

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID Effective Date: 201902 Last Saved: 03/05/2019 12:47 PM
 Team: Resource Accounting Submitted by: Jenny Berg Approval Requested: 03/05/2019 12:47 PM
 Type: C Approved by: Jenny Berg
 Category: DJ
 Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	44,367.22 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	5,635,497.58 ✓		Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS CO:	GD	WA	DL	0.00	✓ 5,679,864.80	Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	22,681.18 ✓	0.00	Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	2,816,912.84 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		✓ 2,839,594.02	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	9,095.38 ✓		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	2,725,608.23 ✓		Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS CO:	GD	ID	DL		✓ 2,734,703.61	Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,422.22 ✓		Interest Expense
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,391,420.78 ✓		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		✓ 1,396,843.00	Amortization Expense
130	001	410100 - DFIT EXPENSE DR	GD	ID	DL	90,950.43 ✓		Idaho Tax Reform Amort
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		✓ 90,950.43	Idaho Tax Reform Amort
150	001	190930 - NONPLANT EXCESS DEFERRED GROSS UP	GD	ID	DL	20,964.07 ✓		Idaho Tax Reform Tax Rate Calc Adj
160	001	410100 - DFIT EXPENSE DR	GD	ID	DL		✓ 20,964.07	Idaho Tax Reform Tax Rate Calc Adj
Totals:						12,762,919.93 ✓	12,762,919.93 ✓	

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 Date: 3/5/19
J.F. Miller
 Reviewed by Date: 3/5/19

Approved for Entry
 Corporate Accounting use Only

201902

201902

Washington/Idaho Gas Costs

Demand (Transportation) Costs	\$ 3,260,235.97
NWP Fixed	\$ 37,087.31
NWP Variable	\$ (2,114,436.36)
NWP Capacity Release	\$ -
NWP Total (excluding Refund)	\$ 1,202,887.92
GTN Fixed	\$ 205,566.42
GTN Variable	\$ 3,542.75
GTN Capacity Release	\$ (2,780.59)
Transcanada Foothills (BC System) Fixed	\$ 206,328.58
Transcanada Foothills (BC System) Variable	\$ 237,900.28
ANG Total	\$ 237,900.28
NOVA (AB System) Fixed	\$ 445,914.02
NOVA (AB System) Variable	\$ -
NOVA Total	\$ 445,914.02
Spectra Westcoast Fixed	\$ 93,252.59
Spectra Westcoast Variable	\$ 1,009.96
WEL (Duke) Total	\$ 94,262.55
Questar	\$ (564.72)
Questar	\$ (564.72)
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 30.00
Other capacity release credit	\$ 30.00
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,186,728.63
WA/ID Buy/Sell Transportation Recovery	\$ (6,544.60)
804001 GD AN	\$ 2,170,184.03
less variable costs charged to Commodity	\$ (41,640.02)
Total Demand Costs to be Allocated	\$ 2,136,544.01

Expense Calculation

Total System Cost	\$ 2,136,544.01	69.10%	Demand Allocated to Washington	\$ 1,476,351.91	30.90%	Demand Allocated to Idaho	\$ 660,192.10	32.1400%	Commodity Allocated to Washington	\$ 13,063,206.25	67.8500%	Commodity Allocated to Idaho	\$ 6,226,539.29
Total Current Demand Costs (excluding refund)	\$ 2,136,544.01			\$ 1,476,351.91			\$ 660,192.10			\$ 13,063,206.25			\$ 6,226,539.29
Total Commodity Costs to be Allocated	\$ 19,373,177.64			\$ 13,146,638.35			\$ 6,226,539.29			\$ 13,063,206.25			\$ 6,187,223.44
Imbalance Cost Washington	\$ (83,432.10)			\$ -			\$ -			\$ -			\$ -
Imbalance Cost Idaho	\$ (39,315.85)			\$ -			\$ -			\$ -			\$ -
Total Commodity Costs before refund	\$ 19,250,429.69			\$ 13,063,206.25			\$ 6,187,223.44			\$ 13,063,206.25			\$ 6,187,223.44
Total	\$ 21,386,973.70			\$ 1,476,351.91			\$ 660,192.10			\$ 13,063,206.25			\$ 6,187,223.44

check \$

Balance Sheet Def Rev Calc	WASHINGTON	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	IDAHO	PGA Volumes	PGA Rate	PGA Revenue
DEMAND									
Schedule 101	23,394,682	0.10239	2,395,381.49	11,758,433	Schedule 101	11,758,433	0.09564	1,126,928.22	
Schedule 102	23,626	0.10239	2,450.81	3,777,850	Schedule 111	3,777,850	0.09584	362,069.14	
Schedule 111	8,977,909	0.09239	829,459.77	974	Schedule 112	974	0.09584	93.35	
Schedule 112	26,218	0.09239	2,422.28	0	Schedule 121	0	0.09584	-	
Schedule 121	177,522	0.09225	16,376.40	0	Schedule 122	0	0.09584	-	
Schedule 122	56,745	0.09225	5,234.73	15,537,257	Total Demand	15,537,257		1,489,090.71	
Schedule 131	0	0.09560	8,454.71	15,537,257	check			0.09584	
Schedule 132	142,096	0.09560	2,106.47						
Schedule 146	3,900,273	0.00054	3,251,886.87						
Total Demand	36,699,881		3,251,886.87						
	36,699,881	check	0.08888						
COMMODITY									
Schedule 101	23,394,682	0.17067	3,992,770.38	11,758,433	Schedule 101	11,758,433	0.16886	1,965,529.00	
Schedule 102	23,636	0.17067	4,085.16	3,777,850	Schedule 111	3,777,850	0.16886	637,927.75	
Schedule 111	8,977,909	0.17067	1,532,242.86	974	Schedule 112	974	0.16886	164.47	
Schedule 112	26,218	0.17067	4,474.63	0	Schedule 121	0	0.16886	-	
Schedule 121	177,522	0.17067	30,297.68	0	Schedule 122	0	0.16886	-	
Schedule 122	56,745	0.17067	9,684.67	0	Schedule 131	0	0.16886	-	
Schedule 131	0	0.17067	24,251.52	15,537,257	Schedule 132	0	0.16886	-	
Schedule 132	142,096	0.17067	5,597,806.70	Total Commodity	15,537,257		2,623,621.22		
Total Commodity	32,799,008		5,597,806.70	15,537,257	check			\$0.16886	
	32,799,008	check	0.17067						

Deferral Calculation

Total Deferral Expenses from above	\$ 13,063,206.25	Washington Commodity	\$ 1,476,351.91	Idaho Demand	\$ 660,192.10	Totals from above
PGA Deferral Revenue from above	\$ (5,597,806.70)	Washington Demand	\$ (3,251,886.87)	Idaho Commodity	\$ (2,623,621.22)	\$ 21,386,973.70
Adjustments	\$ -		\$ -		\$ -	(12,972,405.29)
Amount to be Deferred	\$ 7,465,399.55		\$ (1,785,534.96)		\$ -	8,414,568.41
(overcollected)/undercollected	\$ -		\$ 5,679,864.90		\$ (820,896.61)	8,414,568.41
(rebate)/surcharge	\$ -		\$ -		\$ -	-
Deferral Check	\$ -		\$ -		\$ 2,734,703.61	-

JET Entry	
Debits	\$ 12,762,919.92
Credits	\$ -

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Total Net Gas Costs	\$ 21,386,973.70
From DJ 430	\$ 21,386,973.70
Check	\$ -

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

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

191010	Month	YTD	Cumulative Balance	201809	201810	201811	201812	201901	201902	201902
	Interest Rate			4.69%	4.96%	4.96%	4.96%	5.18%	5.18%	5.18%
	Beginning Balance	(14,998,507.26)	(6,508,323.87)	(18,677,163.37)	(19,095,614.91)	(22,888,085.89)	(11,298,837.78)	(12,602,073.84)	(13,118,053.92)	419600 GD WA 0.00
	Commodity Deferral	(3,531,759.91)	(28,170,584.43)	(1,246,615.21)	(3,845,502.55)	(3,344,640.68)	63,791.75	873,899.58	7,465,399.55	431600 GD WA 44,367.22
	Demand Deferral	(530,200.14)	(4,469,685.62)	901,834.01	139,618.94	(647,678.45)	(1,317,734.47)	(1,334,486.60)	(1,785,534.75)	191010 GD WA 5,635,497.58
	Interest (Rev/Expense)	9,937,543.92	(912,326.38)	(73,670.34)	(66,587.37)	(38,292.79)	(49,293.34)	(35,393.05)	(44,367.22)	805120 GD WA 0.00
	Commodity Adjustment	4,395,506.82	24,087,163.01	0.00	0.00	14,024,731.82	0.00	0.00	0.00	191010 GD WA 0.00
	Demand Adjustment	438,126.67	4,181,620.62	0.00	0.00	991,927.24	0.00	0.00	0.00	191010 GD WA 0.00
	Interest Adjustment	35.15	684,577.32	0.00	0.00	603,236.12	0.00	0.00	0.00	191000 GD WA 0.00
	Misc Adjustment		35.56		0.00	(35.15)	0.00	0.00	0.00	Check 0.00
	Ending Balance	(4,289,254.75)	(11,107,523.80)	(19,095,614.91)	(22,888,085.89)	(11,298,837.79)	(12,602,073.84)	(13,118,053.92)	(7,482,556.34)	
	GLW Check			(19,095,614.92)	(22,888,085.93)	(11,298,837.79)	(12,602,073.85)	(13,118,053.93)		
	Variance			0.01	0.01	0.01	0.01	0.01	0.01	

191000	Month	YTD	PGA YTD	201809	201810	201811	201812	201901	201902
	Schedule 101	131,594,728.00	240,238,598	3,077,139	8,390,464	15,558,764	20,570,424	21,076,213	23,394,682
	Schedule 102	188,194.00	340,511	3,129	10,239	17,080	21,435	21,566	23,936
	Schedule 111	51,787,474.00	96,346,775	1,948,398	3,674,467	5,726,364	18,064,862	4,326,716	8,977,809
	Schedule 121	3,896,834.00	7,546,429	302,898	398,880	420,845	(10,914,623)	3,809,625	177,522
	Schedule 131	0.00	0	0	0	0	0	0	0
	Schedule 146	36,224,919.00	67,139,519	2,309,719	3,098,253	3,288,121	3,535,845	3,921,073	3,900,873
	Total	223,692,149	411,611,832	7,641,283	15,572,303	24,991,174	31,277,743	33,155,193	36,474,822
	Calendar Sales Check	223,692,149	411,611,832	7,641,283	15,572,303	24,991,174	31,277,743	33,155,193	36,474,822

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	Schedule 131	0.00	0	0	0	0	0	0	0
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	Schedule 102	188,194.00	340,511	3,129	10,239	17,080	21,435	21,566	23,936
	Schedule 111	51,787,474.00	96,346,775	1,948,398	3,674,467	5,726,364	18,064,862	4,326,716	8,977,809
	Schedule 121	3,896,834.00	7,546,429	302,898	398,880	420,845	(10,914,623)	3,809,625	177,522
	Schedule 131	0.00	0	0	0	0	0	0	0
	Schedule 146	36,224,919.00	67,139,519	2,309,719	3,098,253	3,288,121	3,535,845	3,921,073	3,900,873
	Total	223,692,149	411,611,832	7,641,283	15,572,303	24,991,174	31,277,743	33,155,193	36,474,822
	Calendar Sales Check	223,692,149	411,611,832	7,641,283	15,572,303	24,991,174	31,277,743	33,155,193	

Washington Sales Volumes

February/19 Description	Schedule	February/19 Billed	January/19 Unbilled	February/19 Unbilled	February/19 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm 101		21,909,865	11,312,505	12,797,322	1,484,817	23,394,682	✓
Firm 102		22,522	11,768	13,182	1,414	23,936	✓
Firm 111		8,359,692	4,053,424	4,671,541	618,117	8,977,809	✓
Firm 112		22,382	9,263	13,099	3,836	26,218	✓
Firm 121		170,359	92,544	99,707	7,163	177,522	✓
Firm 122		55,557	31,328	32,516	1,188	56,745	✓
Firm 122G		0	0	0	0	0	
Firm 122L		0	0	0	0	0	
Firm 122W		0	0	0	0	0	
Firm 131		0	0	0	0	0	
Interruptible 132		142,096	0	0	0	142,096	✓
Interruptible 132W		0	0	0	0	0	
Total Retail Sales for GTI		30,682,473	15,510,832	17,627,367	2,116,535	32,799,008	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales	146	3,917,949	3,917,947	3,900,871	(17,076)	3,900,873	
Total 147 & 148 Transportation Sales	147 148	176,712 4,829,560	0 4,829,560	0 3,966,821	0 (862,739)	176,712 3,966,821	
Total sales		39,606,694	24,258,339	25,495,059	1,236,720	40,843,414	
Schedule Sum for Demand Deferral:							
Firm 101		21,909,865	11,312,505	12,797,322	1,484,817	23,394,682	✓
Firm 102		22,522	11,768	13,182	1,414	23,936	✓
Firm 111		8,359,692	4,053,424	4,671,541	618,117	8,977,809	✓
Firm 112		22,382	9,263	13,099	3,836	26,218	✓
Firm 121		170,359	92,544	99,707	7,163	177,522	✓
Firm 122		55,557	31,328	32,516	1,188	56,745	✓
Interruptible 131		0	0	0	0	0	
Interruptible 132		142,096	0	0	0	142,096	✓
Transportation 146		3,917,949	3,917,947	3,900,871	(17,076)	3,900,873	✓
Total sales		34,800,422	19,428,779	21,528,238	2,099,459	36,699,881	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm 101		21,909,865	11,312,505	12,797,322	1,484,817	23,394,682	✓ Sales for Decoupling amortization
Firm 102		22,522	11,768	13,182	1,414	23,936	✓
Firm 111		8,359,692	4,053,424	4,671,541	618,117	8,977,809	✓
Firm 121		170,359	92,544	99,707	7,163	177,522	✓
Firm 122G		0	0	0	0	0	0 Special amortization rate
Firm 122L		0	0	0	0	0	0 Special amortization rate
Firm 122W		0	0	0	0	0	0 Special amortization rate
Interruptible 131		0	0	0	0	0	0
Interruptible 132W		0	0	0	0	0	0 Special amortization rate
Transportation 146		3,917,949	3,917,947	3,900,871	(17,076)	3,900,873	✓
Total sales		34,380,387	19,388,188	21,482,623	2,094,435	36,474,922	Volumes for PGA Commodity & Demand Amortization
Firm 112		22,382	9,263	13,099	3,836	26,218	Annual lump sum amortization
Firm 122		55,557	31,328	32,516	1,188	56,745	Annual lump sum amortization
Interruptible 132		142,096	0	0	0	142,096	Annual lump sum amortization
Total Firm Sales		30,540,377	15,510,832	17,627,367	2,116,535	32,656,912	
Total Interruptible Sales		142,096	0	0	0	142,096	
Total Transportation Sales (Schedule 146)		3,917,949	3,917,947	3,900,871	(17,076)	3,900,873	
Total Transportation Sales (Schedule 147 & 148)		5,006,272	4,829,560	3,966,821	(862,739)	4,143,533	
Check total sales		39,606,694	24,258,339	25,495,059	1,236,720	40,843,414	
Total sales		39,606,694	24,258,339	25,495,059	1,236,720	40,843,414	



Gas by GL Account - Estimate

Page: 2
 Print Date: 03/05/19
 09:08:52 AM
 Database: NUCUT
 arpgasbygjest

Accounting Month: 201902

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	PRIOR PERIOD	(CREDIT) DEBIT	TOTAL USD
GD PURCHASE						
Gas Transportation AN						
Dominion Energy Questar Pipeline, LLC	ACCTSP			(\$564.72)		(\$564.72) - F
Gas Transmission Northwest Corporation	TPORT				\$205,566.42	\$205,566.42 - F
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				(\$2,780.59)	(\$2,780.59) - CR
Northwest Pipeline Corporation	TPORT				\$3,280,236.97	\$3,280,236.97 - F
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$1,341,127.05)	(\$1,341,127.05) - CR
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$382,523.40)	(\$382,523.40)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$109,292.40)	(\$109,292.40)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$122,953.95)	(\$122,953.95)



Gas by GL Account - Estimate

Accounting Month: 201902

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	PRIOR PERIOD	(CREDIT) DEBIT		TOTAL USD
					CURRENT MONTH	TOTAL	

GD

PURCHASE

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				(\$70,493.60)		(\$70,493.60)	CK
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$88,045.96)		(\$88,045.96)	
Spectra Energy - Westcoast Energy Inc.	ACCTGS	\$851.75		\$851.75			\$851.75	
Spectra Energy - Westcoast Energy Inc.	ACCTSP			(\$20,136.06)			(\$20,136.06)	F
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,891.70		\$9,891.70	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$102,645.20		\$102,645.20	F
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$236,130.84		\$236,130.84	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS	\$1,769.44		\$1,769.44			\$1,769.44	
TransCanada Nova Gas Transmission Ltd.	TPORT			(\$329.31)			(\$329.31)	F
TransCanada Nova Gas Transmission Ltd.	TPORT				\$442,919.38		\$442,919.38	
TransCanada Nova Gas Transmission Ltd.	ACCTGS	\$3,323.95		\$3,323.95			\$3,323.95	
TOTALS:					(\$15,084.95)	\$2,160,173.56	\$2,145,088.61	(A)
001-804001-GD-AN-DL								
Variable Transport Charges AN								
Gas Transmission Northwest Corporation	ACCTSP			(\$4,780.02)			(\$4,780.02)	V
Gas Transmission Northwest Corporation	TPORT				\$8,324.93		\$8,324.93	
Gas Transmission Northwest Corporation	ACCTSP				(\$2.16)		(\$2.16)	V
Northwest Pipeline Corporation	TPORT				\$37,087.31		\$37,087.31	
Northwest Pipeline Corporation	TPORT			\$0.00			\$0.00	V
Spectra Energy - Westcoast Energy Inc.	ACCTGS	\$1,009.96		\$1,009.96			\$1,009.96	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00		\$0.00	
TransCanada Foothills Pipe Lines Ltd.	TPORT							
TOTALS:					(\$3,770.06)	\$45,410.08	\$41,640.02	(A)
001-804002-GD-AN-DL								

LA =
 2160788.03

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			OLD	1/1/2019	3/31/2019	✓ 5.18%
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	NEW ✓ \$0.17067 ✓	11/1/2018	Next PGA filing	
Demand Rate		101	Debit	\$0.10744 ✓	11/1/2018	Next PGA filing	
		102	Debit	\$0.10239 ✓	11/1/2018	Next PGA filing	
		111/112	Debit	\$0.09865 ✓	11/1/2018	Next PGA filing	
		121/122	Debit	\$0.09225 ✓	11/1/2018	Next PGA filing	
		131/132	Debit	\$0.10433 ✓	11/1/2018	Next PGA filing	
		146/126/116	Debit	\$0.06248 ✓	11/1/2018	Next PGA filing	
			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	\$0.09166 ✓	11/1/2018	Next PGA filing	
		111	Debit	\$0.07475 ✓	11/1/2018	Next PGA filing	
		121	Debit	\$0.04745 ✓	11/1/2018	Next PGA filing	
		131	n/a	\$0.00000 ✓	11/1/2018	Next PGA filing	
		146	n/a	\$0.00000 ✓	11/1/2018	Next PGA filing	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 34204				1/1/2019	12/31/2019	✓ 2.00%
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	✓ \$0.16886 ✓	11/1/2018	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.10497 ✓	11/1/2018	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates (Sch 155)</u>	191000 GD ID	101	Debit	\$0.09092 ✓	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 Temporary Tax Benefits Amortization</u>	805110 GD ID	101	Debit	(\$0.01683)	11/1/2018	Next PGA filing	
		111	Debit	(\$0.01331)	11/1/2018	Next PGA filing	
		112	Debit	\$0.00000	11/1/2018	Next PGA filing	
		131	Debit	\$0.00000	11/1/2018	Next PGA filing	
		132	Debit	\$0.00000	11/1/2018	Next PGA filing	
		146	Debit	(\$0.00159)	11/1/2018	Next PGA filing	

Washington/Idaho Gas Costs

GL Account Feb-19 Costs

Nucleus Storage acct. JPRAIRIEAN -100408

JP Injections	808200 GD AN	\$ (1,554,969.80)
JP Withdrawals	808100 GD AN	\$ 4,124,875.89
Total JP	164100 GD AN	\$ 2,569,906.09
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (1,241,257.22)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 225.53
Total Clay Basin	164116 GD AA	\$ (1,241,031.69)

Total Net Storage (Injections)/Withdrawals

\$ 1,328,874.40

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN	\$ 28,728,074.62
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,145,088.61
Variable Demand (Transport) Costs	804002 GD AN	\$ 41,640.02
Hedge Activity	804010 GD AN	\$ 24,888.92
Financial Settlements	804600 GD AN	\$ 1,407,712.85
Interco Purchase from Thermal	804730 GD AN	\$ 5,568,119.20
Cochrane Credit	811000 GD AN	\$ (45,662.48)

2,180,728.03

Information from other Journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$ (83,432.10)
ID Imbalance from DJ 436	804000 GD AN	\$ (39,315.85)
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees DJ 471	804017 GD AN	\$ 20,442.52
Mizuho Journal DJ 473	804017 GD AN	\$ 2,963.00
Wells Fargo Journal DJ 473	804017 GD AN	\$ 3,892.24
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 6,398.44
WAWID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (17,345,465.19)
Deferred Exchange Revenue	496028 GD AN	\$ (375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ -
FABF Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -
WAWID Buy/Sell Transportation Recovery- pass through DJ 463	804001 GD AN	\$ (8,544.60)
WAWID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -

Total Costs for Deferral Including net gas costs

\$ 21,386,973.70 Tie to Deferral Entry

483600 GD AN	\$ 528,004.32	Input fr GLE Sales
483000 GD AN	\$ (11,236,884.23)	Input fr GLE Sales
483730 GD AN	\$ (6,636,666.28)	Input fr GLE Sales
	\$ (17,345,465.19)	

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 12,172,302.16	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (12,172,302.16)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (11,308,804.90)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 11,308,804.90	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
804700 GD AN	\$ 305,477.00	\$ -	Provide Bookout dollars for SEC reporting
804711 GD AN	\$ -	\$ (305,477.00)	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	\$ -	\$ -	AP Correction
232620 ZZ ZZ	\$ -	\$ -	AP Correction
232620 ZZ ZZ	\$ -	\$ -	AP Correction
232130 ZZ ZZ	\$ -	\$ -	AP Correction
232130 ZZ ZZ	\$ 197.96	\$ -	Reclass from 232620 Recon
232620 ZZ ZZ	\$ -	\$ (197.96)	Reclass from 232620 Recon
232130 ZZ ZZ	\$ 5,519.99	\$ -	Reclass from 232130 Recon
142600 ZZ ZZ	\$ -	\$ (5,519.99)	Reclass from 232130 Recon
Total Other Adj	\$ 23,799,302.00	\$ (23,799,302.00)	
Total from GLE	\$ 43,281,656.43	\$ (43,281,656.43)	
Total DJ 430	\$ 67,080,958.54	\$ (67,080,958.54)	



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, February 28, 2019 12:17 PM
To: Berg, Jenny
Subject: RE: Rate Review - February

No PGA Changes. ✓

You know, the purpose for this rates check being monthly was really because of the unbilled section (things which changed more often) which was subsequently not even used. I wonder if we even need this anymore since PGA's usually only change annually? And if there is an out-of-cycle, it's a big deal and I seriously doubt it would get overlooked.

Why don't you see what John thinks, but this seems like overkill to me. I'm happy to keep doing it, but maybe it is not needed anymore.

From: Berg, Jenny
Sent: Thursday, February 28, 2019 7:53 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - February

Good Morning Annette,

Attached is the rates review workbook for February 2019.

No changes were made. If I have 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.avistavia.com



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