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September 27, 2019

State of Idaho  
Idaho Public Utilities Commission  
11331 W. Chinden Blvd., Bldg 8 Suite 201-A  
Boise, Idaho 83714

RE: Monthly Deferred Cost Report

Attached is the PGA monthly report of activity in the Gas Deferral Accounts for the month of August 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 August, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$1,126,286. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$453,358. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$1,936,019 (including interest). The amount of amortization recorded for the month is \$198,950 for a total rebate balance of \$110,947 (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

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# Gas by GL Account - Estimate

ID FOR August 2018 10 of 10  
 Page: 3  
 Print Date: 09/05/19 02:32:59 PM  
 Database: NUCUT  
 arpgasbyglect

Accounting Month: 201908  
 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)  |
| Northwest Pipeline Corporation-->Williams Power Company, Inc.            | TPORT          |  |  |               | (\$10,779.34) | (\$10,779.34)  |
| Spectra Energy - Westcoast Energy Inc.                                   | ACCTSP         |  |  | (\$14,331.47) |               | (\$14,331.47)  |
| Spectra Energy - Westcoast Energy Inc.                                   | ACCTGS         |  |  | (\$995.77)    |               | (\$995.77)     |
| Spectra Energy - Westcoast Energy Inc.                                   | ACCTSP         |  |  |               | \$9,774.70    | \$9,774.70     |
| Spectra Energy - Westcoast Energy Inc.                                   | TPORT          |  |  |               | \$100,901.00  | \$100,901.00   |
| TC Energy Foothills Pipe Lines Ltd.                                      | ACCTGS         |  |  | (\$1,804.97)  |               | (\$1,804.97)   |
| TC Energy Foothills Pipe Lines Ltd.                                      | TPORT          |  |  |               | \$230,535.35  | \$230,535.35   |
| TC Energy Gas Transmission Northwest LLC                                 | TPORT          |  |  |               | \$172,464.26  | \$172,464.26   |
| TC Energy Gas Transmission Northwest LLC-->IGI Resources Inc.            | TPORT          |  |  |               | (\$3,078.51)  | (\$3,078.51)   |
| TC Energy NOVA Gas Transmission Ltd.                                     | TPORT          |  |  |               | \$418,155.70  | \$418,155.70   |
| TC Energy NOVA Gas Transmission Ltd.                                     | ACCTGS         |  |  | (\$3,273.94)  |               | (\$3,273.94)   |
| <b>001-804001-GD-AN-DL</b>   | <b>TOTALS:</b> |  |  |               | (\$20,368.47) | \$2,208,680.99 |

### Variable Transport Charges AN

|  |                |  |  |              |              |              |
|--|----------------|--|--|--------------|--------------|--------------|
| Northwest Pipeline Corporation           | TPORT          |  |  |              | \$11,062.01  | \$11,062.01  |
| Spectra Energy - Westcoast Energy Inc.   | ACCTGS         |  |  | (\$5,519.49) |              | (\$5,519.49) |
| Spectra Energy - Westcoast Energy Inc.   | TPORT          |  |  | \$5.00       |              | \$5.00       |
| Spectra Energy - Westcoast Energy Inc.   | TPORT          |  |  |              | \$0.00       | \$0.00       |
| TC Energy Foothills Pipe Lines Ltd.      | TPORT          |  |  |              | \$0.00       | \$0.00       |
| TC Energy Gas Transmission Northwest LLC | TPORT          |  |  |              | \$6,356.09   | \$6,356.09   |
| <b>001-804002-GD-AN-DL</b>               | <b>TOTALS:</b> |  |  |              | (\$5,519.49) | \$17,418.10  |



# Gas by GL Account - Estimate

Accounting Month: 201908  
 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 |               |           |
|--------------|-----------|------------------------|----------------------|----------------|---------------|-----------|
|              |           |                        |                      | PRIOR PERIOD   | CURRENT MONTH | TOTAL USD |

## GD

### PURCHASE

| Gas Transportation AN  |        |  |  |         |                  |                    |
|--|--------|--|--|---------|------------------|--------------------|
| Dominion Energy Questar Pipeline, LLC                              | ACCTSP |  |  | \$37.68 |                  | \$37.68 ✓          |
| 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) ✓   |

| Washington/Idaho/Oregon Gas Costs                 | GL Account        | Aug-19<br>WA / ID      |
|---|-------------------|------------------------|
| <b>Nucleus Storage</b>                            |                   |                        |
| AN JP 408 Injections                              | 808200 GD AN      | \$ (251,463.41)        |
| AN JP 408 Withdrawals                             | 808100 GD AN      | \$ 1,465,013.76        |
| Total AN JP                                       | 164100 GD AN      | \$ 1,213,550.35        |
| <b>Clay Basin (QUESTAA) Injections</b>            |                   |                        |
| Clay Basin (QUESTAA) Injections                   | 808200 GD AN / OR | \$ -                   |
| Clay Basin (QUESTAA) Withdrawals                  | 808100 GD AN / OR | \$ -                   |
| Total Clay Basin                                  | 164115 GD AA / OR | \$ -                   |
| <b>OR JP 408 Injections</b>                       |                   |                        |
| OR JP 408 Injections                              | 808200 GD OR      | \$ -                   |
| OR JP 408 Withdrawals                             | 808100 GD OR      | \$ -                   |
| Total OR JP Owned                                 | 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 Leased                                | 164100 GD OR      | \$ -                   |
| <b>Total Net Storage (Injections)/Withdrawals</b> |                   | <b>\$ 1,213,550.35</b> |

| <b>NUCUT PURCHASES (GL Estimate Report)</b> |                   |                 |
|---|-------------------|-----------------|
| Commodity Purchases                         | 804000 GD AN / OR | \$ 4,327,933.36 |
| Fixed Demand and Capacity Releases          | 804001 GD AN / OR | \$ 2,188,312.52 |
| Variable Demand (Transport) Costs           | 804002 GD AN / OR | \$ 11,898.61    |
| Hedge Activity                              | 804010 GD AN / OR | \$ (3,756.09)   |
| Financial Settlements                       | 804600 GD AN / OR | \$ 120,989.52   |
| Intraco Purchase from Thermal               | 804730 GD AN / OR | \$ 248,133.12   |
| Cochrane Credit                             | 811000 GD AN / OR | \$ (37,769.58)  |

| <b>Information from other journals -Deferred Costs:</b>     |                      |                   |
|---|----------------------|-------------------|
| WA Imbalance from DJ 436                                    | 804000 GD WA         | \$ 182.40         |
| ID Imbalance from DJ 436                                    | 804000 GD ID         | \$ 98.85          |
| OR Imbalance from DJ 436                                    | 804000 GD OR         | \$ -              |
| M Chemical Accrual  | 804000 GD AN         | \$ 7,000.00       |
| Broker Fees DJ 471  | 804017 GD AN / OR    | \$ 14,660.59      |
| Mizuho Journal DJ 476                                       | 804017 GD AN / OR    | \$ 2,364.03       |
| Wells Fargo Journal DJ 476                                  | 804017 GD AN / OR    | \$ 5,209.41       |
| Merchandise Processing Fee DJ 467                           | 804018 GD AN / OR    | \$ 9,464.09       |
| WA/ID/OR Sales for Resale Physical and Bookout -From GSALES | 483000/483600/483730 | \$ (7,640,500.76) |
| 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         | \$ (8,534.97)     |
| Entitlement Penalty   | 495000 GD AN         | \$ -              |

**Total Costs for Deferral including net gas costs** **\$ 84,235.45** Tie to Deferral Entry

|                   |                   |                    |
|-------------------|-------------------|--------------------|
| 483600 GD AN / OR | \$ (63,891.00)    | input fr GLE Sales |
| 483000 GD AN / OR | \$ (3,210,186.62) | input fr GLE Sales |
| 483730 GD AN / OR | \$ (4,366,423.14) | input fr GLE Sales |
|                   | (7,640,500.76)    |                    |

| <b>Journal # 430 Entry</b>                            |             |               |   |
|---|-------------|---------------|---|
|   | 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 |
| 175745 ZZ ZZ  |             |               | Clear MTM on FX for 2 months out              |
| 254740 CD AA  |             |               | Clear MTM on FX for 2 months out              |
| Total Other Adj                                       | \$ -        | \$ -          |   |

|                               |                 |                   |
|-------------------------------|-----------------|-------------------|
| <b>Total from GLE</b>         | \$ 8,362,280.89 | \$ (8,362,280.89) |
| <b>Total - NUC (GD / ALL)</b> | \$ 8,362,280.89 | \$ (8,362,280.89) |



Description GL Account Rate Schedule Balance Sheet Impact Rate for Resource Accounting Begin Date End Date Interest Rates

WA Interest Rate:  
FERC Natural Gas Interest Rate, changes quarterly <http://www.ferc.gov/enforcement/acct-mats/interest-rates.asp> OLD NEW 7/1/2019 9/30/2019 5.50% ✓

WA Deferral Rates  
Commodity Rate 191010 GD WA ✓ 101 - 132 Debit \$0.16436 \$0.17067 ✓ 11/1/2018 Next PGA filing

Demand Rate  
101 Debit \$0.10744 \$0.10239 ✓ 11/1/2018 Next PGA filing  
102 Debit \$0.09865 \$0.10239 ✓ 11/1/2018 Next PGA filing  
111/112 Debit \$0.09239 \$0.09239 ✓ 11/1/2018 Next PGA filing  
121/122 Debit \$0.10433 \$0.09225 ✓ 11/1/2018 Next PGA filing  
131/132 Debit \$0.06248 \$0.05950 ✓ 11/1/2018 Next PGA filing  
146/126/116 Debit \$0.00054 \$0.00054 ✓ 11/1/2018 Next PGA filing

WA Commodity & Demand Amortization Rates (Sch 155)  
191000 GD WA ✓ 101 Debit \$0.09067 \$0.09166 ✓ 11/1/2018 Next PGA filing  
102 Debit \$0.09067 \$0.09166 ✓ 11/1/2018 Next PGA filing  
111 Debit \$0.07475 \$0.07625 ✓ 11/1/2018 Next PGA filing  
121 Debit \$0.04745 \$0.04780 ✓ 11/1/2018 Next PGA filing  
131 n/a \$0.00000 \$0.00000 ✓ 11/1/2018 Next PGA filing  
146 n/a \$0.00000 \$0.00000 ✓ 11/1/2018 Next PGA filing

ID Interest Rate  
Customer Deposit Rate changes annually check IPUC website ORDER NO. 34204 1/1/2019 12/31/2019 2.00% ✓

ID Deferral Rates  
Commodity Rate (Without GTI)  
Demand Rate 191010 GD ID ✓ 101 - 132 Debit \$0.16236 \$0.16886 ✓ 11/1/2018 Next PGA filing  
101 - 112 Debit \$0.10497 \$0.09584 ✓ 11/1/2018 Next PGA filing

ID Commodity & Demand Amortization Rates (Sch 155)  
191000 GD ID 101 Debit \$0.08811 \$0.09092 ✓ 11/1/2018 Next PGA filing  
111 Debit \$0.08811 \$0.08676 ✓ 11/1/2018 Next PGA filing  
146 Debit \$0.00263 \$0.00263 ✓ 11/1/2018 Next PGA filing

ID Temporary Tax Benefits Amortization  
805110 GD ID 101 Debit n/a (\$0.00671) 11/1/2018 Next PGA filing  
111 Debit n/a (\$0.00319) 11/1/2018 Next PGA filing  
112 Debit \$0.00000 \$0.00000 11/1/2018 Next PGA filing  
131 Debit n/a \$0.00000 11/1/2018 Next PGA filing  
132 Debit n/a \$0.00000 11/1/2018 Next PGA filing  
146 Debit n/a (\$0.00159) 11/1/2018 Next PGA filing

n/a



Idaho Sales Volumes

Consolidated Volumes

| August/19 Description | Schedule | August/19 Billed | July/19 Unbilled | August/19 Unbilled | August/19 Net Unbilled | Total | Notes |
|-----------------------|----------|------------------|------------------|--------------------|------------------------|-------|-------|
|-----------------------|----------|------------------|------------------|--------------------|------------------------|-------|-------|

Schedule Summary for Commodity Deferral:

|                                   |      |                  |                  |                  |                |                  |   |
|-----------------------------------|------|------------------|------------------|------------------|----------------|------------------|---|
| Firm                              | 101  | 1,051,012        | 605,633          | 639,205          | 33,572         | 1,084,584        |   |
| Firm                              | 111  | 1,050,345        | 473,451          | 579,627          | 106,176        | 1,156,521        |   |
| Firm                              | 112  | 65,503           | 0                | 0                | 0              | 65,503           |   |
| 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                |   |
| <b>Total Retail Sales for GTI</b> |      | <b>2,166,860</b> | <b>1,079,084</b> | <b>1,218,832</b> | <b>139,748</b> | <b>2,306,608</b> | Total sales for PGA commodity deferral, includes Interruptible rate schedules |

Schedule Summary for Demand Deferral:

|                             |     |                  |                  |                  |                 |                  |  |
|-----------------------------|-----|------------------|------------------|------------------|-----------------|------------------|--|
| Transportation              | 146 | 250,124          | 250,124          | 247,915          | (2,209)         | 247,915          |  |
| Transportation              | 147 | 138,515          | 138,515          | 104,754          | (33,761)        | 104,754          |  |
| Transportation              | 159 | 4,254,710        | 0                | 0                | 0               | 4,254,710        |  |
| Transportation              | 169 | 0                | 0                | 0                | 0               | 0                |  |
| <b>Total transportation</b> |     | <b>4,643,349</b> | <b>388,639</b>   | <b>352,669</b>   | <b>(35,970)</b> | <b>4,607,379</b> |  |
| <b>Total sales</b>          |     | <b>6,810,209</b> | <b>1,467,723</b> | <b>1,571,501</b> | <b>103,778</b>  | <b>6,913,987</b> |  |

Schedule Summary for Commodity and Demand Amortization:

|  |     |                  |                  |                  |                 |                  |  |
|--|-----|------------------|------------------|------------------|-----------------|------------------|--|
| Firm   | 101 | 1,051,012        | 605,633          | 639,205          | 33,572          | 1,084,584        |  |
| Firm   | 111 | 1,050,345        | 473,451          | 579,627          | 106,176         | 1,156,521        |  |
| Firm   | 112 | 65,503           | 0                | 0                | 0               | 65,503           |  |
| Firm   | 121 | 0                | 0                | 0                | 0               | 0                |  |
| Interruptible  | 131 | 0                | 0                | 0                | 0               | 0                | Notify Rates Dept if used  |
| Interruptible  | 132 | 0                | 0                | 0                | 0               | 0                | Special amortization rate  |
| <b>Total Firm Sales</b>                                |     | <b>2,166,860</b> | <b>1,079,084</b> | <b>1,218,832</b> | <b>139,748</b>  | <b>2,306,608</b> | Total sales for PGA demand deferral, excludes Interruptible rate schedules |
| <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>4,643,349</b> | <b>388,639</b>   | <b>352,669</b>   | <b>(35,970)</b> | <b>4,607,379</b> |  |
| <b>Check total sales</b>                               |     | <b>6,810,209</b> | <b>1,467,723</b> | <b>1,571,501</b> | <b>103,778</b>  | <b>6,913,987</b> |  |



Blue Text = Drag Formula to next month and copy/paste w/ Idaho Current Deferral

| Volume                     | 191010         | 191010         | 201901         | 201902         | 201903     | 201904       | 201905       | 201905 Revised | 201905         | 201907         | 201908 |
|----------------------------|----------------|----------------|----------------|----------------|------------|--------------|--------------|----------------|----------------|----------------|--------|
| Interest Rate              | 2.00%          | 2.00%          | 2.00%          | 2.00%          | 2.00%      | 2.00%        | 2.00%        | 2.00%          | 2.00%          | 2.00%          | 2.00%  |
| Beginning Balance          | (6,824,562.51) | (6,824,562.51) | (4,098,674.28) | 789,092.59     | 851,651.25 | 445,335.14   | (155,605.60) | (627,451.91)   | 1,260,428.70   | (1,398,618.83) |        |
| Commodity Deferral         | 407,617.81     | 3,863,602.23   | 5,251,647.55   | (8,988,611.11) | 69,939.01  | 348,335.29   | 348,255.29   | 427,597.10     | 482,417.90     | 453,357.66     |        |
| Interest (Revenue/Expense) | (11,241.98)    | (9,085.58)     | (2,755.94)     | 1,365.65       | 1,079.47   | 0.00         | 0.00         | (660.41)       | (1,571.92)     | (2,691.49)     |        |
| Commodity Adjustment       | 0.00           | 0.00           | 0.00           | 0.00           | 0.00       | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           |        |
| Interest Adjustment        | 0.00           | 0.00           | 0.00           | 0.00           | 0.00       | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           |        |
| Net Adjustment             | 0.00           | 0.00           | 0.00           | 0.00           | 0.00       | 0.00         | 0.00         | 0.00           | 0.00           | 0.00           |        |
| Ending Balance             | (6,824,562.51) | (4,098,674.28) | 789,092.59     | 851,651.25     | 445,335.14 | (155,605.60) | (627,451.91) | 1,260,428.70   | (1,398,618.83) |                |        |
| GL/W Check                 | (6,824,562.51) | (4,098,674.28) | 789,092.59     | 851,651.25     | 445,335.14 | (155,605.60) | (627,451.91) | 1,260,428.70   | (1,398,618.83) |                |        |
| Variance                   | (0.00)         | (0.00)         | (0.00)         | (0.00)         | (0.00)     | (0.00)       | (0.00)       | (0.00)         | (0.00)         | (0.00)         |        |

| Account            | 201908     | 201908     | 201908     |
|--------------------|------------|------------|------------|
| Commodity Deferral | 419,600.00 | 0.00       | 0.00       |
| Interest Expense   | 431,600.00 | 2,661.49   | 0.00       |
| Interest Revenue   | 191,010.00 | 0.00       | 675,590.09 |
| Commodity Expense  | 605,170.00 | 672,928.60 | 0.00       |
| Commodity Revenue  | 191,010.00 | 0.00       | 0.00       |
| Interest Revenue   | 191,010.00 | 0.00       | 0.00       |
| Commodity Expense  | 191,010.00 | 0.00       | 0.00       |

| Account            | 201908     | 201908 | 201908     |
|--------------------|------------|--------|------------|
| Commodity Deferral | 431,600.00 | 0.00   | 0.00       |
| Interest Expense   | 191,010.00 | 0.00   | 0.00       |
| Interest Revenue   | 605,170.00 | 0.00   | 198,950.14 |
| Commodity Expense  | 191,010.00 | 0.00   | 0.00       |
| Commodity Revenue  | 191,010.00 | 0.00   | 0.00       |
| Interest Revenue   | 191,010.00 | 0.00   | 0.00       |
| Commodity Expense  | 191,010.00 | 0.00   | 0.00       |

| Volume                     | 191000         | 191000         | 201901         | 201902         | 201903       | 201904       | 201905       | 201905 Revised | 201905 | 201907 | 201908 |
|----------------------------|----------------|----------------|----------------|----------------|--------------|--------------|--------------|----------------|--------|--------|--------|
| Interest Rate              | 2.00%          | 2.00%          | 2.00%          | 2.00%          | 2.00%        | 2.00%        | 2.00%        | 2.00%          | 2.00%  | 2.00%  | 2.00%  |
| Beginning Balance          | (5,108,845.06) | (3,843,113.16) | (2,560,331.81) | (1,562,549.67) | (740,607.77) | (511,552.12) | (320,546.66) | (110,846.84)   |        |        |        |
| Commodity Deferral         | 1,171,598.57   | 1,396,842.69   | 991,231.04     | 568,634.34     | 299,344.75   | 293,344.75   | 202,889.14   | 198,950.14     |        |        |        |
| Interest (Revenue/Expense) | (7,338.62)     | (5,422.22)     | (3,448.53)     | (2,103.47)     | (1,481.32)   | (1,042.59)   | (683.69)     | (350.12)       |        |        |        |
| Commodity Adjustment       | 0.00           | 0.00           | 0.00           | 0.00           | 0.00         | 0.00         | 0.00         | 0.00           |        |        |        |
| Interest Adjustment        | 0.00           | 0.00           | 0.00           | 0.00           | 0.00         | 0.00         | 0.00         | 0.00           |        |        |        |
| Net Adjustment             | 0.00           | 0.00           | 0.00           | 0.00           | 0.00         | 0.00         | 0.00         | 0.00           |        |        |        |
| Ending Balance             | (3,943,113.16) | (2,560,331.81) | (1,562,549.67) | (740,607.77)   | (511,552.12) | (320,546.66) | (110,846.84) |                |        |        |        |
| GL/W Check                 | (3,943,113.16) | (2,560,331.81) | (1,562,549.67) | (740,607.77)   | (511,552.12) | (320,546.66) | (110,846.84) |                |        |        |        |
| Variance                   | (0.00)         | (0.00)         | (0.00)         | (0.00)         | (0.00)       | (0.00)       | (0.00)       | (0.00)         |        |        |        |

| Account            | 201908     | 201908     | 201908     |
|--------------------|------------|------------|------------|
| Commodity Deferral | 419,600.00 | 0.00       | 0.00       |
| Interest Expense   | 431,600.00 | 2,661.49   | 0.00       |
| Interest Revenue   | 191,010.00 | 0.00       | 675,590.09 |
| Commodity Expense  | 605,170.00 | 672,928.60 | 0.00       |
| Commodity Revenue  | 191,010.00 | 0.00       | 0.00       |
| Interest Revenue   | 191,010.00 | 0.00       | 0.00       |
| Commodity Expense  | 191,010.00 | 0.00       | 0.00       |



Washington/Idaho Gas Costs

|   |                   |  |
|---|-------------------|--|
| 201908                                    |                   |  |
| Demand (Transportation) Costs             |                   |  |
| NWP Fixed                                 | \$ 3,631,690.92   |  |
| NWP Variable                              | \$ 11,062.01      |  |
| NWP Capacity Release                      | \$ (2,361,762.43) |  |
| NWP Total (excluding Refund)              | \$ 2,290,990.50   |  |
| TC Energy GTN Fixed                       | \$ 172,464.26     |  |
| TC Energy GTN Variable                    | \$ 6,356.09       |  |
| TC Energy GTN Capacity Release            | \$ (3,078.61)     |  |
| Current Month Estimate                    | \$ 175,741.64     |  |
| TC Energy Foothills Fixed                 | \$ 228,730.38     |  |
| TC Energy Foothills Variable              | \$ -              |  |
| Foothills Total                           | \$ 228,730.38     |  |
| TC Energy NOVA (AB System) Fixed          | \$ 414,891.76     |  |
| TC Energy NOVA (AB System) Variable       | \$ -              |  |
| NOVA Total                                | \$ 414,891.76     |  |
| Spectra Westcoast Fixed                   | \$ 96,348.46      |  |
| Spectra Westcoast Variable                | \$ (5,619.49)     |  |
| Spectra Total                             | \$ 90,728.97      |  |
| Questar Fixed                             | \$ 37.69          |  |
| Questar Total                             | \$ 37.69          |  |
| NOVA Fixed charges                        | \$ -              |  |
| Third party capacity release              | \$ -              |  |
| Other Pipeline Fixed charges              | \$ 0.00           |  |
| Other capacity release credit             | \$ 0.00           |  |
| Counterparty Invoice Total                | \$ -              |  |
| Thermal Transport                         | \$ -              |  |
| Intracompany Transportation Optimization  | \$ -              |  |
| Total Demand Costs from Purchase Journals | \$ 2,200,211.13   |  |
| WAID Buy/Sell Transportation Recovery     | \$ (8,634.97)     |  |
| Total Demand Costs                        | \$ 2,191,576.16   |  |
| less variable costs charged to Commodity  | \$ (11,898.61)    |  |
| Total Demand Costs to be Allocated        | \$ 2,179,777.55   |  |

Commodity Purchases (Natural Gas)

|  |                     |                   |
|--|---------------------|-------------------|
| Commodity Physical                           | 804000 GD AN        | \$ 4,327,933.36   |
| Misc   | 804000 GD AN        | \$ -              |
| Cochrane Credit                              | 811000 GD AN        | \$ (37,769.56)    |
| Financial Settlements                        | 804000 GD AN        | \$ 120,989.52     |
| Foreign Exchange Hedge Activity              | 804010 GD AN        | \$ (3,766.09)     |
| Interco Purchase from Thermal                | 804730 GD AN        | \$ 248,133.12     |
| Total Commodity Costs from Purchase Journals |                     | \$ 4,655,539.35   |
| Storage (Injections)/Withdrawals             | 808100/808200 GD AN | \$ 1,213,650.36   |
| FARF Commodity for Anderson Elementary/Lt    | 804000 GD AN        | \$ -              |
| WAID Gas Purchased from Interstate Asphalt   | 804000 GD AN        | \$ -              |
| GST  | 804000 GD AN        | \$ 7,000.00       |
| M Chemical Accrual                           | 804000 GD AN        | \$ 14,660.59      |
| Broker Fees                                  | 804017 GD AN        | \$ 2,364.03       |
| Mizulro Broker Fees                          | 804017 GD AN        | \$ 5,203.41       |
| Wells Fargo Journal DJ 473                   | 804018 GD AN        | \$ 11,898.61      |
| plus variable costs from Demand              |                     | \$ 9,464.09       |
| Merchandise Processing Fee DJ 467            |                     | \$ (375,000.00)   |
| WAID Off System Revenue                      |                     | \$ (7,640,500.76) |
| Deferred Exchange Revenue                    |                     | \$ (49,028.90)    |
| Total Commodity Costs to be Allocated        |                     | \$ (2,095,823.35) |
| WA Imbalance                                 | 804000 GD WA        | \$ 182.40         |
| ID Imbalance                                 | 804000 GD ID        | \$ 98.85          |
| Total Deferred Commodity Costs:              |                     | \$ (2,095,542.10) |
| Total Net Gas Costs                          |                     | \$ 84,235.45      |
| From DJ 430                                  |                     | \$ 84,235.45      |
| Tie to Deferral Check                        |                     | \$ -              |

201908

Expense Calculation

|   |                   |                 |               |
|---|-------------------|-----------------|---------------|
| Total Current Demand Costs (excluding refund) | \$ 2,179,777.55   | \$ 1,505,354.38 | \$ 674,423.17 |
| Total Commodity Costs to be Allocated         | \$ (2,095,823.35) |                 |               |
| Inbalance Cost Washington                     | \$ 182.40         |                 |               |
| Inbalance Cost Idaho                          | \$ 98.85          |                 |               |
| Total Commodity Costs before refund           | \$ (2,095,542.10) |                 |               |
| check   | \$ 84,235.45      | \$ 1,505,354.38 | \$ 674,423.17 |
| Total   | \$ -              | \$ -            | \$ -          |

| Balance Sheet | WASHINGTON  |          |               | Balance Sheet | IDAHO       |          |             |
|---------------|-------------|----------|---------------|---------------|-------------|----------|-------------|
|               | PGA Volumes | PGA Rate | PGA Revenue   |               | PGA Volumes | PGA Rate | PGA Revenue |
| DEFERRED      |             |          |               |               |             |          |             |
| Schedule 101  | 2,217,255   | 0.10239  | 227,024.74    | Schedule 101  | 1,084,584   | 0.09584  | 103,946.53  |
| Schedule 102  | 1,943       | 0.10239  | 198.94        | Schedule 111  | 1,156,521   | 0.09584  | 110,840.97  |
| Schedule 111  | 1,827,018   | 0.09239  | 168,798.19    | Schedule 112  | 65,503      | 0.09584  | 6,277.81    |
| Schedule 112  | 6,405       | 0.09239  | 591.76        | Schedule 121  | 0           | 0.09584  | -           |
| Schedule 121  | 137,205     | 0.09225  | 12,657.16     | Schedule 122  | 2,306,608   | 0.09584  | 221,065.31  |
| Schedule 122  | 26,197      | 0.09225  | 2,416.67      | Total Demand  | 2,306,608   |          | 221,065.31  |
| Schedule 131  | 0           | 0.05550  | \$ -          | check         | 2,306,608   |          | 0.09584     |
| Schedule 132  | 36,912      | 0.05550  | 2,195.26      |               |             |          |             |
| Schedule 146  | 2,327,120   | 0.00054  | 1,256.64      |               |             |          |             |
| Total Demand  | 6,590,055   |          | \$ 415,140.38 |               |             |          |             |
| check         | 6,580,055   |          | \$ 0.05309    |               |             |          |             |

| Balance Sheet   | WASHINGTON  |          |               | Balance Sheet   | IDAHO       |          |             |
|-----------------|-------------|----------|---------------|-----------------|-------------|----------|-------------|
|                 | PGA Volumes | PGA Rate | PGA Revenue   |                 | PGA Volumes | PGA Rate | PGA Revenue |
| COMMODITY       |             |          |               |                 |             |          |             |
| Schedule 101    | 2,217,255   | 0.17067  | 378,418.91    | Schedule 101    | 1,084,584   | 0.16886  | 183,142.85  |
| Schedule 102    | 1,943       | 0.17067  | 331.81        | Schedule 111    | 1,156,521   | 0.16886  | 195,290.14  |
| Schedule 111    | 1,827,018   | 0.17067  | 311,817.16    | Schedule 112    | 65,503      | 0.16886  | 11,080.84   |
| Schedule 112    | 6,405       | 0.17067  | 1,093.14      | Schedule 121    | 0           | 0.16886  | -           |
| Schedule 121    | 137,205     | 0.17067  | 23,416.78     | Schedule 122    | 0           | 0.16886  | -           |
| Schedule 122    | 26,197      | 0.17067  | 4,471.04      | Schedule 131    | 0           | 0.16886  | -           |
| Schedule 131    | 0           | 0.17067  | \$ -          | Schedule 132    | 0           | 0.16886  | -           |
| Schedule 132    | 36,912      | 0.17067  | 6,299.77      | Total Commodity | 2,306,608   |          | 389,483.83  |
| Total Commodity | 4,252,935   |          | \$ 725,848.42 | check           | 2,306,608   |          | 30.16886    |
| check           | 4,252,935   |          | \$ 0.17067    |                 |             |          |             |

| Total Deferral                                    | Washington        |                 | Idaho             |                 | Totals from above |
|---|-------------------|-----------------|-------------------|-----------------|-------------------|
|   | Commodity         | Demand          | Commodity         | Demand          |                   |
| Washington  | \$ (1,358,749.46) | \$ 1,505,354.38 | \$ (736,792.64)   | \$ 674,423.17   | \$ 84,235.45      |
| Idaho   | \$ (725,848.42)   | \$ (415,140.38) | \$ (389,483.83)   | \$ (221,065.31) | \$ (1,751,547.93) |
| Adjustments                                       | \$ -              | \$ -            | \$ -              | \$ -            | \$ -              |
| Amount to be Deferred                             | \$ (2,084,597.88) | \$ 1,090,214.00 | \$ (1,128,206.47) | \$ 453,357.86   | \$ (1,567,312.48) |
| WA Total  |                   |                 |                   |                 |                   |
| ID Total  |                   |                 |                   |                 |                   |
| (overcollected)/undercollected (rebate)/surcharge |                   |                 |                   |                 |                   |
| Deferral Check OK                                 |                   |                 |                   |                 |                   |

| JET Entry | Credits      |
|-----------|--------------|
| Debits    | 2,222,917.35 |
|           | 2,222,917.35 |

(1,751,547.93)



Avista Corp.  
D&A WA/ID  
Manager Review

| Data Input Validation  | Preparer Checklist   | 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   |               |
| <b>Reviewer Checklist</b>  |  |               |
| Data Input Validation  | Reviewer Checklist   | Sign-off/Date |
| Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness]   | Noted that August 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   |               |
| <b>Spreadsheet Logic Validation</b>  |  |               |
| Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. [completeness]                        | Noted that August 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.  |  |               |

**NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW**

| Comment/Question | Response | Follow-Up |
|------------------|----------|-----------|
|                  |          |           |

*de m...*  
9/6/15



Avista Corporation Journal Entry

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

Last Saved by: Keri Meister  
 Submitted by: Keri Meister  
 Approved by:

Effective Date: 201908  
 Last Update: 09/06/2019 10:49 AM  
 Approval Requested: 09/06/2019 10:53 AM

| Seq. Co.       | FERC | Ser.   | Jur.                                  | S.I.     | Debit               | Credit              | Comment              |
|----------------|------|--------|---------------------------------------|----------|---------------------|---------------------|----------------------|
| 10             | 001  | 419600 | - INTEREST ON ENERGY DEFERRALS        | GD WA DL | 0.00                | 10,841.38           | Interest             |
| 20             | 001  | 191010 | - CURR UNRECOV PGA DEFERRED           | GD WA DL | 0.00                | 983,542.50          | Deferral             |
| 30             | 001  | 805120 | - DEFER CURRENT UNRECOVERED GAS COSTS | GD WA DL | 994,383.88          | 0.00                | Deferral Expense     |
| 40             | 001  | 419600 | - INTEREST ON ENERGY DEFERRALS        | GD WA DL | 0.00                | 4,713.03            | Interest Expense     |
| 50             | 001  | 191000 | - RECOVERABLE GAS COSTS AMORTIZED     | GD WA DL | 353,993.24          | 0.00                | Amortization         |
| 60             | 001  | 805110 | - AMORTIZE RECOVERABLE GAS COSTS      | GD WA DL | 0.00                | 349,280.21          | Amortization Expense |
| 70             | 001  | 431600 | - INTEREST EXPENSE ENERGY DEFERRALS   | GD ID DL | 2,661.49            | 0.00                | Interest             |
| 80             | 001  | 191010 | - CURR UNRECOV PGA DEFERRED           | GD ID DL | 0.00                | 675,590.09          | Deferral             |
| 90             | 001  | 805120 | - DEFER CURRENT UNRECOVERED GAS COSTS | GD ID DL | 672,928.60          | 0.00                | Deferral Expense     |
| 100            | 001  | 431600 | - INTEREST EXPENSE ENERGY DEFERRALS   | GD ID DL | 350.12              | 0.00                | Interest Expense     |
| 110            | 001  | 191000 | - RECOVERABLE GAS COSTS AMORTIZED     | GD ID DL | 198,600.02          | 0.00                | Amortization         |
| 120            | 001  | 805110 | - AMORTIZE RECOVERABLE GAS COSTS      | GD ID DL | 0.00                | 198,950.14          | Amortization Expense |
| <b>Totals:</b> |      |        |                                       |          | <b>2,222,917.35</b> | <b>2,222,917.35</b> |                      |

Avista Corporation Journal Entry

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

Last Saved by: Keri Meister  
Submitted by: Keri Meister  
Approved by:

Effective Date: 201908  
Last Update: 09/06/2019 10:49 AM  
Approval Requested: 09/06/2019 10:53 AM

Explanation:

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

Keri Meister 9-6-19  
Prepared by Keri Meister  
Debbie Keller 9/6/19  
Reviewed by  
Date

Approved for Entry  
Corporate Accounting use Only  
Date