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IDAHO PUBLIC
UTILITIES COMMISSION

March 15, 2019

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

RE: Monthly Deferred Cost Report

Attached is the PGA monthly report of activity in the Gas Deferral Accounts for the month of February 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 February, commodity costs were higher than the embedded PGA commodity WACOG, resulting in a surcharge deferral in the amount of \$3,563,602. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$828,899. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$4,098,974 (including interest). The amount of amortization recorded for the month is \$1,396,843 for a total rebate balance of \$2,560,331 (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

Printed 03/05/2019 at 12:47 pm

Effective Date: 201902

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

Last Saved by: Jenny Berg
 Submitted by: Jenny Berg
 Approved by:

Last Saved: 03/05/2019 12:47 PM
 Approval Requested: 03/05/2019 12:47 PM

Seg	Co	FERC	Ser	Jur	SL	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	44,367.22 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	5,635,497.58 ✓		Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS CO	GD	WA	DL	0.00 ✓	5,679,864.80	Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	22,681.18 ✓	0.00	Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	2,816,912.84 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		2,839,594.02	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	9,095.38 ✓		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	2,725,608.23 ✓		Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS CO	GD	WA	DL		2,734,703.61	Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	5,422.22 ✓		Interest Expense
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,391,420.78 ✓		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,396,843.00	Amortization Expense
130	001	410100 - DFIT EXPENSE DR	GD	WA	DL	90,950.43 ✓		Idaho Tax Reform Amort
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		90,950.43	Idaho Tax Reform Amort
150	001	190930 - NONPLANT EXCESS DEFERRED GROSS UP	GD	WA	DL	20,964.07 ✓		Idaho Tax Reform Tax Rate Adj
160	001	410100 - DFIT EXPENSE DR	GD	WA	DL		20,964.07	Idaho Tax Reform Tax Rate Adj
Totals:						12,762,919.93	12,762,919.93	

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: 3/5/19
 Reviewed by: [Signature] Date: 3/5/19
 Approved for Entry: _____ Date: _____
 Corporate Accounting use Only

Washington/Idaho Gas Costs

201902

Demand (Transportation) Costs

NWP Fixed	3,280,236.97
NWP Variable	37,067.31
NWP Total (excluding Refund)	(2,114,438.36)
GTN Fixed	1,202,897.92
GTN Variable	205,566.42
GTN Capacity Release	3,542.75
Current Month Estimate	(2,720.59)
Transcanada Foothills (FC System) Fixed	208,329.58
Transcanada Foothills (FC System) Variable	237,900.28
ANG Total	237,900.28
NOVA (AB System) Fixed	445,914.02
NOVA (AB System) Variable	445,914.02
NOVA Total	891,828.04
Spectra Westcoast Fixed	93,252.59
Spectra Westcoast Variable	1,009.96
WEI (Duke) Total	94,262.55
Quasar	(564.72)
NOVA Fixed charges	(594.72)
Third party capacity release	-
Other Pipeline Fixed charges	50.00
Other capacity release credit	50.00
Counterparty Invoice Total	-
Intracompartmental Transportation Optimization	-
Total Demand Costs from Purchase Journals	2,186,728.63
WAID Buy/Sell Transportation Recovery	(8,544.66)
Total Demand Costs	2,178,184.02
Less variable costs charged to Commodity	(41,640.02)
Total Demand Costs to be Allocated	2,136,544.01

Commodity Purchases (Natural Gas)

Commodity Physical	804000 GD AN	23,726,074.62
Misc	804000 GD AN	(45,562.48)
Cochrane Credit	811000 GD AN	1,407,712.05
Financial Settlements	804600 GD AN	24,408.82
Foreign Exchange Hedge Activity	804010 GD AN	5,566,119.20
Interco Purchase from Thermal	804730 GD AN	35,683,232.21
Total Commodity Costs from Purchase Journals		1,358,974.40
Storage (Injections)/Withdrawals	808100/808200 GD AN	-
FAIR Commodity for Anderson Elementary/Li	804000 GD AN	-
WAID Gas Purchased from Interstate Asphalt	804000 GD AN	-
GST	804000 GD AN	7,090.00
M Chemical Accrual	804000 GD AN	20,442.52
Broker Fees	804017 GD AN	2,983.00
Mizuko Broker Fees	804017 GD AN	3,092.24
Wells Fargo Journal DU 473	804017 GD AN	41,640.02
plus variable costs from Demand	804018 GD AN	6,398.44
Merchandise Processing Fee DU 467	489000/489009/483730	(17,345,465.19)
WAID Off System Revenue	495028 GD AN	(376,000.00)
Deferred Exchange Revenue		19,373,177.64
Total Commodity Costs to be Allocated		(83,432.10)
WA Inbalance	804000 GD AN	(39,315.85)
ID Inbalance	804000 GD AN	19,250,429.89
Total Deferred Commodity Costs:		21,386,973.70
	From DU 430	\$21,386,973.70
	Check	\$21,386,973.70

201902

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,136,544.01	\$ 1,476,351.91	\$ 690,192.10
Total Commodity Costs to be Allocated	\$ 19,373,177.64	\$ 89,10%	\$ 30,90%
Inbalance Cost Washington	\$ (83,432.10)		
Inbalance Cost Idaho	\$ (39,315.85)		
Total Commodity Costs before refund	\$ 19,250,429.89		
check	\$ 21,386,973.70	\$ 1,476,351.91	\$ 690,192.10
Total	\$ 21,386,973.70	\$ 1,476,351.91	\$ 13,063,206.25

Balance Sheet	WASHINGTON			Balance Sheet	IDAHO		
	Def Rev Calc	PGA Volumes	PGA Rate		Def Rev Calc	PGA Volumes	PGA Rate
DEMAND				DEMAND			
Schedule 101	23,384,682	0.10239	2,395,381.49	Schedule 101	11,758,433	0.09584	1,126,929.22
Schedule 102	23,696	0.10239	2,450.81	Schedule 111	3,777,850	0.09584	362,069.14
Schedule 111	8,977,609	0.09239	829,458.77	Schedule 112	974	0.09584	93.35
Schedule 112	26,216	0.09239	2,422.28	Schedule 121	0	0.09584	-
Schedule 121	177,522	0.09239	16,376.40	Schedule 122	0	0.09584	-
Schedule 122	56,745	0.09239	5,234.73	Total Demand	15,537,257		1,489,090.71
Schedule 131	0	0.09584	0				
Schedule 132	142,096	0.09584	8,454.71				
Schedule 146	3,900,873	0.00054	2,106.47				
Total Demand	36,699,881		3,261,866.67				0.09584
	36,699,881	check	0.09588				
COMMODITY				COMMODITY			
Schedule 101	23,384,682	0.17097	3,992,770.38	Schedule 101	11,758,433	0.16886	1,985,529.00
Schedule 102	23,696	0.17097	4,095.18	Schedule 111	3,777,850	0.16886	637,927.75
Schedule 111	8,977,609	0.17097	1,532,242.66	Schedule 112	974	0.16886	164.47
Schedule 112	26,216	0.17097	4,474.63	Schedule 121	0	0.16886	-
Schedule 121	177,522	0.17097	30,297.66	Schedule 122	0	0.16886	-
Schedule 122	56,745	0.17097	9,694.67	Schedule 131	0	0.16886	-
Schedule 131	0	0.17097	0	Schedule 132	0	0.16886	-
Schedule 132	142,096	0.17097	24,251.52	Total Commodity	15,537,257		2,623,621.22
Total Commodity	32,799,008		5,597,806.79				50.16886
	32,799,008	check	0.17097				

Deferral Calculation

Total Deferral Expenses from above	\$ 13,063,206.25	\$ 1,476,351.91	\$ 690,192.10
PGA Deferral Revenue from above	\$ (6,597,806.79)	\$ (3,261,866.67)	\$ (1,489,090.71)
Adjustments	\$ -	\$ -	\$ -
Amount to be Deferred	\$ 7,465,399.55	\$ (1,785,514.76)	\$ (798,898.81)
(over)collected/undercollected			
debit/credit type			
Deferral Check			

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 13,063,206.25	\$ 1,476,351.91	\$ 6,187,233.44	\$ 690,192.10	\$ 21,386,973.70
\$ (6,597,806.79)	\$ (3,261,866.67)	\$ (2,623,621.22)	\$ (1,489,090.71)	\$ (12,972,405.29)
\$ -	\$ -	\$ -	\$ -	\$ 8,414,568.41
\$ 7,465,399.55	\$ (1,785,514.76)	\$ 3,563,612.22	\$ (798,898.81)	\$ 8,414,568.41
WA Total	5,679,884.80	2,734,703.61	\$ -	\$ -

JET Entry	Credits
Debits	
12,762,919.92	12,762,919.92

* Formula to next month and copy/paste value of prior month
 * Basis Current Debit

Update JE date to prior current month values

() = Rebase

191010	Month	YTD	Cumulative	201809	201810	201811	201812	201901	201902
	Beginning Balance	(1,546,659.83)	(3,634,681.67)	(1,059,346.19)	(10,424,972.94)	(12,439,980.44)	(6,125,450.65)	(6,824,242.91)	(6,324,582.51)
	Commodity Demand	(3,909,412.78)	(7,544,094.45)	(694,035.07)	(1,974,850.67)	(1,974,850.67)	56,200.22	407,415.81	1,974,850.22
	Interest (Re/Espense)	(1,768,014.99)	(2,396,465.51)	336,839.74	(30,633.72)	(304,604.41)	(669,657.34)	(536,907.43)	(536,907.43)
	Commodity Adjustment	12,091,505.00	(126,965.11)	(8,531.16)	(3,523.10)	(4,312.68)	(5,325.15)	(1,247.98)	(9,050.51)
	Demand Adjustment	3,026,856.08	12,118,353.74	0.00	0.00	7,088,031.63	0.00	0.00	0.00
	Interest Adjustment	136,154.94	10,157,033.03	0.00	0.00	1,048,282.01	0.00	0.00	0.00
	Mac Adjustment	(0.44)	15.65	0.00	0.00	74,383.59	0.00	0.00	0.00
	Ending Balance	(462,572.03)	(6,074,157.90)	(10,424,972.94)	(12,439,980.44)	(6,125,450.65)	(6,824,242.91)	(6,824,242.91)	(4,196,914.28)
	GLM Check		(6,074,157.90)	(10,424,972.94)	(12,439,980.44)	(6,125,450.65)	(6,824,242.91)	(6,824,242.91)	(4,196,914.28)
	Variance		(0.86)	(0.86)	(0.87)	(0.86)	(0.86)	(0.86)	(0.86)

191000	Month	YTD	Cumulative	201809	201810	201811	201812	201901	201902
	Beginning Balance	8,066,491.33	(1,317,584.08)	659,422.77	916,326.65	1,466,123.73	(6,325,101.75)	(5,108,845.69)	(3,943,113.76)
	Amortization	(16,879.13)	(11,664,206.00)	258,256.75	595,265.64	1,001.44	1,958,570.00	1,171,586.57	1,398,842.99
	PGA Transfer	(7,053,834.86)	(30,488.74)	69.13	1,001.44	(8,210,680.72)	(4,752.80)	(7,535.62)	(5,492.22)
	Mac Adjustment	69,106.74	(14,278,552.05)	0.00	0.00	178,810.35	0.00	0.00	0.00
	Tax Reitem		150,880	0.00	0.00	(944,308.34)	0.00	0.00	0.00
	Ending Balance	1,064,884.18	(3,911,624.10)	918,338.55	1,466,123.73	(6,325,101.74)	(5,108,845.69)	(3,943,113.16)	(2,540,271.18)
	GLM Check		(3,911,624.10)	918,338.55	1,466,123.73	(6,325,101.74)	(5,108,845.69)	(3,943,113.16)	(2,540,271.18)
	Variance		(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)

191000	Month	YTD	Cumulative	201809	201810	201811	201812	201901	201902
	Beginning Balance	114,825,689	1,689,078	1,689,078	4,584,142	7,728,321	10,111,469	9,706,779	11,729,433
	Schedule 101	26,173,006	49,360,827	0	1,697,786	2,650,752	3,074,476	3,683,024	3,777,450
	Schedule 156	0	0	2,631,072	6,432,706	10,384,654	13,185,636	13,035,460	15,538,283
	Calendar State Check	87,722,252	161,176,195	2,631,072	6,432,706	10,384,654	13,185,636	13,035,460	15,538,283
	Total	87,722,252	161,176,195	2,631,072	6,432,706	10,384,654	13,185,636	13,035,460	15,538,283
	201809	201810	201811	201812	201901	201902			
	Schedule 101	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811
	Schedule 156	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811
	Calendar State Check	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811

191000	Month	YTD	Cumulative	201809	201810	201811	201812	201901	201902
	Beginning Balance	1,064,884.18	(3,911,624.10)	918,338.55	1,466,123.73	(6,325,101.74)	(5,108,845.69)	(3,943,113.16)	(2,540,271.18)
	Amortization								
	PGA Transfer								
	Mac Adjustment								
	Tax Reitem								
	Ending Balance	1,064,884.18	(3,911,624.10)	918,338.55	1,466,123.73	(6,325,101.74)	(5,108,845.69)	(3,943,113.16)	(2,540,271.18)
	GLM Check								
	Variance								

191000	Month	YTD	Cumulative	201809	201810	201811	201812	201901	201902
	Beginning Balance	7,728,321	10,111,469	9,706,779	11,729,433	11,729,433	11,729,433	11,729,433	11,729,433
	Schedule 101	2,650,752	3,074,476	3,284,684	3,777,450	3,777,450	3,777,450	3,777,450	3,777,450
	Schedule 156	0	0	0	0	0	0	0	0
	Calendar State Check	10,384,654	13,185,636	13,185,636	13,035,463	13,035,463	13,035,463	13,035,463	13,035,463
	Total	10,384,654	13,185,636	13,185,636	13,035,463	13,035,463	13,035,463	13,035,463	13,035,463
	201809	201810	201811	201812	201901	201902			
	Schedule 101	0.00671	0.00319	0.00319	0.00319	0.00671	0.00671	0.00671	0.00671
	Schedule 156	0.00159	0.00159	0.00159	0.00159	0.00159	0.00159	0.00159	0.00159
	Calendar State Check	0.00159	0.00159	0.00159	0.00159	0.00159	0.00159	0.00159	0.00159

191000	Month	YTD	Cumulative	201809	201810	201811	201812	201901	201902
	Beginning Balance	430,376.82	370,095.52	370,095.52	292,440.04	292,440.04	292,440.04	292,440.04	292,440.04
	Mac Adjustment	(60,281.30)	(77,655.49)	(77,655.49)	(77,655.49)	(77,655.49)	(77,655.49)	(77,655.49)	(77,655.49)
	Ending Balance	370,095.52	292,440.04	292,440.04	214,778.55	214,778.55	214,778.55	214,778.55	214,778.55
	201809	201810	201811	201812	201901	201902			
	Schedule 101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Schedule 156	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Calendar State Check	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

191000	Month	YTD	Cumulative	201809	201810	201811	201812	201901	201902
	Beginning Balance	1,064,884.18	(3,911,624.10)	918,338.55	1,466,123.73	(6,325,101.74)	(5,108,845.69)	(3,943,113.16)	(2,540,271.18)
	Amortization								
	PGA Transfer								
	Mac Adjustment								
	Tax Reitem								
	Ending Balance	1,064,884.18	(3,911,624.10)	918,338.55	1,466,123.73	(6,325,101.74)	(5,108,845.69)	(3,943,113.16)	(2,540,271.18)
	GLM Check								
	Variance								

191000	Month	YTD	Cumulative	201809	201810	201811	201812	201901	201902
	Beginning Balance	114,825,689	1,689,078	1,689,078	4,584,142	7,728,321	10,111,469	9,706,779	11,729,433
	Schedule 101	26,173,006	49,360,827	0	1,697,786	2,650,752	3,074,476	3,683,024	3,777,450
	Schedule 156	0	0	2,631,072	6,432,706	10,384,654	13,185,636	13,035,460	15,538,283
	Calendar State Check	87,722,252	161,176,195	2,631,072	6,432,706	10,384,654	13,185,636	13,035,460	15,538,283
	Total	87,722,252	161,176,195	2,631,072	6,432,706	10,384,654	13,185,636	13,035,460	15,538,283
	201809	201810	201811	201812	201901	201902			
	Schedule 101	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811
	Schedule 156	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811
	Calendar State Check	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811	0.08811

Z = 0.88, 0.20, 0.11 ✓

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MW

201802	410100	GD	ID	30,860.43	0.00	DEBIT EXPENSE DR
ID Tax Reform Amortization	410100	GD	ID	30,860.43	0.00	DEBIT EXPENSE DR
ID Tax Reform Amortization	609,110	GD	ID	0.00	90,990.43	AMORTIZE RECOVERABLE GAS COSTS
ID Tax Reform Amortization		Check		0.00	0.00	

201802	419600	GD	ID	5,422.22	0.00	INTEREST ON ENERGY DEFERRALS
ID Amortization Interest Expense	419600	GD	ID	5,422.22	0.00	INTEREST ON ENERGY DEFERRALS
ID Amortization Interest Expense	191000	GD	ID	1,391,420.78	0.00	RECOVERABLE GAS COSTS AMORTIZED
ID Amortization Interest Expense	805,110	GD	ID	0.00	1,398,842.89	AMORTIZE RECOVERABLE GAS COSTS
ID Amortization Interest Expense	191000	GD	ID	0.00	0.00	RECOVERABLE GAS COSTS AMORTIZED
ID Amortization Interest Expense	805,110	GD	ID	0.00	0.00	AMORTIZE RECOVERABLE GAS COSTS
ID Amortization Interest Expense	191000	GD	ID	0.00	0.00	RECOVERABLE GAS COSTS AMORTIZED
ID Amortization Interest Expense	805,110	GD	ID	0.00	0.00	AMORTIZE RECOVERABLE GAS COSTS
ID Amortization Interest Expense	191000	GD	ID	0.00	0.00	RECOVERABLE GAS COSTS AMORTIZED
ID Amortization Interest Expense	805,110	GD	ID	0.00	0.00	AMORTIZE RECOVERABLE GAS COSTS

201802	190300	GD	ID	20,964.07	0.00	NONPLANT EXCESS DEFERRED GROSS UF
ID Tax Reform Bond Tax Rate Calc (23.05%)	190300	GD	ID	20,964.07	0.00	NONPLANT EXCESS DEFERRED GROSS UF
ID Tax Reform Bond Tax Rate Calc (23.05%)	410100	GD	ID	0.00	20,964.07	DEFERRED GROSS UF
ID Tax Reform Bond Tax Rate Calc (23.05%)		Check		0.00	0.00	

Idaho Sales Volumes

Consolidated Volumes

February/19 Description	Schedule	February/19 Billed	January/19 Unbilled	February/19 Unbilled	February/19 Net Unbilled	Total	Notes
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Schedule Summary for Commodity Deferral :

Firm	101	10,822,200	5,402,140	6,338,373	936,233	11,758,433 ✓	
Firm	111	3,524,634	1,651,520	1,904,736	253,216	3,777,850 ✓	
Firm	112	974	0	0	0	974 ✓	
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 GTT		14,347,808	7,053,660	8,243,109	1,189,449	15,537,257 ✓	Total sales for PGA commodity deferral, Includes Interruptible rate schedules

Transportation	146	337,027	337,027	284,158	(52,869)	284,158	
Transportation	147	166,932	166,932	150,261	(16,671)	150,261	
Transportation	159	5,157,515	0	0	0	5,157,515	
Transportation	169	0	0	0	0	0	
Total transportation		5,661,474	503,959	434,419	(69,540)	5,591,934	
Total sales		20,009,282	7,557,619	8,677,528	1,119,909	21,129,191	

Schedule Summary for Demand Deferral:

Firm	101	10,822,200	5,402,140	6,338,373	936,233	11,758,433 ✓	
Firm	111	3,524,634	1,651,520	1,904,736	253,216	3,777,850 ✓	
Firm	112	974	0	0	0	974 ✓	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		14,347,808	7,053,660	8,243,109	1,189,449	15,537,257 ✓	Total sales for PGA demand deferral, excludes Interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

Firm	101	10,822,200	5,402,140	6,338,373	936,233	11,758,433 ✓	
Firm	111	3,524,634	1,651,520	1,904,736	253,216	3,777,850 ✓	
Firm	121	0	0	0	0	0	
Firm	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
Total		14,346,834	7,053,660	8,243,109	1,189,449	15,536,283 ✓	Volumes for PGA Commodity & Demand Amortization

Firm	112	974	0	0	0	0	974 Annual lump sum amortization
Firm	131	0	0	0	0	0	Annual lump sum amortization
Interruptible	132	0	0	0	0	0	Annual lump sum amortization

Total Firm Sales		14,347,808	7,053,660	8,243,109	1,189,449	15,537,257	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		5,661,474	503,959	434,419	(69,540)	5,591,934	
Check total sales		20,009,282	7,557,619	8,677,528	1,119,909	21,129,191	
		20,009,282	7,557,619	8,677,528		21,129,191	



Gas by GL Account - Estimate

Page: 2
 Print Date: 03/05/19
 09:08:52 AM
 Database: NUCUT
 arpgasbyglst

Accounting Month: 201902
 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			(\$564.72)		(\$564.72)	- F
Gas Transmission Northwest Corporation	TPORT			\$205,566.42		\$205,566.42	- F
Gas Transmission Northwest Corporation→IGI Resources Inc.	TPORT			(\$2,780.59)		(\$2,780.59)	- CR
Northwest Pipeline Corporation	TPORT			\$3,280,236.97		\$3,280,236.97	- F
Northwest Pipeline Corporation→Avista Corporation	TPORT			(\$1,341,127.05)		(\$1,341,127.05)	- CR
Northwest Pipeline Corporation→Clark County PUD No. 1	TPORT			(\$382,523.40)		(\$382,523.40)	
Northwest Pipeline Corporation→Duke Energy Marketing America LLC	TPORT			(\$109,292.40)		(\$109,292.40)	
Northwest Pipeline Corporation→IGI Resources Inc.	TPORT			(\$122,953.95)		(\$122,953.95)	



Gas by GL Account - Estimate

Page: 3
 Print Date: 03/05/19 09:08:52 AM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201902
 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				(\$70,493.60)	(\$70,493.60)	CR	
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$88,045.96)	(\$88,045.96)		
Spectra Energy - Westcoast Energy Inc.	ACCTGS		\$851.75			\$851.75		
Spectra Energy - Westcoast Energy Inc.	ACCTSP			(\$20,136.06)		(\$20,136.06)	F	
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,891.70	\$9,891.70		
Spectra Energy - Westcoast Energy Inc.	TPORT				\$102,645.20	\$102,645.20		
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$236,130.84	\$236,130.84		
TransCanada Foothills Pipe Lines Ltd.	ACCTGS		\$1,769.44			\$1,769.44	F	
TransCanada Nova Gas Transmission Ltd.	TPORT			(\$329.31)		(\$329.31)		
TransCanada Nova Gas Transmission Ltd.	TPORT				\$442,919.38	\$442,919.38	F	
TransCanada Nova Gas Transmission Ltd.	ACCTGS		\$3,323.95			\$3,323.95		
001-804001-GD-AN-DL	TOTALS:				(\$15,084.95)	\$2,160,173.56	\$2,145,088.61	(A)

Variable Transport Charges AN								
Gas Transmission Northwest Corporation	ACCTSP			(\$4,780.02)		(\$4,780.02)		
Gas Transmission Northwest Corporation	TPORT				\$8,324.93	\$8,324.93	✓	
Gas Transmission Northwest Corporation	ACCTSP				(\$2.16)	(\$2.16)		
Northwest Pipeline Corporation	TPORT				\$37,087.31	\$37,087.31	✓	
Northwest Pipeline Corporation	TPORT		\$0.00			\$0.00		
Spectra Energy - Westcoast Energy Inc.	ACCTGS		\$1,009.96			\$1,009.96	✓	
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:				(\$3,770.06)	\$45,410.08	\$41,640.02	(A)

Σ(A) =
2,160,173.03 ✓

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

Washington/Idaho Gas Costs

	GL Account	Feb-19 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (1,554,969.80)
JP Withdrawals	808100 GD AN	\$ 4,124,875.89
Total JP	164100 GD AN	\$ 2,569,906.09
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (1,241,257.22)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 225.53
Total Clay Basin	164115 GD AA	\$ (1,241,031.69)

Total Net Storage (Injections)/Withdrawals **\$ 1,328,874.40** ✓

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN	\$ 28,728,074.62	✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,145,088.61	✓
Variable Demand (Transport) Costs	804002 GD AN	\$ 41,640.02	✓
Hedge Activity	804010 GD AN	\$ 24,888.82	✓
Financial Settlements	804600 GD AN	\$ 1,407,712.05	✓
Interco Purchase from Thermal	804730 GD AN	\$ 5,568,119.20	✓
Cochrane Credit	811000 GD AN	\$ (45,562.48)	✓

2,180,728.03 ✓

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$ (83,432.10)	✓
ID Imbalance from DJ 436	804000 GD AN	\$ (39,316.85)	✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00	✓
Broker Fees DJ 471	804017 GD AN	\$ 20,442.52	✓
Mizuho Journal DJ 473	804017 GD AN	\$ 2,963.00	✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 3,092.24	✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 6,398.44	✓
WAID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (17,345,465.19)	✓
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	\$ -	✓
WAID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,544.60)	✓
WAID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -	✓
Total Costs for Deferral including net gas costs		\$ 21,386,973.70	Tie to Deferral Entry ✓

483600 GD AN	\$ 528,004.32	Input fr GLE Sales
483000 GD AN	\$ (11,236,884.23)	Input fr GLE Sales
483730 GD AN	\$ (6,635,585.28)	Input fr GLE Sales
	(17,345,465.19)	✓

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 12,172,302.16	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (12,172,302.16)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142800 ZZ ZZ	\$ -	\$ (11,308,804.90)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 11,308,804.90	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
804700.GD.AN	\$ 305,477.00	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (305,477.00)	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	\$ -	\$ -	AP Correction
232620 ZZ ZZ	\$ -	\$ -	AP Correction
232620 ZZ ZZ	\$ -	\$ -	AP Correction
232130 ZZ ZZ	\$ -	\$ -	AP Correction
232130 ZZ ZZ	\$ 197.95	\$ -	Reclass from 232620 Recon
232620 ZZ ZZ	\$ -	\$ (197.95)	Reclass from 232620 Recon
232130 ZZ ZZ	\$ 5,519.99	\$ -	Reclass from 232130 Recon
142600 ZZ ZZ	\$ -	\$ (5,519.99)	Reclass from 232130 Recon
Total Other Adj	\$ 23,799,302.00	\$ (23,799,302.00)	

Total from GLE	\$ 43,281,656.43	\$ (43,281,656.43)
Total DJ 430	\$ 67,080,968.64	\$ (67,080,968.64)



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
Idaho
Total

69.10%	✓
30.90%	✓
<u>100.00%</u>	

Demand

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

AFUDC Equity Deferral at 35%

Beginning in 2018, we are using the flow-through method to account for deferred taxes on AFUDC Equity. Since this has not been built into rates (normalization has been used in the past) we are deferring to account 254319 the flow through amount until new rates are in effect, see Dec 2018 NSJ 029. This deferral is at 21%. Since the new tax rate of 21% has not yet been adjusted for in Oregon rates, and was not in effect in WA or ID rates for 4 months and 5 months of the year, respectively, we are calculating the difference on the AFUDC Equity deferral at 21% and at 35% to defer an additional amount on our NSJ for 2018 rate change deferral, Dec 2018 NSJ 030, to account for the tax rate that was collected from customers during the year.

Journal Name	FERC Account	ID ED	ID GD	OR GD	WA ED	WA GD	Grand Total
NSJ029 - AFUDC Equity Tax Deferral 20181	182319						309,791.46
	190319	81,774.80	23,682.61	33,105.08	167,455.02	49,339.75	355,357.26
	254319	(389,403.79)	(112,774.35)	(157,643.25)	(797,404.87)	(234,951.20)	(1,692,177.46)
	283319						(71,406.93)
	283750						(24,018.91)
	283751						(238,384.53)
	407319	389,403.79	112,774.35	157,643.25	797,404.87	234,951.20	1,692,177.46
	410100	(81,774.80)	(23,682.61)	(33,105.08)	(167,455.02)	(49,339.75)	(331,338.35)
Before Gross-up	0.7695	299,646.22	86,779.86	121,306.48	613,603.05	180,794.95	
Grossed-up at old tax rate	0.65	460,994.18	133,507.48	186,625.36	944,004.69	278,146.07	
Difference - Additional Amount for Old Tax Rate		71,590.39	20,733.13	28,982.11	146,599.82	43,194.87	
WA Share (4 months)/ID Share (5 months)/OR Share (12 months)		29,829.33	8,638.80	28,982.11	48,866.61	14,398.29	130,715.14
Tax	0.21	6,264.16	1,814.15	6,086.24	10,261.99	3,023.64	27,450.18
	FERC Account		8,638.80	28,982.11	48,866.61	14,398.29	
	496110	29,829.33					
	449110	(29,829.33)	(8,638.80)	(28,982.11)	(48,866.61)	(14,398.29)	
	229010	6,264.16	1,814.15	6,086.24	10,261.99	3,023.64	
	190410	(6,264.16)	(1,814.15)	(6,086.24)	(10,261.99)	(3,023.64)	
	410100						

*Debt related
add to tax reform
balance.*

Account Combination	Date	Journal Name	Journal Source	Journal Category	Period Name	Currency Code	Int Line	Accounted Dr	Accounted Cr	Description (Lines)	Drill to Sub Ledger
001.191000.GD.ID.DL	1/31/2018	431-D&A WVA/D 201801 DU USD	AVA JET	DJ	201801	USD	1	1,017,927.58		Amortization	Execute Drilldown
001.191000.GD.ID.DL	1/31/2018	431-D&A WVA/D 201801 DU USD	AVA JET	DJ	201801	USD	2		78.00	Large Customer Refund Int Adj	Execute Drilldown
001.191000.GD.ID.DL	2/28/2018	431-D&A WVA/D 201802 DU USD	AVA JET	DJ	201802	USD	1	1,087,055.97		Amortization	Execute Drilldown
001.191000.GD.ID.DL	3/31/2018	431-D&A WVA/D 201803 DU USD	AVA JET	DJ	201803	USD	1	887,350.06		Amortization	Execute Drilldown
001.191000.GD.ID.DL	4/30/2018	431-D&A WVA/D 201804 DU USD	AVA JET	DJ	201804	USD	1	618,298.34		Amortization	Execute Drilldown
001.191000.GD.ID.DL	5/31/2018	431-D&A WVA/D 201805 DU USD	AVA JET	DJ	201805	USD	1	235,629.81		Amortization	Execute Drilldown
001.191000.GD.ID.DL	6/30/2018	431-D&A WVA/D 201806 DU USD	AVA JET	DJ	201806	USD	1	239,070.77		Amortization	Execute Drilldown
001.191000.GD.ID.DL	7/31/2018	431-D&A WVA/D 201807 DU USD	AVA JET	DJ	201807	USD	1	199,741.93		Amortization	Execute Drilldown
001.191000.GD.ID.DL	8/31/2018	431-D&A WVA/D 201808 DU USD	AVA JET	DJ	201808	USD	1	184,796.42		Amortization	Execute Drilldown
001.191000.GD.ID.DL	9/30/2018	431-D&A WVA/D 201809 DU USD	AVA JET	DJ	201809	USD	1	258,913.88		Amortization	Execute Drilldown
001.191000.GD.ID.DL	10/31/2018	431-D&A WVA/D 201810 DU USD	AVA JET	DJ	201810	USD	1	567,787.08		Amortization	Execute Drilldown
001.191000.GD.ID.DL	11/30/2018	431-D&A WVA/D 201811 DU USD	AVA JET	DJ	201811	USD	2	178,810.35		Amortization	Execute Drilldown
001.191000.GD.ID.DL	11/30/2018	431-D&A WVA/D 201811 DU USD	AVA JET	DJ	201811	USD	3	990,224.84		Amortization	Execute Drilldown
001.191000.GD.ID.DL	11/30/2018	431-D&A WVA/D 201811 DU USD	AVA JET	DJ	201811	USD	4		65,271.61	Idaho Gas Tam Test	Execute Drilldown
001.191000.GD.ID.DL	12/31/2018	431-D&A WVA/D 201812 DU USD	AVA JET	DJ	201812	USD	2		8,210,680.72	Transfer	Execute Drilldown
001.191000.GD.ID.DL	12/31/2018	431-D&A WVA/D 201801 DU USD	AVA JET	DJ	201801	USD	3	1,164,050.95		Amortization	Execute Drilldown
001.191000.GD.ID.DL	11/30/2018	NS1010 - 2018 Tax Rate Change Deft	AVA JET	NSI	201811	USD	15		644,308.34	Reclass GD ID refund to PGA balance	Execute Drilldown
001.191000.GD.ID.DL	12/31/2018	NS1030 - 2018 Tax Rate Change Deft	AVA JET	NSI	201812	USD	36		24,120.53	2017 Plant Excess Deferred Turnaround True-Up - Reclass to PGA	Execute Drilldown
001.191000.GD.ID.DL	12/31/2018	NS1030 - 2018 Tax Rate Change Deft	AVA JET	NSI	201812	USD	37		8,698.80	2018 AFDIC Equity Deferral at 35% - Reclass to PGA	Execute Drilldown

678,826.61

Σ

Total of Negative Tax perform adjustments.

✓ m

Berg, Jenny

From: Brandon, Annette
Sent: Thursday, February 28, 2019 12:17 PM
To: Berg, Jenny
Subject: RE: Rate Review - February

No PGA Changes. ✓

You know, the purpose for this rates check being monthly was really because of the unbilled section (things which changed more often) which was subsequently not even used. I wonder if we even need this anymore since PGA's usually only change annually? And if there is an out-of-cycle, it's a big deal and I seriously doubt it would get overlooked.

Why don't you see what John thinks, but this seems like overkill to me. I'm happy to keep doing it, but maybe it is not needed anymore.

From: Berg, Jenny
Sent: Thursday, February 28, 2019 7:53 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - February

Good Morning Annette,

Attached is the rates review workbook for February 2019.

No changes were made. If I have 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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