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IDAHO PUBLIC  
UTILITIES COMMISSION

April 8, 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 March 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 March, commodity costs were higher than the embedded PGA commodity WACOG, resulting in a surcharge deferral in the amount of \$5,251,648. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$360,826. The year to date balance in the deferral account (including both commodity and demand) is a surcharge of \$789,092 (including interest). The amount of amortization recorded for the month is \$981,231 for a total rebate balance of \$1,582,550 (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 April 2019 – March 2020. Due to its confidential nature, it will be sent via overnight mail.

If you have any questions regarding this information please feel free to contact me at [annette.brandon@avistacorp.com](mailto: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  
 Team: Resource Accounting  
 Type: C  
 Category: DJ  
 Currency: USD

Effective Date: 201903  
 Last Saved by: Jenny Berg  
 Submitted by: Jenny Berg  
 Approved by:

Last Saved: 04/03/2019 3:12 PM  
 Approval Requested: 04/03/2019 3:12 PM

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	6,692.89 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	11,857,467.12 ✓		Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS CO:	GD	WA	DL	0.00	11,864,160.01 ✓	Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	11,855.84 ✓	0.00	Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	2,209,512.09 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	2,755.94 ✓	2,221,367.93 ✓	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	4,888,065.81 ✓		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	4,890,821.75 ✓		Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS CO:	GD	ID	DL	3,449.53 ✓		Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	977,781.51 ✓		Interest Expense
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		981,231.04 ✓	Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	63,350.51 ✓		Amortization Expense
130	001	410100 - DFIT EXPENSE DR	GD	ID	DL			Idaho Tax Reform Amort
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		63,350.51 ✓	Idaho Tax Reform Amort
150	001	190930 - NONPLANT EXCESS DEFERRED GROSS UP	GD	ID	DL	14,602.29 ✓		Idaho Tax Reform Tax Rate Calc Adj
160	001	410100 - DFIT EXPENSE DR	GD	ID	DL		14,602.29 ✓	Idaho Tax Reform Tax Rate Calc Adj
<b>Totals:</b>						<b>20,035,533.53 ✓</b>	<b>20,035,533.53</b>	

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

Prepared by Jenny Berg  
 Reviewed by Jenny Berg  
 Date 4/3/19  
 Date 4/3/19

Approved for Entry  
 Corporate Accounting use Only  
 Date





\* Formula to next month and copy/paste value in prior month  
 Idaho Current Deferral

Update JE date to pull current month values  
 ( ) = Rebate

191010	Month	YTD	Cumulative Balance	201810	201811	201812	201901	201902	201903	201903
Interest Rate				1.00%	1.00%	1.00%	2.00%	2.00%	2.00%	2.00%
Beginning Balance	(6,334,681.67)	(10,424,972.94)	(12,439,890.44)	(6,125,450.65)	(6,684,242.91)	(6,824,242.91)	(6,824,242.91)	(6,824,242.91)	(6,824,242.91)	(6,824,242.91)
Commodity Deferral	(4,270,238.57)	(1,974,850.67)	(1,587,033.84)	50,200.27	407,415.81	3,561,602.23	3,561,602.23	3,561,602.23	3,561,602.23	3,561,602.23
Demand Deferral	(2,396,485.51)	(30,633.72)	(304,804.41)	(609,657.34)	(536,507.43)	(626,898.61)	(626,898.61)	(626,898.61)	(626,898.61)	(626,898.61)
Interest (Rev/Expense)	(170,770.92)	(9,373.10)	(12,317.68)	(5,335.75)	(11,247.98)	(12,755.94)	(12,755.94)	(12,755.94)	(12,755.94)	(12,755.94)
Commodity Adjustment	2,091,905.00	0.00	7,088,031.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Demand Adjustment	3,058,572.63	0.00	1,940,282.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	138,154.96	0.00	74,410.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment	15.65	0.00	74,410.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	4,425,483.78	(6,074,157.96)	(12,439,890.44)	(6,125,450.65)	(6,684,242.91)	(6,824,242.91)	(6,824,242.91)	(6,824,242.91)	(6,824,242.91)	(6,824,242.91)
GLW Check										
Variance										

191000	Month	YTD	PGA YTD	201810	201811	201812	201901	201902	201903	201903
Volume - Commodity & Demand										
Schedule 101	62,549,247	114,825,668	4,564,842	7,720,321	10,111,450	9,765,779	11,758,433	11,758,433	11,758,433	11,758,433
Schedule 111	25,173,005	46,350,527	1,897,863	2,638,733	3,074,478	3,250,694	3,777,850	3,777,850	3,777,850	3,777,850
Schedule 146	0	0	0	0	0	0	0	0	0	0
Total	87,722,252	161,176,195	6,462,705	10,369,054	13,185,936	13,035,463	15,536,283	15,536,283	15,536,283	15,536,283
Calendar Sales Check	87,722,252	161,176,195	6,462,705	10,369,054	13,185,936	13,035,463	15,536,283	15,536,283	15,536,283	15,536,283
GL										
191000	Month									
Schedule 101										
Schedule 111										
Schedule 146										

191000	Month	YTD	PGA YTD	201810	201811	201812	201901	201902	201903	201903
Rates										
Interest Rate				1.00%	1.00%	1.00%	2.00%	2.00%	2.00%	2.00%
Beginning Balance	8,056,491.35	(1,317,584.08)	918,338.65	1,486,123.73	(6,325,101.75)	(5,108,945.06)	(3,943,113.16)	(2,500,331.16)	(2,500,331.16)	(2,500,331.16)
Amortization	(10,879.13)	(10,879.13)	560,763.94	925,159.90	1,138,570.00	1,171,696.57	1,336,842.99	1,336,842.99	1,336,842.99	1,336,842.99
Interest	(7,053,834.86)	(14,278,652.05)	1,004.44	(1,004.44)	(14,752.00)	(17,335.00)	(15,462.00)	(15,462.00)	(15,462.00)	(15,462.00)
PGA Transfer	69,106.74	150,890.00	0.00	178,810.33	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment			0.00	(644,308.34)	27,339.58	1,780.95	(6,633.00)	0.00	0.00	0.00
Tax Reform			0.00	(65,271.61)	0.00	0.00	0.00	0.00	0.00	0.00
Erving Balance	1,064,884.10	(3,811,428.10)	1,486,123.73	(6,325,101.75)	(5,108,945.06)	(3,943,113.16)	(2,500,331.16)	(2,500,331.16)	(2,500,331.16)	(2,500,331.16)
GLW Check										
Variance										

191000	Month	YTD	Calendar Sales Check	201810	201811	201812	201901	201902	201903	201903
Idaho Tax Reform Amortization										
Volume - Commodity & Demand										
Schedule 101										
Schedule 111										
Schedule 146										
Total										
Calendar Sales Check										
GL										
191000	Month									
Schedule 101										
Schedule 111										
Schedule 146										

191000	Month	YTD	Calendar Sales Check	201810	201811	201812	201901	201902	201903	201903
Rates										
Beginning Balance	14,602.29	(14,602.29)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amortization	0.00	0.00	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	0.00	0.00
Erving Balance	14,602.29	(14,602.29)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

201903	201903
ID Deferral Interest Income	419600 GD ID 0.00
ID Deferral Interest Expense	431600 GD ID 2,755.94
ID Deferral	191010 GD ID 4,886,064.81
ID Deferral	805120 GD ID 4,886,064.81
Tracker Transfer	191010 GD ID 0.00
Tracker Transfer	191000 GD ID 0.00
Check	0.00

201903	201903
ID Amortization Interest Income	419600 GD ID 0.00
ID Amortization Interest Expense	431600 GD ID 3,449.53
ID Amortization	191000 GD ID 977,781.51
ID Amortization	805110 GD ID 981,231.04
Large Customer Fund	805110 GD ID 0.00
Idaho Gas Exam Test	191000 GD ID 0.00
Idaho Gas Exam Test	254220 GD ID 0.00
Idaho Earnings Test Deferral	0.00
Check	0.00

201903	201903
ID Tax Reform Amortization	410100 GD ID 63,350.51
ID Tax Reform Amortization	805110 GD ID 63,350.51
Check	0.00

201903	201903
ID Tax Reform Blend Tax Rate Calc (23.05%)	190930 GD ID 14,602.29
ID Tax Reform Blend Tax Rate Calc (23.05%)	410100 GD ID 14,602.29
Check	0.00

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NEW RATES:

Idaho Sales Volumes

Consolidated Volumes

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

101 Firm		11,032,094	6,338,373	3,406,116	(2,932,257)	8,099,837 ✓	
111 Firm		3,675,835	1,904,736	1,050,407	(854,329)	2,821,506 ✓	
112 Firm		1,385	0	0	0	1,385 ✓	
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	
<b>Total Retail Sales for GTI</b>		<b>14,709,314</b>	<b>8,243,109</b>	<b>4,456,523</b>	<b>(3,786,586)</b>	<b>10,922,728</b>	<b>Total sales for PGA commodity deferral, includes interruptible rate schedules</b>

Transportation

146 Transportation		294,422	284,158	320,240	36,082	330,504	
147 Transportation		156,616	150,261	177,933	27,672	184,288	
159 Transportation		4,886,427	0	0	0	4,886,427	
169 Transportation		0	0	0	0	0	
<b>Total transportation</b>		<b>5,337,465</b>	<b>434,419</b>	<b>498,173</b>	<b>63,754</b>	<b>5,401,219</b>	

Total sales

<b>Total sales</b>		<b>20,046,779</b>	<b>8,677,528</b>	<b>4,954,696</b>	<b>(3,722,832)</b>	<b>16,323,947</b>	
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Schedule Summary for Demand Deferral:

101 Firm		11,032,094	6,338,373	3,406,116	(2,932,257)	8,099,837 ✓	
111 Firm		3,675,835	1,904,736	1,050,407	(854,329)	2,821,506 ✓	
112 Firm		1,385	0	0	0	1,385 ✓	
131 Firm		0	0	0	0	0	
132 Firm		0	0	0	0	0	
<b>Total Firm Sales</b>		<b>14,709,314</b>	<b>8,243,109</b>	<b>4,456,523</b>	<b>(3,786,586)</b>	<b>10,922,728</b>	<b>Total sales for PGA demand deferral, excludes interruptible rate schedules</b>

Schedule Summary for Commodity and Demand Amortization:

101 Firm		11,032,094	6,338,373	3,406,116	(2,932,257)	8,099,837 ✓	
111 Firm		3,675,835	1,904,736	1,050,407	(854,329)	2,821,506 ✓	
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
<b>Total Firm Sales</b>		<b>14,707,929</b>	<b>8,243,109</b>	<b>4,456,523</b>	<b>(3,786,586)</b>	<b>10,921,343</b>	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>

Firm

112 Firm		1,385	0	0	0	1,385	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

<b>Total Firm Sales</b>		<b>14,709,314</b>	<b>8,243,109</b>	<b>4,456,523</b>	<b>(3,786,586)</b>	<b>10,922,728</b>	
<b>Total Interruptible Sales</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Transportation Sales (Schedule 146 - 169)</b>		<b>5,337,465</b>	<b>434,419</b>	<b>498,173</b>	<b>63,754</b>	<b>5,401,219</b>	
<b>Check total sales</b>		<b>20,046,779</b>	<b>8,677,528</b>	<b>4,954,696</b>	<b>(3,722,832)</b>	<b>16,323,947</b>	
		<b>20,046,779</b>	<b>8,677,528</b>	<b>4,954,696</b>	<b>(3,722,832)</b>	<b>16,323,947</b>	



# Gas by GL Account - Estimate

Page: 2  
 Print Date: 04/03/19  
 09:25:26 AM  
 Database: NUCUT  
 argasbyglst

Accounting Month: 201903  
 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						
COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
Dominion Energy Questar Pipeline, LLC	ACCTSP		\$4,046.25		\$4,046.25	- 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)	
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$136,127.59)	(\$136,127.59)	CR



# Gas by GL Account - Estimate

Page: 3  
 Print Date: 04/03/19  
 09:25:26 AM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201903  
 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**

*✓ - tries to E1ADD*

*Σ (A) = 2,313,147.06*

Northwest Pipeline Corporation→Kaiser Aluminum & Chemical Corporation,	TPORT			(\$78,046.48)	(\$78,046.48)	
Northwest Pipeline Corporation→Puget Sound Energy, Inc.	TPORT			(\$97,479.45)	(\$97,479.45)	
Spectra Energy - Westcoast Energy Inc.	TPORT			\$101,053.39	\$101,053.39	
Spectra Energy - Westcoast Energy Inc.	ACCTSP		(\$10,037.72)		(\$10,037.72)	
Spectra Energy - Westcoast Energy Inc.	ACCTGS		(\$2,176.64)		(\$2,176.64)	
Spectra Energy - Westcoast Energy Inc.	ACCTSP			\$9,738.30	\$9,738.30	
TransCanada Foothills Pipe Lines Ltd.	TPORT			\$232,468.93	\$232,468.93	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS		(\$4,455.74)		(\$4,455.74)	
TransCanada Nova Gas Transmission Ltd.	TPORT			\$436,050.61	\$436,050.61	
TransCanada Nova Gas Transmission Ltd.	ACCTGS		(\$8,357.78)		(\$8,357.78)	
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>			(\$20,981.63)	\$2,294,531.95	\$2,273,550.32

Variable Transport Charges AN						
Gas Transmission Northwest Corporation	TPORT			\$8,869.27	\$8,869.27	
Gas Transmission Northwest Corporation	ACCTSP		\$3,000.00		\$3,000.00	
Gas Transmission Northwest Corporation	ACCTSP			(\$1.57)	(\$1.57)	
Northwest Pipeline Corporation	TPORT			\$26,750.12	\$26,750.12	
Spectra Energy - Westcoast Energy Inc.	ACCTGS		\$978.92		\$978.92	
Spectra Energy - Westcoast Energy Inc.	TPORT			\$0.00	\$0.00	
TransCanada Foothills Pipe Lines Ltd.	TPORT			\$0.00	\$0.00	
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>			\$3,978.92	\$35,617.82	\$39,596.74

*CR*  
*F*  
*F*  
*F*  
*✓ (A)*  
*✓*  
*✓*  
*✓*  
*✓ (A)*



Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly							5.18% ✓
<u>WA Deferral Rates</u> <u>Commodity Rate</u>	191010 GD WA	101 - 132	Debit	\$0.16436	11/1/2018	Next PGA filing	
<u>Demand Rate</u>		101	Debit	\$0.10744	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	
<u>WA Commodity &amp; Demand Amortization Rates (Sch 155)</u>	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	\$0.04780	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	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 34204				11/1/2019	12/31/2019	2.00% ✓
<u>ID Deferral Rates</u> <u>Commodity Rate (Without GTI)</u> <u>Demand Rate</u>	191010 GD ID	101 - 132	Debit	\$0.16236	11/1/2018	Next PGA filing	
		101 - 112	Debit	\$0.10497	11/1/2018	Next PGA filing	
<u>ID Commodity &amp; Demand Amortization Rates (Sch 155)</u>	191000 GD ID	101	Debit	\$0.08811	11/1/2018	Next PGA filing	
		111	Debit	\$0.08811	11/1/2018	Next PGA filing	
		146	Debit	n/a	11/1/2018	Next PGA filing	
<u>ID Temporary Tax Benefits Amortization</u>	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	

*M*

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
<b>Present</b>			
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			
<b>Proposed</b>			
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			
<b>Change</b>			
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			

**Washington/Idaho Gas Costs**

	GL Account	Mar-19 Costs
<b>Nucleus Storage acct. JPRAIRIEAN -100408</b>		
JP Injections	808200 GD AN	\$ (3,023,586.22)
JP Withdrawals	808100 GD AN	\$ 3,038,027.68
Total JP	164100 GD AN	\$ 14,441.46
<b>Clay Basin (QUESTAA) Injections</b>		
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (6,024,837.88)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 3,762,322.52
Total Clay Basin	164116 GD AA	\$ (2,262,515.36)
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$ (2,248,073.90)</b>

<b>NUCUT PURCHASES (GL Estimate Report)</b>		
Commodity Purchases	804000 GD AN	\$ 29,900,191.03 ✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,273,650.32 >
Variable Demand (Transport) Costs	804002 GD AN	\$ 39,596.74 ✓
Hedge Activity	804010 GD AN	\$ 9,724.47 ✓
Financial Settlements	804600 GD AN	\$ 12,348.87 ✓
Interco Purchase from Thermal	804730 GD AN	\$ 3,059,365.26 ✓
Cochrane Credit	811000 GD AN	\$ (40,268.02) ↓

2313147.00 ✓

<b>Information from other Journals -Deferred Costs:</b>		
WA Imbalance from DJ 436	804000 GD AN	\$ (371,444.74) ✓
ID Imbalance from DJ 436	804000 GD AN	\$ (161,904.72) ✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00 ✓
Broker Fees DJ 471	804017 GD AN	\$ 46,773.98 ✓
Mizuho Journal DJ 473	804017 GD AN	\$ 3,061.99 ✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 3,411.70 ✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 8,677.40 ✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 (	\$ (6,819,021.89) ✓
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00) ✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ 8,738.20 ✓
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (7,717.93)
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -
<b>Total Costs for Deferral including net gas costs</b>		<b>\$ 25,349,008.76 Tie to Deferral Entry ✓</b>

483600 GD AN	\$ 7,050,255.97	Input fr GLE Sales
483000 GD AN	\$ (8,142,068.33)	Input fr GLE Sales
483730 GD AN	\$ (5,727,209.53)	Input fr GLE Sales
	\$ (6,819,021.89)	↓

Journal # 430 Entry			
	Dr.	Cr.	
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	\$ 5,107.20	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (5,107.20)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
142600.ZZ.ZZ	\$ -	\$ -	Account Correction Reclass
232130.ZZ.ZZ	\$ -	\$ -	Account Correction Reclass
232130.ZZ.ZZ	\$ -	\$ -	Reverse last month's entry - To Clear AP for GTN January
232620.ZZ.ZZ	\$ -	\$ -	Reverse last month's entry - To Clear AP for GTN January
<b>Total Other Adj</b>	<b>\$ 12,107.20</b>	<b>\$ (12,107.20)</b>	

Total from GLE	\$ 45,140,149.05	\$ (45,140,149.05)
Total DJ 430	\$ 45,152,256.25	\$ (45,152,256.25)



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%
<u>30.90%</u>
<u>100.00%</u>

*Demand*

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

## Berg, Jenny

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**From:** Brandon, Annette  
**Sent:** Monday, April 1, 2019 10:00 AM  
**To:** Berg, Jenny  
**Subject:** RE: Rate Review - March

✓ No changes to PGA for March. Thanks!

**From:** Berg, Jenny  
**Sent:** Thursday, March 28, 2019 10:02 AM  
**To:** Brandon, Annette <Annette.Brandon@avistacorp.com>  
**Subject:** Rate Review - March

Good Morning Annette,

Attached is the rates review workbook for March 2019. I haven't heard back from Joe regarding if your annual PGA review will be sufficient. I'll check in with him today.

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



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