

**Avista Corporation Journal Entry**

Effective Date: 201903

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Jenny Berg

Last Saved: 04/03/2019 3:12 PM

Type: C

Submitted by: Jenny Berg



Approval Requested: 04/03/2019 3:12 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	6,692.89 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	11,857,467.12 ✓		Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS CO:	GD	WA	DL	0.00 ✓	11,864,160.01 ✓	Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	11,855.84 ✓	0.00	Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	2,209,512.09 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		2,221,367.93 ✓	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,755.94 ✓		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	4,888,065.81 ✓		Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS CO:	GD	ID	DL	3,449.53 ✓	4,890,821.75 ✓	Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	977,781.51 ✓		Interest Expense
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL			Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		981,231.04 ✓	Amortization Expense
130	001	410100 - DFIT EXPENSE DR	GD	ID	DL	63,350.51 ✓		Idaho Tax Reform Amort
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		63,350.51 ✓	Idaho Tax Reform Amort
150	001	190930 - NONPLANT EXCESS DEFERRED GROSS UP	GD	ID	DL	14,602.29 ✓		Idaho Tax Reform Tax Rate Calc Adj
160	001	410100 - DFIT EXPENSE DR	GD	ID	DL		14,602.29 ✓	Idaho Tax Reform Tax Rate Calc Adj
<b>Totals:</b>						<b>20,035,533.53</b> ✓	<b>20,035,533.53</b>	

  
 Prepared by Jenny Berg  
 Date 4/3/19  
 Reviewed by  
  
 Date 4/3/19

**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.

Approved for Entry  
 Corporate Accounting use Only  
 Date



Washington/Idaho Gas Costs

201903	201903
WNP Fixed	\$ 3,631,690.92
WNP Variable	\$ 26,750.12
WNP Capacity Release	\$ (2,340,993.09)
<b>NWP Total (excluding Refund)</b>	<b>\$ 1,317,457.95</b>
GTN Fixed	\$ 227,691.40
GTN Variable	\$ 11,697.70
GTN Capacity Release	\$ (3,076.51)
<b>Current Month Estimate</b>	<b>\$ 236,380.59</b>
Transcanada Foothills (BC System) Fixed	\$ 228,013.19
Transcanada Foothills (BC System) Variable	\$ 228,013.19
<b>ANG Total</b>	<b>\$ 427,692.83</b>
NOVA (AB System) Fixed	\$ 98,677.33
NOVA (AB System) Variable	\$ 978.92
<b>NOVA Total</b>	<b>\$ 99,556.25</b>
Spectra Westcoast Fixed	\$ 4,046.25
Spectra Westcoast Variable	\$ 4,046.25
<b>WEI (Duke) Total</b>	<b>\$ 8,092.50</b>
Questar	\$ 0.00
Questar	\$ 0.00
NOVA Fixed charges	\$ 0.00
Third party capacity release	\$ 0.00
Other Pipeline Fixed charges	\$ 0.00
Other capacity release credit	\$ 0.00
<b>Counterparty Invoice Total</b>	<b>\$ 0.00</b>
Thermal Transport	\$ 0.00
Intracompany Transportation Optimization	\$ 0.00
<b>Total Demand Costs from Purchase Journals</b>	<b>\$ 2,313,147.06</b>
W/AID Buy/Sell Transportation Recovery	\$ (7,717.93)
<b>Total Demand Costs</b>	<b>\$ 2,305,429.13</b>
less variable costs charged to Commodity	\$ (39,596.74)
<b>Total Demand Costs to be Allocated</b>	<b>\$ 2,265,832.39</b>

Washington/Idaho Gas Costs	201903	201903
804000 GD AN	\$ 29,900,191.03	\$ 29,900,191.03
804000 GD AN	\$ -	\$ -
811000 GD AN	\$ (40,268.02)	\$ (40,268.02)
804600 GD AN	\$ 12,348.37	\$ 12,348.37
804010 GD AN	\$ 9,724.47	\$ 9,724.47
804730 GD AN	\$ 3,059,365.26	\$ 3,059,365.26
<b>Total Commodity Costs from Purchase Journals</b>	<b>\$ 32,941,361.61</b>	<b>\$ 32,941,361.61</b>
Storage (injections)/Withdrawals	\$ (2,248,073.90)	\$ (2,248,073.90)
FAFID Commodity for Anderson Elementary/Li	\$ -	\$ -
W/AID Gas Purchased from Interstate Asphalt	\$ -	\$ -
GST	\$ 8,738.20	\$ 8,738.20
M Chemical Accrual	\$ 7,000.00	\$ 7,000.00
Broker Fees	\$ 46,773.98	\$ 46,773.98
Mizuno Broker Fees	\$ 3,061.99	\$ 3,061.99
Wells Fargo Journal DJ 473	\$ 3,411.70	\$ 3,411.70
plus variable costs from Demand	\$ 39,596.74	\$ 39,596.74
Merchandise Processing Fee DJ 467	\$ 8,677.40	\$ 8,677.40
W/AID Off System Revenue	\$ (6,819,021.99)	\$ (6,819,021.99)
483000/483600/483730	\$ (375,000.00)	\$ (375,000.00)
495028 GD AN	\$ 23,616,525.83	\$ 23,616,525.83
Deliered Exchange Revenue	\$ (371,444.74)	\$ (371,444.74)
<b>Total Commodity Costs to be Allocated</b>	<b>\$ (161,904.72)</b>	<b>\$ (161,904.72)</b>
WA Imbalance	\$ -	\$ -
ID Imbalance	\$ -	\$ -
<b>Total Deferred Commodity Costs:</b>	<b>\$ 23,083,176.37</b>	<b>\$ 23,083,176.37</b>
<b>Total Net Gas Costs</b>	<b>\$ 25,349,008.76</b>	<b>\$ 25,349,008.76</b>
From DJ 430	\$ -	\$ -
Check	\$ -	\$ -

Expense Calculation	201903	201903
Total System Cost	\$ 2,265,832.39	\$ 2,265,832.39
Demand Allocated to Washington	\$ 1,565,690.18	\$ 1,565,690.18
Demand Allocated to Idaho	\$ 700,142.21	\$ 700,142.21
<b>Total Current Demand Costs (excluding refund)</b>	<b>\$ 2,265,832.39</b>	<b>\$ 2,265,832.39</b>
Total Commodity Costs to be Allocated	\$ 23,616,525.83	\$ 23,616,525.83
Imbalance Cost Washington	\$ (371,444.74)	\$ (371,444.74)
Imbalance Cost Idaho	\$ (161,904.72)	\$ (161,904.72)
<b>Total Commodity Costs before refund</b>	<b>\$ 23,083,176.37</b>	<b>\$ 23,083,176.37</b>
check	\$ -	\$ -
<b>Total</b>	<b>\$ 25,349,008.76</b>	<b>\$ 25,349,008.76</b>

Balance Sheet Def Rev Calc	WASHINGTON	PGA	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	IDAHO	PGA	PGA Rate	PGA Revenue
<b>DEMAND</b>									
Schedule 101	18,476,572	0.10239	✓	\$ 1,689,163.00	DEMAND	Schedule 101	8,099,837	0.09584	\$ 779,254.00
Schedule 102	18,913	0.10239	✓	\$ 2,041.00	Schedule 111	Schedule 111	2,821,506	0.09584	\$ 281,330.00
Schedule 111	6,826,624	0.09239	✓	\$ 554,510.00	Schedule 112	Schedule 112	1,385	0.09584	\$ 394.00
Schedule 112	9,819	0.09239	✓	\$ 775.00	Schedule 121	Schedule 121		0.09584	\$ -
Schedule 121	115,935	0.09225	✓	\$ 35,924.00	Schedule 122	Schedule 122		0.09584	\$ -
Schedule 122	58,316	0.09250	✓	\$ 5,193.00	<b>Total Demand</b>	<b>Total Demand</b>	<b>10,922,728</b>		<b>\$ 1,060,968.00</b>
Schedule 131	0	0.05955	✓	\$ -					<b>0.097133976</b>
Schedule 132	133,435	0.06950	✓	\$ 7,050.00					
Schedule 146	3,846,620	0.00054	✓	\$ 1,785.00					
<b>Total Demand</b>	<b>29,486,134</b>	<b>0.07788</b>	check	<b>\$ 2,296,441.00</b>					
	29,486,134	0.07788	check	\$ 2,296,441.00					
<b>COMMODITY</b>									
Schedule 101	18,476,572	0.17067	✓	\$ 2,583,934.00	Schedule 101	8,099,837	0.16886	✓	\$ 1,205,053.00
Schedule 102	18,913	0.17067	✓	\$ 3,121.00	Schedule 111	2,821,506	0.16886	✓	\$ 435,058.00
Schedule 111	6,826,624	0.17067	✓	\$ 923,773.00	Schedule 112	1,385	0.16886	✓	\$ 993.00
Schedule 112	9,819	0.17067	✓	\$ 1,293.00	Schedule 121	0	0.16886	✓	\$ -
Schedule 121	115,935	0.17067	✓	\$ 56,592.00	Schedule 122	0	0.16886	✓	\$ -
Schedule 122	58,316	0.17067	✓	\$ 8,652.00	Schedule 131	0	0.16886	✓	\$ -
Schedule 131	0	0.17067	✓	\$ -	Schedule 132	0	0.16886	✓	\$ -
Schedule 132	133,435	0.17067	✓	\$ 18,549.00	<b>Total Commodity</b>	<b>Total Commodity</b>	<b>10,922,728</b>		<b>\$ 1,640,704.00</b>
<b>Total Commodity</b>	<b>25,639,614</b>	<b>0.17067</b>	check	<b>\$ 3,595,914.00</b>					<b>\$0.15021</b>
	25,639,614	0.17067	check	\$ 3,595,914.00					

Deferral Calculation	Washington	Washington	Idaho	Idaho
Total Deferral Expenses from above	\$ 16,190,824.82	\$ 5,565,690.18	\$ 700,142.21	Totals from above
PGA Deferral Revenue from above	\$ (3,595,914.00)	\$ (2,296,441.00)	\$ (1,060,968.00)	\$ 25,349,008.76
Adjustments	\$ -	\$ -	\$ -	\$ (8,594,027.00)
Amount to be Deferred	\$ 12,594,910.82	\$ (730,750.82)	\$ (360,825.79)	\$ 16,754,981.76
(overcollected)/undercollected	\$ -	\$ 11,864,160.01	\$ 4,890,821.75	\$ -
(rebate)/surcharge	\$ -	\$ -	\$ -	\$ -
Deferral Check	\$ -	\$ -	\$ -	\$ -
JET Entry	\$ 20,095,533.53	\$ -	\$ -	\$ -
Debits	\$ -	\$ -	\$ -	\$ -
Credits	\$ -	\$ -	\$ -	\$ -
	\$ (8,594,027.00)	\$ -	\$ -	\$ -

Update JE date to pull current month values

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

( ) = Rebate

Month	YTD	201810	201811	201812	201901	201902	201903
Interest Rate							
Beginning Balance	(6,508,323.87)	(19,095,614.91)	(22,888,085.89)	(11,298,837.78)	(12,602,073.84)	(13,118,053.93)	(7,482,556.34)
Commodity Deferral	(14,998,507.26)	(3,845,502.55)	(3,344,640.68)	63,791.75	873,899.58	7,465,399.55	12,594,910.82
Demand Deferral	(3,531,759.91)	(912,326.38)	(647,678.45)	(1,317,734.47)	(1,334,486.60)	(1,785,534.75)	(730,750.82)
Interest (Rev/Expense)	(530,200.14)	(86,587.37)	(36,292.79)	(49,293.34)	(55,393.05)	(44,367.22)	(6,692.89)
Commodity Adjustment	9,937,543.92	24,087,163.01	0.00	14,024,731.82	0.00	0.00	0.00
Demand Adjustment	4,395,506.82	4,181,620.62	0.00	991,927.24	0.00	0.00	0.00
Interest Adjustment	438,126.67	684,577.32	0.00	603,236.12	0.00	0.00	0.00
Misc Adjustment	35.15	35.56	0.00	(35.15)	0.00	0.00	0.00
Ending Balance	<b>(4,289,254.75)</b>	<b>(11,107,523.79)</b>	<b>(22,888,085.89)</b>	<b>(11,298,837.78)</b>	<b>(12,602,073.84)</b>	<b>(13,118,053.93)</b>	<b>(7,482,556.34)</b>
GLW Check	(11,107,523.80)	(22,888,085.90)	(11,298,837.79)	(12,602,073.85)	(13,118,053.93)	(13,118,053.93)	(7,482,556.35)
Variance		0.01	0.01	0.01	0.01	0.01	0.01

Month	YTD	201810	201811	201812	201901	201902	201903
Washington Amortization							
Volume - Commodity & Demand							
191000							
Schedule 101	131,594,728.00	8,390,464	15,558,764	20,570,424	21,076,213	23,394,682	18,476,572
Schedule 102	188,194.00	10,239	17,080	21,435	21,566	23,936	18,913
Schedule 111	51,787,474.00	3,674,467	5,726,364	18,064,862	4,326,716	8,977,909	6,826,624
Schedule 121	3,896,834.00	398,880	420,845	(10,914,823)	3,809,625	177,522	115,935
Schedule 131	0.00	0	0	0	0	0	0
Schedule 146	36,224,919.00	3,098,253	3,268,121	3,535,845	3,921,073	3,900,873	3,846,520
Total	<b>223,692,149</b>	<b>15,572,303</b>	<b>24,991,174</b>	<b>31,277,743</b>	<b>33,155,193</b>	<b>36,474,822</b>	<b>29,284,564</b>
Calendar Sales Check	223,692,149	15,572,303	24,991,174	31,277,743	33,155,193	36,474,822	29,284,564

Month	YTD	201810	201811	201812	201901	201902	201903
Rates							
191000							
Schedule 101	0.09067	0.09067	Main Calc	Main Calc	0.09166	0.09166	0.09166
Schedule 102	0.09067	0.09067	Main Calc	Main Calc	0.09166	0.09166	0.09166
Schedule 111	0.07475	0.07475	Main Calc	Main Calc	0.07625	0.07625	0.07625
Schedule 121	0.04745	n/a	Main Calc	Main Calc	0.04780	0.04780	0.04780
Schedule 131	n/a	n/a	Main Calc	Main Calc	n/a	n/a	n/a
Schedule 146	n/a	n/a	Main Calc	Main Calc	n/a	n/a	n/a

Month	YTD	201810	201811	201812	201901	201902	201903
GL							
191000							
Beginning Balance	(2,400,830.79)	782,436.84	1,843,136.84	(11,755,837.77)	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)
Amortization	22,501,687.66	1,055,285.01	1,880,095.00	2,712,806.00	2,445,834.59	2,839,594.01	2,221,367.93
Interest	(142,882.10)	5,414.99	(52,658.47)	(42,984.33)	(33,942.38)	(22,681.18)	(11,855.84)
PGA Transfer	(14,771,212.55)	0.00	(15,619,860.03)	0.00	0.00	0.00	0.00
Misc Adjustment	130,571.12	320,004.39	193,448.89	0.00	0.00	0.00	0.00
Ending Balance	<b>1,217,063.30</b>	<b>(8,772,939.45)</b>	<b>(1,843,136.84)</b>	<b>(11,755,837.77)</b>	<b>(9,086,016.10)</b>	<b>(6,674,123.88)</b>	<b>(3,857,211.04)</b>
GLW Check	(8,772,939.45)	(1,843,136.84)	(11,755,837.77)	(9,086,016.10)	(6,674,123.88)	(6,674,123.88)	(3,857,211.04)
Variance		(0.00)	0.00	0.00	0.00	0.00	0.00

	201903
WA Deferral Interest Income	419600 GD WA 0.00
WA Deferral Interest Expense	431600 GD WA 6,692.89
WA Deferral	191010 GD WA 11,857,467.12
WA Deferral Expense	805120 GD WA 0.00
Tracker Transfer	191010 GD WA 0.00
Tracker Transfer	191000 GD WA 0.00
Check	0.00

	201903
WA Amortization Interest Income	419600 GD WA 0.00
WA Amortization Interest Expense	431600 GD WA 11,855.84
WA Amortization	191000 GD WA 2,209,512.09
WA Amortization Expense	805110 GD WA 0.00
Large Customer Refund	191000 GD WA 2,221,367.93
Large Customer Refund	805110 GD WA 0.00
Check	0.00

Washington Sales Volumes

March/19 Description	Schedule	March/19 Billed	February/19 Unbilled	March/19 Unbilled	March/19 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral:</b>							
Firm 101		23,917,006	12,797,322	7,356,888	(5,440,434)	18,476,572 ✓	
Firm 102		24,534	13,182	7,561	(5,621)	18,913 ✓	
Firm 111		8,879,429	4,671,541	2,618,736	(2,052,805)	6,826,624 ✓	
Firm 112		17,519	13,089	5,399	(7,700)	9,819 ✓	
Firm 121		164,840	99,707	50,802	(48,905)	115,935 ✓	
Firm 122		69,433	32,516	21,399	(11,117)	58,316 ✓	
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		133,435	0	0	0	133,435 ✓	
Interruptible 132W		0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		<b>33,206,196</b>	<b>17,627,367</b>	<b>10,060,785</b>	<b>(7,566,582)</b>	<b>25,639,614</b>	<b>Total retail sales for PGA commodity deferral, includes interruptible rate schedules</b>
<b>Total 146 Transportation Sales</b>							
		4,055,434	3,900,871	3,691,957	(208,914)	3,846,520	
		4,055,434	3,900,871	3,691,957	(208,914)	3,846,520	
<b>Total 147 &amp; 148 Transportation Sales</b>							
		583,729	0	0	0	583,729	
		4,089,100	3,966,821	4,540,256	573,435	4,662,535	
		4,672,829	3,966,821	4,540,256	573,435	5,246,264	
<b>Total sales</b>		<b>41,934,459</b>	<b>25,495,059</b>	<b>18,292,998</b>	<b>(7,202,061)</b>	<b>34,732,398</b>	
<b>Schedule Sum for Demand Deferral:</b>							
Firm 101		23,917,006	12,797,322	7,356,888	(5,440,434)	18,476,572 ✓	
Firm 102		24,534	13,182	7,561	(5,621)	18,913 ✓	
Firm 111		8,879,429	4,671,541	2,618,736	(2,052,805)	6,826,624 ✓	
Firm 112		17,519	13,089	5,399	(7,700)	9,819 ✓	
Firm 121		164,840	99,707	50,802	(48,905)	115,935 ✓	
Firm 122		69,433	32,516	21,399	(11,117)	58,316 ✓	
Interruptible 131		0	0	0	0	0	
Interruptible 132		133,435	0	0	0	133,435 ✓	
Transportation 146		4,055,434	3,900,871	3,691,957	(208,914)	3,846,520 ✓	
		37,261,630	21,528,238	13,752,742	(7,775,496)	29,486,134	<b>Total sales for PGA demand deferral, includes interruptible rate schedules &amp; schedule 146 transportation</b>
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm 101		23,917,006	12,797,322	7,356,888	(5,440,434)	18,476,572 ✓	
Firm 102		24,534	13,182	7,561	(5,621)	18,913 ✓	
Firm 111		8,879,429	4,671,541	2,618,736	(2,052,805)	6,826,624 ✓	
Firm 121		164,840	99,707	50,802	(48,905)	115,935 ✓	
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 132W		0	0	0	0	0	
Transportation 146		4,055,434	3,900,871	3,691,957	(208,914)	3,846,520 ✓	
		37,041,243	21,482,623	13,725,944	(7,756,679)	29,284,564	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
<b>Total Firm Sales</b>							
Firm 112		17,519	13,089	5,399	(7,700)	9,819	Annual lump sum amortization
Firm 122		69,433	32,516	21,399	(11,117)	58,316	Annual lump sum amortization
Interruptible 132		133,435	0	0	0	133,435	Annual lump sum amortization
<b>Total Interruptible Sales</b>		<b>33,072,761</b>	<b>17,627,367</b>	<b>10,060,785</b>	<b>(7,566,582)</b>	<b>25,506,179</b>	
<b>Total Transportation Sales (Schedule 146)</b>		<b>4,055,434</b>	<b>3,900,871</b>	<b>3,691,957</b>	<b>(208,914)</b>	<b>3,846,520</b>	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		<b>4,672,829</b>	<b>3,966,821</b>	<b>4,540,256</b>	<b>573,435</b>	<b>5,246,264</b>	
<b>Check total sales</b>		<b>41,934,459</b>	<b>25,495,059</b>	<b>18,292,998</b>	<b>(7,202,061)</b>	<b>34,732,398</b>	
		<b>41,934,459</b>	<b>25,495,059</b>	<b>18,292,998</b>	<b>(7,202,061)</b>	<b>34,732,398</b>	



# Gas by GL Account - Estimate

Page: 2  
 Print Date: 04/03/19  
 09:25:26 AM  
 Database: NUCUT  
 arpgasbyglst

Accounting Month: 201903  
 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		\$4,046.25		\$4,046.25	- 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)	
Northwest Pipeline Corporation→Duke Energy Marketing America LLC	TPORT			(\$121,002.30)	(\$121,002.30)	- CR
Northwest Pipeline Corporation→IGI Resources Inc.	TPORT			(\$136,127.59)	(\$136,127.59)	



# Gas by GL Account - Estimate

Page: 3  
 Print Date: 04/03/19  
 09:25:26 AM  
 Database: NUCUT  
 argasbyglst

Accounting Month: 201903  
 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**

*✓ ties to EADD*

*Σ (A) = 2,313,147.06*

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.	TPORT				\$101,053.39	\$101,053.39		
Spectra Energy - Westcoast Energy Inc.	ACCTSP			(\$10,037.72)		(\$10,037.72)	- F	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$2,176.64)		(\$2,176.64)	- F	
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,738.30	\$9,738.30		
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$232,468.93	\$232,468.93	- F	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$4,455.74)		(\$4,455.74)	- F	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$436,050.61	\$436,050.61	- F	
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$8,357.78)		(\$8,357.78)	- F	
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>				(\$20,981.63)	\$2,294,531.95	\$2,273,550.32	✓ (A)

<b>Variable Transport Charges AN</b>								
Gas Transmission Northwest Corporation	TPORT				\$8,869.27	\$8,869.27	- V	
Gas Transmission Northwest Corporation	ACCTSP			\$3,000.00		\$3,000.00	- V	
Gas Transmission Northwest Corporation	ACCTSP				(\$1.57)	(\$1.57)	- V	
Northwest Pipeline Corporation	TPORT				\$26,750.12	\$26,750.12	- V	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$978.92		\$978.92	- V	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00		
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00		
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>				\$3,978.92	\$35,617.82	\$39,596.74	✓ (A)

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	<a href="http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a>			<u>OLD</u>	1/1/2019	3/31/2019	5.18% ✓
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	<u>NEW</u> \$0.16436	11/1/2018	Next PGA filing	
Demand Rate		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 &amp; Demand Amortization Rates (Sch 155)</u>	191000 GD WA	101	Debit	\$0.09166 ✓	11/1/2018	Next PGA filing	
		102	Debit	\$0.09166 ✓	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. 34204				1/1/2019	12/31/2019	2.00% ✓
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.16236	11/1/2018	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.10497	11/1/2018	Next PGA filing	
<u>ID Commodity &amp; 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	

*M*



Washington/Idaho Gas Costs	GL Account	Mar-19 Costs
<b>Nucleus Storage acct. JPRAIRIEAN -100408</b>		
JP Injections	808200 GD AN	\$ (3,023,586.22)
JP Withdrawals	808100 GD AN	\$ 3,038,027.68
Total JP	164100 GD AN	\$ 14,441.46
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (6,024,837.88)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 3,762,322.52
Total Clay Basin	164115 GD AA	\$ (2,262,515.36)
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$ (2,248,073.90)</b>
<b>NUCUT PURCHASES (GL Estimate Report)</b>		
Commodity Purchases	804000 GD AN	\$ 29,900,191.03 ✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,273,550.32 ✓
Variable Demand (Transport) Costs	804002 GD AN	\$ 39,596.74 ✓
Hedge Activity	804010 GD AN	\$ 9,724.47 ✓
Financial Settlements	804600 GD AN	\$ 12,348.87 ✓
Interco Purchase from Thermal	804730 GD AN	\$ 3,059,365.28 ✓
Cochrane Credit	811000 GD AN	\$ (40,268.02) ✓
<b>Information from other journals -Deferred Costs:</b>		
WA Imbalance from DJ 436	804000 GD AN	\$ (371,444.74) ✓
ID Imbalance from DJ 436	804001 GD AN	\$ (161,904.72) ✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00 ✓
Broker Fees DJ 471	804017 GD AN	\$ 46,773.98 ✓
Mizuho Journal DJ 473	804017 GD AN	\$ 3,061.99 ✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 3,411.70 ✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 8,677.40 ✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 (	\$ (6,819,021.89) ✓
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00) ✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ 8,738.20 ✓
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ - ✓
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (7,717.93) ✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ - ✓
<b>Total Costs for Deferral including net gas costs</b>		<b>\$ 25,349,008.76 Tie to Deferral Entry ✓</b>

2313147.00 ✓

483600 GD AN	\$ 7,050,255.97	Input fr GLE Sales
483000 GD AN	\$ (8,142,068.33)	Input fr GLE Sales
483730 GD AN	\$ (5,727,209.53)	Input fr GLE Sales
	<u>(6,819,021.89)</u>	✓

Journal # 430 Entry	Dr.	Cr.	
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	\$ 5,107.20	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (5,107.20)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
142600.ZZ.ZZ	\$ -	\$ -	Account Correction Reclass
232130.ZZ.ZZ	\$ -	\$ -	Account Correction Reclass
232130.ZZ.ZZ	\$ -	\$ -	Reverse last month's entry - To Clear AP for GTN January
232620.ZZ.ZZ	\$ -	\$ -	Reverse last month's entry - To Clear AP for GTN January
Total Other Adj	\$ 12,107.20	\$ (12,107.20)	

Total from GLE	\$ 45,140,149.05	\$ (45,140,149.05)
Total DJ 430	\$ 45,152,256.25	\$ (45,152,256.25)



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  
Idaho  
Total

69.10%
30.90%
<u>100.00%</u>

*Demand*

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

## Berg, Jenny

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**From:** Brandon, Annette  
**Sent:** Monday, April 1, 2019 10:00 AM  
**To:** Berg, Jenny  
**Subject:** RE: Rate Review - March

✓ No changes to PGA for March. Thanks!

**From:** Berg, Jenny  
**Sent:** Thursday, March 28, 2019 10:02 AM  
**To:** Brandon, Annette <Annette.Brandon@avistacorp.com>  
**Subject:** Rate Review - March

Good Morning Annette,

Attached is the rates review workbook for March 2019. I haven't heard back from Joe regarding if your annual PGA review will be sufficient. I'll check in with him today.

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.myavista.com](http://www.myavista.com)



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