

Avista Corporation Journal Entry

Effective Date: 201901

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Jenny Berg

Last Saved: 02/05/2019 2:49 PM

Submitted by: Jenny Berg

Approval Requested: 02/05/2019 2:49 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.


 Prepared by Jenny Berg

 Reviewed by

2/5/19
 Date
 2/5/19
 Date

Approved for Entry
 Corporate Accounting use Only

Date

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Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
			GD	WA	DL			
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	55,393.05 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		✓ 515,980.08	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	460,587.03 ✓		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	33,942.38 ✓	0.00	Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	2,411,892.22 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	✓ 2,445,834.60		Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	11,247.98 ✓		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	✓ 140,339.60		Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	129,091.62 ✓		Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	7,535.62 ✓		Interest Expense
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,164,050.95 ✓		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	✓ 1,171,586.57		Amortization Expense
130	001	410100 - DFIT EXPENSE DR	GD	ID	DL	75,962.19 ✓		Idaho Tax Reform Amort
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	✓ 75,962.19		Idaho Tax Reform Amort
150	001	190930 - NONPLANT EXCESS DEFERRED GROSS UP	GD	ID	DL	17,509.28 ✓		Idaho Tax Reform Tax Rate Calc Adj
160	001	410100 - DFIT EXPENSE DR	GD	ID	DL	✓ 17,509.28		Idaho Tax Reform Tax Rate Calc Adj
170	001	410100 - DFIT EXPENSE DR	GD	ID	DL	✓ 238,366.38		Idaho Tax Reform Amort
180	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	238,366.38 ✓		Idaho Tax Reform Amort
190	001	190930 - NONPLANT EXCESS DEFERRED GROSS UP	GD	ID	DL	✓ 54,943.45		Idaho Tax Reform Tax Rate Calc Adj
200	001	410100 - DFIT EXPENSE DR	GD	ID	DL	54,943.45 ✓		Idaho Tax Reform Tax Rate Calc Adj
Totals:						4,660,522.15 ✓	4,660,522.15 ✓	

Avista Corp.
 D&A WA/ID
 Manager Review

Preparer Checklist	
Data Input Validation	Sign-off/Date
Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. [source data accuracy and completeness]	Agreed WA/ID Gas Costs Worksheet to detail. Noted that the jurisdiction is AN and that service is GD. JB
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. JB
Agree total amount(s) to relevant journal entries in the GL. [source data accuracy and completeness]	Agreed amounts from GLE to journal. JB
Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness]	Check totals equal \$0. JB
When rolling forward the document, ensure that all formulas are updated appropriately.	Confirmed that formulas have been rolled forward correctly. JB

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

JW
2/5/19

201901

Washington/Idaho Gas Costs

NWP Fixed	\$ 3,631,690.92
NWP Variable	\$ 34,684.24
NWP Capacity Release	\$ (2,340,983.09)
NWP Total (excluding Refund)	\$ 1,325,392.07
GTN Fixed	\$ 227,591.40
GTN Variable	\$ 8,966.93
GTN Capacity Release	\$ (3,078.51)
GTN Total	\$ 233,479.82
Transcanada Foothills (BC System) Fixed	\$ 237,355.23
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 237,355.23
NOVA (AB System) Fixed	\$ 446,369.98
NOVA (AB System) Variable	\$ -
NOVA Total	\$ 446,369.98
Spectra Westcoast Fixed	\$ 143,122.78
Spectra Westcoast Variable	\$ (24,175.23)
WEI (Duke) Total	\$ 118,947.55
Questar	\$ 3,366.75
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	\$ 2,334,911.40
WAWD Buy/Sell Transportation Recovery	\$ (6,289.21)
Total Demand Costs	\$ 2,328,642.19
less variable costs charged to Commodity	\$ (19,475.94)
Total Demand Costs to be Allocated	\$ 2,307,166.25

201901

Expense Calculation

Total System Cost	\$ 2,307,166.25
Demand Allocated to Washington	\$ 1,594,251.88
Demand Allocated to Idaho	\$ 712,914.37
Commodity Allocated to Washington	\$ 5,986,603.26
Commodity Allocated to Idaho	\$ (40,815.86)
Imbalance Cost Washington	\$ (86,575.44)
Imbalance Cost Idaho	\$ (40,815.86)
Total Commodity Costs before refund	\$ 5,905,027.82
Total Current Demand Costs (excluding refund)	\$ 2,307,166.25
Total	\$ 10,815,959.89

Total System Cost	\$ 2,307,166.25	69.10%	30.90%	30.6000%
Demand Allocated to Washington	\$ 1,594,251.88	69.3200%	712,914.37	30.6000%
Demand Allocated to Idaho	\$ 712,914.37	30.90%	712,914.37	30.6000%
Commodity Allocated to Washington	\$ 5,986,603.26	69.3200%	5,986,603.26	2.649,581.48
Commodity Allocated to Idaho	\$ (40,815.86)	69.3200%	(40,815.86)	2,608,765.62
Imbalance Cost Washington	\$ (86,575.44)	69.3200%	(86,575.44)	
Imbalance Cost Idaho	\$ (40,815.86)	69.3200%	(40,815.86)	
Total Commodity Costs before refund	\$ 5,905,027.82	69.3200%	5,905,027.82	2,608,765.62
Total	\$ 10,815,959.89	69.3200%	7,129,143.37	2,608,765.62

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND				DEMAND			
Schedule 101	21,076,213	0.10239	\$ 2,157,993.45	Schedule 101	9,766,779	0.09564	\$ 936,048.10
Schedule 102	21,566	0.10239	\$ 2,208.14	Schedule 111	3,268,684	0.09564	\$ 313,270.67
Schedule 111	4,326,716	0.09239	\$ 399,745.29	Schedule 112	1,075	0.09564	\$ 103.03
Schedule 112	16,283	0.09239	\$ 1,504.39	Schedule 121	0	0.09564	\$ -
Schedule 121	3,809,625	0.09228	\$ 351,437.91	Schedule 122	0	0.09564	\$ -
Schedule 122	57,768	0.09228	\$ 5,329.10	Total Demand	13,036,538		\$ 1,249,421.80
Schedule 131	0	0.09560	\$ -				
Schedule 132	141,224	0.09560	\$ 8,402.83				
Schedule 146	3,921,073	0.00064	\$ 2,117.38				
Total Demand	33,370,468		\$ 2,928,738.48				
	33,370,468		\$ 0.08776				

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
COMMODITY				COMMODITY			
Schedule 101	21,076,213	0.17067	\$ 3,597,077.27	Schedule 101	9,766,779	0.16886	\$ 1,649,218.30
Schedule 102	21,566	0.17067	\$ 3,680.67	Schedule 111	3,268,684	0.16886	\$ 551,949.98
Schedule 111	4,326,716	0.17067	\$ 738,440.82	Schedule 112	1,075	0.16886	\$ 181.52
Schedule 112	16,283	0.17067	\$ 2,779.02	Schedule 121	0	0.16886	\$ -
Schedule 121	3,809,625	0.17067	\$ 650,188.70	Schedule 131	0	0.16886	\$ -
Schedule 122	57,768	0.17067	\$ 9,859.26	Schedule 132	0	0.16886	\$ -
Schedule 131	0	0.17067	\$ -	Total Commodity	13,036,538		\$ 2,201,349.81
Schedule 132	141,224	0.17067	\$ 24,102.70				
Total Commodity	29,449,395		\$ 5,026,128.24				
	29,449,395		\$ 0.17067				

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Total Commodity	29,449,395		\$ 5,026,128.24				
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Schedule 102	21,566	0.10239	\$ 2,208.14	Schedule 111	3,268,684	0.09564	\$ 313,270.67
Schedule 111	4,3						

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	201807	201808	201809	201810	201811	201812	201901
	Interest Rate			4.69%	4.69%	4.69%	4.96%	4.96%	4.96%	5.18%
	Beginning Balance	(14,998,507.26)	(6,508,323.87)	(15,619,860.02)	(16,745,497.68)	(18,677,163.37)	(19,095,614.91)	(22,888,065.89)	(11,296,837.78)	(12,602,073.84)
	Commodity Deferral	(3,531,759.91)	(4,469,685.62)	1,054,475.72	1,052,086.50	901,834.01	139,618.94	(647,678.45)	63,791.75	873,899.56
	Interest (Rev/Expense)	(530,200.14)	(912,326.38)	(63,123.95)	(69,096.78)	(73,670.34)	(86,587.37)	(38,292.79)	(1,317,734.47)	334,486.60
	Commodity Adjustment	9,937,543.92	24,087,163.01	0.00	0.00	0.00	0.00	14,024,731.82	0.00	(55,393.05)
	Demand Adjustment	4,395,506.82	4,181,620.62	0.00	0.00	0.00	0.00	991,927.24	0.00	0.00
	Interest Adjustment	438,126.67	684,577.32	0.00	0.00	0.00	0.00	603,236.12	0.00	0.00
	Misc Adjustment	35.15	35.56	0.00	0.00	0.00	0.00	(35.15)	0.00	0.00
	Ending Balance	(4,289,254.75)	(11,107,523.79)	(16,745,497.68)	(18,677,163.37)	(19,095,614.91)	(22,888,065.89)	(11,296,837.78)	(12,602,073.84)	(13,118,053.92)
	GLW Check		(11,107,523.80)	(16,745,497.69)	(18,677,163.38)	(19,095,614.92)	(22,888,065.90)	(11,296,837.79)	(12,602,073.85)	(13,118,053.93)
	Variance		0.01	0.01	0.01	0.01	0.01	0.01	0.01	(0.01)

Washington Amortization	Month	YTD	PGA YTD	201807	201808	201809	201810	201811	201812	201901
Volume - Commodity & Demand										
191000	Schedule 101	131,594,728.00	240,238,598	2,284,066	2,214,130	3,077,139	3,390,464	15,558,764	20,570,424	21,076,213
	Schedule 102	188,194.00	340,511	2,356	1,944	3,129	10,239	17,080	21,435	21,566
	Schedule 111	51,787,474.00	96,346,775	1,476,772	1,588,311	1,946,398	3,674,467	5,726,364	18,064,862	4,326,716
	Schedule 121	3,896,834.00	7,546,429	256,335	306,054	302,898	398,890	420,845	(10,914,823)	3,809,625
	Schedule 131	0.00	0	0	0	0	0	0	0	0
	Schedule 146	36,224,919.00	67,139,519	2,236,824	2,281,688	2,309,719	3,066,253	3,266,121	3,535,845	3,921,073
	Total	223,692,149	411,611,832	6,266,353	6,392,127	7,641,283	15,572,303	24,991,174	31,277,743	33,155,193
	Calendar Sales Check	223,692,149	411,611,832	6,266,353	6,392,127	7,641,283	15,572,303	24,991,174	31,277,743	33,155,193

Rates	Month	YTD	PGA YTD	201807	201808	201809	201810	201811	201812	201901
191000	Schedule 101			0.09067	0.09067	0.09067	0.09067	Main Calc	Main Calc	0.09165
	Schedule 102			0.09067	0.09067	0.09067	0.09067	Main Calc	Main Calc	0.09166
	Schedule 111			0.07475	0.07475	0.07475	0.07475	Main Calc	Main Calc	0.07625
	Schedule 121			0.04745	0.04745	0.04745	0.04745	Main Calc	Main Calc	0.04780
	Schedule 131			n/a	n/a	n/a	n/a	Main Calc	Main Calc	n/a
	Schedule 146			n/a	n/a	n/a	n/a	Main Calc	Main Calc	n/a

GL	Month	YTD	PGA YTD	201807	201808	201809	201810	201811	201812	201901
191000	Interest Rate			4.69%	4.69%	4.69%	4.96%	4.96%	4.96%	5.18%
	Beginning Balance	16,000,586.83	(2,400,830.79)	(324,062.30)	6,085.92	340,942.69	782,436.84	1,843,136.84	(11,755,837.77)	(6,086,016.10)
	Amortization	(142,882.10)	(240,404.20)	(620.17)	334,179.94	439,303.16	1,055,285.01	1,880,095.01	2,712,806.00	2,445,834.59
	Interest	(14,771,212.55)	(28,953,396.51)	0.00	0.00	2,190.99	5,414.99	(52,658.47)	(42,984.33)	(33,942.38)
	PGA Transfer	130,571.12	320,004.39	0.00	0.00	0.00	0.00	(15,619,860.03)	0.00	0.00
	Misc Adjustment	1,237,063.30	(8,772,480.35)	6,085.92	340,942.69	782,436.84	1,843,136.84	(11,755,837.77)	(9,086,016.10)	(6,674,123.88)
	Ending Balance	1,237,063.30	(8,772,480.35)	6,085.92	340,942.69	782,436.84	1,843,136.84	(11,755,837.77)	(9,086,016.10)	(9,086,016.10)
	GLW Check			6,085.92	340,942.69	782,436.84	1,843,136.84	(11,755,837.77)	(9,086,016.10)	(9,086,016.10)
	Variance			0.00	0.00	(0.00)	(0.00)	0.00	0.00	2,411,892.22

201901	201901
WA Deferral Interest Income	419600 GD WA
WA Deferral Interest Expense	431600 GD WA
WA Deferral	191010 GD WA
WA Deferral Expense	805120 GD WA
Tracker Transfer	191010 GD WA
Tracker Transfer	191000 GD WA
Check	Check

201901	201901
WA Amortization Interest Income	419600 GD WA
WA Amortization Interest Expense	431600 GD WA
WA Amortization	191000 GD WA
WA Amortization Expense	805110 GD WA
Large Customer Refund	191000 GD WA
Large Customer Refund	805110 GD WA
Check	Check

Washington Sales Volumes

Schedule Description	January/19 Billed	December/18 Unbilled	January/19 Unbilled	January/19 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral:						
Firm 101	21,169,041	11,405,333	11,312,505	(92,828)	21,076,213	✓
Firm 102	21,979	12,181	11,768	(413)	21,566	✓
Firm 111	7,907,719	7,634,427	4,053,424	(3,581,003)	4,326,716	✓
Firm 112	17,301	10,281	9,263	(1,018)	16,283	✓
Firm 121	172,850	(3,544,231)	92,544	3,636,775	3,809,625	✓
Firm 122	58,512	32,072	31,328	(744)	57,768	✓
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	141,224	0	0	0	141,224	✓
Interruptible 132W	0	0	0	0	0	
Total Retail Sales for GTI	29,488,626	15,550,063	15,510,832	(39,231)	29,449,395	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales	3,545,563	3,542,437	3,917,947	375,510	3,921,073	
	3,545,563	3,542,437	3,917,947	375,510	3,921,073	
Total 147 & 148 Transportation Sales	4,907,937	4,907,937	4,829,560	(78,377)	4,829,560	
	5,287,101	4,907,937	4,829,560	(78,377)	5,208,724	
Total sales	38,321,290	24,000,437	24,258,339	257,902	38,579,192	
Schedule Sum for Demand Deferral:						
Firm 101	21,169,041	11,405,333	11,312,505	(92,828)	21,076,213	✓
Firm 102	21,979	12,181	11,768	(413)	21,566	✓
Firm 111	7,907,719	7,634,427	4,053,424	(3,581,003)	4,326,716	✓
Firm 112	17,301	10,281	9,263	(1,018)	16,283	✓
Firm 121	172,850	(3,544,231)	92,544	3,636,775	3,809,625	✓
Firm 122	58,512	32,072	31,328	(744)	57,768	✓
Firm 131	0	0	0	0	0	
Firm 132	141,224	0	0	0	141,224	✓
Firm 146	3,545,563	3,542,437	3,917,947	375,510	3,921,073	✓
Transportation	33,034,189	19,092,500	19,428,779	336,279	33,370,468	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Total sales	38,321,290	24,000,437	24,258,339	257,902	38,579,192	
Schedule Sum for Commodity and Demand Amortization:						
Firm 101	21,169,041	11,405,333	11,312,505	(92,828)	21,076,213	✓ Sales for Decoupling amortization
Firm 102	21,979	12,181	11,768	(413)	21,566	✓
Firm 111	7,907,719	7,634,427	4,053,424	(3,581,003)	4,326,716	✓
Firm 121	172,850	(3,544,231)	92,544	3,636,775	3,809,625	✓
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 132W	0	0	0	0	0	Special amortization rate
Transportation	3,545,563	3,542,437	3,917,947	375,510	3,921,073	✓
	32,817,152	19,050,147	19,388,188	338,041	33,155,193	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales	29,347,402	15,550,063	15,510,832	(39,231)	29,308,171	
Total Interruptible Sales	141,224	0	0	0	141,224	
Total Transportation Sales (Schedule 146)	3,545,563	3,542,437	3,917,947	375,510	3,921,073	Annual lump sum amortization
Total Transportation Sales (Schedule 147 & 148)	5,287,101	4,907,937	4,829,560	(78,377)	5,208,724	Annual lump sum amortization
Check total sales	38,321,290	24,000,437	24,258,339	257,902	38,579,192	
	38,321,290	24,000,437	24,258,339	257,902	38,579,192	



Gas by GL Account - Estimate

Page: 2
 Print Date: 02/05/19 10:47:49 AM
 Database: NUCUT
 arpgasbygliest

Accounting Month: 201901
 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			\$3,366.75		\$3,366.75	- F
Gas Transmission Northwest Corporation	TPORT				\$227,591.40	\$227,591.40	- F
Gas Transmission Northwest Corporation→IGI Resources Inc.	TPORT				(\$3,078.51)	(\$3,078.51)	- CR
Northwest Pipeline Corporation	TPORT				\$3,631,690.92	\$3,631,690.92	- F
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)	- CR
Northwest Pipeline Corporation→Duke Energy Marketing America LLC	TPORT				(\$121,002.30)	(\$121,002.30)	
Northwest Pipeline Corporation→IGI Resources Inc.	TPORT				(\$136,127.59)	(\$136,127.59)	



Gas by GL Account - Estimate

Accounting Month: 201901
 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)	CR
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$97,479.45)	(\$97,479.45)	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$1,843.02		\$1,843.02	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$101,498.56	\$101,498.56	F
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,781.20	\$9,781.20	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$3,862.20		\$3,862.20	F
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$233,493.03	\$233,493.03	F
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$8,072.81		\$8,072.81	F
TransCanada Nova Gas Transmission Ltd.	TPORT				\$438,297.17	\$438,297.17	F
001-804001-GD-AN-DL	TOTALS:				\$17,144.78	\$2,298,290.68	\$2,315,435.46 ✓
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT				\$8,966.93	\$8,966.93	✓
Northwest Pipeline Corporation	TPORT				\$34,684.24	\$34,684.24	✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$24,175.23)		(\$24,175.23)	✓
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:				(\$24,175.23)	\$43,651.17	\$19,475.94 ✓

Total = \$2,334,911.40 ✓

✓ ties to GADD

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-matts/interest-rates.asp			<u>OLD</u>	1/1/2019	3/31/2019	5.18% ✓
WA Deferral Rates Commodity Rate	191010 GD WA	101 - 132	Debit	<u>NEW</u> \$0.17067 ✓	11/1/2018	Next PGA filing	
Demand Rate		101 102 111/112 121/122 131/132 146/126/116	Debit	\$0.10744 ✓ \$0.10744 ✓ \$0.09865 ✓ \$0.10433 ✓ \$0.06248 ✓ \$0.00054 ✓	11/1/2018 11/1/2018 11/1/2018 11/1/2018 11/1/2018 11/1/2018	Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing	
WA Commodity & Demand Amortization Rates (Sch 155)	191000 GD WA	101 102 111 121 131 146	Debit	\$0.09067 ✓ \$0.09067 ✓ \$0.07475 ✓ \$0.04745 ✓ \$0.00000 ✓ \$0.00000 ✓	11/1/2018 11/1/2018 11/1/2018 11/1/2018 11/1/2018 11/1/2018	Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing 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 - 132 101 - 112	Debit	\$0.16886 ✓ \$0.10497 ✓	11/1/2018 11/1/2018	Next PGA filing Next PGA filing	
ID Commodity & Demand Amortization Rates (Sch 155)	191000 GD ID	101 111 146	Debit	\$0.09092 ✓ \$0.08676 ✓ n/a	11/1/2018 11/1/2018 11/1/2018	Next PGA filing Next PGA filing Next PGA filing	
ID Temporary Tax Benefits Amortization	805110 GD ID	101 111 112 131 132 146	Debit	n/a n/a n/a n/a n/a n/a	11/1/2018 11/1/2018 11/1/2018 11/1/2018 11/1/2018 11/1/2018	Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing	

Washington/Idaho Gas Costs	GL Account	Jan-19 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (377,535.13)
JP Withdrawals	808100 GD AN	\$ 4,466,016.75
Total JP	164100 GD AN	\$ 4,088,481.62
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 41,712.54
Total Clay Basin	164115 GD AA	\$ 41,712.54
Total Net Storage (Injections)/Withdrawals		\$ 4,130,194.16 ✓
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 9,867,885.52 ✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,315,435.46
Variable Demand (Transport) Costs	804002 GD AN	\$ 19,475.94
Hedge Activity	804010 GD AN	\$ (64,524.52) ✓
Financial Settlements	804600 GD AN	\$ 2,316,715.67 ✓
Interco Purchase from Thermal	804730 GD AN	\$ 634,409.76 ✓
Cochrane Credit	811000 GD AN	\$ (51,881.98) ✓
Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ (86,575.44) ✓
ID Imbalance from DJ 436	804000 GD AN	\$ (40,815.86) ✓
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	\$ 5,929.39 ✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 4,613.72 ✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 8,632.80 ✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/48370	\$ (7,881,126.68) ✓
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	\$ (8,269.21) ✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -
Total Costs for Deferral including net gas costs		\$ 10,815,959.69 Tie to Deferral Entry ✓

483600 GD AN	\$ 2,950,523.33	Input fr GLE Sales
483000 GD AN	\$ (6,931,061.80)	Input fr GLE Sales
483730 GD AN	\$ (3,900,588.21)	Input fr GLE Sales
	(7,881,126.68)	

2334911.40 ✓

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 2,026,094.08	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (2,026,094.08)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (4,906,385.38)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 4,906,385.38	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ (272.06)	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ 272.06	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 36,720.60	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (36,720.60)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ 6,529.61	\$ -	From Recon 232620
232620.ZZ.ZZ	\$ -	\$ 6,529.61	From Recon 232620
903000.CD.AA	\$ -	\$ -	Fortis Bank Fee
232130.ZZ.ZZ	\$ -	\$ -	Fortis Bank Fee
232135 ZZ ZZ	\$ 4,223.66	\$ -	API/AR Correcting Entries
232130 ZZ ZZ	\$ -	\$ (4,223.66)	API/AR Correcting Entries
Total Other Adj	\$ 6,987,225.39	\$ (8,974,166.17)	
Total from GLE	\$ 19,726,176.30	\$ (19,726,176.30)	
Total DJ 430	\$ 26,713,401.69	\$ (26,700,342.47)	



Interoffice Memorandum
Rates and Tariff Administration

DATE: 8/14/18
TO: Christine Machado, Resource Accounting
FROM: Annette Brandon
SUBJECT: 5-Day Peak Allocator

Attached is the latest consecutive 5-Day Peak Firm Sales requirement analysis. This analysis develops the three-year average percentage of firm sales gas purchased and delivered for Washington and Idaho.

The average is based on the maximum firm sales requirements for five consecutive days for each of the past three heating seasons. The calculation method used was approved by the Washington Utilities and Transportation Commission in Docket No. U-89-3105.

The following new percentages for Washington and Idaho should be used effective **November 1, 2018**:

Washington	69.10%
Idaho	30.90%
Total	<u>100.00%</u>

Demand

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

Berg, Jenny

From: Brandon, Annette
Sent: Thursday, January 31, 2019 12:35 PM
To: Berg, Jenny
Subject: RE: Rate Review - January

Looks good. ✓

From: Berg, Jenny
Sent: Thursday, January 31, 2019 8:49 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - January

Good Morning Annette,

Attached is the rates review workbook for January 2019.

The only change I made was updating interest rates on customer deposits – WA & ID. These updates are highlighted in green.

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



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