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IDAHO PUBLIC
UTILITIES COMMISSION

December 18, 2018

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 November 2018. 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 November, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$1,587,034. Demand costs were lower than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$304,804. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$6,125,451 (including interest). The amount of amortization recorded for the month is \$935,881 for a total rebate balance of \$6,325,102 (including interest).

If you have any questions regarding this information please feel free to contact me at annette.brandon@avistacorp.com or (509) 495-4324. Thank you!

Sincerely,

Annette Brandon
Manager of Regulatory Affairs
State and Federal Regulation

Enclosures

Avista Corporation Journal Entry

Effective Date: 201811

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Jenny Berg

Submitted by: Jenny Berg



Approved by:

Last Saved: 12/05/2018 12:10 PM

Approval Requested: 12/05/2018 12:10 PM

Explanation:

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


 Prepared by Jenny Berg

 Reviewed by

12/5/18
Date

12/5/18
Date

Date

Approved for Entry
Corporate Accounting use Only

Avista Corporation Journal Entry

Effective Date: 201811

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Jenny Berg

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Type: C

Submitted by: Jenny Berg

Approval Requested: 12/05/2018 12:10 PM

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Seq	Co.	FFRC	SeL	Jur.	S.L.	Debit	Credit	Comment
			GD	WA	DL			
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	✓ 38,292.79		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		✓ 4,030,611.92	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	✓ 3,992,319.13		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	✓ 52,658.47	0.00	Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	✓ 1,827,436.53		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		✓ 1,880,095.00	Amortization Expense
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	✓ 15,619,860.03		Transfer
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL		✓ 15,619,860.03	Transfer
90	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	✓ 193,448.89		Large Customer Refund
100	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL		✓ 193,448.89	Large Customer Refund
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	✓ 4,312.68		Interest Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL		✓ 1,896,150.93	Deferral
130	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	✓ 1,891,838.25		Deferral Expense
140	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL		✓ 1,891,838.25	Deferral Expense
150	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	✓ 8,210,680.72		Transfer
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		✓ 8,210,680.72	Transfer
170	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	✓ 5,656.16		Interest Expense
180	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	✓ 930,224.84		Amortization
190	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		✓ 935,881.00	Amortization Expense
200	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	✓ 178,810.35		Large Customer Refund
210	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		✓ 178,810.35	Large Customer Refund
220	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	✓ 65,271.61		Idaho Gas Earn Test
230	001	254229 - IDAHO EARNINGS TEST DEFERRAL	GD	ID	DL	✓ 65,271.61		Idaho Gas Earn Test
240	001	410100 - DFIT EXPENSE DR	GD	ID	DL	✓ 165,206.01		Idaho Tax Reform Amort
250	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	✓ 165,206.01		Idaho Tax Reform Amort
260	001	190930 - NONPLANT EXCESS DEFERRED GROSS UP	GD	ID	DL	✓ 38,079.98		Idaho Tax Reform Tax Rate Calc Adj
		410100 - DFIT EXPENSE DR	GD	ID	DL		✓ 38,079.98	Idaho Tax Reform Tax Rate Calc Adj
Totals:						33,214,096.44	33,214,096.44	

201811

Washington/Idaho Gas Costs

Demand (Transportation) Costs	\$ 3,635,155.04
NWP Fixed	\$ 28,139.26
NWP Variable	\$ (2,285,467.52)
NWP Capacity Release	\$ 1,297,827.78
GTN Fixed	\$ (210,576.79)
GTN Variable	\$ 6,104.06
GTN Capacity Release	\$ (3,308.20)
Transcanada Foothills (BC System) Fixed	\$ 215,372.65
Transcanada Foothills (BC System) Variable	\$ (88,068.27)
ANG Total	\$ 188,068.27
NOVA (AB System) Fixed	\$ (393,102.44)
NOVA (AB System) Variable	\$ 383,102.44
Spectra Westcoast Fixed	\$ 98,595.84
Spectra Westcoast Variable	\$ (5,252.04)
WEI (Duke) Total	\$ 83,313.80
Questar	\$ 1,354.76
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 50.00
Other capacity release credit	\$ -
Thermal Transport	\$ -
Counterparty Invoice Total	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,179,039.80
WAI/D Buy/Sell Transportation Recovery	\$ (4,639.35)
Total Demand Costs	\$ 2,170,600.42
less variable costs charged to Commodity	\$ (30,961.28)
Total Demand Costs to be Allocated	\$ 2,139,639.14

201811 Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,139,639.14	\$ 1,478,421.55	\$ 661,117.59
Total Commodity Costs to be Allocated	\$ 953,133.48	\$ 1,478,421.55	\$ 661,117.59
Imbalance Cost Washington	\$ (222,163.61)	\$ -	\$ (222,163.61)
Imbalance Cost Idaho	\$ (105,520.39)	\$ -	\$ (105,520.39)
Total Commodity Costs before refund	\$ 635,449.48	\$ -	\$ 205,056.16
Total	\$ 2,174,988.62	\$ 1,478,421.55	\$ 430,359.32

check \$ 2,174,988.62

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO			
	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND							
Schedule 101	15,558,784	MAIN CALC	\$ 1,561,930.00	✓	7,729,321	MAIN CALC	\$ 718,945.00
Schedule 102	17,080	MAIN CALC	\$ 1,713.00	✓	2,638,733	MAIN CALC	\$ 242,905.00
Schedule 111	5,728,384	MAIN CALC	\$ 513,501.00	✓	42,233	MAIN CALC	\$ 4,072.00
Schedule 112	23,194	MAIN CALC	\$ 3,013.00	✓	0	MAIN CALC	\$ -
Schedule 121	420,845	MAIN CALC	\$ 35,859.00	✓	0	MAIN CALC	\$ -
Schedule 122	35,309	MAIN CALC	\$ 3,015.00	✓	0	MAIN CALC	\$ -
Schedule 131	0	MAIN CALC	\$ -	✓	0	MAIN CALC	\$ -
Schedule 132	88,519	MAIN CALC	\$ 5,226.00	✓	10,410,287	MAIN CALC	\$ 965,922.00
Schedule 146	3,265,121	MAIN CALC	\$ 1,743.00	✓	0	MAIN CALC	\$ -
Total Demand	25,138,198	MAIN CALC	\$ 2,126,100.00	✓	10,410,287	MAIN CALC	\$ 965,922.00
	25,138,198		\$ 0.09458	check			\$ 0.09
COMMODITY							
Schedule 101	15,558,784	MAIN CALC	\$ 2,677,423.00	✓	7,729,321	MAIN CALC	\$ 1,329,018.00
Schedule 102	17,080	MAIN CALC	\$ 2,942.00	✓	2,638,733	MAIN CALC	\$ 455,932.00
Schedule 111	5,728,384	MAIN CALC	\$ 989,873.00	✓	42,233	MAIN CALC	\$ 7,174.00
Schedule 112	23,194	MAIN CALC	\$ 5,565.00	✓	0	MAIN CALC	\$ -
Schedule 121	420,845	MAIN CALC	\$ 73,882.00	✓	0	MAIN CALC	\$ -
Schedule 122	35,309	MAIN CALC	\$ 10,324.00	✓	0	MAIN CALC	\$ -
Schedule 131	0	MAIN CALC	\$ -	✓	0	MAIN CALC	\$ -
Schedule 132	88,519	MAIN CALC	\$ 14,991.00	✓	10,410,287	MAIN CALC	\$ 1,792,124.00
Schedule 133	0	MAIN CALC	\$ -	✓	0	MAIN CALC	\$ -
Total Commodity	21,870,075	MAIN CALC	\$ 3,775,000.00	✓	10,410,287	MAIN CALC	\$ 3,775,000.00
	21,870,075		\$ 0.17261	check			\$ 0.17215

Deferral Calculation

Total Deferral Expenses from above	\$ 430,359.32	\$ 1,478,421.55	\$ 206,090.16
PGA Deferral Revenue from above	\$ (3,775,000.00)	\$ (2,126,100.00)	\$ (1,792,124.00)
Adjustments	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (3,344,640.68)	\$ (647,678.45)	\$ (304,304.41)
WVA Total	\$ (3,962,319.13)	\$ (1,587,033.84)	\$ (1,891,838.25)

(overcollected/undercollected (rebate)/surcharge

JET Entry	Credits
Debits	\$ 33,214,096.44
	\$ 33,214,096.44

(8,659,146.00)

W

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

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

191010	Month	YTD	Cumulative Balance	201807	201808	201809	201810	201811
	Interest Rate			1.00%	1.00%	1.00%	1.00%	1.00%
	Beginning Balance	(15,676,878.12)	(3,834,681.67)	(8,210,681.59)	(10,058,346.19)	(10,424,972.94)	(10,424,972.94)	(12,439,960.44)
	Commodity Deferral	(1,934,349.40)	(2,396,485.51)	(1,201,630.92)	(1,489,725.35)	(894,935.31)	(1,974,850.67)	(1,587,033.84)
	Demand Deferral	(142,336.47)	(126,085.11)	(7,168.70)	(7,938.24)	(8,531.16)	(9,523.10)	(4,312.68)
	Interest (Rev)/Expense	12,091,505.00	2,056,665.63	0.00	0.00	0.00	0.00	0.00
	Commodity Adjustment	3,036,856.08	101,517.03	0.00	0.00	0.00	0.00	0.00
	Demand Adjustment	136,154.94	15.65	0.00	0.00	0.00	0.00	0.00
	Interest Adjustment	(0.44)	(6,074,138.82)	(9,003,359.95)	(10,058,346.19)	(10,424,972.94)	(12,439,960.44)	(16,511)
	Ending Balance	(1,489,046.80)	(6,074,138.82)	(9,001,359.09)	(10,058,346.32)	(10,424,972.06)	(12,439,979.57)	(16,121,450.65)
	GLW Check		(6,074,137.96)	(9,001,359.09)	(10,058,345.32)	(10,424,972.06)	(12,439,979.57)	(16,121,450.65)
	Variance			(0.86)	(0.87)	(0.96)	(0.87)	(0.87)
	Idaho Amortization							
	Volume - Commodity & Demand							
	191000	YTD	PGA YTD	201807	201808	201809	201810	201811
	Schedule 101	62,549,247	114,825,668	1,218,315	1,028,428	1,698,078	4,564,842	7,729,321
	Schedule 111	25,173,005	46,350,327	1,045,103	1,065,551	1,252,994	1,867,863	2,538,733
	Schedule 131	0	0	0	0	0	0	0
	Total	87,722,252	161,176,195	2,263,418	2,093,977	2,951,072	6,432,705	10,268,054
	Calendar Sales Check	87,722,252	161,176,195	2,263,418	2,093,977	2,951,072	6,432,705	10,268,054
	Rates							
	191000	Month	201807	201808	201809	201810	201811	
	Schedule 101	0.09811	0.09811	0.09811	0.09811	0.09811	0.09811	Main Calc
	Schedule 111	0.09811	0.09811	0.09811	0.09811	0.09811	0.09811	Main Calc
	Schedule 131	r/a	r/a	r/a	r/a	r/a	r/a	Main Calc
	GL	191000	Month	201807	201808	201809	201810	201811
	Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	Beginning Balance	8,066,487.35	(1,317,584.08)	274,884.43	474,626.35	659,422.77	918,336.65	1,865,133.73
	Amortization	(16,879.13)	(30,468.74)	199,429.76	184,324.09	258,256.75	566,765.64	935,881.00
	Interest	(7,053,834.86)	(14,278,552.05)	312.17	472.32	657.13	1,001.44	(5,656.16)
	PGA Transfer	69,106.74	150,890	0.00	0.00	0.00	0.00	(8,210,680.72)
	Misc Adjustment			0.00	0.00	0.00	0.00	178,810.35
	Tax Reform			0.00	0.00	0.00	0.00	178,810.35
	Ending Balance	1,064,884.10	(3,811,428.10)	(474,626.35)	(659,422.77)	(918,336.65)	(1,486,123.74)	(1,865,133.73)
	GLW Check		(3,811,430.10)	(474,626.35)	(659,422.78)	(918,336.66)	(1,486,123.74)	(1,865,133.74)
	Variance			(0.01)	(0.01)	(0.01)	(0.01)	(0.01)

201811	201810	201809	201808	201807
ID Deferral Interest Income	418600 GD ID	0.00	0.00	0.00
ID Deferral Interest Expense	431600 GD ID	5,656.16	935,881.00	178,810.35
ID Deferral	191000 GD ID	930,224.84	636,981.00	178,810.35
ID Deferral Expense	805110 GD ID	178,810.35	178,810.35	178,810.35
Tracker Transfer	805110 GD ID	178,810.35	178,810.35	178,810.35
Trucker Transfer	191000 GD ID	8,210,680.72	8,210,680.72	8,210,680.72
Check	191000 GD ID	0.00	0.00	0.00

201811	201810	201809	201808	201807
ID Amortization Interest Income	418600 GD ID	0.00	0.00	0.00
ID Amortization Interest Expense	431600 GD ID	5,656.16	935,881.00	178,810.35
ID Amortization	191000 GD ID	930,224.84	636,981.00	178,810.35
ID Amortization Expense	805110 GD ID	178,810.35	178,810.35	178,810.35
Large Customer Refund	805110 GD ID	178,810.35	178,810.35	178,810.35
Idaho Gas Exam Test	191000 GD ID	8,210,680.72	8,210,680.72	8,210,680.72
Idaho Gas Exam Test	191000 GD ID	8,210,680.72	8,210,680.72	8,210,680.72
Idaho Gas Exam Test	254229 GD ID	65,271.61	65,271.61	65,271.61
Check	191000 GD ID	0.00	0.00	0.00

201811	201810	201809	201808	201807
ID Tax Reform Amortization	410100 GD ID	165,206.01	165,206.01	165,206.01
ID Tax Reform Amortization	805110 GD ID	0.00	0.00	0.00
ID Tax Reform Blend Tax Rate Calc (23.05%)	190600 GD ID	38,079.98	38,079.98	38,079.98
ID Tax Reform Blend Tax Rate Calc (23.05%)	410100 GD ID	0.00	0.00	0.00
Check	191000 GD ID	0.00	0.00	0.00

201811	201810	201809	201808	201807
ID Tax Reform Amortization	403,732.68	403,732.68	403,732.68	403,732.68
ID Tax Reform Amortization	165,206.01	165,206.01	165,206.01	165,206.01
ID Tax Reform Blend Tax Rate Calc (23.05%)	38,079.98	38,079.98	38,079.98	38,079.98
ID Tax Reform Blend Tax Rate Calc (23.05%)	0.00	0.00	0.00	0.00
Check	658,938.69	658,938.69	658,938.69	658,938.69

201811	201810	201809	201808	201807
ID Tax Reform Amortization	403,732.68	403,732.68	403,732.68	403,732.68
ID Tax Reform Amortization	165,206.01	165,206.01	165,206.01	165,206.01
ID Tax Reform Blend Tax Rate Calc (23.05%)	38,079.98	38,079.98	38,079.98	38,079.98
ID Tax Reform Blend Tax Rate Calc (23.05%)	0.00	0.00	0.00	0.00
Check	658,938.69	658,938.69	658,938.69	658,938.69

201811	201810	201809	201808	201807
ID Tax Reform Amortization	403,732.68	403,732.68	403,732.68	403,732.68
ID Tax Reform Amortization	165,206.01	165,206.01	165,206.01	165,206.01
ID Tax Reform Blend Tax Rate Calc (23.05%)	38,079.98	38,079.98	38,079.98	38,079.98
ID Tax Reform Blend Tax Rate Calc (23.05%)	0.00	0.00	0.00	0.00
Check	658,938.69	658,938.69	658,938.69	658,938.69

191000	Month	201807	201808	201809	201810	201811
Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance		(15,676,878.12)	(14,196,486.96)	(12,016,630.92)	(9,001,359.09)	(6,074,138.82)
Commodity Deferral		(1,934,349.40)	(2,396,485.51)	(1,201,630.92)	(1,489,725.35)	(894,935.31)
Demand Deferral		(142,336.47)	(126,085.11)	(7,168.70)	(7,938.24)	(8,531.16)
Interest (Rev)/Expense		12,091,505.00	2,056,665.63	0.00	0.00	0.00
Commodity Adjustment		3,036,856.08	101,517.03	0.00	0.00	0.00
Demand Adjustment		136,154.94	15.65	0.00	0.00	0.00
Interest Adjustment		(0.44)	(6,074,138.82)	(9,003,359.95)	(10,058,346.19)	(10,424,972.94)
Ending Balance		(1,489,046.80)	(6,074,138.82)	(9,001,359.09)	(10,058,345.32)	(10,424,972.06)
GLW Check			(6,074,137.96)	(9,001,359.09)	(10,058,345.32)	(10,424,972.06)
Variance				(0.86)	(0.87)	(0.96)

191000	Month	201807	201808	201809	201810	201811
Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance		(15,676,878.12)	(14,196,486.96)	(12,016,630.92)	(9,001,359.09)	(6,074,138.82)
Commodity Deferral		(1,934,349.40)	(2,396,485.51)	(1,201,630.92)	(1,489,725.35)	(894,935.31)
Demand Deferral		(142,336.47)	(126,085.11)	(7,168.70)	(7,938.24)	(8,531.16)
Interest (Rev)/Expense		12,091,505.00	2,056,665.63	0.00	0.00	0.00
Commodity Adjustment		3,036,856.08	101,517.03	0.00	0.00	0.00
Demand Adjustment		136,154.94	15.65	0.00	0.00	0.00
Interest Adjustment		(0.44)	(6,074,138.82)	(9,003,359.95)	(10,058,346.19)	(10,424,972.94)
Ending Balance		(1,489,046.80)	(6,074,138.82)	(9,001,359.09)	(10,058,345.32)	(10,424,972.06)
GLW Check			(6,074,137.96)	(9,001,359.09)	(10,058,345.32)	(10,424,972.06)
Variance				(0.86)	(0.87)	(0.96)

Idaho Tax Reform Amortization
 Volume - Commodity & Demand

Idaho Tax Reform Amortization
 Volume - Commodity & Demand

Idaho Tax Reform Amortization
 Volume - Commodity & Demand

Idaho Sales Volumes

Consolidated Volumes

November/18 Description	Schedule	November/18 Billed	October/18 Unbilled	November/18 Unbilled	November/18 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
101 Firm		5,490,291	2,764,307	5,003,337	2,239,030	7,729,321 ✓	
111 Firm		2,124,910	1,239,894	1,753,717	513,823	2,638,733 ✓	
112 Firm		42,233	0	0	0	42,233 ✓	
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	
Total Retail Sales for GTI		7,657,434	4,004,201	6,757,054	2,752,853	10,410,287 ✓	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation							
146 Transportation		406,722	406,683	296,829	(109,854)	296,868	
147 Transportation		157,282	157,256	153,333	(3,923)	153,359	
159 Transportation		3,641,688	0	0	0	3,641,688	
169 Transportation		0	0	0	0	0	
Total transportation		4,205,692	563,939	450,162	(113,777)	4,091,915	
Total sales		11,863,126	4,568,140	7,207,216	2,639,076	14,502,202	

Schedule Summary for Demand Deferral:

101 Firm		5,490,291	2,764,307	5,003,337	2,239,030	7,729,321 ✓	
111 Firm		2,124,910	1,239,894	1,753,717	513,823	2,638,733 ✓	
112 Firm		42,233	0	0	0	42,233 ✓	
131 Firm		0	0	0	0	0	
132 Firm		0	0	0	0	0	
Total Firm Sales		7,657,434	4,004,201	6,757,054	2,752,853	10,410,287 ✓	Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

101 Firm		5,490,291	2,764,307	5,003,337	2,239,030	7,729,321 ✓	
111 Firm		2,124,910	1,239,894	1,753,717	513,823	2,638,733 ✓	
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
Total Firm Sales		7,615,201	4,004,201	6,757,054	2,752,853	10,368,054 ✓	Volumes for PGA Commodity & Demand Amortization

112 Firm		42,233	0	0	0	42,233	Annual lump sum amortization
131 Firm		0	0	0	0	0	Annual lump sum amortization
132 Firm		0	0	0	0	0	Annual lump sum amortization

Total Firm Sales		7,657,434	4,004,201	6,757,054	2,752,853	10,410,287	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		4,205,692	563,939	450,162	(113,777)	4,091,915	
Check total sales		11,863,126	4,568,140	7,207,216	2,639,076	14,502,202	
		11,863,126	4,568,140	7,207,216	2,639,076	14,502,202	



Gas by GL Account - Estimate

Page: 2
 Print Date: 12/04/18
 03:19:18 PM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201811
 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						
COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
Dominion Energy Questar Pipeline, LLC	ACCTSP			(\$495.24)		(\$495.24)
Dominion Energy Questar Pipeline, LLC	ACCTSP				\$1,850.00	\$1,850.00
Gas Transmission Northwest Corporation	TPORT			\$244,576.79		\$244,576.79
Gas Transmission Northwest Corporation	ACCTSP			(\$34,000.00)		(\$34,000.00)
Gas Transmission Northwest Corporation→IGI Resources Inc.	TPORT			(\$3,308.20)		(\$3,308.20)
Northwest Pipeline Corporation	TPORT			\$3,535,156.04		\$3,535,156.04
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)

Handwritten notes and circled values on the right side of the table:
 - F ✓
 - F ✓
 - CR ✓
 - F ✓
 - CR



Gas by GL Account - Estimate

Page: 3
 Print Date: 12/04/18
 03:19:18 PM
 Database: NUCUT
 arpgasbyglst

Accounting Month: 201811
 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.	ACCTGS			(\$438.54)		(\$438.54)	
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,786.40	\$9,786.40	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$79,248.08	\$79,248.08	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS		\$2,192.59			\$2,192.59	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$185,875.68	\$185,875.68	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$388,519.47	\$388,519.47	
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$4,582.97		\$4,582.97	
001-804001-GD-AN-DL	TOTALS:				\$5,841.78	\$2,142,236.74	\$2,148,078.52
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	ACCTSP				(\$148.70)	(\$148.70)	
Gas Transmission Northwest Corporation	TPORT				\$8,252.76	\$8,252.76	
Northwest Pipeline Corporation	TPORT				\$28,139.26	\$28,139.26	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$5,282.04)		(\$5,282.04)	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00	
001-804002-GD-AN-DL	TOTALS:				(\$5,282.04)	\$36,243.32	\$30,961.28

Total: \$ 2,179,039.80 ✓

✓ fees to GADD

Washington/Idaho Gas Costs

	GL Account	Nov-18 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (1,244,927.39)
JP Withdrawals	808100 GD AN	\$ 2,170,342.21
Total JP	164100 GD AN	\$ 925,414.82
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (544,592.86)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 418,760.62
Total Clay Basin	164115 GD AA	\$ (125,842.24)
Total Net Storage (Injections)/Withdrawals		\$ 799,572.58
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 12,434,239.87
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,148,078.52
Variable Demand (Transport) Costs	804002 GD AN	\$ 30,961.28
Hedge Activity	804010 GD AN	\$ (28,209.88)
Financial Settlements	804600 GD AN	\$ 23,367.25
Interco Purchase from Thermal	804730 GD AN	\$ 487,495.06
Cochrane Credit	811000 GD AN	\$ (87,233.09)

2,179,039.80

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$ (222,163.61)
ID Imbalance from DJ 436	804000 GD AN	\$ (105,520.39)
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees DJ 471	804017 GD AN	\$ 17,892.16
Mizuho Journal DJ 473	804017 GD AN	\$ 6,090.87
Wells Fargo Journal DJ 473	804017 GD AN	\$ 7,567.33
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 5,938.50
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (12,365,536.45)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ -
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,539.38)
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -
Total Costs for Deferral including net gas costs		\$ 2,774,988.62

W

Tie to Deferral Entry

483600 GD AN	\$ 9,883,678.50	Input fr GLE Sales
483000 GD AN	\$ (18,864,616.30)	Input fr GLE Sales
483730 GD AN	\$ (3,384,598.65)	Input fr GLE Sales
	(12,365,536.45)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 2,959,363.18	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase fr
142160 ZZ ZZ		\$ (2,959,363.18)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ	\$ -	\$ (6,005,467.85)	Intra-Co Transfer Thermal AN (LDC Sale to Ther
232620 ZZ ZZ	\$ 6,005,467.85	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Ther
182374 CD AA		\$ -	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 85,822.20	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (85,822.20)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
903000.CD.AA	\$ -	\$ -	Misc Rounding Adjustment
232130.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adjustment
263028.GD.AN	\$ -	\$ (10.00)	Bank Fee
903000.CD.AA	\$ 10.00	\$ -	Bank Fee
Total Other Adj	\$ 9,057,663.23	\$ (9,057,663.23)	

Total from GLE	\$ 18,681,974.84	\$ (18,681,974.84)
Total DJ 430	\$ 27,739,638.07	\$ (27,739,638.07)

AVISTA CORPORATION
 NOVEMBER 2018 IDAHO PGA - 150

Actual Billed

Schedule (a)	Revenue (b)	Remove RCF (c)	Total PGA Cost (d)	Percentage Commodity (e)	Percentage Demand (f)	Commodity Cost (g)	Demand Cost (h)
			[b*c]			[d*e]	[d*f]
0101	\$ 1,471,202	0.994127	\$ 1,462,562	63.79%	36.21%	\$ 932,968	\$ 529,594
0111	\$ 569,433	0.994127	\$ 566,089	63.79%	36.21%	\$ 361,108	\$ 204,981
0112	\$ 11,312	0.994127	\$ 11,246	63.79%	36.21%	\$ 7,174	\$ 4,072
Schedule Totals	\$ 2,051,947		\$ 2,039,897			\$ 1,301,250	\$ 738,647

November Unbilled

Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m)	Demand Cost (n)
				[j*k]	[j*l]
0101	5,003,337	0.16886	0.09584	\$ 844,863	\$ 479,520
0111	1,753,717	0.16886	0.09584	\$ 296,133	\$ 168,076
	6,757,054			\$ 1,140,996	\$ 647,596

October Unbilled Reversal

Schedule (o)	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s)	Demand Cost (t)
				[p*q]	[p*r]
0101	-2,764,307	0.16236	0.10497	\$ (448,813)	\$ (290,169)
0111	-1,239,894	0.16236	0.10497	\$ (201,309)	\$ (130,152)
	-4,004,201			\$ (650,122)	\$ (420,321)

	Billed (g)	November Unbilled (m)	October Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 932,968	\$ 844,863	\$ (448,813)	\$ 1,329,018
0111	\$ 361,108	\$ 296,133	\$ (201,309)	\$ 455,932
0112	\$ 7,174	\$ -	\$ -	\$ 7,174
0132	\$ -	\$ -	\$ -	\$ -
	\$ 1,301,250	\$ 1,140,996	\$ -650,122	\$ 1,792,124

	Billed (h)	November Unbilled (n)	October Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ 529,594	\$ 479,520	\$ (290,169)	\$ 718,945
0111	\$ 204,981	\$ 168,076	\$ (130,152)	\$ 242,905
0112	\$ 4,072	\$ -	\$ -	\$ 4,072
0132	\$ -	\$ -	\$ -	\$ -
	\$ 738,647	\$ 647,596	\$ (420,321)	\$ 965,922

AVISTA CORPORATION
 NOVEMBER 2018 IDAHO AMORTIZATION - 155

Handed - only charges apply to 0101 by 0101

Actual Billed

Schedule (a)	Revenue (b)	Remove RCF (c)	Amortization Cost (d) [b*c]
0101	\$ 494,367 ✓	✓ 0.994130	\$ 491,465
0111	\$ 191,294 ✓	✓ 0.994130	\$ 190,171
Schedule Totals	\$ 685,661 ✓		\$ 681,636 ✓

November Unbilled

Schedule (e)	Therms (f)	Amortization Rate (g)	Amortization Cost (h) [f*g]
0101	5,003,337	✓ 0.09092	\$ 454,903
0111	1,753,717	✓ 0.08676	\$ 152,152
	6,757,054 ✓		\$ 607,055 ✓

October Unbilled Reversal

Schedule (i)	Therms (j)	Amortization Rate (k)	Commodity Cost (l) [j*k]
0101	-2,764,307	✓ 0.08811	\$ (243,563)
0111	-1,239,894	✓ 0.08811	\$ (109,247)
	-4,004,201 ✓		\$ (352,810) ✓

	Billed (d)	November Unbilled (h)	October Unbilled Reversal (l)	Total Commodity [d+h+l]
0101	\$ 491,465	\$ 454,903	\$ (243,563)	\$ 702,805
0111	\$ 190,171	\$ 152,152	\$ (109,247)	\$ 233,076
	\$ 681,636	\$ 607,055	\$ (352,810)	\$ 935,881

TRUE ✓

TRUE ✓

TRUE ✓



Revenue By Rate Schedule Gas for ID

Data Source: Financial Reporting
Data Updated Daily

Accounting Period: 201811

Rate Schedule Desc	Billing Determinant	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt	
0101 - FIRM AND GENERAL SER	RIDER 150	0	-17	1,471,202	✓	0	-60	14,507,583
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	0	569,433	✓	0	0	5,931,479
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	11,312	✓	0	0	136,123
Overall - Total		0	-17	2,051,947	✓	0	-60	20,575,184



Revenue By Rate Schedule Gas for ID

Data Source: Financial
Reporting
Data Updated Daily

Accounting Period: 201811

Rate Schedule Desc	Billing Determinant	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt	
0101 - FIRM AND GENERAL SER	RIDER 155	0	0	-494,367	✓	0	0	-4,540,436
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	-191,294	✓	0	0	-1,874,636
0146 - TRANSP SVC CUST GAS	RIDER 155	0	0	0	✓	0	0	0
Overall - Total		0	0	-685,661	✓	0	0	-6,415,072

2017 Excess Deferred - Idaho Gas

DFIT EXPENSE DR 410100 GD ID
 REG LIAB - NONPLANT EXCESS DEFERRED 254910 GD ID

<i>Gas</i>		<i>Debit</i>		<i>Credit</i>
DATE	Accrual	Interest	Cumulative Bal	
Jun-18	492,910.82	410.76	493,321.58	
Jul-18		411.10	493,732.68	
Aug-18			493,732.68	

✓
 1
 Balance
 to amortize
 off

**Interoffice Memorandum
Tax Services**

DATE: November 29, 2018
TO: Resource Accounting
FROM: Megan Kennedy, Tax Analyst
SUBJECT: Idaho Gas Tax Reform Refund

PURPOSE

The purpose of this memo is to document the accounting entries to be recorded related to the netting of the Idaho Gas tax reform refund balance with the Purchased Gas Adjustment balance.

SUMMARY

Effective November 01, 2018, Idaho gas customers have a new rate schedule to incorporate the purchased gas adjustment (PGA) into customer rates. Avista reached an agreement with the Idaho Commission to roll the gas tax reform refund balances in accounts 254910.GD.ID and 229010.GD.ID into the PGA balance instead of refunding to customers under a separate tariff. The electric refund balances in accounts 254910.ED.ID and 229010.ED.ID are being held to offset the future rate impact of Colstrip.

ACCOUNTING

The 2018 rate change deferral balance, a credit of \$1,074,685.16 in account 229010.GD.ID, will be reclassified to account 191000.GD.ID during November 2018 close and then amortized monthly through account 805110.GD.ID. The monthly amortization will be recorded by Resource Accounting on DJ 431. The amortization amount varies each month based on customer gas usage for the month.

- Megan will book transfer

The 2017 nonplant excess deferred balance, a debit of \$430,376.82 in account 254910.GD.ID, will also be reclassified to account 191000.GD.ID during November 2018 close. However, the amortization of this account needs to run through 410100.GD.ID instead of 805110 due to the underlying character of the balance (revaluation of deferred tax account balances built up through 410100). The amount amortized each month to 410100 will be based on customer gas usage and a stand-alone tax reform amortization rate calculated by the Rates Department. The monthly amortization will be recorded by Resource Accounting on DJ 431. The journal will show the monthly amortization amount on the total PGA balance as a debit to 191000 and a credit to 805110 and then a separate reclass entry for the amortization of the 2017 excess deferred balance as a debit to 410100 and a credit to 805110.

- Megan will book transfer

Johnny will book amortization

Note that both entries result in a credit to 805110. The 2017 excess deferred balance for Idaho Gas has a debit balance which is the opposite of the remaining PGA balance representing a refund due to customers for over collection. Excluding the 2017 excess deferred balance from the PGA balance would result in more amortization credited to 805110 each month which is why the reclass to 410100 results in a credit to 805110.

The balance of \$430,376.82 in account 254910.GD.ID includes a gross up amount to account for the income tax consequences of collecting the excess deferred amount from customers and increasing revenues. The credit side of the gross up is recorded in account 190930.GD.ID with a credit balance of

- Jenny will book tax adjustment

\$99,201.95. The 190930 account should also be amortized monthly at a rate of 23.05% of the 254910 amortization, the blended federal and state tax rate used to gross up the balance when originally recorded (i.e. \$99,201.95 is 23.05% of \$430,376.82 and should remain at 23.05% as the 254910 balance is amortized). The entry will be a debit to 190930.GD.ID and a credit to 410100.GD.ID. The net 254910 and 190930 balance of \$331,174.87 represents the 2017 excess deferred balance before gross up and is the balance that needs to be debited to 410100 over time. The tax department will track the amount amortized through 410100 to ensure that we do not over or under amortize the excess deferred balance.

See below for the November 2018 entry to be recorded on the monthly tax reform rate change NSJ and an example of the monthly amortization that will be recorded on DJ 431.

Current Balances

254910	GD	ID	REG LIAB - NONPLANT EXCESS DEFERRED	430,376.82
229010	GD	ID	ACCUM PROV RATE REFUND - TAX REFORM	(1,074,685.16)
				<u>(644,308.34)</u>
190930	GD	ID	NONPLANT EXCESS DEFERRED GROSS UP	(99,201.95)

Nov 2018 Entry

254910	GD	ID	REG LIAB - NONPLANT EXCESS DEFERRED	(430,376.82)
229010	GD	ID	ACCUM PROV RATE REFUND - TAX REFORM	1,074,685.16
191000	GD	ID	RECOVERABLE GAS COSTS AMORTIZED	(644,308.34)

Example of Monthly Amortization Entry:

191000	GD	ID	RECOVERABLE GAS COSTS AMORTIZED	53,692.36
805110	GD	ID	AMORTIZE RECOVERABLE GAS COSTS	(53,692.36)
805110	GD	ID	AMORTIZE RECOVERABLE GAS COSTS	(35,864.74)
410100	GD	ID	DFIT EXPENSE	35,864.74
190930	GD	ID	NONPLANT EXCESS DEFERRED GROSS UP	8,266.83
410100	GD	ID	DFIT EXPENSE	(8,266.83)

Avista Utilities
 State of Idaho
 Summary of Changes
 Rate Schedule 155 - Amortization

*FOR
 TAX
 REFORM
 AMERT*

Summary of Changes		Total Schedule 155	
		Without Revenue Sensitive	With Revenue Sensitive
		Total Schedule 150	Total Schedule 150
Present			
1	Rate Schedule 101	\$0.01009	(\$0.08862)
2	Rate Schedule 111	\$0.01009	(\$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
Proposed			
8	Rate Schedule 101	\$0.01683 ✓	\$0.01693
9	Rate schedule 111	\$0.01331 ✓	\$0.01693
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
Change			
15	Rate Schedule 101	\$0.00674	\$0.10555
16	Rate schedule 111	\$0.00322	\$0.10555
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

Berg, Jenny

From: Brandon, Annette
Sent: Monday, December 03, 2018 8:35 AM
To: Berg, Jenny
Subject: RE: Amounts to Amortize for PGA

Looks good! Just as an FYI – within the \$178,810.35 is a portion of the Idaho earnings test and temporary tax benefits. Doesn't impact the transfers at all – just for own information.

From: Berg, Jenny
Sent: Friday, November 30, 2018 4:43 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: RE: Amounts to Amortize for PGA

Thank you Annette!

I just remembered the \$65,271.61 portion of the Idaho Gas Earnings Test Deferral. Please see it added below.

I'll add it to the deferral workbook and also book an entry to move it from the 254229-GD-ID.

From: Brandon, Annette
Sent: Friday, November 30, 2018 10:28 AM
To: Berg, Jenny <Jenny.Berg@avistacorp.com>
Subject: Re: Amounts to Amortize for PGA

Jenny I'm in Olympia today but I'll take a look first thing Monday morning!

Sent from my iPhone

On Nov 30, 2018, at 9:46 AM, Berg, Jenny <Jenny.Berg@avistacorp.com> wrote:

Hi Annette,

Can you please confirm I'm pulling the correct amounts from the rate sheets for my deferral journal entry?

WA –

Transfer – (\$15,619,860.03) ✓
Large Customer Refund - \$193,448.89 ✓

ID –

Transfer – (\$8,210,680.72) ✓
Large Customer Refund - \$178,810.35 ✓
Tax Reform – (\$644,308.34) ✓
Idaho Gas Earn Test – (\$65,271.61) ✓

Thank you,

Avista Utilities
 State of Idaho
 Summary of Changes
 Rate Schedule 150

GRF: 0.994127 ✓
 1.005873

Summary of Changes		Rate Schedule 150					
		Without Revenue Sensitive Costs			With Revenue Sensitive Costs		
		Rate Sch 150 Commodity	Rate Sch 150 Demand	Total Schedule 150	Rate Sch 150 Commodity	Rate Sch 150 Demand	Total Schedule 150
Present							
1	Rate Schedule 101	\$0.16276	\$0.10497	\$0.26773	\$0.16371	\$0.10558	\$0.26929
2	Rate Schedule 111	\$0.16276	\$0.10497	\$0.26773	\$0.16371	\$0.10558	\$0.26929
3	Rate Schedule 112	\$0.16276	\$0.10497	\$0.26773	\$0.16371	\$0.10558	\$0.26929
4	Rate Schedule 131 (no customers)	\$0.16276	\$0.00000	\$0.16276	\$0.16371	\$0.00000	\$0.16371
5	Rate Schedule 132 (no customers)	\$0.16276	\$0.00000	\$0.16276	\$0.16371	\$0.00000	\$0.16371
6							
7	Proposed						
8	Rate Schedule 101	\$0.16926	\$0.09584	\$0.26510	\$0.17025	\$0.09640	\$0.26665
9	Rate schedule 111	\$0.16926	\$0.09584	\$0.26510	\$0.17025	\$0.09640	\$0.26665
10	Rate Schedule 112	\$0.16926	\$0.09584	\$0.26510	\$0.17025	\$0.09640	\$0.26665
11	Rate Schedule 131 (no customers)	\$0.16926	\$0.00000	\$0.16926	\$0.17025	\$0.00000	\$0.17025
12	Rate Schedule 132 (no customers)	\$0.16926	\$0.00000	\$0.16926	\$0.17025	\$0.00000	\$0.17025
13							
14	Change						
15	Rate Schedule 101	\$0.00650	(\$0.00913)	(\$0.00263)	\$0.00654	(\$0.00918)	(\$0.00264)
16	Rate schedule 111	\$0.00650	(\$0.00913)	(\$0.00263)	\$0.00654	(\$0.00918)	(\$0.00264)
17	Rate Schedule 112	\$0.00650	(\$0.00913)	(\$0.00263)	\$0.00654	(\$0.00918)	(\$0.00264)
18	Rate Schedule 131 (no customers)	\$0.00650	\$0.00000	\$0.00650	\$0.00654	\$0.00000	\$0.00654
19	Rate Schedule 132 (no customers)	\$0.00650	\$0.00000	\$0.00650	\$0.00654	\$0.00000	\$0.00654
20							

	Executed Hedges		Index Cost		Total Cost to Serve Average Load (including fuel)		Variable Charges		Deferred Exchange		Total Estimated Commodity Costs		Sales Volumes (to customers)		WACOG	
	Volumes (a)	Dollars (b)	Volumes (c)	Dollars (d)	Volumes (e) + (c) + (e)	Dollars (b) + (d) = (f)	Dollars (g)	Dollars (h)	Dollars (i)	Dollars (j)	Dollars (k)	Dollars (l)	Dollars (m)	Dollars (n)	Dollars (o)	Dollars (p)
Nov-18	4,442,112	\$ 1,226,008	6,557,449	\$ 1,085,127	10,999,561	\$ 2,311,135	\$ 5,243	\$ (119,100)	\$ 2,197,278	\$ 10,793,407	\$ 0.2036			10,793,407	\$ 0.2036	
Dec-18	4,684,689	\$ 1,269,448	10,366,632	\$ 1,827,430	15,051,321	\$ 3,095,878	\$ 4,842	\$ (117,450)	\$ 2,984,270	\$ 14,769,229	\$ 0.2021			14,769,229	\$ 0.2021	
Jan-19	4,568,021	\$ 1,239,537	9,874,177	\$ 1,654,320	14,442,198	\$ 2,893,857	\$ 4,810	\$ (114,525)	\$ 2,784,142	\$ 14,171,522	\$ 0.1965			14,171,522	\$ 0.1965	
Feb-19	3,988,514	\$ 1,103,079	7,157,575	\$ 1,230,673	11,146,089	\$ 2,333,752	\$ 5,252	\$ (113,250)	\$ 2,225,754	\$ 10,937,189	\$ 0.2035			10,937,189	\$ 0.2035	
Mar-19	4,489,703	\$ 1,237,972	5,477,013	\$ 805,285	9,966,716	\$ 2,043,257	\$ 5,126	\$ (117,113)	\$ 1,931,270	\$ 9,779,919	\$ 0.1975			9,779,919	\$ 0.1975	
Apr-19	735,735	\$ 113,567	5,758,736	\$ 649,010	6,494,471	\$ 762,577	\$ 9,951	\$ (119,438)	\$ 653,090	\$ 6,372,752	\$ 0.1025			6,372,752	\$ 0.1025	
May-19	808,238	\$ 124,758	3,176,066	\$ 348,986	3,984,304	\$ 473,744	\$ 9,297	\$ (126,975)	\$ 356,066	\$ 3,909,631	\$ 0.0911			3,909,631	\$ 0.0911	
Jun-19	807,114	\$ 124,585	1,742,922	\$ 196,427	2,550,036	\$ 321,012	\$ 6,542	\$ (131,025)	\$ 196,529	\$ 2,502,243	\$ 0.0785			2,502,243	\$ 0.0785	
Jul-19	845,953	\$ 130,579	1,482,266	\$ 178,020	2,328,219	\$ 306,599	\$ 2,736	\$ (133,275)	\$ 178,435	\$ 2,284,583	\$ 0.0778			2,284,583	\$ 0.0778	
Aug-19	848,340	\$ 130,948	1,482,146	\$ 177,561	2,330,466	\$ 306,509	\$ 2,730	\$ (129,113)	\$ 177,964	\$ 2,285,808	\$ 0.0778			2,285,808	\$ 0.0778	
Sep-19	795,333	\$ 122,766	1,926,707	\$ 228,315	2,722,040	\$ 351,081	\$ 2,816	\$ (129,113)	\$ 224,784	\$ 2,671,024	\$ 0.0842			2,671,024	\$ 0.0842	
Oct-19	749,995	\$ 115,768	5,333,606	\$ 684,888	6,083,601	\$ 800,656	\$ 5,085	\$ (117,823)	\$ 687,916	\$ 5,969,582	\$ 0.1152			5,969,582	\$ 0.1152	
Average	27,763,747	\$ 6,939,015	60,335,295	\$ 9,066,042	88,099,042	\$ 16,005,057	\$ 64,430	\$ (1,471,989)	\$ 14,597,498	\$ 86,447,889	\$ 0.16886			86,447,889	\$ 0.16886	

32% 68%

Revenue Commission

GRI Funding (no change)
TOTAL Rate

Proposed Rate
Proposed WACOG without RCF
Proposed WACOG with RCF

Present Rate
Present WACOG without RCF
Present WACOG with RCF

Change
Change WACOG without RCF
Change WACOG with RCF

= 2 - 1.005873
= , 994127

*Revenue
 Conversion
 Factor*

PGA AMORTIZATION (Sch 101-131)

Line No.	Sales Therms	Amortization	Interest 1.00%	Balance
1				
2				
3	Rate Schedule: 101-131			
4	Balance June 30, 2018			
				\$ (7,935,796)
5	Jul-18	2,257,385	238,714.48	(6,514) \$ (7,703,596)
6	Aug-18	2,260,631	\$ 198,898.21	(6,337) \$ (7,511,035)
7	Sep-18	2,654,040	\$ 199,184.19	(6,176) \$ (7,318,027)
8	Oct-18	6,011,179	\$ 233,847.49	(6,001) \$ (7,090,181)
	Beginning Balance			
9	Nov-18	10,793,407	\$ 885,275.24	(5,540) \$ (6,210,446)
10	Dec-18	14,769,229	\$ 1,211,372.16	(4,671) \$ (5,003,745)
11	Jan-19	14,171,522	\$ 1,162,348.23	(3,685) \$ (3,845,082)
12	Feb-19	10,937,189	\$ 897,068.24	(2,830) \$ (2,950,844)
13	Mar-19	9,779,919	\$ 802,148.96	(2,125) \$ (2,150,820)
14	Apr-19	6,372,752	\$ 522,693.12	(1,575) \$ (1,629,702)
15	May-19	3,909,631	\$ 320,667.93	(1,224) \$ (1,310,258)
16	Jun-19	2,502,243	\$ 205,233.97	(1,006) \$ (1,106,030)
17	Jul-19	2,284,583	\$ 187,381.50	(844) \$ (919,493)
18	Aug-19	2,286,808	\$ 187,563.99	(688) \$ (732,617)
19	Sep-19	2,671,024	\$ 219,077.39	(519) \$ (514,059)
20	Oct-19	5,969,582	\$ 489,625.12	(224) \$ (24,660)
18		86,447,889	\$ 7,090,455.85	(24,931) \$ (24,656)

$= 2 - 1.00587$
 $= \underline{\underline{.99413}}$

Rate Schedule 101, 111 (no customers 131)

Amortization Rate	\$ (0.08202)	(7,090,181)
Interest Rate	\$ (0.00029)	(24,660)
Rate Before RCF	\$ (0.08231)	(7,114,841)
Tariff Rate	\$ (0.08279)	

Summary	PGA	Earnings Test/Tax	Total
Rate Schedule 101	\$ (0.08231)	\$ (0.00861)	\$ (0.09092)
Rate Schedule 111	\$ (0.08231)	\$ (0.00445)	\$ (0.08676)
Rate Schedule 146	\$ -	\$ (0.00263)	\$ (0.00263)

Avista Utilities
 State of Idaho
 Schedule 155 - Temporary Refunds/Charges

Line No.	Amortization Acct 191000 Est. Balance At 6/30/18	Current Deferrals (Acct 191010) At 6/30/18	Idaho Gas Earnings Test Deferral* 6/30/2018	Temporary Tax Benefits* 6/30/2018	Total for Amortization
1 Schedule 101	192,503.11	(5,624,872.97)	(44,182.35)	(475,116.38)	(5,951,668.59)
2 Schedule 111	82,501.33	(2,410,659.84)	(18,145.51)	(95,544.75)	(2,441,848.77)
3 Schedule 112	(120.01)	(175,147.91)	(587.44)	(2,954.99)	(178,810.35)
4 Schedule 121	0.00	0.00	0.00	0.00	0.00
5 Schedule 122	0.00	0.00	0.00	0.00	0.00
6 Schedule 132	0.00	0.00	0.00	0.00	0.00
7 Schedule 146		0.00	(2,356.31)	(5,794.10)	(8,150.41)
8 Total	<u>274,884.43</u>	<u>(8,210,680.72)</u>	<u>(65,271.61)</u>	<u>(579,410.22)</u>	<u>(8,580,478.12)</u>
9		Amortization Only			\$ (8,401,667.77)
10		Large Customers			\$ (178,810.35) ✓
					\$ (8,580,478.12)

*the balance remaining in the Idaho Earnings Test Deferral and the Temporary Tax Benefits at 10/31/2018 will be transferred into account 191000.

2013/2014 Idaho Earnings Test
Based on Idaho Case No. AVU-E-14-05 and AVU-G-14-01
Based on Idaho Case No. AVU-E-15-05 and AVU-G-15-01
Replacing 1.7% PGA Deferral Credit natural gas schedule 197

Amortization over a 2 year period beginning Jan. 1, 2015

Idaho Earnings Test Amortization	407229 GD ID	Credit
Idaho Earnings Deferral	254229 GD ID	Debit

DATE			\$ 1,074,417.83	
Jan-15	\$ 175,667.22		898,750.61	
Feb-15	\$ 46,947.00		851,803.61	
Mar-15	\$ 124,251.00		727,552.61	
Apr-15	\$ 89,317.00		638,235.61	
May-15	\$ 61,517.00		576,718.61	
Jun-15	\$ 35,146.00		541,572.61	
Jul-15	\$ 27,722.00		513,850.61	
Aug-15	\$ 31,542.00		482,308.61	
Sep-15	\$ 34,703.00		447,605.61	
Oct-15	\$ 42,975.00		404,630.61	
Nov-15	\$ 84,506.00		320,124.61	
Dec-15	\$ 169,486.00		150,638.61	
Jan-16		219,212.00	369,850.61	Balance Moved from 229000
Jan-16	\$ 115,602.00		254,248.61	
Feb-16	\$ 28,851.00		225,397.61	
Mar-16	\$ 22,604.00		202,793.61	
Apr-16	\$ 17,296.00		185,497.61	
May-16	\$ 9,767.00		175,730.61	
Jun-16	\$ 7,948.00		167,782.61	
Jul-16	\$ 6,763.00		161,019.61	
Aug-16	\$ 6,226.00		154,793.61	
Sep-16	\$ 6,554.00		148,239.61	
Oct-16	\$ 9,868.00		138,371.61	
Nov-16	\$ 16,403.00		121,968.61	
Dec-16	\$ 31,474.00		90,494.61	
Jan-17	\$ 24,819.00		65,675.61	
Feb-17	\$ 404.00		65,271.61	✓

Berg, Jenny:
 Per email from Annette and Tara, this unamortized amount will be transferred into the PGA effective Nov 1st.

Credit in 254229

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly				<u>OLD</u> <i>- jct</i> http://www.ferc.gov/enforcement/acct-matls/interest-rates.asp	10/1/2018	12/31/2018	4.96% ✓
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	<u>NEW</u> <i>- New</i> \$0.17067 ✓	11/1/2018	Next PGA filing	
Demand Rate		101	Debit	\$0.10744 ✓	11/1/2018	Next PGA filing	
		102	Debit	\$0.10239 ✓	11/1/2018	Next PGA filing	
		111/112	Debit	\$0.09865 ✓	11/1/2018	Next PGA filing	
		121/122	Debit	\$0.10433 ✓	11/1/2018	Next PGA filing	
		131/132	Debit	\$0.06248 ✓	11/1/2018	Next PGA filing - <i>no activity</i>	
		146/126/116	Debit	\$0.00054 ✓	11/1/2018	Next PGA filing	
<u>WA Commodity & Demand Amortization Rates (Sch 155)</u>	191000 GD WA	101	Debit	\$0.09067 ✓	11/1/2018	Next PGA filing	
		102	Debit	\$0.09067 ✓	11/1/2018	Next PGA filing	
		111	Debit	\$0.07475 ✓	11/1/2018	Next PGA filing	
		121	Debit	\$0.04745 ✓	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	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664				1/1/2018	12/31/2018	1.00% ✓
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.16236 ✓	11/1/2018	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.10497 ✓	11/1/2018	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates (Sch 155)</u>	191000 GD ID	101	Debit	\$0.08811 ✓	11/1/2018	Next PGA filing	
		111	Debit	\$0.08811 ✓	11/1/2018	Next PGA filing	
		146	Debit	n/a	11/1/2018	Next PGA filing	
<u>ID Temporary Tax Benefits Amortization</u>	805110 GD ID	101	Debit	n/a	11/1/2018	Next PGA filing	
		111	Debit	n/a	11/1/2018	Next PGA filing	
		112	Debit	n/a	11/1/2018	Next PGA filing	
		131	Debit	n/a	11/1/2018	Next PGA filing	
		132	Debit	n/a	11/1/2018	Next PGA filing	
		146	Debit	n/a	11/1/2018	Next PGA filing	



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>	

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

Berg, Jenny

From: Brandon, Annette
Sent: Thursday, November 29, 2018 12:07 PM
To: Berg, Jenny
Subject: RE: Rate Review - November

Looks good.

From: Berg, Jenny
Sent: Thursday, November 29, 2018 10:50 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - November

Hi Annette,

Attached is the rates review workbook for November 2018.

All changes have been highlighted in purple.

If I've missed anything, please let me know.

Thank you,

Jenny Berg
Resource Accounting Analyst



1411 E Mission Ave. MSC-07
Spokane, WA 99202
P 509 495 2631
<http://www.avistautilities.com>

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AVISTA UTILITIES
Schedule Summaries & Shortcuts
State of Idaho - Gas
Effective Date November 1, 2018

Includes effect of Schedules 150, 155, 172, 175 and 191.
 Excludes effect of Schedules 158.

	Base Rate	PGA WACOG Rate Sch 150	PGA Amortization Rate Sch 155	Tax Reform Rate Sch 172	FCA Rate Sch 175	DSM Rate Sch 191	2014 Rebate Rate Sch 197	Total
Schedule 101 - General Service								
Basic Charge	\$6.00							\$6.00
Per therm	\$ 0.48363	\$ 0.26665	\$ (0.09145)	\$ (0.03548)	\$ (0.00766)	\$ 0.01818	\$ -	\$ 0.63387
Schedule 111 - Large General Service								
If consumption is less than or equal to 200 therms:								
Minimum charge of	\$102.73							\$102.73
Plus # of therms used times		\$ 0.26665	\$ (0.09145)	\$ (0.01854)	\$ (0.01067)	\$ 0.00978	\$ -	\$ 0.15577
If consumption is greater than 200 therms:								
First 200 therms	\$ 0.51365	\$ 0.26665	\$ (0.09145)	\$ (0.01854)	\$ (0.01067)	\$ 0.00978	\$ -	\$ 0.66942
201-1,000 therms	\$ 0.32220	\$ 0.26665	\$ (0.09145)	\$ (0.01854)	\$ (0.01067)	\$ 0.00978	\$ -	\$ 0.47797
1,001-10,000 therms	\$ 0.23981	\$ 0.26665	\$ (0.09145)	\$ (0.01854)	\$ (0.01067)	\$ 0.00978	\$ -	\$ 0.39558
Over 10,000 therms	\$ 0.18534	\$ 0.26665	\$ (0.09145)	\$ (0.01854)	\$ (0.01067)	\$ 0.00978	\$ -	\$ 0.34111
Schedule 112 - Large General Service								
If consumption is less than or equal to 200 therms:								
Minimum charge of	\$102.73							\$102.73
Plus # of therms used times		\$ 0.26665	\$ -	\$ (0.01854)	\$ (0.01067)	\$ 0.00978	\$ -	\$ 0.24722
If consumption is greater than 200 therms:								
First 200 therms	\$ 0.51365	\$ 0.26665	\$ -	\$ (0.01854)	\$ (0.01067)	\$ 0.00978	\$ -	\$ 0.76087
201-1,000 therms	\$ 0.32220	\$ 0.26665	\$ -	\$ (0.01854)	\$ (0.01067)	\$ 0.00978	\$ -	\$ 0.56942
1,001-10,000 therms	\$ 0.23981	\$ 0.26665	\$ -	\$ (0.01854)	\$ (0.01067)	\$ 0.00978	\$ -	\$ 0.48703
Over 10,000 therms	\$ 0.18534	\$ 0.26665	\$ -	\$ (0.01854)	\$ (0.01067)	\$ 0.00978	\$ -	\$ 0.43256
Schedule 131 - Interruptible Service								
Per therm	\$ 0.22609	\$ 0.17025	\$ -	\$ (0.01854)		\$ 0.00978	\$ -	\$ 0.38758
Annual Minimum charge is 250,000 minus actual annual usage times	\$ 0.22609							
Schedule 132 - Interruptible Service								
Per therm	\$ 0.22609	\$ 0.17025	\$ -	\$ (0.01854)		\$ 0.00978	\$ -	\$ 0.38758
Annual Minimum charge is 250,000 minus actual annual usage times	\$ 0.22609							
Schedule 146 - Transportation Service for Customer Owned Gas								
Basic Charge	\$250.00							\$250.00
Per therm	\$ 0.13077	\$ -	\$ (0.00265)	\$ (0.00876)		\$ -	\$ -	\$ 0.11938
Annual Minimum charge is times actual annual usage	\$35,693							

SHORTCUT			
Therms		Mult Therms	
From	To	By	Add
0	0		\$6.00
1	over	\$ 0.63387	\$6.00
1	200	\$ 0.15577	\$102.73
201	1,000	\$ 0.47797	\$38.29
1,001	10,000	\$ 0.39558	\$120.68
10,001	over	\$ 0.34111	\$665.38
1	200	\$ 0.24722	\$102.73
201	1,000	\$ 0.56942	\$38.29
1,001	10,000	\$ 0.48703	\$120.68
10,001	over	\$ 0.43256	\$665.38
1	Over	\$ 0.38758	\$0.00
1	Over	\$ 0.38758	\$0.00