



**Avista Corp.**

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RECEIVED  
2019 JUN 25 PM 1:01  
IDAHO PUBLIC  
UTILITIES COMMISSION

June 25, 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 May 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 May, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$754,991. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$348,255. The year to date balance in the deferral account (including both commodity and demand) is a surcharge of \$445,395 (including interest). The amount of amortization recorded for the month is \$299,345 for a total rebate balance of \$740,603 (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: 201905

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 06/05/2019 5:01 PM

Type: C

Submitted by: Keri Meister

Approval Requested: 06/05/2019 5:02 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		19,065.48	Interest
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		725,960.52	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS CO:	GD	WA	DL	745,026.00		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	972.72		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	582,046.26		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		583,018.97	Amortization Expense
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		1,079.47	Interest
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		405,656.11	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS CO:	GD	ID	DL	406,735.58		Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,481.32		Interest Expense
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	297,863.43		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		299,344.76	Amortization Expense
130	001	410100 - DFIT EXPENSE DR	GD	ID	DL	18,285.81		Idaho Tax Reform Amort
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		18,285.81	Idaho Tax Reform Amort
150	001	190930 - NONPLANT EXCESS DEFERRED GROSS UP	GD	ID	DL	4,214.88		Idaho Tax Reform Tax Rate Calc Adj
160	001	410100 - DFIT EXPENSE DR	GD	ID	DL		4,214.88	Idaho Tax Reform Tax Rate Calc Adj
<b>Totals:</b>						<b>2,056,626.00</b>	<b>2,056,626.00</b>	

*Keri Meister*  
 Prepared by Keri Meister  
 Date: 6-5-19  
*Cher Mellan*  
 Reviewed by  
 Date: 6/5/19

Approved for Entry  
 Corporate Accounting use Only  
 Date

**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.



Avista Corp.  
D&A WA/ID  
Manager Review

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

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness]	Noted that May data was used in all calculations. IM
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. IM
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. IM
Validate that check totals equal \$0 or are immaterial, as noted above. [source data accuracy and completeness]	Check totals are all \$0. IM
Spreadsheet Logic Validation	Sign-off/Date
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. [completeness]	Noted that May data was used in all calculations. IM
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. [accuracy]	IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	IM
Review all comments left by preparer.	IM
Ensure all comments/questions resolved on a timely basis.	



201905

Washington/Idaho Gas Costs

Demand (Transportation) Costs

NWP Fixed	\$ 3,624,334.22
NWP Variable	\$ 34,635.09
NWP Capacity Release	\$ (2,349,983.09)
NWP Total (excluding Refund)	\$ 1,317,986.22
GTN Fixed	\$ 172,464.26
GTN Variable	\$ 4,341.25
GTN Capacity Release	\$ (3,078.51)
Current Month Estimate	\$ 173,727.00
Transcanada Foothills (BC System) Fixed	\$ 228,271.68
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 228,271.68
NOVA (AB System) Fixed	\$ -
NOVA (AB System) Variable	\$ -
NOVA Total	\$ -
Spectra Westcoast Fixed	\$ 79,926.72
Spectra Westcoast Variable	\$ 19,000.35
WEI (Duke) Total	\$ 98,735.07
Questar	\$ 4,414.66
Questar	\$ 4,414.56
NOVA Fixed charges	\$ 415,367.52
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 90.00
Other capacity release credit	\$ -
Counterparty Invoice Total	\$ 415,367.52
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,238,602.05
WAWD Buy/Sell Transportation Recovery	\$ (8,285.40)
Total Demand Costs	\$ 2,230,316.65
less variable costs charged to Commodity	\$ (57,784.69)
Total Demand Costs to be Allocated	\$ 2,172,531.96

Commodity Purchases (Natural Gas)

Commodity Physical	\$ 7,748,252.56
Misc (Entitlement Penalty)	\$ (962,549.00)
Cochrane Credit	\$ (65,977.33)
Financial Settlements	\$ 342,746.27
Foreign Exchange Hedge Activity	\$ 14,180.47
Interco Purchase from Thermal	\$ 1,675,553.79
Total Commodity Costs from Purchase Journals	\$ 8,762,206.76
Storage (Injections)/Withdrawals	\$ (4,862,123.23)
FAB Commodity for Anderson Elementary/Lk	\$ -
WAWD Gas Purchased from Interstate Asphalt	\$ -
GSST	\$ (43,847.62)
M Chemical Accrual	\$ 14,000.00
Broker Fees	\$ 19,910.00
Mizuho Broker Fees	\$ 2,464.54
Wells Fargo Journal DJ 473	\$ 4,151.07
plus variable costing from Demand	\$ 57,784.69
Merchandise Processing Fee DJ 467	\$ 12,410.31
WAWD Off System Revenue	\$ (4,056,230.40)
Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ (484,273.08)
WA Imbalance	\$ (55,415.17)
ID Imbalance	\$ (25,517.63)
Total Deferred Commodity Costs:	\$ (55,209.88)

Total Net Gas Costs

From DJ 430	\$ 1,607,242.08
Check	\$ -
Total Net Gas Costs	\$ 1,607,242.08

201905

Expense Calculation

Total System Cost	\$ 2,172,451.96
Demand Allocated to Washington	\$ 1,500,295.32
Demand Allocated to Idaho	\$ 672,156.64
Commodity Allocated to Washington	\$ (325,479.94)
Commodity Allocated to Idaho	\$ (55,415.17)
Imbalance Cost Idaho	\$ (25,517.63)
Total Commodity Costs before refund	\$ (380,899.11)
Total Current Demand Costs (excluding refund)	\$ 1,607,242.08
Total Commodity Costs to be Allocated	\$ (484,273.08)
Imbalance Cost Washington	\$ (55,415.17)
Imbalance Cost Idaho	\$ (25,517.63)
Total Commodity Costs before refund	\$ (380,899.11)
Total	\$ 1,607,242.08

Balance Sheet Def Rev Calc

WASHINGTON	PGA Volumes	PGA Rate	PGA Revenue
DEMAND	4,312,435	0.10239	\$ 441,550.22
Schedule 101	4,874	0.10239	\$ 499.05
Schedule 102	2,394,969	0.09239	\$ 221,271.19
Schedule 111	7,673	0.09239	\$ 708.91
Schedule 112	97,867	0.09239	\$ 9,028.23
Schedule 121	35,233	0.09239	\$ 3,250.24
Schedule 122	74,295	0.05950	\$ 4,420.55
Schedule 132	2,659,421	0.00054	\$ 1,403.69
Schedule 146	9,526,767		\$ 0.07160
Total Demand	9,526,767		\$ 441,550.22
DEMAND	4,312,435	0.10239	\$ 441,550.22
Schedule 101	4,874	0.10239	\$ 499.05
Schedule 102	2,394,969	0.09239	\$ 221,271.19
Schedule 111	7,673	0.09239	\$ 708.91
Schedule 112	97,867	0.09239	\$ 9,028.23
Schedule 121	35,233	0.09239	\$ 3,250.24
Schedule 122	74,295	0.05950	\$ 4,420.55
Schedule 132	2,659,421	0.00054	\$ 1,403.69
Schedule 146	9,526,767		\$ 0.07160
Total Demand	9,526,767		\$ 441,550.22

Balance Sheet Def Rev Calc

IDAHO	PGA Volumes	PGA Rate	PGA Revenue
DEMAND	2,161,977	0.09584	\$ 207,203.88
Schedule 101	1,184,622	0.09584	\$ 113,534.17
Schedule 111	33,006	0.09584	\$ 3,163.30
Schedule 112	0	0.09584	\$ -
Schedule 121	0	0.09584	\$ -
Schedule 122	0	0.09584	\$ -
Schedule 131	0	0.09584	\$ -
Schedule 132	0	0.09584	\$ -
Total Demand	3,379,605		\$ 323,901.34
COMMODITY	2,161,977	0.16886	\$ 365,071.44
Schedule 101	1,184,622	0.16886	\$ 200,035.27
Schedule 111	33,006	0.16886	\$ 5,573.39
Schedule 112	0	0.16886	\$ -
Schedule 121	0	0.16886	\$ -
Schedule 122	0	0.16886	\$ -
Schedule 131	0	0.16886	\$ -
Schedule 132	0	0.16886	\$ -
Total Commodity	3,379,605		\$ 365,071.44

Total Net Gas Costs

From DJ 430	\$ 1,607,242.08
Check	\$ -
Total Net Gas Costs	\$ 1,607,242.08

Deferral Calculation

Total Deferral Expenses from above	\$ (380,899.11)
PGA Deferral Revenue from above	\$ (1,182,290.14)
Adjustments	\$ -
Amount to be Deferred	\$ (1,563,189.25)
(overcollected)/undercollected (rebate)/surcharge	\$ 818,183.25
Deferral Check	\$ (745,026.00)
WA Total	\$ (1,563,189.25)
ID Total	\$ (405,735.56)
Total	\$ (1,968,924.81)

JET Entry

Debits	\$ 2,056,626.00
Credits	\$ 2,056,626.00

Expense Calculation

Total System Cost	\$ 2,172,451.96
Demand Allocated to Washington	\$ 1,500,295.32
Demand Allocated to Idaho	\$ 672,156.64
Commodity Allocated to Washington	\$ (325,479.94)
Commodity Allocated to Idaho	\$ (55,415.17)
Imbalance Cost Idaho	\$ (25,517.63)
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Imbalance Cost Idaho	\$ (25,517.63)
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Total	\$ 1,607,242.08

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Schedule 111	7,673	0.09239	\$ 708.91
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Schedule 132	2,659,421	0.00054	\$ 1,403.69
Schedule 146	9,526,767		\$ 0.07160
Total Demand	9,526,767		\$ 441,550.22
DEMAND	4,312,435	0.10239	\$ 441,550.22
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Schedule 122	74,295	0.05950	\$ 4,420.55
Schedule 132	2,659,421	0.00054	\$ 1,403.69
Schedule 146	9,526,767		\$ 0.07160
Total Demand	9,526,767		\$ 441,550.22

Balance Sheet Def Rev Calc

IDAHO	PGA Volumes	PGA Rate	PGA Revenue
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Schedule 101	1,184,622	0.09584	\$ 113,534.17
Schedule 111	33,006	0.09584	\$ 3,163.30
Schedule 112	0	0.09584	\$ -
Schedule 121	0	0.09584	\$ -
Schedule 122	0	0.09584	\$ -
Schedule 131	0	0.09584	\$ -
Schedule 132	0	0.09584	\$ -
Total Demand	3,379,605		\$ 323,901.34
COMMODITY	2,161,977	0.16886	\$ 365,071.44
Schedule 101	1,184,622	0.16886	\$ 200,035.27
Schedule 111	33,006	0.16886	\$ 5,573.39
Schedule 112	0	0.16886	\$ -
Schedule 121	0	0.16886	\$ -
Schedule 122	0	0.16886	\$ -
Schedule 131	0	0.16886	\$ -
Schedule 132	0	0.16886	\$ -
Total Commodity	3,379,605		\$ 365,071.44

Total Net Gas Costs

From DJ 430	\$ 1,607,242.08
Check	\$ -
Total Net Gas Costs	\$ 1,607,242.08

Deferral Calculation

Total Deferral Expenses from above	\$ (380,899.11)
PGA Deferral Revenue from above	\$ (1,182,290.14)
Adjustments	\$ -
Amount to be Deferred	\$ (1,563,189.25)
(overcollected)/undercollected (rebate)/surcharge	\$ 818,183.25
Deferral Check	\$ (745,026.00)
WA Total	\$ (1,563,189.25)
ID Total	\$ (405,735.56)
Total	\$ (1,968,924.81)

JET Entry

Debits	\$ 2,056,626.00
Credits	\$ 2,056,626.00







**Washington/Idaho/Oregon Gas Costs**

	GL Account	May-19 WA
<b>Nucleus Storage</b>		
AN JP 408 Injections	808200 GD AN	\$ (4,977,520.79)
AN JP 408 Withdrawals	808100 GD AN	\$ 54,490.56
Total AN JP	164100 GD AN	\$ (4,923,030.23)
<b>Clay Basin (QUESTAA) Injections</b>		
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$ 40,907.00
Total Clay Basin	164115 GD AA / OR	\$ 40,907.00
<b>OR JP 408 Injections</b>		
OR JP 408 Injections	808200 GD OR	\$ -
OR JP 408 Withdrawals	808100 GD OR	\$ -
Total OR JP	164100 GD OR	\$ -
<b>OR JP 403 Injections</b>		
OR JP 403 Injections	808200 GD OR	\$ -
OR JP 403 Withdrawals	808100 GD OR	\$ -
Total OR JP	164100 GD OR	\$ -
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$ (4,882,123.23)</b>

Berg, Jenny:  
includes \$50,321.17 April storage  
adjustment

<b>NUCUT PURCHASES (GL Estimate Report)</b>		
Commodity Purchases	804000 GD AN / OR	\$ 7,748,252.56
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$ 2,180,717.36
Variable Demand (Transport) Costs	804002 GD AN / OR	\$ 57,784.69
Hedge Activity	804010 GD AN / OR	\$ 14,180.47
Financial Settlements	804600 GD AN / OR	\$ 342,745.27
Interco Purchase from Thermal	804730 GD AN / OR	\$ 1,675,553.79
Cochrane Credit	811000 GD AN / OR	\$ (55,977.33)

<b>Information from other journals -Deferred Costs:</b>		
WA Imbalance from DJ 436	804000 GD WA	\$ (55,419.17)
ID Imbalance from DJ 436	804000 GD ID	\$ (25,517.63)
OR Imbalance from DJ 436	804000 GD OR	\$ -
M Chemical Accrual	804000 GD AN	\$ 14,000.00
Broker Fees DJ 471	804017 GD AN / OR	\$ 19,910.00
Mizuho Journal DJ 473	804017 GD AN / OR	\$ 2,464.54
Wells Fargo Journal DJ 473	804017 GD AN / OR	\$ 4,151.87
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$ 12,410.31
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (4,056,230.40)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$ (43,847.62)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,266.40)
Entitlement Penalty	495000 GD WA	\$ (36,347.00)
Entitlement Penalty	495000 GD ID	\$ (926,202.00)
Entitlement Penalty	495000 GD OR	\$ -

GST AUDIT 2015/2016

**Total Costs for Deferral including net gas costs** **\$ 1,607,242.08** Tie to Deferral Entry

483600 GD AN / OR	\$ (29,085.75)	Input fr GLE Sales
483000 GD AN / OR	\$ (1,992,279.64)	Input fr GLE Sales
483730 GD AN / OR	\$ (2,034,865.11)	Input fr GLE Sales
	<b>(4,056,230.40)</b>	

Journal # 430 Entry			
	Dr.	Cr.	
804700.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ -	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ -	\$ -	Provide Bookout dollars offset
804000.GD.AN (AN Odorization Exp Accrual)	\$ 7,000.00	\$ -	AN Odorization Expense Accrual-April Catch-Up
232130.ZZ.ZZ (AN Odorization Exp Accrual)	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual-April Catch-Up
808100.GD.AN (April Storage Adj)	\$ 50,321.17	\$ -	Storage Adjustment - April Catch-Up
164100.GD.AN (April Storage Adj)	\$ -	\$ (50,321.17)	Storage Adjustment - April Catch-Up
232130.ZZ.ZZ	\$ 36.45	\$ -	AP/AR Correcting Entries
903000.CD.AA	\$ -	\$ (36.45)	AP/AR Correcting Entries
<b>Total Other Adj</b>	<b>\$ 57,357.62</b>	<b>\$ (57,357.62)</b>	

<b>Total from GLE</b>	\$ 17,037,662.90	\$ (17,037,662.90)
<b>Total - NUC (GD / ALL)</b>	<b>\$ 17,095,020.52</b>	<b>\$ (17,095,020.52)</b>





# Gas by GL Account - Estimate

Page: 2  
 Print Date: 06/05/19  
 01:40:56 PM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201905  
 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** 804001

Gas Transportation AN						
Dominion Energy Questar Pipeline, LLC	ACCTSP		\$4,414.56			\$4,414.56
Gas Transmission Northwest Corporation	TPORT			\$172,464.26		\$172,464.26
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,078.51)		(\$3,078.51)
Northwest Pipeline Corporation	ACCTGS		(\$7,356.70)			(\$7,356.70)
Northwest Pipeline Corporation	TPORT			\$3,631,690.92		\$3,631,690.92
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$1,484,819.23)		(\$1,484,819.23)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$423,508.04)		(\$423,508.04)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$121,002.30)		(\$121,002.30)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$136,127.59)		(\$136,127.59)





# Gas by GL Account - Estimate

Page: 3  
 Print Date: 06/05/19 01:40:56 PM  
 Database: NUCUT  
 arpgasbygl/est

Accounting Month: 201905  
 Direction: ALL  
 Service Code: GD  
 Strategy: ALL  
 Jurisdiction: AN  
 Deal Type: ALL  
 Counter Party: ALL  
 Exclude Intra-Co Heat Rate: Y  
 Deal Number Exclusions: N

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

## GD

### PURCHASE

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT					(\$78,046.48)	(\$78,046.48)	
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT					(\$97,479.45)	(\$97,479.45)	
Spectra Energy - Westcoast Energy Inc.	ACCTSP					\$9,620.00	\$9,620.00	
Spectra Energy - Westcoast Energy Inc.	TPORT					\$99,825.80	\$99,825.80	
Spectra Energy - Westcoast Energy Inc.	ACCTSP			(\$18,156.80)			(\$18,156.80)	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$411.92)			(\$411.92)	
Spectra Energy - Westcoast Energy Inc.	ACCTSP			(\$10,950.36)			(\$10,950.36)	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$1,373.23)			(\$1,373.23)	
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$229,644.91	\$229,644.91	
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$2,575.46)			(\$2,575.46)	
TransCanada Nova Gas Transmission Ltd.	TPORT					\$417,942.98	\$417,942.98	
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>					(\$36,409.91)	\$2,217,127.27	\$2,180,717.36
<b>Variable Transport Charges AN</b>								
Gas Transmission Northwest Corporation	TPORT					\$5,018.28	\$5,018.28	
Gas Transmission Northwest Corporation	ACCTSP			(\$677.03)			(\$677.03)	
Northwest Pipeline Corporation	TPORT					\$34,635.09	\$34,635.09	
Spectra Energy - Westcoast Energy Inc.	TPORT					\$0.00	\$0.00	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$18,808.35			\$18,808.35	
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$0.00	\$0.00	
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>					\$18,131.32	\$39,653.37	\$57,784.69



Cash book

Accounting Period	Transaction Date	Company	FERC	Service	Jurisdiction	Debit	Credit	Customer/Vendor
201905	5/7/2019	001 - AVA	131110 - CASH-WELLS FARGO	ZZ - No Service	ZZ - No Jurisdicti...	43,847.62		GST/HST AUDIT 2015-2016
201905	5/7/2019	001 - AVA	131110 - CASH-WELLS FARGO	ZZ - No Service	ZZ - No Jurisdicti...	10,916.30		GST/HST AUDIT 2015-2016
201905	5/7/2019	001 - AVA	131110 - CASH-WELLS FARGO	ZZ - No Service	ZZ - No Jurisdicti...	42,132.89		GST/HST AUDIT 2015-2016
201905	5/7/2019	001 - AVA	232620 - ACCTS PAY-TURBINE GAS	ZZ - No Service	ZZ - No Jurisdicti...		42,132.89	GST/HST AUDIT 2015-2016
201905	5/7/2019	001 - AVA	804000 - GAS COSTS-COMMODITY	GD - Gas Direct	AN - Allocated N...		43,847.62	GST/HST AUDIT 2015-2016
201905	5/7/2019	001 - AVA	804000 - GAS COSTS-COMMODITY	GD - Gas Direct	OR - Oregon		10,916.30	GST/HST AUDIT 2015-2016



**Hefty, Chris**

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**From:** Burns, Denise  
**Sent:** Tuesday, April 30, 2019 10:16 AM  
**To:** Hefty, Chris  
**Subject:** GST

Hi,

We received CAD \$135745.19 rate is 0.745451 US \$ 101191.39.

Thank you

2015/2016 ADDIT REFUND

**Denise Burns**  
**Cash Management Analyst**



1411 E Mission MSC - 19  
Spokane, WA 99220  
P 509.495.4725  
F 509.777.5143  
[Denise.burns@avistacorp.com](mailto:Denise.burns@avistacorp.com)

CURRENCY ADJUSTMENT  
INTEREST INCOME

129,984.14
<u>5,761.05</u>
<u>135,745.19</u>
CANADIAN \$

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186,400



**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						(239,384.53)
	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	1,302,130.56
Gross M Adjustment AFUDC Equity	0.21	1,426,866.74	413,237.44	577,649.91	2,921,919.27	860,928.33	6,200,621.89
Tax Effected at 35%	0.35	499,410.36	144,633.10	202,177.47	1,022,671.75	301,324.91	2,170,217.59
Tax Rate Difference		199,764.14	57,853.24	80,870.99	409,068.70	120,529.97	868,087.04
Grossed-up - Additional Deferral	0.7695	259,602.53	75,182.90	105,095.50	531,603.25	156,634.13	1,128,118.31
WA Share (4 months)/ID Share (5 months)/OR Share (12 months)		108,167.72	31,326.21	105,095.50	177,201.08	52,211.38	474,001.89
Tax	0.21	22,715.22	6,578.50	22,070.06	37,212.23	10,964.39	99,540.40
FERC Account	496110		31,326.21	105,095.50		52,211.38	188,633.09
	449110	108,167.72			177,201.08		285,368.80
	229010	(108,167.72)	(31,326.21)	(105,095.50)	(177,201.08)	(52,211.38)	(474,001.89)
	190410	22,715.22	6,578.50	22,070.06	37,212.23	10,964.39	99,540.40
	410100	(22,715.22)	(6,578.50)	(22,070.06)	(37,212.23)	(10,964.39)	(99,540.40)
As Recorded	229010	(29,829.33)	(8,638.80)	(28,982.11)	(48,866.61)	(14,398.29)	(130,715.14)
True-up Entry	(78,338.39)	(22,687.40)	(76,113.39)	(128,334.48)	(37,813.09)	(343,286.75)	
	496110		22,687.40	76,113.39		37,813.09	136,613.89
	449110	78,338.39			128,334.48		206,672.87
	229010	(78,338.39)	(22,687.40)	(76,113.39)	(128,334.48)	(37,813.09)	(343,286.75)
	190410	16,451.06	4,764.35	15,983.81	26,950.24	7,940.75	72,090.21
	410100	(16,451.06)	(4,764.35)	(15,983.81)	(26,950.24)	(7,940.75)	(72,090.21)
	229010	78,338.39	22,687.40		128,334.48	37,813.09	267,173.36
	254230	(78,338.39)	(22,687.40)		(128,334.48)	(37,813.09)	(244,485.95)
	190410	(16,451.06)	(4,764.35)		(26,950.24)	(7,940.75)	(56,106.40)
	190430	16,451.06	4,764.35		26,950.24	7,940.75	51,342.05
	283330		4,764.35				4,764.35

*will be recorded by megan kanawhys id tax*



## Berg, Jenny

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**From:** Kennedy, Megan  
**Sent:** Thursday, May 30, 2019 11:38 AM  
**To:** Berg, Jenny  
**Subject:** FW: Rate Change Deferral AFUDC Equity  
**Attachments:** 201812 AFUDC Equity Deferral Rate Change Adjusted.xlsx  
**Signed By:** Megan.Kennedy@avistacorp.com

Hi Jenny,

I will be recording an adjustment for May that will impact your reg amortization journal. Please let me know when you have a few minutes to discuss.

Thanks,

**Megan Kennedy, Tax Analyst**  
1411 E Mission Ave MSC-29, Spokane, WA, 99202  
P 509.495.8144 | F 509.777.5419  
[www.myavista.com](http://www.myavista.com)



**From:** Kennedy, Megan  
**Sent:** Thursday, May 30, 2019 11:12 AM  
**To:** Pluth, Jeanne <Jeanne.Pluth@avistacorp.com>  
**Subject:** RE: Rate Change Deferral AFUDC Equity

Hi Jeanne,

We discussed early last month a true up entry for the Dec 2018 AFUDC Equity rate change deferral. This wasn't recorded in April so I was going to record the attached adjustment entry in May. Just wanted to check with you to make sure recording in May wouldn't cause you any issues.

Thanks,

**Megan Kennedy, Tax Analyst**  
1411 E Mission Ave MSC-29, Spokane, WA, 99202  
P 509.495.8144 | F 509.777.5419  
[www.myavista.com](http://www.myavista.com)



**From:** Kennedy, Megan  
**Sent:** Wednesday, April 3, 2019 11:57 AM



To: Pluth, Jeanne <Jeanne.Pluth@avistacorp.com>

Subject: Rate Change Deferral AFUDC Equity

Hi Jeanne,

I'm going to be recording an NSJ in March to record the AFUDC Equity Flowthrough deferral for the quarter. As a result, I was looking at the adjustment we recorded in December to account for the fact that we were still collecting at 35% for part of the year. I have updated the December calculation to calculate the gross M Adjustment and then take 35% of that, grossed up at the new rate of 23.05%, see attached. It might be easier to discuss over the phone. The result is a true up entry of \$343k for all the states. This is shown on the "adjusted" tab with the "as recorded" tab showing what was recorded in December. I was wondering if you had any thoughts on the update and on whether we should record the adjustment now, wait for the 2018 return to be done and record with the ARAM true up, or pass on the adjustment. My thought would be to true up with the ARAM adjustment in September and that would also give us time to review the theory and make sure the calculation doesn't change again.

Feel free to call me to discuss.

Thanks,

**Megan Kennedy, Tax Analyst**

1411 E Mission Ave MSC-29, Spokane, WA, 99202

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Idaho Sales Volumes

Consolidated Volumes

May/19 Description	Schedule	May/19 Billed	April/19 Unbilled	May/19 Unbilled	May/19 Net Unbilled	Total	Notes
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Schedule Summary for Commodity Deferral :

101 Firm		3,266,635	2,051,709	947,051	(1,104,658)	2,161,977	
111 Firm		1,499,985	719,754	404,391	(315,363)	1,184,622	
112 Firm		33,006	0	0	0	33,006	
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>4,799,626</b>	<b>2,771,463</b>	<b>1,351,442</b>	<b>(1,420,021)</b>	<b>3,379,605</b>	<b>Total sales for PGA commodity deferral, includes interruptible rate schedules</b>

Transportation

146 Transportation		362,015	362,015	295,588	(66,427)	295,588	
147 Transportation		153,550	153,550	160,358	6,808	160,358	
159 Transportation		3,745,696	0	0	0	3,745,696	
169 Transportation		0	0	0	0	0	
<b>Total transportation</b>		<b>4,261,261</b>	<b>515,565</b>	<b>455,946</b>	<b>(59,619)</b>	<b>4,201,642</b>	
<b>Total sales</b>		<b>9,060,887</b>	<b>3,287,028</b>	<b>1,807,388</b>	<b>(1,479,640)</b>	<b>7,581,247</b>	

Schedule Summary for Demand Deferral:

101 Firm		3,266,635	2,051,709	947,051	(1,104,658)	2,161,977	
111 Firm		1,499,985	719,754	404,391	(315,363)	1,184,622	
112 Firm		33,006	0	0	0	33,006	
131 Firm		0	0	0	0	0	
132 Firm		0	0	0	0	0	
<b>Total Firm Sales</b>		<b>4,799,626</b>	<b>2,771,463</b>	<b>1,351,442</b>	<b>(1,420,021)</b>	<b>3,379,605</b>	<b>Total sales for PGA demand deferral, excludes interruptible rate schedules</b>

Schedule Summary for Commodity and Demand Amortization:

101 Firm		3,266,635	2,051,709	947,051	(1,104,658)	2,161,977	
111 Firm		1,499,985	719,754	404,391	(315,363)	1,184,622	
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>4,766,620</b>	<b>2,771,463</b>	<b>1,351,442</b>	<b>(1,420,021)</b>	<b>3,346,599</b>	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>

112 Firm		33,006	0	0	0	33,006	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>4,799,626</b>	<b>2,771,463</b>	<b>1,351,442</b>	<b>(1,420,021)</b>	<b>3,379,605</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>4,261,261</b>	<b>515,565</b>	<b>455,946</b>	<b>(59,619)</b>	<b>4,201,642</b>	
<b>Check total sales</b>		<b>9,060,887</b>	<b>3,287,028</b>	<b>1,807,388</b>	<b>(1,479,640)</b>	<b>7,581,247</b>	
		<b>9,060,887</b>	<b>3,287,028</b>	<b>1,807,388</b>	<b>(1,479,640)</b>	<b>7,581,247</b>	



Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<b>WA Interest Rate:</b>							
FERC Natural Gas Interest Rate, changes quarterly	<a href="http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a>			<b>NEW</b>	4/1/2019	6/30/2019	5.45%
<b>WA Deferral Rates</b>							
Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.17067	11/1/2018	Next PGA filing	
Demand Rate		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	\$0.09239	11/1/2018	Next PGA filing	
		131/132	Debit	\$0.10433	11/1/2018	Next PGA filing	
		146/126/116	Debit	\$0.06248	11/1/2018	Next PGA filing	
			Debit	\$0.00054	11/1/2018	Next PGA filing	
<b>WA Commodity &amp; Demand Amortization Rates (Sch 155)</b>							
	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	
<b>ID Interest Rate</b>							
Customer Deposit Rate changes annually check IPUC website	ORDER NO. 34204				1/1/2019	12/31/2019	2.00%
<b>ID Deferral Rates</b>							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.16886	11/1/2018	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.09584	11/1/2018	Next PGA filing	
<b>ID Commodity &amp; Demand Amortization Rates (Sch 155)</b>							
	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	
<b>ID Temporary Tax Benefits Amortization</b>							
	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	