule 146	\$0.00159	\$0.00160
20			

*Updated by
 Annette 1/20/19 & will
 go back & adjust
 to 2018/11 (included
 on JE)*

Berg, Jenny

From: Brandon, Annette
Sent: Thursday, January 31, 2019 12:35 PM
To: Berg, Jenny
Subject: RE: Rate Review - January

Looks good. ✓

From: Berg, Jenny
Sent: Thursday, January 31, 2019 8:49 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - January

Good Morning Annette,

Attached is the rates review workbook for January 2019.

The only change I made was updating interest rates on customer deposits – WA & ID. These updates are highlighted in green.

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



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