



**Avista Corp.**  
1411 East Mission P.O. Box 3727  
Spokane, Washington 99220-0500  
Telephone 509-489-0500  
Toll Free 800-727-9170

RECEIVED  
2019 MAY 21 AM 10:55  
IDAHO PUBLIC  
UTILITIES COMMISSION

May 21, 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 April 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 April, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$8,499. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$69,093. The year to date balance in the deferral account (including both commodity and demand) is a surcharge of \$851,051 (including interest). The amount of amortization recorded for the month is \$568,934 for a total rebate balance of \$1,015,779 (including interest).

If you have any questions regarding this information please feel free to contact me at [kaylene.schultz@avistacorp.com](mailto:kaylene.schultz@avistacorp.com) or (509) 495-2482. Thank you!

Sincerely,

Kaylene Schultz  
Regulatory Affairs Analyst  
Regulatory Affairs

Enclosures



**Avista Corporation Journal Entry**

Effective Date: 201904

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 05/03/2019 3:52 PM

Type: C

Submitted by: Keri Meister

Approval Requested: 05/03/2019 4:02 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Debit	Credit	Comment
10	001	419600 - INTEREST ON ENERGY DEFERRALS	20,267.32	Interest	
20	001	191010 - CURR UNRECOV PGA DEFERRED	195,505.99	Deferral	
30	001	805120 - DEFER CURRENT UNRECOVERED GAS CO'S		Deferral Expense	
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	4,878.90	Interest Expense	
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	1,142,013.31	Amortization	
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	1,146,892.21	Amortization Expense	
70	001	419600 - INTEREST ON ENERGY DEFERRALS	1,365.65	Interest	
80	001	191010 - CURR UNRECOV PGA DEFERRED	61,959.71	Deferral	
90	001	805120 - DEFER CURRENT UNRECOVERED GAS CO'S		Deferral Expense	
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	2,163.47	Interest Expense	
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	566,770.87	Amortization	
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	568,934.34	Amortization Expense	
130	001	410100 - DFIT EXPENSE DR	35,853.66	Idaho Tax Reform Amort	
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	35,853.66	Idaho Tax Reform Amort	
150	001	190930 - NONPLANT EXCESS DEFERRED GROSS UP	8,264.27	Idaho Tax Reform Tax Rate Calc Adj	
160	001	410100 - DFIT EXPENSE DR	8,264.27	Idaho Tax Reform Tax Rate Calc Adj	
<b>Totals:</b>			<b>2,017,410.18</b>	<b>2,017,410.18</b>	

**Explanation:**

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

*Keri Meister*  
 Prepared by Keri Meister  
 Date: 5/3/19

*J.A. Meister*  
 Reviewed by  
 Date: 5/6/19

Approved for Entry  
 Corporate Accounting use Only  
 Date







201904	
Washingtion/Idaho Gas Costs	
Demand (Transportation) Costs	
NWP Fixed	\$ 3,514,539.59
NWP Variable	\$ 23,039.90
NWP Capacity Release	\$ (2,265,457.52)
NWP Total (excluding Refund)	\$ 1,272,111.97
GTN Fixed	\$ 165,900.87
GTN Variable	\$ 11,291.62
GTN Capacity Release	\$ (2,379.20)
GTN Total	\$ 175,213.29
Transcanada Foothills (BC System) Fixed	\$ 231,839.60
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 231,839.60
NOVA (AB System) Fixed	\$ 435,058.13
NOVA (AB System) Variable	\$ -
NOVA Total	\$ 435,058.13
Spectra Westcoast Fixed	\$ 110,536.86
Spectra Westcoast Variable	\$ (19,808.35)
WEI (Duke) Total	\$ 91,728.51
Questar	\$ 13,702.72
NOVA Fixed charges	\$ 13,702.72
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ -
Other capacity release credit	\$ 0.00
Counterparty Invoice Total	\$ 0.00
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,219,754.12
WAI/D Buy/Sell Transportation Recovery	\$ (8,542.12)
Total Demand Costs	\$ 2,211,212.00
less variable costs charged to Commodity	\$ (15,523.17)
Total Demand Costs to be Allocated	\$ 2,195,688.83
Commodity Purchases (Natural Gas)	\$ 6,051,139.65
Commodity Physical	\$ -
Misc	\$ -
Cochrane Credit	\$ (50,648.01)
Financial Settlements	\$ (162,303.69)
Foreign Exchange Hedge Activity	\$ 6,433.61
Interco Purchase from Thermal	\$ 439,403.91
Total Commodity Costs from Purchase Journals	\$ 5,302,824.71
Storage (Injections)/Withdrawals	\$ 458,408.60
FAPB Commodity for Anderson Elementary/Li	\$ -
WAI/D Gas Purchased from Interstate Asphalt	\$ -
GST	\$ -
M Chemical Accrual	\$ 7,000.00
Broker Fees	\$ 36,418.74
Mizuho Broker Fees	\$ 1,953.96
Wells Fargo Journal DJ 473	\$ 1,671.65
plus variable costs from Demand	\$ 15,523.17
Merchandise Processing Fee DJ 467	\$ 10,762.11
WAI/D Off System Revenue	\$ (3,871,491.04)
Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ 2,589,108.90
WA Imbalance	\$ 530,086.78
ID Imbalance	\$ 235,656.35
Total Deferred Commodity Costs:	\$ 3,353,852.03
Total Net Gas Costs	\$ 5,549,550.89
From DJ 430	\$ 5,549,550.89
Check \$	

201904	
Expense Calculation	
Total System Cost	\$ 2,195,688.83
Demand Allocated to Washington	\$ 1,517,220.98
Demand Allocated to Idaho	\$ 678,467.85
30.90%	
69.10%	
Total Current Demand Costs (excluding refund)	\$ 1,517,220.98
Total Commodity Costs to be Allocated	\$ 2,589,108.90
Imbalance Cost Washington	\$ 530,086.78
Imbalance Cost Idaho	\$ 235,656.35
Total Commodity Costs before refund	\$ 3,353,852.03
Total	\$ 5,549,550.89
check \$	\$ 1,517,220.98
	\$ 678,467.85
	\$ 2,288,706.78
	\$ 1,065,155.25
	\$ 1,065,155.25

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
DEMAND						
Schedule 101	8,678,611	0.10239	\$ 886,592.74	4,435,648	0.09584	\$ 425,112.50
Schedule 102	9,640	0.10239	\$ 987.04	1,909,235	0.09584	\$ 182,981.08
Schedule 111	4,528,915	0.09239	\$ 418,426.46	13,368	0.09584	\$ 1,281.19
Schedule 112	11,138	0.09239	\$ 1,029.04	0	0.09584	\$ -
Schedule 121	109,923	0.09239	\$ 10,048.15	0	0.09584	\$ -
Schedule 122	42,472	0.09239	\$ 3,918.04	0	0.09584	\$ -
Schedule 131	0	0.09584	\$ -	6,358,251	0.09584	\$ 609,374.78
Schedule 132	97,799	0.05950	\$ 5,819.04	0	0.16886	\$ -
Schedule 146	3,113,093	0.00084	\$ 1,681.07	0	0.16886	\$ -
Total Demand	16,590,491		\$ 1,330,501.58	6,358,251		\$ 609,374.78
check			\$ 0.08020			\$ 0.09584
COMMODITY						
Schedule 101	8,678,511	0.17067	\$ 1,481,161.47	4,435,648	0.16886	\$ 749,003.52
Schedule 102	9,640	0.17067	\$ 1,645.26	1,909,235	0.16886	\$ 322,393.42
Schedule 111	4,528,915	0.17067	\$ 772,949.92	13,368	0.16886	\$ 2,257.32
Schedule 112	11,138	0.17067	\$ 1,900.92	0	0.16886	\$ -
Schedule 121	108,923	0.17067	\$ 18,589.89	0	0.16886	\$ -
Schedule 122	42,472	0.17067	\$ 7,248.70	0	0.16886	\$ -
Schedule 131	0	0.17067	\$ -	6,358,251	0.16886	\$ 1,073,654.26
Schedule 132	97,799	0.17067	\$ 16,691.36	0	0.16886	\$ -
Total Commodity	13,477,398		\$ 2,300,187.52	6,358,251		\$ 1,073,654.26
check			\$ 6.17067			\$ 0.16886

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
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Schedule 112	11,138	0.09239	\$ 1,029.04	0	0.09584	\$ -
Schedule 121	109,923	0.09239	\$ 10,048.15	0	0.09584	\$ -
Schedule 122	42,472	0.09239	\$ 3,918.04	0	0.09584	\$ -
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Schedule 122	42,472	0.17067	\$ 7,248.70	0	0.16886	\$ -
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Schedule 112	11,138	0.09239	\$ 1,029.04	0	0.09584	\$ -
Schedule 121	109,923	0.09239	\$ 10,048.15	0	0.09584	\$ -
Schedule 122	42,472	0.09239	\$ 3,918.04	0	0.09584	\$ -
Schedule 131	0	0.09584	\$ -	6,358,251	0.09584	\$ 609,374.78
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Total Commodity	13,477,398		\$ 2,300,187.52	6,358,251		\$ 1,073,654.26
check			\$ 6.17067			\$ 0.16886

2019 WA-ID Deferral & Amort Apr 5:02:193.99 PM







Idaho Sales Volumes

Consolidated Volumes

April/19 Description	Schedule	April/19 Billed	March/19 Unbilled	April/19 Unbilled	April/19 Net Unbilled	Total	Notes
<b>Schedule Summary for Commodity Deferral :</b>							
101 Firm		5,790,055	3,406,116	2,051,709	(1,354,407)	4,435,648	
111 Firm		2,239,888	1,050,407	719,754	(330,653)	1,909,235	
112 Firm		13,368	0	0	0	13,368	
121 Firm		0	0	0	0	0	
122 Firm		0	0	0	0	0	
131 Interruptible		0	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>8,043,311</b>	<b>4,456,523</b>	<b>2,771,463</b>	<b>(1,685,060)</b>	<b>6,358,251</b>	<b>Total sales for PGA commodity deferral, includes interruptible rate schedules</b>
<b>Transportation</b>							
146 Transportation		320,254	320,240	362,015	41,775	362,029	
147 Transportation		177,941	177,933	153,550	(24,383)	153,558	
159 Transportation		3,177,409	0	0	0	3,177,409	
169 Transportation		0	0	0	0	0	
<b>Total transportation</b>		<b>3,675,604</b>	<b>498,173</b>	<b>515,565</b>	<b>17,392</b>	<b>3,692,996</b>	
<b>Total sales</b>		<b>11,718,915</b>	<b>4,954,696</b>	<b>3,287,028</b>	<b>(1,667,668)</b>	<b>10,051,247</b>	

Schedule Summary for Demand Deferral:

101 Firm		5,790,055	3,406,116	2,051,709	(1,354,407)	4,435,648	
111 Firm		2,239,888	1,050,407	719,754	(330,653)	1,909,235	
112 Firm		13,368	0	0	0	13,368	
131 Firm		0	0	0	0	0	
132 Firm		0	0	0	0	0	
<b>Total Firm Sales</b>		<b>8,043,311</b>	<b>4,456,523</b>	<b>2,771,463</b>	<b>(1,685,060)</b>	<b>6,358,251</b>	<b>Total sales for PGA demand deferral, excludes interruptible rate schedules</b>

Schedule Summary for Commodity and Demand Amortization:

101 Firm		5,790,055	3,406,116	2,051,709	(1,354,407)	4,435,648	
111 Firm		2,239,888	1,050,407	719,754	(330,653)	1,909,235	
121 Firm		0	0	0	0	0	
131 Interruptible		0	0	0	0	0	0 Notify Rates Dept if used
132J Interruptible		0	0	0	0	0	0 Special amortization rate
<b>Total Firm Sales</b>		<b>8,029,943</b>	<b>4,456,523</b>	<b>2,771,463</b>	<b>(1,685,060)</b>	<b>6,344,893</b>	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>

112 Firm		13,368	0	0	0	13,368	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

<b>Total Firm Sales</b>		<b>8,043,311</b>	<b>4,456,523</b>	<b>2,771,463</b>	<b>(1,685,060)</b>	<b>6,358,251</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>3,675,604</b>	<b>498,173</b>	<b>515,565</b>	<b>17,392</b>	<b>3,692,996</b>	
<b>Check total sales</b>		<b>11,718,915</b>	<b>4,954,696</b>	<b>3,287,028</b>	<b>(1,667,668)</b>	<b>10,051,247</b>	
		<b>11,718,915</b>	<b>4,954,696</b>	<b>3,287,028</b>	<b>(1,667,668)</b>	<b>10,051,247</b>	





# Gas by GL Account - Estimate

Page: 2  
 Print Date: 05/03/19 09:37:43 AM  
 Database: NUCUT  
 arpgasbyglst

Accounting Month: 201904  
 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			\$13,702.72		\$13,702.72
Gas Transmission Northwest Corporation	TPORT			\$166,900.87	\$166,900.87	
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$2,979.20)	(\$2,979.20)	
Northwest Pipeline Corporation	TPORT			\$3,514,539.59	\$3,514,539.59	
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$1,436,921.83)	(\$1,436,921.83)	
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$409,846.50)	(\$409,846.50)	
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$117,099.00)	(\$117,099.00)	
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$131,736.38)	(\$131,736.38)	

804001

✓  
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 ✓





# Gas by GL Account - Estimate

Page: 3  
 Print Date: 05/03/19  
 09:37:43 AM  
 Database: NUCUT  
 argasbyglst

Accounting Month: 201904  
 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				(\$75,528.86)	~ (\$75,528.86)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$94,334.95)	~ (\$94,334.95)
Spectra Energy - Westcoast Energy Inc.	TPORT				\$100,770.10	\$100,770.10
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,711.00	\$9,711.00
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$55.76		\$55.76
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$231,817.24	~ \$231,817.24
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$122.26		~ \$122.26
TransCanada Nova Gas Transmission Ltd.	TPORT				\$434,828.20	~ \$434,828.20
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$229.93		~ \$229.93
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>				\$14,110.67	\$2,190,120.28

**Variable Transport Charges AN**

Gas Transmission Northwest Corporation	TPORT				\$11,845.10	\$11,845.10
Gas Transmission Northwest Corporation	ACCTSP				(\$553.48)	(\$553.48)
Northwest Pipeline Corporation	TPORT				\$23,381.19	\$23,381.19
Northwest Pipeline Corporation	ACCTSP			(\$341.29)		(\$341.29)
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$18,808.35)		(\$18,808.35)
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>				(\$19,149.64)	\$34,672.81



Interest Rates

5.45%

End Date

6/30/2019

Begin Date

4/1/2019

Rate for Resource Accounting

NEW

Balance Sheet Impact

OLD

<http://www.ferc.gov/enforcement/accd-malits/interest-rates.asp>

Rate Schedule

101 - 132

GL Account

191010 GD WA

Description

WA Interest Rate:  
FERC Natural Gas Interest Rate, changes quarterly

WA Deferral Rates  
Commodity Rate

Demand Rate

Debit

\$0.16436

\$0.17067

Next PGA filing

Next PGA filing

Next PGA filing

Next PGA filing

Next PGA filing

Next PGA filing

Next PGA filing

Next PGA filing

WA Commodity & Demand Amortization Rates (Sch 155)

191000 GD WA

Debit

\$0.09067

\$0.09166

Next PGA filing

Next PGA filing

Next PGA filing

Next PGA filing

Next PGA filing

Next PGA filing

Next PGA filing

Next PGA filing

ID Interest Rate

ORDER NO. 34204

Customer Deposit Rate changes annually check IPUC website

ID Deferral Rates

191010 GD ID

Commodity Rate (Without GTI)

Demand Rate

101 - 132

101 - 112

Debit

\$0.16236

\$0.16886

Next PGA filing

Next PGA filing

ID Commodity & Demand Amortization Rates (Sch 155)

191000 GD ID

Debit

\$0.08811

\$0.09092

Next PGA filing

Next PGA filing

Next PGA filing

Next PGA filing

ID Temporary Tax Benefits Amortization

805110 GD ID

Debit

n/a

(\$0.01683)

Next PGA filing

Next PGA filing

Next PGA filing

Next PGA filing

Next PGA filing

Next PGA filing

*M*

2.00%





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.



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			
7	<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			
14	<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



Washington/Idaho/Oregon Gas Costs		GL Account	WA	Apr-19	OR
<b>Nucleus Storage</b>					
AN JP 408 Injections	808200 GD AN	\$	(2,334,744.69)	\$	-
AN JP 408 Withdrawals	808100 GD AN	\$	159,564.12	\$	-
Total AN JP	164100 GD AN	\$	(2,175,180.57)	\$	-
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$	(2,138.84)	\$	(734.01)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$	2,635,728.01	\$	904,537.95
Total Clay Basin	164115 GD AA / OR	\$	2,633,589.17	\$	903,803.94
OR JP 408 Injections	808200 GD OR	\$	-	\$	(242,119.25)
OR JP 408 Withdrawals	808100 GD OR	\$	-	\$	20,925.56
Total OR JP	164100 GD OR	\$	-	\$	(221,193.69)
OR JP 403 Injections	808200 GD OR	\$	-	\$	(28,510.37)
OR JP 403 Withdrawals	808100 GD OR	\$	-	\$	-
Total OR JP	164100 GD OR	\$	-	\$	(28,510.37)
<b>Total Net Storage (Injections)/Withdrawals</b>		\$	458,408.60	\$	654,099.88

<b>NUCUT PURCHASES (GL Estimate Report)</b>					
Commodity Purchases	804000 GD AN / OR	\$	6,051,139.66	\$	1,633,834.92
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$	2,204,230.95	\$	1,162,488.98
Variable Demand (Transport) Costs	804002 GD AN / OR	\$	15,523.17	\$	8,231.54
Hedge Activity	804010 GD AN / OR	\$	5,433.61	\$	884.54
Financial Settlements	804600 GD AN / OR	\$	(142,303.66)	\$	205,573.64
Interco Purchase from Thermal	804730 GD AN / OR	\$	439,403.91	\$	2,046,876.85
Cochrane Credit	811000 GD AN / OR	\$	(50,848.81)	\$	(14,410.83)

<b>Information from other journals -Deferred Costs:</b>					
WA Imbalance from DJ 436	804000 GD AN	\$	530,086.78	\$	-
ID Imbalance from DJ 436	804000 GD AN	\$	236,666.35	\$	-
OR Imbalance from DJ 436	804000 GD OR	\$	-	\$	(1,322,354.32)
M Chemical Accrual	804000 GD AN	\$	7,000.00	\$	-
Broker Fees DJ 471	804017 GD AN / OR	\$	36,415.74	\$	14,456.65
Mizuho Journal DJ 473	804017 GD AN / OR	\$	1,983.96	\$	787.71
Wells Fargo Journal DJ 473	804017 GD AN / OR	\$	1,671.65	\$	463.71
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$	10,762.11	\$	2,480.19
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$	(3,871,481.04)	\$	(2,662,204.21)
Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)	\$	-
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$	-	\$	-
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$	(8,542.12)	\$	-

**Total Costs for Deferral including net gas costs**      \$ 5,549,550.86      \$ 1,721,209.25      Tie to Deferral Entry

483600 GD AN / OR	\$	(104,229.00)	\$	50,049.00	Input fr GLE Sales
483000 GD AN / OR	\$	(1,963,452.87)	\$	(2,457,944.04)	Input fr GLE Sales
483730 GD AN / OR	\$	(1,803,799.17)	\$	(254,309.17)	Input fr GLE Sales
		(3,871,481.04)		(2,662,204.21)	

<b>Journal # 430 Entry</b>					
	Dr.	Cr.	Dr.	Cr.	
804700.GD.AN / OR (Bookout dollars for SEC Reporting)	\$	-	\$	-	\$ -
804711.GD.AN / OR (Bookout dollars for SEC Reporting)	\$	-	\$	-	\$ -
804000.GD.AN (AN Odorization Exp Accrual)	\$	7,000.00	\$	-	\$ -
232130.ZZ.ZZ (AN Odorization Exp Accrual)	\$	-	\$	(7,000.00)	\$ -
<b>Total Other Adj</b>	\$	7,000.00	\$	(7,000.00)	\$ -

<b>Total from GLE</b>	\$	13,837,415.27	\$	(13,837,415.27)	\$	6,228,049.65	\$	(6,228,049.65)
<b>Total - NUC (GD / ALL)</b>	\$	13,844,415.27	\$	(13,844,415.27)	\$	6,228,049.65	\$	(6,228,049.65)