

Avista Corporation Journal Entry

Printed 04/03/2020 at 3:07 PM

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

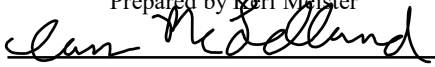
Last Saved by: Keri Meister
 Submitted by: Keri Meister
 Approved by:

Effective Date: 202003
 Last Update: 04/03/2020 3:05 PM
 Approval Requested: 04/03/2020 3:07 PM

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	4.99	0.00	ID Amort CORR ✓
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	278.92	0.00	WA Amort CORR ✓
170	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	278.92	WA Amort CORR ✓
Totals:						1,403,038.69	1,403,038.69	

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.

<i>Keri Meister</i> Prepared by Keri Meister	4/3/2020 Date
 Reviewed by	4/3/2020 Date
Approved for Entry Corporate Accounting use Only	Date

Avista Corporation Journal Entry

Printed 04/03/2020 at 3:07 PM

Journal: 431-D&A WA/ID

Effective Date: 202003

Team: Resource Accounting

Last Saved by: Keri Meister

Last Update: 04/03/2020 3:05 PM

Type: C

Submitted by: Keri Meister

Approval Requested: 04/03/2020 3:07 PM

Category: DJ

Approved by:

Currency: USD

Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	9,517.81	0.00	Interest ✓
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	728,396.61	Deferral ✓
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	718,878.80	0.00	Deferral Expense ✓
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	2,507.95	Interest ✓
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	135,535.26	Amortization ✓
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	138,043.21	0.00	Amortization Expense ✓
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,255.46	0.00	Interest ✓
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	155,564.44	0.00	Deferral ✓
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	156,819.90	Deferral Expense ✓
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,311.94	0.00	Interest ✓
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	377,328.12	0.00	Amortization ✓
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	378,640.06	Amortization Expense ✓
130	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	855.00	0.00	ID Amort CORR ✓
140	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	859.99	ID Amort CORR ✓

Avista Corp.
 D&A WA/ID
 Manager Review

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

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness]	Noted that March data was used in all calculations. IM
Agree the system report screen shots to the system export data in the report. [source data accuracy and completeness]	Agreed amounts from appropriate Nucleus reports into the deferral calculation worksheet. Agreed revenue volumes from reports into deferral and amortization calculations. IM
Verify that total amounts agree to the underlying detail on attached reports. [source data accuracy and completeness]	Totals tie to WA/ID Gas Costs JE worksheets. Totals agree to deferral calculations within the spreadsheet. IM
Validate that check totals equal \$0 or are immaterial, as noted above. [source data accuracy and completeness]	Check totals are all \$0. IM
Spreadsheet Logic Validation	Sign-off/Date
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. [completeness]	Noted that March data was used in all calculations. IM
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. [accuracy]	IM
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	IM
Review all comments left by preparer.	IM
Ensure all comments/questions resolved on a timely basis.	IM

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up
Most checking to underlying support is performed on the gas cost journal.		
Note a minor interest correction for WA/ID related to amortization.		

Washington/Idaho Gas Costs		202003
Demand (Transportation) Costs		
NWP Fixed		3,621,735.46
NWP Variable		25,725.64
NWP Capacity Release		(2,265,180.23)
NWP Total (excluding Refund)		\$ 1,382,280.87
GTN Fixed		210,567.21
GTN Variable		8,850.21
GTN Capacity Release		(2,848.33)
Current Month Estimate		\$ 216,569.09
TC Energy Foothills Fixed		182,827.50
TC Energy Foothills Variable		-
Foothills Total		\$ 182,827.50
NOVA (AB System) Fixed		398,208.81
NOVA (AB System) Variable		-
NOVA Total		\$ 398,208.81
Spectra Westcoast Fixed		100,999.18
Spectra Westcoast Variable		-
Spectra Total		\$ 100,999.18
Questar Fixed		5,215.53
Questar Total		\$ 5,215.53
Third party capacity release		-
Other Pipeline Fixed charges		-
Other Capacity Release credit		-
Counterparty Invoice Total		-
Thermal Transport		-
Intracompany Transportation Optimization		-
Total Demand Costs from Purchase Journals	804001/804002 GD AN	\$ 2,286,100.98
less variable costs charged to Commodity		(34,575.85)
Total Demand Costs to be Allocated		\$ 2,251,525.13
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	8,030,050.85
Misc	804000 GD AN	-
Cochrane Credit	811000 GD AN	(21,973.12)
Financial Settlements	804600 GD AN	1,011,648.33
Foreign Exchange Hedge Activity	804010 GD AN	8,984.95
Intraco Purchase from Thermal	804730 GD AN	765,529.58
Total Commodity Costs from Purchase Journals		\$ 9,794,240.59
Storage (Injections)/Withdrawals	808100/808200 GD AN	1,860,061.43
GST Qtrly - DJ437	804000 GD AN	14,428.21
M Chemical Accrual	804000 GD AN	7,000.00
Broker Fees - DJ471	804017 GD AN	22,333.57
Mizuho Broker Fees - DJ476	804017 GD AN	4,072.61
Wells Fargo - DJ476	804017 GD AN	4,166.11
plus variable costs from Demand		34,575.85
Merchandise Processing Fee - DJ467	804018 GD AN	5,284.72
WA/ID Off System Revenue	483000/483600/483730	(6,108,177.00)
Deferred Exchange Revenue	495028 GD AN	(375,000.00)
Total Commodity Costs to be Allocated		\$ 5,262,986.09
ID Entitlement Penalty	495000 GD ID	426,202.00
WA Imbalance - DJ436	804000 GD WA	(5,743.18)
ID Imbalance - DJ436	804000 GD ID	(2,518.02)
Total Deferred Commodity Costs		\$ 5,680,926.89
Total Net Gas Costs		\$ 7,932,452.02
Total from DJ 430 Gas Costs		7,932,452.02
Check		-

202003		Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation			68.68%	31.32%	69.57%	30.43%
Total Current Demand Costs (excluding refund)		\$ 2,251,525.13	\$ 1,546,347.46	\$ 705,177.67		
Total Commodity Costs to be Allocated		5,262,986.09			3,661,459.42	1,601,526.67
Imbalance Cost Washington		(5,743.18)			(5,743.18)	
Imbalance Cost Idaho		423,683.98				423,683.98
Total Commodity Costs before refund		\$ 5,680,926.89			\$ 3,655,716.24	\$ 2,025,210.65
Total		\$ 7,932,452.02	\$ 1,546,347.46	\$ 705,177.67	\$ 3,655,716.24	\$ 2,025,210.65
check		-	-	-	-	-

WASHINGTON				IDAHO			
Balance Sheet	PGA	PGA	PGA	Balance Sheet	PGA	PGA	PGA
Def Rev Calc	Volumes	Rate	Revenue	Def Rev Calc	Volumes	Rate	Revenue
DEMAND				DEMAND			
Schedule 101	16,716,589	0.09651	1,613,318.00	Schedule 101	7,773,497	0.09295	722,546.55
Schedule 102	20,495	0.09651	1,977.97	Schedule 111	2,732,609	0.09295	253,996.01
Schedule 111	6,588,074	0.08727	574,941.22	Schedule 112	828	0.09295	76.96
Schedule 112	14,942	0.08727	1,303.99	Schedule 121		NA	-
Schedule 121	135,456	0.08727	11,821.25	Schedule 122		NA	-
Schedule 122	429,840	0.08727	37,512.14	Total Demand	10,506,934		\$ 976,619.52
Schedule 131	0	0.05591	-		10,506,934		0.09295
Schedule 132	118,162	0.05591	6,606.44		-	check	
Schedule 146	3,149,805	0.00054	1,700.89				
Total Demand	27,173,363		\$ 2,249,181.90				
	27,173,363		0.08277				
	-	check					
COMMODITY				COMMODITY			
Schedule 101	16,716,589	0.15284	2,554,963.46	Schedule 101	7,773,497	0.15199	1,181,493.81
Schedule 102	20,495	0.15284	3,132.46	Schedule 111	2,732,609	0.15199	415,329.24
Schedule 111	6,588,074	0.15284	1,006,921.23	Schedule 112	828	0.15199	125.85
Schedule 112	14,942	0.15284	2,283.74	Schedule 121	0	0.15199	-
Schedule 121	135,456	0.15284	20,703.10	Schedule 122	0	0.15199	-
Schedule 122	429,840	0.15284	65,696.75	Schedule 131	0	0.15199	-
Schedule 131	0	0.15284	-	Schedule 132	0	0.15199	-
Schedule 132	118,162	0.15284	18,059.88	Total Commodity	10,506,934		\$ 1,596,948.90
Total Commodity	24,023,558		\$ 3,671,760.60		10,506,934		0.15199
	24,023,558		0.15284		-	check	
	-	check					

Washington		Washington		Idaho		Idaho	
Commodity	Demand	Commodity	Demand	Commodity	Demand	Commodity	Demand
\$ 3,655,716.24	\$ 1,546,347.46	\$ 2,025,210.65	\$ 705,177.67	\$ 7,932,452.02	\$ (8,494,510.92)		
\$ (3,671,760.60)	\$ (2,249,181.90)	\$ (1,596,948.90)	\$ (976,619.52)				
\$ -	\$ -	\$ -	\$ -				
\$ (16,044.36)	\$ (702,834.44)	\$ 428,261.75	\$ (271,441.84)				
WA Total	(718,878.80)	ID Total	156,819.90				

JET Entry	
Debits	Credits
1,401,899.78	1,401,899.78
	-
1,138.91	1,138.91
1,403,038.69	1,403,038.69

CORRECTIONS ADDED TO JE
FINAL JET ENTRY TOTALS

Avista Corporation
State of Washington
Current Unrecovered PGA Deferral
Account 191010

Month Ending	Interest Rate	Annual xfer of balance per PGA to 191000	Beginning Balance	Commodity	Demand	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
201812	4.96%		(11,298,837.79)	63,791.75	(1,317,734.47)	(49,293.34)	(12,602,073.85)	(12,602,073.85)	-
201901	5.18%	-	(12,602,073.85)	873,899.58	(1,334,486.60)	(55,393.05)	(13,118,053.92)	(13,118,053.93)	(0.01)
201902	5.18%	-	(13,118,053.92)	7,465,399.55	(1,785,534.75)	(44,367.22)	(7,482,556.34)	(7,482,556.35)	(0.01)
201903	5.18%	-	(7,482,556.34)	11,814,911.90	(985,772.65)	(8,926.81)	3,337,656.10	4,374,910.77	1,037,254.67
201904	5.45%	-	3,337,656.10	(11,480.74)	186,719.40	15,556.46	3,528,451.22	4,570,416.76	1,041,965.54
201905	5.45%	-	3,528,451.22	(952,607.07)	818,163.25	15,719.75	3,409,727.15	3,844,456.24	434,729.09
201906	5.45%	-	3,409,727.15	(1,677,072.75)	1,035,638.28	14,029.25	2,782,321.93	3,833,773.49	1,051,451.56
201907	5.50%	-	2,782,321.93	(2,084,272.69)	1,097,771.35	10,491.58	1,806,312.18	2,862,582.88	1,056,270.70
201908	5.50%	-	1,806,312.18	(2,084,597.88)	1,090,214.00	6,000.13	817,928.43	1,879,040.38	1,061,111.95
201909	5.50%	-	817,928.43	(2,896,604.79)	822,291.11	(1,004.80)	(1,257,390.05)	(1,257,390.06)	(0.01)
201910	5.42%	-	(1,257,390.05)	(678,463.68)	(250,377.66)	(7,776.85)	(2,194,008.24)	(2,194,008.27)	(0.03)
201911	5.42%	2,194,008.24	-	149,111.49	(807,237.82)	(1,486.27)	(659,612.61)	(659,612.62)	(0.01)
201912	5.42%	-	(659,612.61)	821,729.84	(964,290.51)	(3,301.20)	(805,474.48)	(805,474.48)	(0.00)
202001	4.96%	-	(805,474.48)	465,507.09	(1,019,075.81)	(4,473.34)	(1,363,516.54)	(1,363,516.54)	(0.00)
202002	4.96%	-	(1,363,516.54)	357,241.75	(930,160.94)	(6,819.90)	(1,943,255.62)	(1,943,255.62)	(0.00)
202003	4.96%	-	(1,943,255.62)	(16,044.36)	(702,834.44)	(9,517.81)	(2,671,652.23)	(1,943,255.62)	728,396.61
202004		-	(2,671,652.23)			-	(2,671,652.23)		
202005		-	(2,671,652.23)			-	(2,671,652.23)		
202006		-	(2,671,652.23)			-	(2,671,652.23)		
202007		-	(2,671,652.23)			-	(2,671,652.23)		
202008		-	(2,671,652.23)			-	(2,671,652.23)		
202009		-	(2,671,652.23)			-	(2,671,652.23)		
202010		-	(2,671,652.23)			-	(2,671,652.23)		
202011		-	(2,671,652.23)			-	(2,671,652.23)		
202012		-	(2,671,652.23)			-	(2,671,652.23)		

Mar tab inadvertently had plugged cells instead of calculated. Discovered and fixed in Sept

xferred 201807-201910 per PGA

- (16,044.36) (702,834.44) (9,517.81) THIS ROW USED TO CALC JET ENTRY
D A B C

202003 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		C
Interest Expense	431600.GD.WA	9,517.81	C
Demand+Comm Def	191010.GD.WA	728,396.61	A+B+C
Deferral Expense	805120.GD.WA	718,878.80	(A+B)

0.00 check s/b 0

Avista Corporation
State of Washington
Recoverable Gas Costs Amortized
Accounts 191000

Month Ending	Interest Rate	Annual xfer of balance per PGA from 191010	Annual Large Customer Refund	Beginning Balance	Schedule 101/102 Volumes	Amort Rate	Amort	Schedule 111 Volumes	Amort Rate	Amort	Schedule 121 Volumes	Amort Rate	Amort	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
201812	4.96%	-	-	(11,755,837.77)	20,591,859	pro-rated	1,883,313.00	18,064,862	pro-rated	1,229,205.00	(10,914,823)	pro-rated	(399,712.00)	(42,984.33)	(9,086,016.10)	(9,086,016.10)	0.00
201901	5.18%	-	-	(9,086,016.10)	21,097,779	0.09166	1,933,822.42	4,326,716	0.07625	329,912.10	3,809,625	0.04780	182,100.08	(33,942.38)	(6,674,123.89)	(6,674,123.88)	0.01
201902	5.18%	-	-	(6,674,123.89)	23,418,618	0.09166	2,146,550.53	8,977,809	0.07625	684,557.94	177,522	0.04780	8,485.55	(22,681.18)	(3,857,211.06)	(3,857,211.04)	0.02
201903	5.18%	-	-	(3,857,211.06)	18,495,485	0.09166	1,695,296.16	6,826,624	0.07625	520,530.08	115,935	0.04780	5,541.69	(11,855.84)	(1,647,698.97)	(1,647,698.95)	0.02
201904	5.45%	-	-	(1,647,698.97)	8,688,151	0.09166	796,355.92	4,528,915	0.07625	345,329.77	108,923	0.04780	5,206.52	(4,878.90)	(505,685.66)	(505,685.64)	0.02
201905	5.45%	-	-	(505,685.66)	4,317,309	0.09166	395,724.54	2,394,969	0.07625	182,616.39	97,867	0.04780	4,678.04	(97.72)	76,360.59	76,360.62	0.03
201906	5.45%	-	-	76,360.59	2,499,965	0.09166	229,146.79	2,410,231	0.07625	183,780.11	(90,738)	0.04780	(4,337.28)	1,274.64	486,224.86	486,224.89	0.03
201907	5.50%	-	-	486,224.86	2,395,100	0.09166	219,534.87	1,815,710	0.07625	138,447.89	133,593	0.04780	6,385.75	3,063.54	853,656.90	853,656.93	0.03
201908	5.50%	-	-	853,656.90	2,219,198	0.09166	203,411.69	1,827,018	0.07625	139,310.12	137,205	0.04780	6,558.40	4,713.03	1,207,650.14	1,207,650.17	0.03
201909	5.50%	-	-	1,207,650.14	3,672,893	0.09166	336,657.37	2,844,010	0.07625	216,855.76	110,085	0.04780	5,262.06	6,815.59	1,773,240.93	1,773,240.96	0.03
201910	5.42%	-	-	1,773,240.93	12,761,929	0.09166	1,169,758.41	5,304,408	0.07625	404,461.11	187,475	0.04780	8,961.31	11,584.49	3,368,006.25	3,368,006.27	0.02
201911	5.42%	(2,194,008.24)	121,937.23	1,295,935.23	17,329,466	pro-rated	(74,850.00)	6,504,463	pro-rated	(104,887.00)	195,352	pro-rated	(7,404.00)	5,430.68	1,114,224.91	1,113,949.54	(275.37)
201912	5.42%	-	-	1,114,224.91	19,625,255	pro-rated	(73,778.00)	7,275,662	pro-rated	(63,487.00)	161,699	pro-rated	(1,668.00)	4,718.83	980,010.74	979,734.12	(276.62)
202001	4.96%	-	-	980,010.74	19,902,225	(0.00409)	(81,400.10)	7,441,465	(0.01035)	(77,019.16)	176,036	(0.01035)	(1,821.97)	3,719.55	823,489.06	823,211.28	(277.78)
202002	4.96%	-	-	823,489.06	18,156,535	(0.00409)	(74,260.23)	7,239,397	(0.01035)	(74,927.76)	155,563	(0.01035)	(1,610.08)	3,092.11	675,783.10	675,504.18	(278.92)
202003	4.96%	-	-	675,783.10	16,737,084	(0.00409)	(68,454.67)	6,588,074	(0.01035)	(68,186.57)	135,456	(0.01035)	(1,401.97)	2,507.95	540,247.84	675,504.18	135,256.34
202004	-	-	-	540,247.84	-	-	-	-	-	-	-	-	-	-	540,247.84	-	-
202005	-	-	-	540,247.84	-	-	-	-	-	-	-	-	-	-	540,247.84	-	-
202006	-	-	-	540,247.84	-	-	-	-	-	-	-	-	-	-	540,247.84	-	-
202007	-	-	-	540,247.84	-	-	-	-	-	-	-	-	-	-	540,247.84	-	-
202008	-	-	-	540,247.84	-	-	-	-	-	-	-	-	-	-	540,247.84	-	-
202009	-	-	-	540,247.84	-	-	-	-	-	-	-	-	-	-	540,247.84	-	-
202010	-	-	-	540,247.84	-	-	-	-	-	-	-	-	-	-	540,247.84	-	-
202011	-	-	-	540,247.84	-	pro-rated	-	-	pro-rated	-	-	pro-rated	-	-	540,247.84	-	-
202012	-	-	-	540,247.84	-	pro-rated	-	-	pro-rated	-	-	pro-rated	-	-	540,247.84	-	-

Interest calc error on Large Customer Refund.
Corrected in 202003

C (68,454.67) A (68,186.57) A (1,401.97) B 2,507.95 THIS ROW USED TO CALC JET ENTRY

202003 UPDATE DATE MONTHLY TO CALC JET ENTRY

JET ENTRY:	DR	CR	
Interest Income	419600.GD.WA		2,507.95 B
Interest Expense	431600.GD.WA		(B)
Amortization	191000.GD.WA	135,535.26	A+B
Amort Expense	805110.GD.WA	138,043.21	A

0.00 check s/b 0



Gas by GL Account - Estimate

Accounting Month: 202003
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		\$3,365.53		\$3,365.53
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$1,850.00	\$1,850.00
Northwest Pipeline Corporation	TPORT			\$3,621,735.46	\$3,621,735.46
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$1,480,748.92)	(\$1,480,748.92)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$422,347.11)	(\$422,347.11)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$120,670.60)	(\$120,670.60)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$144,201.36)	(\$144,201.36)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT			(\$97,212.24)	(\$97,212.24)
Spectra Energy - Westcoast Energy Inc.	ACCTSP			\$9,237.80	\$9,237.80
Spectra Energy - Westcoast Energy Inc.	ACCTGS		(\$1,425.90)		(\$1,425.90)
Spectra Energy - Westcoast Energy Inc.	TPORT			\$93,187.28	\$93,187.28
TC Energy Foothills Pipe Lines Ltd.	TPORT			\$197,011.50	\$197,011.50
TC Energy Foothills Pipe Lines Ltd.	ACCTGS		(\$14,184.00)		(\$14,184.00)
TC Energy Gas Transmission Northwest LLC	TPORT			\$210,567.21	\$210,567.21
TC Energy Gas Transmission Northwest LLC-->IGI Resources Inc.	TPORT			(\$2,848.33)	(\$2,848.33)
TC Energy NOVA Gas Transmission Ltd.	TPORT			\$427,479.04	\$427,479.04
TC Energy NOVA Gas Transmission Ltd.	ACCTGS		(\$29,270.23)		(\$29,270.23)
001-804001-GD-AN-DL	TOTALS:		(\$41,514.60)	\$2,293,039.73	\$2,251,525.13

Variable Transport Charges AN

Northwest Pipeline Corporation	TPORT			\$25,725.64	\$25,725.64
Spectra Energy - Westcoast Energy Inc.	TPORT			\$0.00	\$0.00
TC Energy Foothills Pipe Lines Ltd.	TPORT			\$0.00	\$0.00
TC Energy Gas Transmission Northwest LLC	TPORT			\$8,850.21	\$8,850.21
001-804002-GD-AN-DL	TOTALS:			\$34,575.85	\$34,575.85

Washington/Idaho/Oregon Gas Costs		Mar-20
GL Account		AN
Nucleus Storage		
AN JP 408 Injections	808200 GD AN	\$ (7,158.00)
AN JP 408 Withdrawals	808100 GD AN	\$ 1,850,726.36
Total AN JP	164100 GD AN	\$ 1,843,568.36
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$ (73,266.68)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$ 89,759.75
Total Clay Basin	164115 GD AA / OR	\$ 16,493.07
OR JP 408 Injections	808200 GD OR	\$ -
OR JP 408 Withdrawals	808100 GD OR	\$ -
Total OR JP Owned	164100 GD OR	\$ -
OR JP 403 Injections	808200 GD OR	\$ -
OR JP 403 Withdrawals	808100 GD OR	\$ -
Total OR JP Leased	164100 GD OR	\$ -
Total Net Storage (Injections)/Withdrawals		\$ 1,860,061.43

NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN / OR	\$ 8,030,050.85
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$ 2,251,525.13
Variable Demand (Transport) Costs	804002 GD AN / OR	\$ 34,575.85
Hedge Activity	804010 GD AN / OR	\$ 8,984.95
Financial Settlements	804600 GD AN / OR	\$ 1,011,648.33
Intraco Purchase from Thermal	804730 GD AN / OR	\$ 765,529.58
Cochrane Credit	811000 GD AN / OR	\$ (21,973.12)

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Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD WA	\$ (5,743.18)
ID Imbalance from DJ 436	804000 GD ID	\$ (2,518.02)
OR Imbalance from DJ 436	804000 GD OR	\$ -
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees DJ 471	804017 GD AN / OR	\$ 22,333.57
Mizuho Journal DJ 476	804017 GD AN / OR	\$ 4,072.61
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$ 4,166.11
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$ 5,284.72
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 C	\$ (6,108,177.00)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$ 14,428.21

no longer credited as per Eric Scott effective 11/1/2019

WA/ID Buy/Sell Transportation Recovery- pass through	804001 GD AN	\$ -
Entitlement Penalty - Reverse Clearwater partial amount per agreement	495000 GD ID	\$ 426,202.00

Total Costs for Deferral including net gas costs **\$ 7,932,452.02** Tie to Deferral Entry

Groome, Carolyn:
Recorded a RED entry for March2020 month end.
Need to manually reverse when credit is issued in Misc Bills

483600 GD AN / OR	\$ (1,147,589.76)	Input fr GLE Sales
483000 GD AN / OR	\$ (1,409,196.46)	Input fr GLE Sales
483730 GD AN / OR	\$ (3,551,390.78)	Input fr GLE Sales
	(6,108,177.00)	

Journal # 430 Entry	Dr.	Cr.	Dr.	Cr.
244745 ZZ ZZ (Clear MTM on FX for 2 months out)	\$ -	\$ -	\$ -	\$ -
182374 CD AA (Clear MTM on FX for 2 months out)	\$ -	\$ -	\$ -	\$ -
Total Other Adj	\$ -	\$ -	\$ -	\$ -

Total from GLE	\$ 13,940,403.00	\$ (13,940,403.00)
Total - NUC (GD / ALL)	\$ 13,940,403.00	\$ (13,940,403.00)

Washington Sales Volumes

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March/20 Description	Schedule	March/20 Billed	February/20 Unbilled	March/20 Unbilled	March/20 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	17,324,401	8,726,141	8,118,329	(607,812)	16,716,589	
Firm	102	21,024	10,395	9,866	(529)	20,495	
Firm	111	6,805,409	3,277,008	3,059,673	(217,335)	6,588,074	
Firm	112	15,724	8,161	7,379	(782)	14,942	
Firm	121	144,664	77,098	67,890	(9,208)	135,456	
Firm	122	441,069	218,221	206,992	(11,229)	429,840	
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	118,162	0	0	0	118,162	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		24,870,453	12,317,024	11,470,129	(846,895)	24,023,558	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
<hr/>							
	146	3,150,377	3,147,559	3,146,987	(572)	3,149,805	
Total 146 Transportation Sales		3,150,377	3,147,559	3,146,987	(572)	3,149,805	
<hr/>							
	147	96,430	0	0	0	96,430	
	148	4,535,555	4,535,555	4,271,998	(263,557)	4,271,998	
Total 147 & 148 Transportation Sales		4,631,985	4,535,555	4,271,998	(263,557)	4,368,428	
Total sales		32,652,815	20,000,138	18,889,114	(1,111,024)	31,541,791	
<hr/>							
Schedule Sum for Demand Deferral:							
Firm	101	17,324,401	8,726,141	8,118,329	(607,812)	16,716,589	
Firm	102	21,024	10,395	9,866	(529)	20,495	
Firm	111	6,805,409	3,277,008	3,059,673	(217,335)	6,588,074	
Firm	112	15,724	8,161	7,379	(782)	14,942	
Firm	121	144,664	77,098	67,890	(9,208)	135,456	
Firm	122	441,069	218,221	206,992	(11,229)	429,840	
Interruptible	131	0	0	0	0	0	
Interruptible	132	118,162	0	0	0	118,162	
Transportation	146	3,150,377	3,147,559	3,146,987	(572)	3,149,805	
		28,020,830	15,464,583	14,617,116	(847,467)	27,173,363	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<hr/>							
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	17,324,401	8,726,141	8,118,329	(607,812)	16,716,589	Sales for Decoupling amortization
Firm	102	21,024	10,395	9,866	(529)	20,495	
Firm	111	6,805,409	3,277,008	3,059,673	(217,335)	6,588,074	
Firm	121	144,664	77,098	67,890	(9,208)	135,456	
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	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	3,150,377	3,147,559	3,146,987	(572)	3,149,805	
		27,445,875	15,238,201	14,402,745	(835,456)	26,610,419	Volumes for PGA Commodity & Demand Amortization
<hr/>							
Firm	112	15,724	8,161	7,379	(782)	14,942	Annual lump sum amortization
Firm	122	441,069	218,221	206,992	(11,229)	429,840	Annual lump sum amortization
Interruptible	132	118,162	0	0	0	118,162	Annual lump sum amortization
<hr/>							
Total Firm Sales		24,752,291	12,317,024	11,470,129	(846,895)	23,905,396	
Total Interruptible Sales		118,162	0	0	0	118,162	
Total Transportation Sales (Schedule 146)		3,150,377	3,147,559	3,146,987	(572)	3,149,805	
Total Transportation Sales (Schedule 147 & 148)		4,631,985	4,535,555	4,271,998	(263,557)	4,368,428	
Check total sales		32,652,815	20,000,138	18,889,114	(1,111,024)	31,541,791	
		32,652,815	20,000,138	18,889,114	(1,111,024)	31,541,791	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rates for Resource Accounting		Interest Rates	Notes
				PREVIOUS Nov'18-Oct'19	CURRENT Nov'19-Oct'20		
WASHINGTON INTEREST RATE:							
FERC Natural Gas Interest Rate http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp						4.96%	UPDATED QUARTERLY
WASHINGTON DEFERRAL RATES:							
Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.17067	\$0.15284		Changes annually with PGA filing
Demand Rates	191010 GD WA	101	Debit	\$0.10239	\$0.09651		Changes annually with PGA filing
		102	Debit	\$0.10239	\$0.09651		Changes annually with PGA filing
		111/112	Debit	\$0.09239	\$0.08727		Changes annually with PGA filing
		121/122	Debit	\$0.09225	\$0.08727		Changes annually with PGA filing
		131/132	Debit	\$0.05950	\$0.05591		Changes annually with PGA filing
		146/126/116	Debit	\$0.00054	\$0.00054		Changes annually with PGA filing
WASHINGTON AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD WA	101	<Credit>	\$0.09166	(\$0.00409)		Changes annually with PGA filing
		102	<Credit>	\$0.09166	(\$0.00409)		Changes annually with PGA filing
		111	<Credit>	\$0.07625	(\$0.01035)		Changes annually with PGA filing
		121	<Credit>	\$0.04780	(\$0.01035)		Changes annually with PGA filing
		131	<Credit>	\$0.00000	\$0.00000		Changes annually with PGA filing
		146	<Credit>	\$0.00000	\$0.00000		Changes annually with PGA filing
IDAHO INTEREST RATE:							
Customer Deposit Rate changes annually Check IPUC website (Year 2020 Order # 34482)						2.00%	UPDATED ANNUALLY IN JANUARY
IDAHO DEFERRAL RATES:							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.16886	\$0.15199		Changes annually with PGA filing
Demand Rate	191010 GD ID	101 - 112	Debit	\$0.09584	\$0.09295		Changes annually with PGA filing
IDAHO AMORTIZATION RATES:							
Commodity & Demand (Sch 155)	191000 GD ID	101	Debit	\$0.09092	\$0.03604		Changes annually with PGA filing
		111	Debit	\$0.08676	\$0.03604		Changes annually with PGA filing
		146	Debit	\$0.00263	\$0.00000		Changes annually with PGA filing

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Idaho Amortization

When calculating pro-rations in 201911, included \$855.00 from Schedule 146 in error. Schedule 146 does not apply to Idaho Amortization.

	ORIGINALLY RECORDED				SHOULD HAVE RECORDED				CORRECTION NEEDED				CORRECTION ENTERED
	201911	201912	202001	202002	201911	201912	202001	202002	201911	201912	202001	202002	202003
805110.GD.ID	(393,315.00)	(431,154.00)	(472,826.02)	(433,341.32)	(392,460.00)	(431,154.00)	(472,826.02)	(433,341.32)	855.00	-	-	-	855.00
191000.GD.ID	389,152.93	427,672.05	470,091.58	431,357.46	388,297.22	427,670.62	470,090.15	431,356.03	(855.71)	(1.43)	(1.43)	(1.43)	(859.99)
431600.GD.ID	4,162.07	3,481.95	2,734.44	1,983.86	4,162.78	3,483.38	2,735.87	1,985.29	0.71	1.43	1.43	1.43	4.99
	(0.00)	(0.00)	-	0.00	(0.00)	(0.00)	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00

Washington Amortization Interest

When calculating interest in 201911, the Large Customer Refund of \$121,937.23 was calculated at 1/2 months interest in error. Should be treated same as the annual transfers for the PGA and get full months interest calculation. (current months amort is only amount that should be calculated at 1/2 months interest).

	ORIGINALLY RECORDED				SHOULD HAVE RECORDED				CORRECTION NEEDED				CORRECTION ENTERED
	201911	201912	202001	202002	201911	201912	202001	202002	201911	201912	202001	202002	202003
805110.GD.WA	187,141.00	138,933.00	160,241.24	150,798.06	187,141.00	138,933.00	160,241.24	150,798.06	-	-	-	-	-
191000.GD.WA	(181,985.69)	(134,215.42)	(156,522.84)	(147,707.10)	(181,710.32)	(134,214.17)	(156,521.69)	(147,705.95)	275.37	1.25	1.15	1.15	278.92
419600.GD.WA	(5,155.31)	(4,717.58)	(3,718.40)	(3,090.96)	(5,430.68)	(4,718.83)	(3,719.55)	(3,092.11)	(275.37)	(1.25)	(1.15)	(1.15)	(278.92)
	-	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	-	(0.00)	(0.00)	(0.00)

AVISTA CORPORATION
NOVEMBER 2019 IDAHO AMORTIZATION - 155

manual inputs

COPY From 201911 DJ 431

Actual Billed

Schedule (a)	Revenue (b)	Remove RCF (c)	Amortization Cost (d) [b*c]
0101	\$ 453,977	0.99413	\$ 451,312
0111	\$ 164,833	0.99413	\$ 163,865
0146	\$ 860	0.99413	\$ 855
Schedule Totals	\$ 619,670		\$ 616,032

(b)

7

November Unbilled

Schedule (e)	Therms (f)	Amortization Rate (g)	Amortization (h) [f*g]
0101	5,578,067	0.03604	\$ 201,034
0111	1,831,135	0.03604	\$ 65,994
	7,409,202		\$ 267,028

new rates

October Unbilled Reversal

Schedule (i)	Therms (j)	Amortization Rate (k)	Commodity Cost (l) [j*k]
0101	-3,871,801	0.09092	\$ (352,024)
0111	-1,587,378	0.08676	\$ (137,721)
	-5,459,179		\$ (489,745)

old rates

	Billed (d)	November Unbilled (h)	October Unbilled Reversal (l)	Total Commodity [d+h+l]
0101	\$ 451,312	\$ 201,034	\$ (352,024)	\$ 300,322
0111	\$ 163,865	\$ 65,994	\$ (137,721)	\$ 92,138
0146	\$ 855	\$ -	\$ -	\$ 855
	\$ 616,032	\$ 267,028	\$ (489,745)	\$ 393,315
	TRUE	TRUE	TRUE	

s/b \$0

6

From JDA11
05 431

COPY

() = Rebate

Idaho Current Deferral		201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911
Month	Interest Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Beginning Balance		(6,884,242.91)	(6,824,587.51)	(6,098,074.28)	599,359.46	661,002.95	(356,019.81)	(818,134.22)	(1,451,428.90)	(2,127,337.33)	(3,230,346.30)	(3,693,456.46)
Commodity Deferral		407,416.81	3,563,882.23	3,547,959.70	(8,400.01)	(1,305,573.06)	(858,882.72)	(1,891,822.65)	(1,128,286.47)	(1,440,487.58)	(309,177.38)	(63,799.89)
Demand Deferral		(530,597.43)	(838,888.81)	(348,888.04)	69,093.07	348,285.29	427,987.10	482,417.99	483,397.80	347,998.73	(138,176.97)	(396,089.71)
Interest (Rev/Expense)		(21,267.86)	(8,088.36)	(2,813.82)	1,889.43	383.81	(877.88)	(1,898.22)	(2,879.89)	(4,888.15)	(8,288.66)	(12,918.98)
Commodity Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Demand Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance		(6,824,682.81)	(4,098,074.28)	599,359.46	661,002.95	(356,019.81)	(818,134.22)	(1,451,428.90)	(2,127,337.33)	(3,230,346.30)	(3,693,456.46)	(3,693,456.46)
GLW Check		(6,824,682.81)	(4,098,074.28)	599,359.46	661,002.95	(356,019.81)	(818,134.22)	(1,451,428.90)	(2,127,337.33)	(3,230,346.30)	(3,693,456.46)	(3,693,456.46)
Variance		(0.86)	(0.86)	(189,732.93)	(180,049.15)	(445,395.98)	(627,451.05)	(1,280,427.92)	(1,936,018.01)	(3,230,346.43)	(3,693,455.56)	(3,693,455.56)

Update JE Date to next current month's values			
201911			
ID Deferral Interest Income	419600 GD ID	0.00	0.00
ID Deferral Interest Expense	431600 GD ID	259.38	0.00
ID Deferral	191010 GD ID	0.00	312,558.22
ID Deferral Expense	805120 GD ID	312,298.84	0.00
Tracker Transfer	191010 GD ID	3,683,455.60	0.00
Tracker Transfer	191000 GD ID	0.00	3,683,455.60
		Check	0.00

3,683,455.60 ✓
 (\$50) After as of end of Oct - CHECK
 -\$1,294,328.29 201909 variance
 -\$191,318.45 corr to record from Mar
 -\$1,103,009.84 Sep entry
 0.00 final variance

Volume - Commodity & Demand		201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811
Month	Schedule 101	9,768,779	11,758,433	8,099,837	4,435,048	2,181,977	1,473,042	1,138,474	1,584,584	1,844,492	6,421,594	8,654,988
	Schedule 111	3,288,684	3,777,850	2,821,506	1,909,235	1,184,622	1,108,384	1,142,095	1,156,821	1,464,016	2,348,769	2,780,681
	Schedule 146	0	0	0	0	0	0	0	0	0	0	0
Total		13,057,463	15,536,283	10,921,343	6,344,283	3,366,599	2,581,426	2,280,569	2,741,405	3,308,477	8,770,357	11,435,677
Calendar Sales Check		13,057,463	15,536,283	10,921,343	6,344,283	3,366,599	2,581,426	2,280,569	2,741,405	3,308,477	8,770,357	11,435,677

Rates		201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811
Month	Schedule 101	0.09092	0.09092	0.09092	0.09092	0.09092	0.09092	0.09092	0.09092	0.09092	0.09092	0.09092
	Schedule 111	0.08678	0.08678	0.08678	0.08678	0.08678	0.08678	0.08678	0.08678	0.08678	0.08678	0.08678
	Schedule 146	0.00283	0.00283	0.00283	0.00283	0.00283	0.00283	0.00283	0.00283	0.00283	0.00283	0.00283

GL		201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811
Month	Interest Rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Beginning Balance		(5,108,945.00)	(3,943,113.16)	(2,560,331.18)	(1,582,549.67)	(1,015,778.80)	(740,602.77)	(511,552.12)	(309,546.66)	(110,946.64)	183,830.47	972,423.22
Amortization		1,171,586.57	1,396,842.99	981,231.04	568,934.34	(1,015,778.80)	(740,602.77)	(511,552.12)	(309,546.66)	(110,946.64)	183,830.47	972,423.22
Interest		(7,535.62)	(5,422.25)	(2,449.57)	(6,593.47)	(1,431.32)	(1,342.58)	(883.88)	(650.12)	60.89	562.74	(1,197.02)
PGA Transfer		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Reform		1,780.95	(1,838.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance		(3,943,113.16)	(2,560,331.16)	(1,582,549.67)	(1,015,778.80)	(740,602.77)	(511,552.12)	(309,546.66)	(110,946.64)	183,830.47	972,423.22	(2,321,908.00)
GLW Check		(3,943,113.16)	(2,560,331.16)	(1,582,549.67)	(1,015,778.80)	(740,602.77)	(511,552.12)	(309,546.66)	(110,946.64)	183,830.47	972,423.22	(2,321,908.00)
Variance		8,838.80	(0.00)	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,294,331.22)

201911			
ID Amortization Interest Income	411600 GD ID	0.00	0.00
ID Amortization Interest Expense	431600 GD ID	4,190.62	0.00
ID Amortization	191000 GD ID	389,124.38	0.00
ID Amortization Expense	805110 GD ID	0.00	393,315.00
Large Customer Refund	191000 GD ID	0.00	0.00
Large Customer Refund	805110 GD ID	0.00	0.00
Idaho Gas Earn Test	191000 GD ID	0.00	0.00
Idaho Gas Earn Test	254229 GD ID	0.00	0.00
		Check	0.00

343,315

Included \$855 from
 schedule 146 in error.
 Schedule 146 does not
 apply to Idaho
 amortization