

Avista Corporation Journal Entry

Effective Date: 201812

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Jenny Berg

Last Saved: 01/04/2019 12:15 PM

Submitted by: Jenny Berg

Approval Requested: 01/04/2019 12:15 PM

Approved by:

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.

Jenny Berg
 Prepared by Jenny Berg

J.F. Miller
 Reviewed by

1/4/19
Date

1/4/19
Date

Date

 Approved for Entry
 Corporate Accounting use Only

Avista Corporation Journal Entry

Effective Date: 201812

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Jenny Berg

Last Saved: 01/04/2019 12:15 PM

Type: C

Submitted by: Jenny Berg

Approval Requested: 01/04/2019 12:15 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
			GD	WA	DL			
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	49,293.34		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,303,236.06	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,253,942.72		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	42,984.33	0.00	Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	2,669,821.67		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		2,712,806.00	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,335.15		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		558,792.27	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	553,457.12		Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	4,752.90		Interest Expense
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,193,817.10		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		1,198,570.00	Amortization Expense
130	001	410100 - DFIT EXPENSE DR	GD	ID	DL	211,097.15		Idaho Tax Reform Amort
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		211,097.15	Idaho Tax Reform Amort
150	001	190930 - NONPLANT EXCESS DEFERRED GROSS UP	GD	ID	DL	48,657.89		Idaho Tax Reform Tax Rate Calc Adj
160	001	410100 - DFIT EXPENSE DR	GD	ID	DL		48,657.89	Idaho Tax Reform Tax Rate Calc Adj
Totals:						6,033,159.37	6,033,159.37	

201812

Washington/Idaho Gas Costs

Demand (Transportation) Costs	
NWP Fixed	\$ 3,631,690.92
NWP Variable	\$ 485,413.86
NWP Capacity Release	\$ (2,340,963.09)
NWP Total (excluding Refund)	\$ 1,776,121.69
GTN Fixed	\$ 252,729.32
GTN Variable	\$ 9,094.90
GTN Capacity Release	\$ (3,418.47)
GTN Total	\$ 259,315.75
Transcanada Foothills (BC System) Fixed	\$ 178,452.13
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 178,452.13
NOVA (AB System) Fixed	\$ 373,023.63
NOVA (AB System) Variable	\$ 33,276.90
NOVA Total	\$ 406,300.53
Spectra Westcoast Fixed	\$ 33,276.90
Spectra Westcoast Variable	\$ 5,888.06
Questar	\$ 39,164.96
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 50.00
Other capacity release credit	\$ 50.00
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intra-Company Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,625,088.16
WA/ID Buy/Sell Transportation Recovery	\$ (8,269.21)
Total Demand Costs	\$ 2,616,818.95
less variable costs charged to Commodity	\$ (494,418.76)
Total Demand Costs to be Allocated	\$ 2,122,400.19

201812

Expense Calculation

Total System Cost	\$ 2,122,400.19
Demand Allocated to Washington	\$ 1,466,578.53
Demand Allocated to Idaho	\$ 655,821.66
Commodity Allocated to Washington	\$ 655,821.66
Commodity Allocated to Idaho	\$ 2,285,566.22

Total Current Demand Costs (excluding refund) **\$ 2,122,400.19** 30.90% 67.9200% 32.0800%

Total Commodity Costs to be Allocated **\$ 655,821.66**

Imbalance Cost Washington **\$ 369,424.97**

Imbalance Cost Idaho **\$ 179,778.83**

Total Commodity Costs before refund **\$ 1,113,378.97**

Total **\$ 9,235,779.16** **\$ 1,466,578.53** **\$ 655,821.66** **\$ 2,285,566.22**

check \$

WASHINGTON

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND			
Schedule 101	20,570,424	MAIN CALC	\$ 2,101,737.00
Schedule 102	21,435	MAIN CALC	\$ 2,190.00
Schedule 111	18,064,862	MAIN CALC	\$ 1,833,925.00
Schedule 112	11,813	MAIN CALC	\$ 1,086.00
Schedule 121	(10,914,823)	MAIN CALC	\$ (1,168,553.00)
Schedule 122	56,768	MAIN CALC	\$ 5,226.00
Schedule 131	0	MAIN CALC	\$ -
Schedule 132	114,831	MAIN CALC	\$ 6,815.00
Schedule 146	3,535,845	MAIN CALC	\$ 1,885.00
Total Demand	31,461,155		\$ 2,784,313.00
			\$ 0.08550

IDAHO

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND			
Schedule 101	10,111,460	MAIN CALC	\$ 1,709,134.00
Schedule 111	3,074,476	MAIN CALC	\$ 519,930.00
Schedule 112	1,800	MAIN CALC	\$ 302.00
Schedule 121	0	MAIN CALC	\$ -
Schedule 122	0	MAIN CALC	\$ -
Total Demand	13,187,736		\$ 2,229,366.00
			\$ 0.10

WASHINGTON

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
COMMODITY			
Schedule 101	20,570,424	MAIN CALC	\$ 3,502,927.00
Schedule 102	21,435	MAIN CALC	\$ 3,650.00
Schedule 111	18,064,862	MAIN CALC	\$ 3,387,921.00
Schedule 112	11,813	MAIN CALC	\$ 2,009.00
Schedule 121	(10,914,823)	MAIN CALC	\$ (2,161,702.00)
Schedule 122	56,768	MAIN CALC	\$ 9,668.00
Schedule 131	0	MAIN CALC	\$ -
Schedule 132	114,831	MAIN CALC	\$ 19,548.00
Total Commodity	27,925,310		\$ 4,764,021.00
			\$ 0.17060

IDAHO

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
COMMODITY			
Schedule 101	10,111,460	MAIN CALC	\$ 1,709,134.00
Schedule 111	3,074,476	MAIN CALC	\$ 519,930.00
Schedule 112	1,800	MAIN CALC	\$ 302.00
Schedule 121	0	MAIN CALC	\$ -
Schedule 122	0	MAIN CALC	\$ -
Total Commodity	13,187,736		\$ 2,229,366.00
			\$ 0.16905

Deferral Calculation

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand
\$ 4,827,812.75	\$ 1,466,578.53	\$ 2,285,566.22	\$ 655,821.66
\$ (4,764,021.00)	\$ (2,784,313.00)	\$ (2,229,366.00)	\$ (1,265,479.00)
\$ 63,791.75	\$ (1,317,734.47)	\$ 56,200.22	\$ (609,657.34)
WA Total	\$ (1,253,942.72)	\$ 56,200.22	\$ (609,657.34)
	<input checked="" type="checkbox"/> (overcollected/undercollected (rebate)/surcharge)	<input checked="" type="checkbox"/> ID Total	<input checked="" type="checkbox"/> (553,457.12)
			\$ (1,104,319.00)

Deferral Calculation

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand
\$ 4,827,812.75	\$ 1,466,578.53	\$ 2,285,566.22	\$ 655,821.66
\$ (4,764,021.00)	\$ (2,784,313.00)	\$ (2,229,366.00)	\$ (1,265,479.00)
\$ 63,791.75	\$ (1,317,734.47)	\$ 56,200.22	\$ (609,657.34)
WA Total	\$ (1,253,942.72)	\$ 56,200.22	\$ (609,657.34)
	<input checked="" type="checkbox"/> (overcollected/undercollected (rebate)/surcharge)	<input checked="" type="checkbox"/> ID Total	<input checked="" type="checkbox"/> (553,457.12)
			\$ (1,104,319.00)

JET Entry Debits	\$ 6,033,159.37
Credits	\$ 6,033,159.37

Total Net Gas Costs	\$ 9,235,779.16
From DJ 430	\$ 9,235,779.16
Check	\$ -

M

Blue Text = Drag Formula to next month and copy/paste value in prior month
Washington Current Deferral

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

191010	Month	YTD	Cumulative Balance	201808	201809	201810	201811	201812
	Interest Rate			4.69%	4.69%	4.96%	4.96%	4.96%
	Beginning Balance	(14,998,507.26)	(6,508,323.87)	(16,745,497.68)	(18,677,163.37)	(19,095,614.91)	(22,888,085.89)	(11,298,837.78)
	Commodity Deferral	(3,531,759.91)	(28,170,584.43)	(2,914,865.41)	(1,246,615.21)	(3,845,502.55)	(3,344,640.68)	63,791.75
	Demand Deferral	(530,200.14)	(912,326.38)	1,052,086.50	901,834.01	139,618.94	(647,678.45)	3,317,734.47
	Interest (Rev/Expense)	9,937,543.92	24,087,163.01	(69,086.78)	(73,670.34)	(86,587.37)	(38,292.79)	(49,293.34)
	Commodity Adjustment	4,395,506.82	4,181,620.62	0.00	0.00	0.00	14,024,731.82	0.00
	Demand Adjustment	438,126.67	684,577.32	0.00	0.00	0.00	991,927.24	0.00
	Interest Adjustment	35.15	35.56	0.00	0.00	0.00	603,236.12	0.00
	Misc Adjustment			0.00	0.00	0.00	(35.15)	0.00
	Ending Balance	(4,289,254.75)	(11,107,523.79)	(18,677,163.37)	(19,095,614.91)	(22,888,085.89)	(11,298,837.78)	(12,603,073.84)
	GLW Check		(11,107,523.80)	(18,677,163.38)	(19,095,614.92)	(22,888,085.90)	(11,298,837.79)	(11,298,837.79)
	Variance			0.01	0.01	0.01	0.01	(1,303,236.05)

191000	Month	YTD	PGA YTD	201808	201809	201810	201811	201812
	Schedule 101	131,584,728.00	240,238,598	2,214,130	3,077,139	8,390,464	15,558,764	20,570,424
	Schedule 102	188,194.00	340,511	1,944	3,129	10,239	17,080	21,435
	Schedule 111	51,787,474.00	96,346,775	1,588,311	1,948,398	3,674,467	5,726,364	18,064,862
	Schedule 121	3,896,834.00	7,546,429	306,054	302,868	390,880	420,845	(10,914,823)
	Schedule 131	0.00	0	0	0	0	0	0
	Schedule 146	38,224,919.00	67,139,519	2,281,688	2,300,719	3,088,253	3,268,121	3,535,845
	Total	223,692,149	411,611,832	6,392,127	7,641,283	15,572,303	24,991,174	31,277,743
	Calendar Sales Check	223,692,149	411,611,832	6,392,127	7,641,283	15,572,303	24,991,174	31,277,743

191000	Month	YTD	PGA YTD	201808	201809	201810	201811	201812
	Schedule 101	16,000,586.83	(2,400,830.79)	0.09067	0.09067	0.09067	Main Calc	Main Calc
	Schedule 102	(142,882.10)	22,501,687.66	0.09067	0.09067	0.09067	Main Calc	Main Calc
	Schedule 111	(14,771,212.55)	(28,953,396.51)	0.07475	0.07475	0.07475	Main Calc	Main Calc
	Schedule 121	130,571.12	320,004.39	0.04745	0.04745	0.04745	Main Calc	Main Calc
	Schedule 131			n/a	n/a	n/a	Main Calc	Main Calc
	Schedule 146			n/a	n/a	n/a	Main Calc	Main Calc
	Total	1,217,063.30	(8,772,939.45)	0.09067	0.09067	0.09067	Main Calc	Main Calc
	Calendar Sales Check	1,217,063.30	(8,772,939.45)	0.09067	0.09067	0.09067	Main Calc	Main Calc

191000	Month	YTD	PGA YTD	201808	201809	201810	201811	201812
	Interest Rate			4.69%	4.69%	4.96%	4.96%	4.96%
	Beginning Balance	16,000,586.83	(2,400,830.79)	6,085.92	340,942.69	782,436.84	1,843,136.84	(1,755,837.77)
	Amortization	(142,882.10)	22,501,687.66	334,179.94	439,303.16	1,055,285.01	1,880,095.00	2,712,806.00
	Interest	(14,771,212.55)	(28,953,396.51)	676.83	2,190.99	5,414.99	(52,858.47)	(42,984.33)
	PGA Transfer	130,571.12	320,004.39	0.00	0.00	0.00	(15,619,860.03)	0.00
	Misc Adjustment			0.00	0.00	0.00	193,448.89	0.00
	Ending Balance	1,217,063.30	(8,772,939.45)	340,942.69	782,436.84	1,843,136.84	(11,755,837.77)	(9,086,016.10)
	GLW Check		(8,772,480.35)	340,942.69	782,436.84	1,843,136.84	(11,755,837.77)	(11,755,837.77)
	Variance			(0.00)	(0.00)	(0.00)	0.00	2,669,821.67

191000	Month	YTD	PGA YTD	201808	201809	201810	201811	201812
	Interest Rate			4.69%	4.69%	4.96%	4.96%	4.96%
	Beginning Balance	16,000,586.83	(2,400,830.79)	6,085.92	340,942.69	782,436.84	1,843,136.84	(1,755,837.77)
	Amortization	(142,882.10)	22,501,687.66	334,179.94	439,303.16	1,055,285.01	1,880,095.00	2,712,806.00
	Interest	(14,771,212.55)	(28,953,396.51)	676.83	2,190.99	5,414.99	(52,858.47)	(42,984.33)
	PGA Transfer	130,571.12	320,004.39	0.00	0.00	0.00	(15,619,860.03)	0.00
	Misc Adjustment			0.00	0.00	0.00	193,448.89	0.00
	Ending Balance	1,217,063.30	(8,772,939.45)	340,942.69	782,436.84	1,843,136.84	(11,755,837.77)	(9,086,016.10)
	GLW Check		(8,772,480.35)	340,942.69	782,436.84	1,843,136.84	(11,755,837.77)	(11,755,837.77)
	Variance			(0.00)	(0.00)	(0.00)	0.00	2,669,821.67

201812	
WA Deferral Interest Income	419600 GD WA 0.00
WA Deferral Interest Expense	431600 GD WA 49,293.34
WA Deferral	191010 GD WA 0.00
WA Deferral Expense	805120 GD WA 1,253,942.72
Tracker Transfer	191010 GD WA 0.00
Tracker Transfer	191000 GD WA 0.00
Check	0.00

201812	
WA Amortization Interest Income	419600 GD WA 0.00
WA Amortization Interest Expense	431600 GD WA 42,984.33
WA Amortization	191000 GD WA 2,669,821.67
WA Amortization Expense	805110 GD WA 0.00
Large Customer Refund	191000 GD WA 0.00
Large Customer Refund	805110 GD WA 0.00
Check	0.00

Washington Sales Volumes

December/18 Description	Schedule	December/18 Billed	November/18 Unbilled	December/18 Unbilled	December/18 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral:							
Firm	101	18,925,820	9,760,729	11,405,333	1,644,604	20,570,424	
Firm	102	20,176	10,922	12,181	1,259	21,435	
Firm	111	14,150,239	3,719,804	7,634,427	3,914,623	18,064,862	
Firm	112	17,028	15,496	10,281	(5,215)	11,813	
Firm	121	(7,073,546)	297,046	(3,544,231)	(3,841,277)	(10,914,823)	
Firm	122	53,121	28,425	32,072	3,647	56,768	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	114,831	0	0	0	114,831	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		26,207,669	13,832,422	15,550,063	1,717,641	27,925,310	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
	146	3,261,051	3,267,643	3,542,437	274,794	3,535,845	
		3,261,051	3,267,643	3,542,437	274,794	3,535,845	
Total 147 & 148 Transportation Sales							
	147	660,451	0	0	0	660,451	
	148	4,453,688	4,453,688	4,907,937	454,249	4,907,937	
		5,114,139	4,453,688	4,907,937	454,249	5,568,388	
Total sales		34,582,859	21,553,753	24,000,437	2,446,684	37,029,543	
Schedule Sum for Demand Deferral:							
Firm	101	18,925,820	9,760,729	11,405,333	1,644,604	20,570,424	
Firm	102	20,176	10,922	12,181	1,259	21,435	
Firm	111	14,150,239	3,719,804	7,634,427	3,914,623	18,064,862	
Firm	112	17,028	15,496	10,281	(5,215)	11,813	
Firm	121	(7,073,546)	297,046	(3,544,231)	(3,841,277)	(10,914,823)	
Firm	122	53,121	28,425	32,072	3,647	56,768	
Interruptible	131	0	0	0	0	0	
Interruptible	132	114,831	0	0	0	114,831	
Transportation	146	3,261,051	3,267,643	3,542,437	274,794	3,535,845	
		29,468,720	17,100,065	19,092,500	1,992,435	31,461,155	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	18,925,820	9,760,729	11,405,333	1,644,604	20,570,424	Sales for Decoupling amortization
Firm	102	20,176	10,922	12,181	1,259	21,435	
Firm	111	14,150,239	3,719,804	7,634,427	3,914,623	18,064,862	
Firm	121	(7,073,546)	297,046	(3,544,231)	(3,841,277)	(10,914,823)	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	Special amortization rate
Interruptible	132	114,831	0	0	0	114,831	
Transportation	146	3,261,051	3,267,643	3,542,437	274,794	3,535,845	
		29,283,740	17,056,144	19,050,147	1,994,003	31,277,743	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales							
Firm	112	17,028	15,496	10,281	(5,215)	11,813	Annual lump sum amortization
Firm	122	53,121	28,425	32,072	3,647	56,768	Annual lump sum amortization
Interruptible	132	114,831	0	0	0	114,831	Annual lump sum amortization
Total Firm Sales		26,092,838	13,832,422	15,550,063	1,717,641	27,810,479	
Total Interruptible Sales		114,831	0	0	0	114,831	
Total Transportation Sales (Schedule 146)		3,261,051	3,267,643	3,542,437	274,794	3,535,845	
Total Transportation Sales (Schedule 147 & 148)		5,114,139	4,453,688	4,907,937	454,249	5,568,388	
Check total sales		34,582,859	21,553,753	24,000,437	2,446,684	37,029,543	
		34,582,859	21,553,753	24,000,437	2,446,684	37,029,543	

150

155



Gas by GL Account - Estimate

Page: 2
 Print Date: 01/03/19
 02:37:18 PM
 Database: NUCUT
 arpgasbyglst

Accounting Month: 201812
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

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

GD

PURCHASE

Gas Transportation AN						
Dominion Energy Questar Pipeline, LLC	ACCTSP		\$4,038.06			\$4,038.06
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$1,850.00		\$1,850.00
Gas Transmission Northwest Corporation	TPORT			\$252,729.32		\$252,729.32
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,418.47)		(\$3,418.47)
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)

- F ✓
 - F ✓
 - CR ✓
 - F ✓
 CR ✓



Gas by GL Account - Estimate

Page: 3
 Print Date: 01/03/19
 02:37:18 PM
 Database: NUCUT
 arpgasbyglect

Accounting Month: 201812
 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)	OK ✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$97,479.45)	(\$97,479.45)	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$1,652.12)		(\$1,652.12)	
Spectra Energy - Westcoast Energy Inc.	ACCTSP			(\$51,799.18)		(\$51,799.18)	F ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$77,195.30	\$77,195.30	
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,532.90	\$9,532.90	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$2,598.76)		(\$2,598.76)	F ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$181,060.89	\$181,060.89	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$378,455.56	\$378,455.56	
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$5,431.93)		(\$5,431.93)	F ✓
001-804001-GD-AN-DL	TOTALS:				(\$57,443.93)	\$2,188,113.33	\$2,130,669.40
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT				\$9,004.90	\$9,004.90	✓ ✓
Northwest Pipeline Corporation	ACCTSP			\$456,806.60		\$456,806.60	✓ ✓
Northwest Pipeline Corporation	TPORT				\$28,607.26	\$28,607.26	
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:				\$456,806.60	\$37,612.16	\$494,418.76

Total = \$ 2,625,088.16

Washington/Idaho Gas Costs	GL Account	Dec-18 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (1,955,789.17)
JP Withdrawals	808100 GD AN	\$ 1,394,250.32
Total JP	164100 GD AN	\$ (561,538.85)
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (401,432.17)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 484,417.60
Total Clay Basin	164115 GD AA	\$ 82,985.43
Total Net Storage (Injections)/Withdrawals		\$ (478,553.42) ✓
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 14,487,609.26 ✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,130,669.40 ✓
Variable Demand (Transport) Costs	804002 GD AN	\$ 494,418.76 ✓
Hedge Activity	804010 GD AN	\$ 7,550.48 ✓
Financial Settlements	804600 GD AN	\$ (1,191,698.52) ✓
Interco Purchase from Thermal	804730 GD AN	\$ 921,469.75 ✓
Cochrane Credit	811000 GD AN	\$ (61,227.73) ✓
Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ 369,424.97 ✓
ID Imbalance from DJ 436	804000 GD AN	\$ 179,778.83 ✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00 ✓
Broker Fees DJ 471	804017 GD AN	\$ 13,860.96 ✓
Mizuho Journal DJ 473	804017 GD AN	\$ 4,587.29 ✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 2,421.34 ✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 9,119.11 ✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (7,276,471.03) ✓
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00) ✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ (911.08) ✓
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ - ✓
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,269.21) ✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ - ✓
Total Costs for Deferral including net gas costs		\$ 9,235,779.16 Tie to Deferral Entry ✓

20,250,880.10

M

483600 GD AN	\$ 14,737,575.81	Input fr GLE Sales
483000 GD AN	\$ (19,024,086.83)	Input fr GLE Sales
483730 GD AN	\$ (2,989,960.01)	Input fr GLE Sales
	(7,276,471.03)	

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 5,527,486.65		Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ		\$ (5,527,486.65)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ		\$ (3,254,595.52)	Intra-Co Transfer Thermal AN (LDC Sale to Ther
232620 ZZ ZZ	\$ 3,254,595.52		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	\$ -		Provide Bookout dollars for SEC reporting
804711.GD.AN		\$ -	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00		AN Odorization Expense Accrual
232130.ZZ.ZZ		\$ (7,000.00)	AN Odorization Expense Accrual
253028.GD.AN		\$ -	Bank Fee
903000.CD.AA	\$ -		Bank Fee
142600 ZZ ZZ	\$ 5.50		API/AR Correcting Entries
903000 CD AA		\$ (5.50)	API/AR Correcting Entries
232130 ZZ ZZ	\$ 4,223.66		API/AR Correcting Entries
232135 GD AA		\$ (4,223.66)	API/AR Correcting Entries
253028 GD AN			Fortis Bank Fees
903000 CD AA			Fortis Bank Fees
Total Other Adj	\$ 8,793,311.33	\$ (8,793,311.33)	

Total from GLE	\$ 21,927,924.62	\$ (21,927,924.62)
Total DJ 430	\$ 30,721,235.95	\$ (30,721,235.95)

AVISTA CORPORATION
DECEMBER 2018 WASHINGTON PGA - 150

Actual Billed

Schedule (a)	Revenue (b)	Remove RCE (c)	Total PGA Cost (d) [b*c]	Percentage Commodity (e)	Percentage Demand (f)	Commodity Cost (g) [d*e]	Demand Cost (h) [d*f]
0101	\$ 5,419,690	✓ 0.951270	\$ 5,155,589	62.50%	37.50%	\$ 3,222,243	\$ 1,933,346
0102	\$ 5,778	✓ 0.951270	\$ 5,496	62.50%	37.50%	\$ 3,435	\$ 2,061
0111	\$ 4,406,809	✓ 0.951270	\$ 4,192,065	64.88%	35.12%	\$ 2,719,812	\$ 1,472,253
0112	\$ 4,698	✓ 0.951270	\$ 4,469	64.88%	35.12%	\$ 2,899	\$ 1,570
0121	\$ (2,439,168)	✓ 0.951270	\$ (2,320,307)	64.91%	35.09%	\$ (1,506,111)	\$ (814,196)
0122	\$ 14,648	✓ 0.951270	\$ 13,934	64.91%	35.09%	\$ 9,045	\$ 4,889
0132	\$ 27,713	✓ 0.951270	\$ 26,363	74.15%	25.85%	\$ 19,548	\$ 6,815
0146	\$ 1,826	✓ 0.951270	\$ 1,737	0.00%	100.00%	\$ -	\$ 1,737
Schedule Totals	\$ 7,441,994		\$ 7,079,346			\$ 4,470,871	\$ 2,608,475

December Unbilled

Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m) [j*k]	Demand Cost (n) [j*l]
0101	11,405,333	✓ 0.17067	✓ 0.10239	\$ 1,946,548	\$ 1,167,792
0102	12,181	✓ 0.17067	✓ 0.10239	\$ 2,079	\$ 1,247
0111	7,634,427	✓ 0.17067	✓ 0.09239	\$ 1,302,968	\$ 705,345
0112	10,281	✓ 0.17067	✓ 0.09239	\$ 1,755	\$ 950
0121	-3,544,231	✓ 0.17067	✓ 0.09225	\$ (604,894)	\$ (326,955)
0122	32,072	✓ 0.17067	✓ 0.09225	\$ 5,474	\$ 2,959
0131	0	✓ 0.17067	✓ 0.0595	\$ -	\$ -
0132	0	✓ 0.17067	✓ 0.0595	\$ -	\$ -
0146	3,542,437	✓ 0.17067	✓ 0.00054	\$ -	\$ 1,913
	19,092,500			\$ 2,653,930	\$ 1,553,251

November Unbilled Reversal

Schedule (o)	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s) [p*q]	Demand Cost (t) [p*r]
0101	-9,760,729	✓ 0.17067	✓ 0.10239	\$ (1,665,864)	\$ (999,401)
0102	-10,922	✓ 0.17067	✓ 0.10239	\$ (1,864)	\$ (1,118)
0111	-3,719,804	✓ 0.17067	✓ 0.09239	\$ (634,859)	\$ (343,673)
0112	-15,496	✓ 0.17067	✓ 0.09239	\$ (2,645)	\$ (1,432)
0121	-297,046	✓ 0.17067	✓ 0.09225	\$ (50,697)	\$ (27,402)
0122	-28,425	✓ 0.17067	✓ 0.09225	\$ (4,851)	\$ (2,622)
0131	0	✓ 0.17067	✓ 0.0595	\$ -	\$ -
0132	0	✓ 0.17067	✓ 0.0595	\$ -	\$ -
0146	-3,267,643	✓ 0.17067	✓ 0.00054	\$ -	\$ (1,765)
	-17,100,065			\$ (2,360,780)	\$ (1,377,413)

	Billed (g)	Dec Unbilled (m)	Nov Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 3,222,243	\$ 1,946,548	\$ (1,665,864)	\$ 3,502,927
0102	\$ 3,435	\$ 2,079	\$ (1,864)	\$ 3,650
0111	\$ 2,719,812	\$ 1,302,968	\$ (634,859)	\$ 3,387,921
0112	\$ 2,899	\$ 1,755	\$ (2,645)	\$ 2,009
0121	\$ (1,506,111)	\$ (604,894)	\$ (50,697)	\$ (2,161,702)
0122	\$ 9,045	\$ 5,474	\$ (4,851)	\$ 9,668
0132	\$ 19,548	\$ -	\$ -	\$ 19,548
0146	\$ -	\$ -	\$ -	\$ -
	\$ 4,470,871	\$ 2,653,930	\$ -2,360,780	\$ 4,764,021

	Billed (h)	Dec Unbilled (n)	Nov Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ 1,933,346	\$ 1,167,792	\$ (999,401)	\$ 2,101,737
0102	\$ 2,061	\$ 1,247	\$ (1,118)	\$ 2,190
0111	\$ 1,472,253	\$ 705,345	\$ (343,673)	\$ 1,833,925
0112	\$ 1,570	\$ 950	\$ (1,432)	\$ 1,088
0121	\$ (814,196)	\$ (326,955)	\$ (27,402)	\$ (1,168,553)
0122	\$ 4,889	\$ 2,959	\$ (2,622)	\$ 5,226
0132	\$ 6,815	\$ -	\$ -	\$ 6,815
0146	\$ 1,737	\$ 1,913	\$ (1,765)	\$ 1,885
	\$ 2,608,475	\$ 1,553,251	\$ (1,377,413)	\$ 2,784,313

AVISTA CORPORATION
 DECEMBER 2018 WASHINGTON AMORTIZATION - 155

Actual Billed

Schedule (a)	Revenue (b)	Remove RCF (c)	Amortization Cost (d)	Percentage Amortization Cor (e)	Amortization Commodity & Demand (f)
			[b*c]		[d*e]
0101	\$ 1,819,260	✓ 0.951270	\$ 1,730,607	100.00%	\$ 1,730,607
0102	\$ 1,939	✓ 0.951270	\$ 1,845	100.00%	\$ 1,845
0111	\$ 978,392	✓ 0.951270	\$ 930,715	100.00%	\$ 930,715
0121	\$ (227,169)	✓ 0.951270	\$ (216,099)	100.00%	\$ (216,099)
Schedule Totals	\$ 2,572,422	✓	\$ 2,447,068		\$ 2,447,068

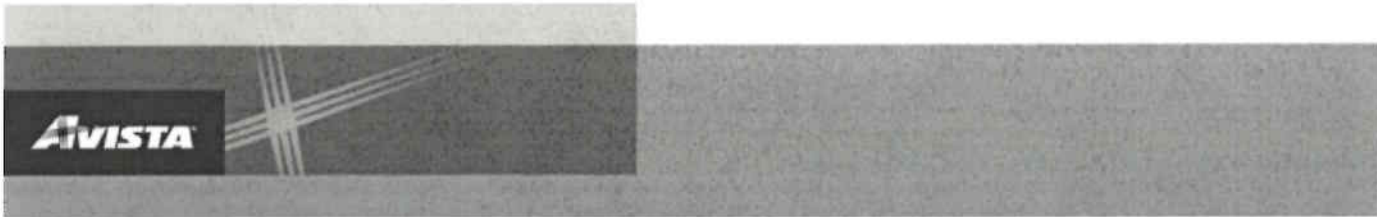
December Unbilled

Schedule (i)	Therms (j)	Amortization Rate (k)	Amortization Commodity & Demand (m)
			[j*k]
0101	11,405,333	✓ 0.09166	\$ 1,045,413
0102	12,181	✓ 0.09166	\$ 1,117
0111	7,634,427	✓ 0.07625	\$ 582,125
0121	-3,544,231	✓ 0.0478	\$ (169,414)
0146	3,542,437	✓ 0	\$ -
	19,050,147	✓	\$ 1,459,241

November Unbilled Reversal

Schedule (o)	Therms (p)	Amortization Rate (q)	Amortization Commodity & Demand (s)
			[p*q]
0101	-9,760,729	✓ 0.09166	\$ (894,668)
0102	-10,922	✓ 0.09166	\$ (1,001)
0111	-3,719,804	✓ 0.07625	\$ (283,635)
0121	-297,046	✓ 0.0478	\$ (14,199)
0146	-3,267,643	✓ 0	\$ -
	-17,056,144	✓	\$ (1,193,503)

	Billed (g)	Dec Unbilled (m)	Nov Unbilled Revers (s)	Total Commodity & Demand Amortization (g+m+s)
0101	\$ 1,730,607	\$ 1,045,413	\$ (894,668)	\$ 1,881,352
0102	\$ 1,845	\$ 1,117	\$ (1,001)	\$ 1,961
0111	\$ 930,715	\$ 582,125	\$ (283,635)	\$ 1,229,205
0121	\$ (216,099)	\$ (169,414)	\$ (14,199)	\$ (399,712)
0122	\$ -	\$ -	\$ -	\$ -
0132	\$ -	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ -	\$ -
	\$ 2,447,068	\$ 1,459,241	\$ (1,193,503)	\$ 2,712,806
	TRUE	TRUE	TRUE	



**Revenue By Rate Schedule
Gas for WA**

Data Source: Financial Reporting
Data Updated Daily

M

Accounting Period: 201812

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	-793	5,419,690	✓	0	-929	36,992,080
0102 - RESIDENTIAL DISCOUNT	RIDER 150	0	0	5,778	✓	0	0	42,179
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	-241	4,406,809	✓	0	-241	16,862,812
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	4,698	✓	0	0	37,436
0121 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	-2,439,168	✓	0	0	-1,360,286
0122 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	14,648	✓	0	0	135,582
0132 - INTERRUPTIBLE SERV	RIDER 150	0	0	27,713	✓	0	0	244,734
0146 - TRANSP SVC CUST GAS	RIDER 150	0	0	1,826	✓	0	0	19,940
Overall - Total		0	-1,034	7,441,993	✓	0	-1,170	52,974,478



Revenue By Rate Schedule Gas for WA

Data Source: Financial Reporting
Data Updated Daily

Accounting Period: 201812

MW

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	-1,819,260	0	0	-11,794,381
0102 - RESIDENTIAL DISCOUNT	RIDER 155	0	0	-1,939	0	0	-13,442
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	-978,392	0	0	-4,351,799
0112 - FIRM-LARGE GEN SERV	RIDER 155	0	0	0	0	0	0
0121 - FIRM-HI ANNUAL LOAD	RIDER 155	0	0	227,169	0	0	41,947
0122 - FIRM-HI ANNUAL LOAD	RIDER 155	0	0	0	0	0	0
0132 - INTERRUPTIBLE SERV	RIDER 155	0	0	0	0	0	0
0146 - TRANSP SVC CUST GAS	RIDER 155	0	0	0	0	0	0
Overall - Total		0	0	-2,572,422	0	0	-16,117,674

	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) = (a) + (c)	Dollars (f) = (b) + (d)	Dollars (g)	Dollars (h)	Dollars (i)	Dollars (j)	(k)	(l)	(m)	(n)	
Nov-18	9,544,388	\$ 2,634,218	14,018,786	\$ 2,319,829	23,563,174	\$ 4,954,047	\$ 11,702	\$ (255,900)	\$ 4,709,849	\$ (255,900)	\$ 4,709,849	23,189,442	\$ 0.20310	(N)	
Dec-18	10,272,811	\$ 2,783,706	22,439,926	\$ 3,955,710	32,712,737	\$ 6,739,416	\$ 10,808	\$ (257,500)	\$ 6,492,674	\$ (257,500)	\$ 6,492,674	32,391,059	\$ 0.20045		
Jan-19	10,369,480	\$ 2,819,197	22,160,985	\$ 3,712,851	32,550,465	\$ 6,532,048	\$ 10,736	\$ (260,475)	\$ 6,282,309	\$ (260,475)	\$ 6,282,309	32,226,578	\$ 0.19494		
Feb-19	9,218,486	\$ 2,549,502	16,488,622	\$ 2,826,457	25,657,108	\$ 5,375,959	\$ 11,723	\$ (261,750)	\$ 5,125,932	\$ (261,750)	\$ 5,125,932	25,275,603	\$ 0.20280		
Mar-19	9,886,547	\$ 2,726,076	12,009,781	\$ 1,765,798	21,896,328	\$ 4,491,874	\$ 11,442	\$ (257,888)	\$ 4,245,428	\$ (257,888)	\$ 4,245,428	21,533,874	\$ 0.19715		
Apr-19	1,574,265	\$ 243,000	12,275,646	\$ 1,383,465	13,849,911	\$ 1,626,465	\$ 22,212	\$ (255,563)	\$ 1,393,114	\$ (255,563)	\$ 1,393,114	13,633,509	\$ 0.10218		
May-19	1,578,762	\$ 243,694	6,180,282	\$ 679,089	7,759,044	\$ 922,783	\$ 20,751	\$ (248,025)	\$ 695,509	\$ (248,025)	\$ 695,509	7,638,067	\$ 0.09106		
Jun-19	1,502,886	\$ 231,982	3,228,797	\$ 363,998	4,731,683	\$ 595,980	\$ 14,602	\$ (243,975)	\$ 366,607	\$ (243,975)	\$ 366,607	4,658,962	\$ 0.07869		
Jul-19	1,541,047	\$ 237,873	2,733,559	\$ 328,300	4,274,606	\$ 566,173	\$ 6,107	\$ (242,100)	\$ 330,180	\$ (242,100)	\$ 330,180	4,162,416	\$ 0.07932		
Aug-19	1,538,660	\$ 237,504	2,720,787	\$ 325,950	4,259,447	\$ 563,454	\$ 6,093	\$ (241,725)	\$ 327,822	\$ (241,725)	\$ 327,822	4,147,357	\$ 0.07904		
Sep-19	1,514,667	\$ 233,801	3,709,602	\$ 439,588	5,224,269	\$ 673,389	\$ 6,284	\$ (245,888)	\$ 433,785	\$ (245,888)	\$ 433,785	5,086,749	\$ 0.08528		
Oct-19	1,637,005	\$ 252,684	11,683,578	\$ 1,500,288	13,320,583	\$ 1,752,972	\$ 11,349	\$ (257,175)	\$ 1,507,146	\$ (257,175)	\$ 1,507,146	13,029,918	\$ 0.11567		
Average	60,199,004	\$ 15,193,237	129,601,351	\$ 19,601,323	189,800,353	\$ 34,794,560	\$ 143,809	\$ (3,028,034)	\$ 31,910,353	\$ (3,028,034)	\$ 31,910,353	186,973,534	\$ 0.17067		

REVENUE CONVERSION FACTOR

Proposed Rate	
Proposed WACOG without RCF	\$ 0.17067
Proposed WACOG with RCF	\$ 0.17899

Nov :

Oct :

= 2-1.048730
= 1.95127 ✓

Average 60,199,004 \$ 0.25238 31.7%
68.3%

Current WACOG without RCF	\$ 0.16436
Current WACOG with RCF	\$ 0.17227
Change	\$ 0.00672
	\$ 1,256,462

Nov & Dec

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	http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp			NEW	10/1/2018	12/31/2018	4.96% ✓
<u>WA Deferral Rates</u> <u>Commodity Rate</u>	191010 GD WA	101 - 132	Debit	\$0.16436	11/1/2018	Next PGA filing	
<u>Demand Rate</u>		101	Debit	\$0.10744 ✓	11/1/2018	Next PGA filing	
		102	Debit	\$0.10744 ✓	11/1/2018	Next PGA filing	
		111/112	Debit	\$0.09865 ✓	11/1/2018	Next PGA filing	
		121/122	Debit	\$0.10433 ✓	11/1/2018	Next PGA filing	
		131/132	Debit	\$0.06248 ✓	11/1/2018	Next PGA filing	
		146/126/116	Debit	\$0.00054 ✓	11/1/2018	Next PGA filing	
<u>WA Commodity & 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	\$0.07625 ✓	11/1/2018	Next PGA filing	
		121	Debit	\$0.04780 ✓	11/1/2018	Next PGA filing	
		131	n/a	\$0.00000 ✓	11/1/2018	Next PGA filing	
		146	n/a	\$0.00000 ✓	11/1/2018	Next PGA filing	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664				1/1/2018	12/31/2018	1.00% ✓
<u>ID Deferral Rates</u> <u>Commodity Rate (Without GTI)</u> <u>Demand Rate</u>	191010 GD ID	101 - 132	Debit	\$0.16236	11/1/2018	Next PGA filing	
		101 - 112	Debit	\$0.10497	11/1/2018	Next PGA filing	
		101	Debit	\$0.09092 ✓	11/1/2018	Next PGA filing	
		111	Debit	\$0.08676 ✓	11/1/2018	Next PGA filing	
		146	Debit	\$0.00263	11/1/2018	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates (Sch 155)</u>	191000 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	
<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	

M



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: Wednesday, January 02, 2019 2:41 PM
To: Berg, Jenny
Cc: Meister, Keri
Subject: RE: Rate Review - December

Thanks for following up! I totally forgot about it.

No changes to anything PGA-related for the month of December. ✓

From: Berg, Jenny
Sent: Wednesday, January 02, 2019 2:20 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Cc: Meister, Keri <Keri.Meister@avistacorp.com>
Subject: FW: Rate Review - December

Hi Annette,

Just wanted to check in with you to see if you've had a chance to review this. 😊

Thank you,
Jenny

From: Berg, Jenny
Sent: Monday, December 31, 2018 7:56 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - December

Good Morning Annette,

Attached is the rates review workbook for December 2018.

No changes were needed. If I've missed anything, please let me know.

Thank you,

Jenny Berg, Accounting Analyst
1411 E Mission Ave MSC-007, Spokane, WA, 99202
P 509.495.2631 | F 509.777.5571
www.myavista.com

