

- Avista Corporation Journal Entry

Effective Date: 201905

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Keri Meister

Last Saved: 06/05/2019 5:01 PM

Type: C

Submitted by: Keri Meister

Approval Requested: 06/05/2019 5:02 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	DESCRIPTION	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	419600	- INTEREST ON ENERGY DEFERRALS	GD	WA	DL		19,065.48	Interest
20	001	191010	- CURR UNRECOV PGA DEFERRED	GD	WA	DL		725,960.52	Deferral
30	001	805120	- DEFER CURRENT UNRECOVERED GAS CO:	GD	WA	DL	745,026.00		Deferral Expense
40	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	972.72		Interest Expense
50	001	191000	- RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	582,046.26		Amortization
60	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		583,018.97	Amortization Expense
70	001	419600	- INTEREST ON ENERGY DEFERRALS	GD	ID	DL		1,079.47	Interest
80	001	191010	- CURR UNRECOV PGA DEFERRED	GD	ID	DL		405,656.11	Deferral
90	001	805120	- DEFER CURRENT UNRECOVERED GAS CO:	GD	ID	DL	406,735.58		Deferral Expense
100	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,481.32		Interest Expense
110	001	191000	- RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	297,863.43		Amortization
120	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		299,344.76	Amortization Expense
130	001	410100	- DFIT EXPENSE DR	GD	ID	DL	18,285.81		Idaho Tax Reform Amort
140	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		18,285.81	Idaho Tax Reform Amort
150	001	190930	- NONPLANT EXCESS DEFERRED GROSS UP	GD	ID	DL	4,214.88		Idaho Tax Reform Tax Rate Calc Adj
160	001	410100	- DFIT EXPENSE DR	GD	ID	DL		4,214.88	Idaho Tax Reform Tax Rate Calc Adj
Totals:							2,056,626.00	2,056,626.00	

Prepared by Keri Meister Date 6-5-19
 Reviewed by Jan Mpellans Date 6/5/19

Approved for Entry _____ Date _____
 Corporate Accounting use Only

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.

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 May 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 DJ 430 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	
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. [completeness]	Noted that May 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.	

201905

201905

Washington/Idaho Gas Costs	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
		69.06%	30.94%	67.2100%	32.7900%
Total Demand Costs (excluding refund)	\$ 2,172,451.96	\$ 1,500,295.32	\$ 672,156.64		

NWP Fixed	\$ 3,624,334.22
NWP Variable	\$ 34,635.09
NWP Capacity Release	\$ (2,340,983.09)
NWP Total (excluding Refund)	\$ 1,317,986.22
GTN Fixed	\$ 172,464.26
GTN Variable	\$ 4,341.25
GTN Capacity Release	\$ (3,078.51)
Current Month Estimate	\$ 173,727.00
Transcanada Foothills (BC System) Fixed	\$ 228,271.68
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 228,271.68
NOVA (AB System) Fixed	\$ -
NOVA (AB System) Variable	\$ -
NOVA Total	\$ -
Spectra Westcoast Fixed	\$ 78,926.72
Spectra Westcoast Variable	\$ 18,808.35
WEI (Duke) Total	\$ 98,735.07
Questar	\$ 4,414.56
NOVA Fixed charges	\$ 4,414.56
Third party capacity release	\$ 415,367.52
Other Pipeline Fixed charges	\$ -
Other capacity release credit	\$ 30.00
Counterparty Invoice Total	\$ 415,367.52
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,230,502.05
WAVD Buy/Sell Transportation Recovery	\$ (8,285.40)
Total Demand Costs	\$ 2,230,216.65
804001 GD AN	\$ (57,784.69)
less variable costs charged to Commodity	\$ -
Total Demand Costs to be Allocated	\$ 2,172,451.96

804000 GD AN	\$ 7,748,262.56
495000 GD WAVD	\$ (862,949.00)
811000 GD AN	\$ (65,977.33)
804600 GD AN	\$ 342,746.27
804010 GD AN	\$ 14,180.47
804730 GD AN	\$ 1,675,563.79
Total Commodity Costs from Purchase Journals	\$ 8,765,206.76
Storage (Injections)/Withdrawals	\$ (4,882,123.23)
FAFB Commodity for Anderson Elementary/Lk	\$ -
WAVD Gas Purchased from Interstate Asphalt	\$ -
GST	\$ (43,947.62)
M Chemical Accrual	\$ 14,000.00
Broker Fees	\$ 19,910.00
Mizuho Broker Fees	\$ 2,464.54
Wells Fargo Journal DJ 473	\$ 4,151.87
plus variable costs from Demand	\$ 57,784.69
Merchandise Processing Fee DJ 467	\$ 12,410.31
WAVD Off System Revenue	\$ (4,065,230.40)
483000/483600/483730	\$ (375,000.00)
495028 GD AN	\$ (484,273.08)
Total Commodity Costs to be Allocated	\$ (55,619.17)
WA Imbalance	\$ (25,617.63)
ID Imbalance	\$ (565,209.88)
Total Deferred Commodity Costs:	\$ -
Total Net Gas Costs	\$ 1,607,242.08
From DJ 430	\$ -
Check	\$ 1,607,242.08

WASHINGTON	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	IDAHO	PGA Volumes	PGA Rate	PGA Revenue
DEMAND	4,312,435	0.10239	\$ 441,550.22		DEMAND	2,161,977	0.09584	\$ 207,203.88
Schedule 101	4,874	0.10239	\$ 499.05		Schedule 101	1,184,622	0.09584	\$ 113,534.17
Schedule 102	2,394,969	0.09239	\$ 221,271.19		Schedule 111	33,006	0.09584	\$ 3,163.30
Schedule 111	7,673	0.09239	\$ 708.91		Schedule 112			
Schedule 112	97,967	0.09225	\$ 9,028.23		Total Demand	3,379,605	check	\$ 323,901.34
Schedule 121	35,233	0.09225	\$ 3,250.24					0.09584
Schedule 122	0	0.09560	\$ -					
Schedule 131	74,295	0.09560	\$ 4,420.55					
Schedule 132	2,699,421	0.00054	\$ 1,403.69					
Schedule 146	9,526,767		\$ 682,132.08					
Total Demand	9,526,767	check	\$ 0.07160					
COMMODITY	4,312,435	0.17067	\$ 736,003.28		COMMODITY	2,161,977	0.16886	\$ 365,071.44
Schedule 101	4,874	0.17067	\$ 831.85		Schedule 101	1,184,622	0.16886	\$ 200,035.27
Schedule 102	2,394,969	0.17067	\$ 408,749.36		Schedule 111	33,006	0.16886	\$ 5,573.39
Schedule 111	7,673	0.17067	\$ 1,309.55		Schedule 121			
Schedule 112	97,967	0.17067	\$ 16,702.96		Schedule 122			
Schedule 121	35,233	0.17067	\$ 6,013.22		Schedule 131			
Schedule 122	0	0.17067	\$ -		Schedule 132			
Schedule 131	74,295	0.17067	\$ 12,679.93		Total Commodity	3,379,605	check	\$ 570,680.10
Schedule 132	2,699,421	0.17067	\$ 1,182,290.14					\$ 30,16886
Total Commodity	6,927,346	check	\$ 0.17067					

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Schedule 121	35,233	0.09225	\$ 3,250.24					0.09584
Schedule 122	0	0.09560	\$ -					
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Schedule 132	2,699,421	0.17067	\$ 1,182,290.14					\$ 30,16886
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WASHINGTON	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	IDAHO	PGA Volumes	PGA Rate	PGA Revenue
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Schedule 101	4,874	0.10239	\$ 499.05		Schedule 101	1,184,622	0.09584	\$ 113,534.17
Schedule 102	2,394,969	0.09239	\$ 221,271.19		Schedule 111	33,006	0.09584	\$ 3,163.30
Schedule 111	7,673	0.09239	\$ 708.91		Schedule 112			
Schedule 112	97,967	0.09225	\$ 9,028.23		Total Demand	3,379,605	check	\$ 323,901.34
Schedule 121								

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	201901	201902	201903	201904	201905
	Interest Rate	5.18%	5.18%	5.18%	5.45%	5.45%
	Beginning Balance	(12,602,073.84)	(13,118,053.92)	(7,482,556.34)	4,374,910.78	4,570,416.76
	Commodity Deferral	873,899.58	7,465,399.55	12,594,910.82	(11,480.74)	(1,563,189.25)
	Demand Deferral	(1,334,486.60)	(1,785,534.75)	(730,750.82)	186,719.40	818,163.25
	Interest (Rev/Expense)	(55,393.05)	(44,367.22)	(6,692.89)	20,267.32	19,065.48
	Commodity Adjustment	0.00	0.00	0.00	0.00	0.00
	Demand Adjustment	0.00	0.00	0.00	0.00	0.00
	Interest Adjustment	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	0.00	0.00	0.00	0.00	0.00
	Ending Balance	(13,118,053.92)	(7,482,556.34)	4,374,910.78	4,570,416.76	3,844,456.24
	GLW Check	(13,118,053.93)	(7,482,556.35)	4,374,910.77	4,570,416.76	4,570,416.76
	Variance	0.01	0.01	0.01	0.00	(725,960.52)

191000	Month	201901	201902	201903	201904	201905
	Schedule 101	21,076,213	23,394,982	18,476,572	8,678,511	4,312,435
	Schedule 102	21,566	23,936	18,913	9,640	4,874
	Schedule 111	4,326,716	8,977,809	6,826,624	4,528,915	2,394,969
	Schedule 121	3,809,625	177,522	115,935	108,923	97,867
	Schedule 131	0	0	0	0	0
	Schedule 146	3,921,073	3,900,873	3,846,520	3,113,093	2,599,421
	Total	33,155,193	36,474,822	29,284,564	16,439,082	9,409,566
	Calendar Sales Check	33,155,193	36,474,822	29,284,564	16,439,082	9,409,566

191000	Month	201901	201902	201903	201904	201905
	Schedule 101	0.09166	0.09166	0.09166	0.09166	0.09166
	Schedule 102	0.09166	0.09166	0.09166	0.09166	0.09166
	Schedule 111	0.07625	0.07625	0.07625	0.07625	0.07625
	Schedule 121	0.04780	0.04780	0.04780	0.04780	0.04780
	Schedule 131	n/a	n/a	n/a	n/a	n/a
	Schedule 146	n/a	n/a	n/a	n/a	n/a

191000	Month	201901	201902	201903	201904	201905
	Interest Rate	5.18%	5.18%	5.18%	5.45%	5.45%
	Beginning Balance	(9,086,016.10)	(6,674,123.88)	(3,857,211.04)	(1,647,698.96)	(505,685.65)
	Amortization	2,445,834.59	2,839,594.01	2,221,367.93	1,146,892.21	583,018.97
	Interest	(33,942.38)	(22,681.18)	(11,855.84)	(4,878.90)	(972.72)
	PGA Transfer	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	0.00	0.00	0.00	0.00	0.00
	Ending Balance	(6,674,123.88)	(3,857,211.04)	(1,647,698.96)	(505,685.65)	76,360.61
	GLW Check	(6,674,123.88)	(3,857,211.04)	(1,647,698.95)	(505,685.64)	(505,685.64)
	Variance	(0.00)	(0.00)	(0.01)	(0.01)	582,046.25

191010	Month	201901	201902	201903	201904	201905
	WA Deferral Interest Income					
	WA Deferral Interest Expense					
	WA Deferral					
	WA Deferral Expense					
	Tracker Transfer					
	Tracker Transfer					
	Check					

191000	Month	201901	201902	201903	201904	201905
	WA Amortization Interest Income					
	WA Amortization Interest Expense					
	WA Amortization					
	WA Amortization Expense					
	Large Customer Refund					
	Large Customer Refund					
	Check					

Washington/Idaho/Oregon Gas Costs

	GL Account	May-19 WA
Nucleus Storage		
AN JP 408 Injections	808200 GD AN	\$ (4,977,520.79)
AN JP 408 Withdrawals	808100 GD AN	\$ 54,490.56
Total AN JP	164100 GD AN	\$ (4,923,030.23)
Clay Basin (QUESTAA) Injections		
Clay Basin (QUESTAA) Injections	808200 GD AN / OR	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN / OR	\$ 40,907.00
Total Clay Basin	164115 GD AA / OR	\$ 40,907.00
OR JP 408 Injections		
OR JP 408 Injections	808200 GD OR	\$ -
OR JP 408 Withdrawals	808100 GD OR	\$ -
Total OR JP	164100 GD OR	\$ -
OR JP 403 Injections		
OR JP 403 Injections	808200 GD OR	\$ -
OR JP 403 Withdrawals	808100 GD OR	\$ -
Total OR JP	164100 GD OR	\$ -

Berg, Jenny:
includes \$50,321.17 April storage
adjustment

Total Net Storage (Injections)/Withdrawals **\$ (4,882,123.23)**

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN / OR	\$ 7,748,252.56
Fixed Demand and Capacity Releases	804001 GD AN / OR	\$ 2,180,717.36
Variable Demand (Transport) Costs	804002 GD AN / OR	\$ 57,784.69
Hedge Activity	804010 GD AN / OR	\$ 14,180.47
Financial Settlements	804600 GD AN / OR	\$ 342,746.27
Interco Purchase from Thermal	804730 GD AN / OR	\$ 1,675,563.79
Cochrane Credit	811000 GD AN / OR	\$ (55,977.33)

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD WA	\$ (55,419.17)
ID Imbalance from DJ 436	804000 GD ID	\$ (25,517.63)
OR Imbalance from DJ 436	804000 GD OR	\$ -
M Chemical Accrual	804000 GD AN	\$ 14,000.00
Broker Fees DJ 471	804017 GD AN / OR	\$ 19,910.00
Mizuho Journal DJ 473	804017 GD AN / OR	\$ 2,464.54
Wells Fargo Journal DJ 473	804017 GD AN / OR	\$ 4,151.87
Merchandise Processing Fee DJ 467	804018 GD AN / OR	\$ 12,410.31
WA/ID/OR Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (4,056,230.40)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN / OR	\$ (43,847.62)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,265.40)
Entitlement Penalty	495000 GD WA	\$ (36,347.00)
Entitlement Penalty	495000 GD ID	\$ (926,202.00)
Entitlement Penalty	495000 GD OR	\$ -

Total Costs for Deferral including net gas costs **\$ 1,607,242.08** Tie to Deferral Entry

483600 GD AN / OR	\$ (29,085.75)	Input fr GLE Sales
483000 GD AN / OR	\$ (1,992,279.54)	Input fr GLE Sales
483730 GD AN / OR	\$ (2,034,865.11)	Input fr GLE Sales
	(4,056,230.40)	

Journal # 430 Entry			
	Dr.	Cr.	
804700.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ -	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN / OR (Bookout dollars for SEC Reporting)	\$ -	\$ -	Provide Bookout dollars offset
804000.GD.AN (AN Odorization Exp Accrual)	\$ 7,000.00	\$ -	AN Odorization Expense Accrual-April Catch-Up
232130.ZZ.ZZ (AN Odorization Exp Accrual)	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual-April Catch-Up
808100.GD.AN (April Storage Adj)	\$ 50,321.17	\$ -	Storage Adjustment - April Catch-Up
164100.GD.AN (April Storage Adj)	\$ -	\$ (50,321.17)	Storage Adjustment - April Catch-Up
232130.ZZ.ZZ	\$ 36.45	\$ -	API/AR Correcting Entries
903000.CD.AA	\$ -	\$ (36.45)	API/AR Correcting Entries
Total Other Adj	\$ 57,357.62	\$ (57,357.62)	

Total from GLE	\$ 17,037,662.90	\$ (17,037,662.90)
Total - NUC (GD / ALL)	\$ 17,095,020.52	\$ (17,095,020.52)



Gas by GL Account - Estimate

Page: 2
 Print Date: 06/05/19 01:40:56 PM
 Database: NUCUT arpgasbyglect

Accounting Month: 201905
 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 804001

Gas Transportation AN						
Dominion Energy Questar Pipeline, LLC	ACCTSP		\$4,414.56			\$4,414.56
Gas Transmission Northwest Corporation	TPORT			\$172,464.26		\$172,464.26
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,078.51)		(\$3,078.51)
Northwest Pipeline Corporation	ACCTGS		(\$7,356.70)			(\$7,356.70)
Northwest Pipeline Corporation	TPORT			\$3,631,690.92		\$3,631,690.92
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$1,484,819.23)		(\$1,484,819.23)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$423,508.04)		(\$423,508.04)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$121,002.30)		(\$121,002.30)
Northwest Pipeline Corporation-->IGI Resources Inc. <i>Fixed</i>	TPORT			(\$136,127.59)		(\$136,127.59)



Gas by GL Account - Estimate

Accounting Month: 201905
 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)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$97,479.45)	(\$97,479.45)
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,620.00	\$9,620.00
Spectra Energy - Westcoast Energy Inc.	TPORT				\$99,825.80	\$99,825.80
Spectra Energy - Westcoast Energy Inc.	ACCTSP			(\$18,156.80)		(\$18,156.80)
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$411.92)		(\$411.92)
Spectra Energy - Westcoast Energy Inc.	ACCTSP			(\$10,950.36)		(\$10,950.36)
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$1,373.23)		(\$1,373.23)
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$229,644.91	\$229,644.91
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$2,575.46)		(\$2,575.46)
TransCanada Nova Gas Transmission Ltd.	TPORT				\$417,942.98	\$417,942.98
001-804001-GD-AN-DL	TOTALS:				(\$36,409.91)	\$2,217,127.27

Variable Transport Charges AN						
Gas Transmission Northwest Corporation	TPORT				\$5,018.28	\$5,018.28
Gas Transmission Northwest Corporation	ACCTSP			(\$677.03)		(\$677.03)
Northwest Pipeline Corporation	TPORT				\$34,635.09	\$34,635.09
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$18,808.35		\$18,808.35
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00
001-804002-GD-AN-DL	TOTALS:				\$18,131.32	\$39,653.37

Cashbook

Accounting Period	Transaction Date	Company	FERC	Service	Jurisdiction	Debit	Credit	Customer/Vendor
201905	5/7/2019	001 - AVA	131110 - CASH-WELLS FARGO	ZZ - No Service	ZZ - No Jurisdicti...	43,847.62		GST/HST AUDIT 2015-2016
201905	5/7/2019	001 - AVA	131110 - CASH-WELLS FARGO	ZZ - No Service	ZZ - No Jurisdicti...	10,916.30		GST/HST AUDIT 2015-2016
201905	5/7/2019	001 - AVA	131110 - CASH-WELLS FARGO	ZZ - No Service	ZZ - No Jurisdicti...	42,132.89		GST/HST AUDIT 2015-2016
201905	5/7/2019	001 - AVA	232620 - ACCTS PAY-TURBINE GAS	ZZ - No Service	ZZ - No Jurisdicti...		42,132.89	GST/HST AUDIT 2015-2016
201905	5/7/2019	001 - AVA	804000 - GAS COSTS-COMMODITY	GD - Gas Direct	AN - Allocated N...		43,847.62	GST/HST AUDIT 2015-2016 ✓
201905	5/7/2019	001 - AVA	804000 - GAS COSTS-COMMODITY	GD - Gas Direct	OR - Oregon		10,916.30	GST/HST AUDIT 2015-2016

Hefty, Chris

From: Burns, Denise
Sent: Tuesday, April 30, 2019 10:16 AM
To: Hefty, Chris
Subject: GST

Hi,

We received CAD \$135745.19 rate is 0.745451 US \$ 101191.39.

Thank you

Denise Burns
Cash Management Analyst



1411 E Mission MSC - 19
Spokane, WA 99220
P 509.495.4725
F 509.777.5143
Denise.burns@avistacorp.com

2015/2016 AUDIT REFUND

CURRENCY ADJUSTMENT	129,984.14
INTEREST INCOME	5,761.05
	<hr/>
	135,745.19
	<hr/>
	CANADIAN \$

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186400

Berg, Jenny

From: Kennedy, Megan
Sent: Thursday, May 30, 2019 11:38 AM
To: Berg, Jenny
Subject: FW: Rate Change Deferral AFUDC Equity
Attachments: 201812 AFUDC Equity Deferral Rate Change Adjusted.xlsx
Signed By: Megan.Kennedy@avistacorp.com

Hi Jenny,

I will be recording an adjustment for May that will impact your reg amortization journal. Please let me know when you have a few minutes to discuss.

Thanks,

Megan Kennedy, Tax Analyst

1411 E Mission Ave MSC-29, Spokane, WA, 99202
P 509.495.8144 | F 509.777.5419
www.myavista.com



From: Kennedy, Megan
Sent: Thursday, May 30, 2019 11:12 AM
To: Pluth, Jeanne <Jeanne.Pluth@avistacorp.com>
Subject: RE: Rate Change Deferral AFUDC Equity

Hi Jeanne,

We discussed early last month a true up entry for the Dec 2018 AFUDC Equity rate change deferral. This wasn't recorded in April so I was going to record the attached adjustment entry in May. Just wanted to check with you to make sure recording in May wouldn't cause you any issues.

Thanks,

Megan Kennedy, Tax Analyst

1411 E Mission Ave MSC-29, Spokane, WA, 99202
P 509.495.8144 | F 509.777.5419
www.myavista.com



From: Kennedy, Megan
Sent: Wednesday, April 3, 2019 11:57 AM

To: Pluth, Jeanne <Jeanne.Pluth@avistacorp.com>

Subject: Rate Change Deferral AFUDC Equity

Hi Jeanne,

I'm going to be recording an NSJ in March to record the AFUDC Equity Flowthrough deferral for the quarter. As a result, I was looking at the adjustment we recorded in December to account for the fact that we were still collecting at 35% for part of the year. I have updated the December calculation to calculate the gross M Adjustment and then take 35% of that, grossed up at the new rate of 23.05%, see attached. It might be easier to discuss over the phone. The result is a true up entry of \$343k for all the states. This is shown on the "adjusted" tab with the "as recorded" tab showing what was recorded in December. I was wondering if you had any thoughts on the update and on whether we should record the adjustment now, wait for the 2018 return to be done and record with the ARAM true up, or pass on the adjustment. My thought would be to true up with the ARAM adjustment in September and that would also give us time to review the theory and make sure the calculation doesn't change again.

Feel free to call me to discuss.

Thanks,

Megan Kennedy, Tax Analyst

1411 E Mission Ave MSC-29, Spokane, WA, 99202

P 509.495.8144 | F 509.777.5419

www.myavista.com



Washington Sales Volumes

May/19 Description	Schedule	May/19 Billed	April/19 Unbilled	May/19 Unbilled	May/19 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm 101		6,580,395	4,167,608	1,899,648	(2,267,960)	4,312,435	
Firm 102		7,253	4,476	2,097	(2,379)	4,874	
Firm 111		3,292,591	1,797,571	899,949	(897,622)	2,394,969	
Firm 112		9,290	4,303	2,686	(1,617)	7,673	
Firm 121		108,163	41,565	31,269	(10,296)	97,867	
Firm 122		40,225	16,621	11,629	(4,992)	35,233	
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		74,295	0	0	0	74,295	
Interruptible 132W		0	0	0	0	0	
Total Retail Sales for GTI		10,112,212	6,032,144	2,847,278	(3,184,866)	6,927,346	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		3,110,140	3,110,199	2,599,480	(510,719)	2,599,421	
		3,110,140	3,110,199	2,599,480	(510,719)	2,599,421	
Total 147 & 148 Transportation Sales		3,983,350	4,029,134	3,756,335	(272,799)	3,710,551	
		4,052,325	4,029,134	3,756,335	(272,799)	3,779,526	
Total sales		17,274,677	13,171,477	9,203,093	(3,968,384)	13,306,293	
Schedule Sum for Demand Deferral:							
Firm 101		6,580,395	4,167,608	1,899,648	(2,267,960)	4,312,435	
Firm 102		7,253	4,476	2,097	(2,379)	4,874	
Firm 111		3,292,591	1,797,571	899,949	(897,622)	2,394,969	
Firm 112		9,290	4,303	2,686	(1,617)	7,673	
Firm 121		108,163	41,565	31,269	(10,296)	97,867	
Firm 122		40,225	16,621	11,629	(4,992)	35,233	
Interruptible 131		0	0	0	0	0	
Interruptible 132		74,295	0	0	0	74,295	
Transportation 146		3,110,140	3,110,199	2,599,480	(510,719)	2,599,421	
		13,222,352	9,142,343	5,446,758	(3,695,585)	9,526,767	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm 101		6,580,395	4,167,608	1,899,648	(2,267,960)	4,312,435	
Firm 102		7,253	4,476	2,097	(2,379)	4,874	
Firm 111		3,292,591	1,797,571	899,949	(897,622)	2,394,969	
Firm 121		108,163	41,565	31,269	(10,296)	97,867	
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
Firm 131		0	0	0	0	0	Special amortization rate
Interruptible 132W		0	0	0	0	0	Special amortization rate
Transportation 146		3,110,140	3,110,199	2,599,480	(510,719)	2,599,421	
		13,098,542	9,121,419	5,432,443	(3,688,976)	9,409,566	Volumes for PGA Commodity & Demand Amortization
Firm 112		9,290	4,303	2,686	(1,617)	7,673	Annual lump sum amortization
Firm 122		40,225	16,621	11,629	(4,992)	35,233	Annual lump sum amortization
Interruptible 132		74,295	0	0	0	74,295	Annual lump sum amortization
Total Firm Sales		10,037,917	6,032,144	2,847,278	(3,184,866)	6,853,051	
Total Interruptible Sales		74,295	0	0	0	74,295	
Total Transportation Sales (Schedule 146)		3,110,140	3,110,199	2,599,480	(510,719)	2,599,421	
Total Transportation Sales (Schedule 147 & 148)		4,052,325	4,029,134	3,756,335	(272,799)	3,779,526	
Check total sales		17,274,677	13,171,477	9,203,093	(3,968,384)	13,306,293	
		17,274,677	13,171,477	9,203,093	(3,968,384)	13,306,293	

Interest Rates

End Date

Begin Date

Rate for Resource Accounting

Balance Sheet Impact

Rate Schedule

GL Account

Description

WA Interest Rate:
 FERC Natural Gas Interest Rate, changes quarterly
<http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp>
 OLD
 NEW
 4/1/2019 6/30/2019 5.45%

WA Deferral Rates
Commodity Rate
 Demand Rate

191010 GD WA	101 - 132	Debit	\$0.16436	\$0.17067	11/1/2018	Next PGA filing
	101	Debit	\$0.10744	\$0.10239	11/1/2018	Next PGA filing
	102	Debit	\$0.10744	\$0.10239	11/1/2018	Next PGA filing
	111/112	Debit	\$0.09865	\$0.09239	11/1/2018	Next PGA filing
	121/122	Debit	\$0.10433	\$0.09225	11/1/2018	Next PGA filing
	131/132	Debit	\$0.06248	\$0.05950	11/1/2018	Next PGA filing
	146/126/116	Debit	\$0.00054	\$0.00054	11/1/2018	Next PGA filing

WA Commodity & Demand Amortization Rates (Sch 155)

191000 GD WA	101	Debit	\$0.09067	\$0.09166	11/1/2018	Next PGA filing
	102	Debit	\$0.09067	\$0.09166	11/1/2018	Next PGA filing
	111	Debit	\$0.07475	\$0.07625	11/1/2018	Next PGA filing
	121	Debit	\$0.04745	\$0.04780	11/1/2018	Next PGA filing
	131	n/a	\$0.00000	\$0.00000	11/1/2018	Next PGA filing
	146	n/a	\$0.00000	\$0.00000	11/1/2018	Next PGA filing

ID Interest Rate
 Customer Deposit Rate changes annually check JPUC website
 ORDER NO. 34204
 11/1/2019 12/31/2019 2.00%

ID Deferral Rates
Commodity Rate (Without GTI)
Demand Rate

191010 GD ID	101 - 132	Debit	\$0.16236	\$0.16886	11/1/2018	Next PGA filing
	101 - 112	Debit	\$0.10497	\$0.09584	11/1/2018	Next PGA filing

ID Commodity & Demand Amortization Rates (Sch 155)

191000 GD ID	101	Debit	\$0.08811	\$0.09092	11/1/2018	Next PGA filing
	111	Debit	\$0.08811	\$0.08676	11/1/2018	Next PGA filing
	146	Debit	n/a	\$0.00263	11/1/2018	Next PGA filing

ID Temporary Tax Benefits Amortization

805110 GD ID	101	Debit	n/a	(\$0.01683)	11/1/2018	Next PGA filing
	111	Debit	n/a	(\$0.01331)	11/1/2018	Next PGA filing
	112	Debit	n/a	\$0.00000	11/1/2018	Next PGA filing
	131	Debit	n/a	\$0.00000	11/1/2018	Next PGA filing
	132	Debit	n/a	\$0.00000	11/1/2018	Next PGA filing
	146	Debit	n/a	(\$0.00159)	11/1/2018	Next PGA filing