



Avista Corp.

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April 24, 2020

State of Idaho
Idaho Public Utilities Commission
11331 W. Chinden Blvd., Bldg 8 Suite 201-A
Boise, Idaho 83714

RE: Monthly Deferred Cost Report

Attached is the PGA monthly report of activity in the Gas Deferral Accounts for the month of March 2020. This information is submitted in compliance with Order Number 34472 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-19-06). This report is being filed in electronic format only per approval from the filing center.

For the month of March, commodity costs were higher than the embedded PGA commodity WACOG, resulting in a surcharge deferral in the amount of \$428,262. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$271,442. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$676,120 (including interest). The amount of amortization recorded for the month is \$378,640 for a total rebate balance of \$599,158 (including interest).

Per Order No. 34472, the Company has included a Quarterly Commodity WACOG Forecast update in this PGA Monthly Activity Report as Attachment A for the period April 2020 – March 2021. Due to its confidential nature, it will be sent via overnight mail.

If you have any questions regarding this information please feel free to contact me at kaylene.schultz@avistacorp.com or (509) 495-2482. Thank you!

Sincerely,

/s/Kaylene Schultz

Kaylene Schultz
Regulatory Affairs Manager
Regulatory Affairs

Enclosures

RECEIVED
2020 MAY -1 AM 10:46
IDAHO PUBLIC
UTILITIES COMMISSION

Avista Corporation Journal Entry

Printed 04/03/2020 at 3:07 PM

ID PGA
March 2020
1 of 13

Journal: 431-D&A W/A/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	W/A Amort CORR ✓
170 001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	278.92	W/A 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.

Prepared by Keri Meister Date 4/3/2020
Reviewed by [Signature] Date 4/3/2020

Approved for Entry _____ Date _____
Corporate Accounting use Only

Avista Corporation Journal Entry

Printed 04/03/2020 at 3:07 PM

ID PGA
March 2020
2 of 13

Journal: 431-D&A W/A/ID
Team: Resource Accounting
Type: C
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Seq.	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	W/A	DL	9,517.81	0.00	Interest ✓
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	W/A	DL	0.00	728,396.61	Deferral ✓
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	W/A	DL	718,878.80	0.00	Deferral Expense ✓
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	W/A	DL	0.00	2,507.95	Interest ✓
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	W/A	DL	0.00	135,535.26	Amortization ✓
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	W/A	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

Data Input Validation	Preparer Checklist	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	

Data Input Validation	Reviewer Checklist	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		
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

Account	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 Return)	1,382,280.87
GTN Fixed	210,567.21
GTN Variable	8,950.21
GTN Capacity Release	(2,948,329)
GTN Total	(2,168,811.58)
TC Energy/Foothills Fixed	126,569.98
TC Energy/Foothills Variable	182,927.50
TC Total	309,497.48
NOVA (AB System) Fixed	
NOVA (AB System) Variable	398,208.81
NOVA Total	398,208.81
Spectra Westcoast Fixed	100,999.18
Spectra Westcoast Variable	5,215.53
Spectra Total	106,214.71
Questar Fixed	5,215.53
Questar Total	5,215.53

Third party capacity release
Other Pipeline Fixed charges
Other Capacity Release credit
Thermal Transport
Intracountry Transportation Optimization
Total Demand Costs from Purchase Journals
Less Variable costs charged to Commodity
Total Demand Costs to be Allocated

Account	202003
Commodity Physical	8,030,050.85
Misc	(21,973.12)
Contract Credit	1,011,648.33
Financial Settlements	8,984.95
Foreign Exchange Hedge Activity	765,529.58
Intrao Purchase from Thermal	
Total Commodity Costs from Purchase Journals	9,794,240.59
Storage (Injections/Withdrawals)	1,860,061.43
GST City - DJ437	14,428.21
M Chemical Acctual	7,000.00
Broker Fees - DJ471	22,333.57
Mitcho Broker Fees - DJ476	4,072.81
Wells Fargo - DJ476	4,186.11
plus Variable costs from Demand	34,575.85
Merchandise Processing Fee - DJ467	34,294.72
WA/ID Off System Revenue	(6,108,177.00)
Deferred Exchange Revenue	(375,000.00)
Total Commodity Costs to be Allocated	5,262,986.09
ID Entitlement Penalty	495,000.00
WA Imbalance - DJ436	426,202.00
ID Imbalance - DJ436	(5,743.18)
Total Deferred Commodity Costs	5,680,926.89

Account	202003
Total Net Gas Costs	7,932,452.02
Total from DJ 430 Gas Costs	7,932,452.02
Check	

202003 Expense Calculation

Account	202003
Total Current Demand Costs (excluding return)	2,281,928.13
Total Commodity Costs to be Allocated	5,262,986.09
Imbalance Cost Washington	(5,743.18)
Imbalance Cost Idaho	423,683.98
Total Commodity Costs before refund	5,680,926.89
Total	7,932,452.02

Account	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Total	7,932,452.02	1,546,347.46	705,177.67	3,655,716.24	2,025,210.65
		68.68%	31.32%	69.57%	30.43%

Account	WASHINGTON			IDAHO			
	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND							
Schedule 101	16,716,588	0.09651	1,613,318.00	Schedule 101	7,773,487	0.09295	722,548.55
Schedule 102	20,495	0.09651	1,977.97	Schedule 111	2,732,609	0.09295	253,998.01
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	0	NA	-
Schedule 121	135,456	0.08727	11,821.25	Schedule 122	0	NA	-
Schedule 122	429,840	0.08727	37,512.14	Total Demand	10,506,934		976,619.52
Schedule 131	0	0.06591	0.00000		10,506,934		0.09295
Schedule 132	118,182	0.06591	6,806.44				
Schedule 146	3,148,959	0.00054	1,700.89				
Total Demand	27,173,363		2,248,161.90				
		check	0.08277				
COMMODITY							
Schedule 101	16,716,588	0.15284	2,554,963.46	Schedule 101	7,773,487	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	0.00000	Schedule 132	0	0.15199	-
Schedule 132	118,182	0.15284	18,059.88	Total Commodity	10,506,934		1,596,348.90
Total Commodity	24,023,558		3,671,760.60		10,506,934		0.15199
		check	0.15284				

Deferral Calculation

Total Deferral Expenses from above

PGA Deferral Revenue from above

Adjustments

Amount to be Deferred

(overcollected)/undercollected

(refuse)/surcharge

Account	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand
Washington Commodity	3,655,716.24	1,546,347.46	2,025,210.65	705,177.67
Washington Demand	(3,671,760.60)	(2,248,161.90)	(1,596,948.90)	(976,619.52)
Idaho Commodity			428,261.75	(271,441.89)
Idaho Demand				(562,055.90)
WA Total	(16,044.36)	(702,814.44)		
ID Total			(718,878.80)	156,819.90

Account	Debits	Credits
JET Entry	1,401,899.78	1,401,899.78
Debits	1,138.91	
Credits		1,138.91
TOTAL	1,403,038.69	1,403,038.69

CORRECTIONS ADDED TO JET
FINAL JET ENTRY TOTALS

Avista Corporation
State of Idaho
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	1.00%		(6,125,449.78)	56,200.22	(609,657.34)	(5,335.15)	(6,684,242.05)	(6,684,242.05)	-
201901	2.00%		(6,684,242.05)	407,415.81	(536,507.43)	(11,247.98)	(6,824,581.65)	(6,824,581.65)	-
201902	2.00%		(6,824,581.65)	3,563,602.23	(828,898.61)	(9,095.38)	(4,098,973.41)	(4,098,973.42)	(0.01)
201903	2.00%		(4,098,973.41)	5,047,939.70	(346,692.04)	(2,913.92)	599,360.32	789,092.39	189,732.07
201904	2.00%		599,360.32	(8,499.01)	69,093.07	1,049.43	661,003.81	851,052.10	190,048.29
201905	2.00%		661,003.81	(1,365,573.06)	348,255.29	233.91	(356,060.04)	445,395.99	801,456.03
201906	2.00%		(356,060.04)	(888,662.73)	427,567.10	(977.68)	(818,133.36)	(627,451.05)	190,682.31
201907	2.00%		(818,133.36)	(1,093,822.85)	462,417.90	(1,889.73)	(1,451,428.04)	(1,260,427.92)	191,000.12
201908	2.00%		(1,451,428.04)	(1,126,286.47)	453,357.86	(2,979.82)	(2,127,336.46)	(1,936,018.01)	191,318.45
201909	2.00%		(2,127,336.46)	(1,440,487.55)	341,938.73	(4,461.02)	(3,230,346.30)	(3,230,345.43)	0.87
201910	2.00%		(3,230,346.30)	(309,177.36)	(138,176.97)	(5,756.71)	(3,683,457.34)	(3,683,455.59)	1.75
201911	2.00%	3,683,457.34	-	83,790.86	(396,089.71)	(260.25)	(312,559.09)	(312,558.21)	0.88
201912	2.00%		(312,559.09)	354,033.40	(365,550.30)	(530.53)	(324,606.52)	(324,606.52)	0.00
202001	2.00%		(324,606.52)	228,016.72	(482,155.36)	(752.79)	(579,497.95)	(579,497.95)	(0.00)
202002	2.00%		(579,497.95)	174,211.94	(425,223.19)	(1,175.01)	(831,684.21)	(831,684.21)	0.00
202003	2.00%		(831,684.21)	428,261.75	(271,441.84)	(1,255.46)	(676,119.77)	(831,684.21)	(155,564.44)
202004			(676,119.77)				(676,119.77)		
202005			(676,119.77)				(676,119.77)		
202006			(676,119.77)				(676,119.77)		
202007			(676,119.77)				(676,119.77)		
202008			(676,119.77)				(676,119.77)		
202009			(676,119.77)				(676,119.77)		
202010			(676,119.77)				(676,119.77)		
202011			(676,119.77)				(676,119.77)		
202012			(676,119.77)				(676,119.77)		
				428,261.75	(271,441.84)	(1,255.46)			
				A	B	C			

D 202003 UPDATE DATE MONTHLY TO CALC IET ENTRY
A THIS ROW USED TO CALC IET ENTRY

LET ENTRY:	DR	CR
Interest Income	419600.GD.ID	C
Interest Expense	431600.GD.ID	C
Demand+Comm Def	191010.GD.ID	A+B+C
Deferral Expense	805120.GD.ID	(A+B)

0.00 check s/b 0

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

xferred 201807-201910 per PGA

Avista Corporation
State of Idaho
Recoverable Gas Costs Amortized
Accounts 191000

Month Ending	Interest Rate	Annual refer of balance per PGA from 191010	Tax Reform / Large Customer Refund	Beginning Balance	Schedule 101 Volumes	Amort Rate	Amort	Schedule 111 Volumes	Amort Rate	Amort	Interest	Ending Balance	GL WAND BALANCES	MONTHLY RECON
201812	1.00%	-	22,339.58	(6,302,763.03)	10,111,460	prorated	918,955.00	3,074,476	prorated	279,615.00	(4,752.90)	(5,108,945.93)	(5,115,802.91)	(6,855.98)
201901	2.00%	-	1,780.95	(5,107,164.98)	9,766,779	0.09092	887,995.55	3,268,684	0.08676	283,591.02	(7,535.62)	(3,943,114.03)	(3,951,751.96)	(8,637.93)
201902	2.00%	-	(8,638.80)	(3,951,752.83)	11,758,433	0.09092	1,069,076.73	3,777,850	0.08676	327,766.27	(5,422.22)	(2,560,332.06)	(2,560,331.18)	0.88
201903	2.00%	-	-	(2,560,332.06)	8,099,837	0.09092	736,487.18	2,821,506	0.08676	244,793.86	(3,449.51)	(1,582,550.55)	(1,582,549.67)	0.88
201904	2.00%	-	(22,687.40)	(1,582,550.55)	4,435,648	0.09092	403,289.12	1,909,235	0.08676	165,645.23	(2,163.47)	(1,015,779.67)	(1,015,778.80)	0.87
201905	2.00%	-	-	(1,038,467.07)	2,161,977	0.09092	195,566.95	1,184,622	0.08676	102,777.80	(1,481.32)	(740,603.64)	(740,602.77)	0.87
201906	2.00%	-	-	(740,603.64)	1,473,042	0.09092	133,928.98	1,108,394	0.08676	96,184.26	(1,042.60)	(511,553.00)	(511,552.12)	0.88
201907	2.00%	-	-	(511,553.00)	1,139,474	0.09092	103,600.98	1,142,095	0.08676	99,088.16	(683.68)	(309,547.54)	(309,546.66)	0.88
201908	2.00%	-	-	(309,547.54)	1,084,584	0.09092	98,610.38	1,156,521	0.08676	100,339.76	(350.12)	(110,947.52)	(110,946.64)	0.88
201909	2.00%	-	-	(110,947.52)	1,844,462	0.09092	167,698.49	1,464,015	0.08676	127,017.94	60.68	183,829.59	183,830.47	0.88
201910	2.00%	-	-	(110,947.52)	6,421,594	0.09092	583,851.33	2,348,763	0.08676	203,778.68	962.74	972,422.33	972,423.22	0.89
201911	2.00%	(3,683,457.34)	17,131.87	(2,693,903.14)	8,644,696	prorated	300,322.00	2,760,681	prorated	92,138.00	(4,162.79)	(2,305,605.93)	(2,304,747.98)	858.35
201912	2.00%	-	-	(2,305,605.93)	9,118,426	prorated	329,342.64	2,798,527	prorated	101,814.00	(3,483.81)	(1,877,932.67)	(1,877,075.53)	857.14
202001	2.00%	-	-	(1,877,932.67)	9,871,600	0.03604	355,772.46	3,247,879	0.03604	117,053.56	(2,735.87)	(1,407,842.51)	(1,406,983.95)	858.56
202002	2.00%	-	-	(1,407,842.51)	9,052,000	0.03604	326,234.08	2,971,899	0.03604	107,107.24	(1,985.29)	(976,486.48)	(975,626.49)	859.99
202003	2.00%	-	-	(976,486.48)	7,773,497	0.03604	280,156.83	2,732,609	0.03604	98,483.23	(1,311.94)	(599,158.36)	(599,158.36)	(376,468.13)
202004	-	-	-	(599,158.36)	-	-	-	-	-	-	-	-	-	-
202005	-	-	-	(599,158.36)	-	-	-	-	-	-	-	-	-	-
202006	-	-	-	(599,158.36)	-	-	-	-	-	-	-	-	-	-
202007	-	-	-	(599,158.36)	-	-	-	-	-	-	-	-	-	-
202008	-	-	-	(599,158.36)	-	-	-	-	-	-	-	-	-	-
202009	-	-	-	(599,158.36)	-	-	-	-	-	-	-	-	-	-
202010	-	-	-	(599,158.36)	-	-	-	-	-	-	-	-	-	-
202011	-	-	-	(599,158.36)	-	-	-	-	-	-	-	-	-	-
202012	-	-	-	(599,158.36)	-	-	-	-	-	-	-	-	-	-

280,156.83 A
98,483.23 A
(1,311.94) B
THIS ROW USED TO CALC IET ENTRY

202003 UPDATE DATE MONTHLY TO CALC IET ENTRY

JET ENTRY:	DR	CR
Interest Income	419600.GD.ID	B
Interest Expense	431600.GD.ID	(B)
Amortization	191000.GD.ID	A+B
Amort Expense	805110.GD.ID	A

0.00 check y/b 0

When calculating provisions, included \$855 schedule 146 amort in error - schedule 146 does not apply to Idaho Amort Corrected in 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 MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
						(CREDIT) DEBIT

GD PURCHASE

COUNTERPARTY	DEAL TYPE	PRIOR PER MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
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--Pugget 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)
TOTALS:		\$3,365.53				\$3,365.53
TOTALS:		(\$41,514.60)				(\$41,514.60)
TOTALS:		\$2,293,039.73				\$2,251,525.13

COUNTERPARTY	DEAL TYPE	PRIOR PER MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
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--Pugget 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)
TOTALS:		\$3,365.53				\$3,365.53
TOTALS:		(\$41,514.60)				(\$41,514.60)
TOTALS:		\$2,293,039.73				\$2,251,525.13
TOTALS:		\$34,575.85				\$34,575.85
Variable Transport Charges AN	TPORT	\$25,725.64				\$25,725.64
Northwest Pipeline Corporation	TPORT	\$25,725.64				\$25,725.64
Spectra Energy - Westcoast Energy Inc.	TPORT	\$0.00				\$0.00
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
TOTALS:		\$34,575.85				\$34,575.85

Washington/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 (QUESTA) Injections							
Clay Basin (QUESTA) Withdrawals	808200 GD AN / OR	\$	(73,266.68)				
Clay Basin (QUESTA) Injections	808100 GD AN / OR	\$	89,759.75				
Total Clay Basin	164115 GD AA / OR	\$	16,493.07				
OR JP 408 Injections							
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							
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)				
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				
Mizuko Journal DJ 476	804017 GD AN / OR	\$	4,072.61				
Wells Fargo Journal DJ 476	804017 GD AN / OR	\$	4,166.11				
Wells Fargo Journal DJ 467	804018 GD AN / OR	\$	5,284.72				
W/A/D/OR Sales for Resale Physical and Bookout - From GSALLES	483000/483600/483730	\$	(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				
WA/ID Buy/Sell Transportation Recovery - pass through							
Entitlement Penalty - Reverse Clearwater partial amount per agreement	495000 GD ID	\$	426,202.00				
804001 GD AN		\$	-				
Total Costs for Deferral including net gas costs							
		\$	7,932,452.02	The to Deferral Entry			
Recorded a RED entry for							
Groom, Carolyn:							
March 2020 month end.							
Need to manually reverse							
when credit is issued in							
Misc Bills							
Journal # 430 Entry							
244745 ZZ ZZ (Clear MTM on FX for 2 months out)		\$	-	Dr.			
182374 CD AA (Clear MTM on FX for 2 months out)		\$	-	Cr.			
Total from GLE							
		\$	13,940,403.00				
		\$	(13,940,403.00)				
Total - NUC (GD / ALL)							

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)

\$ 7,932,452.02 The to Deferral Entry

804001 GD AN \$ 426,202.00
 no longer credited as per Eric Scott effective 11/1/2019
 804000 GD AN / OR \$ 14,428.21
 495028 GD AN \$ (375,000.00)
 804000 GD AN / OR \$ (6,108,177.00)
 804018 GD AN / OR \$ 5,284.72
 804017 GD AN / OR \$ 4,166.11
 804017 GD AN / OR \$ 4,072.61
 804017 GD AN / OR \$ 22,333.57
 804000 GD AN \$ 7,000.00
 804000 GD OR \$ -
 804000 GD ID \$ (2,518.02)
 804000 GD WA \$ (5,743.18)

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Idaho Sales Volumes

Consolidated Volumes

Description	Schedule		March/20 Billed	February/20 Unbilled	March/20 Unbilled	March/20 Net Unbilled	Total	Notes
	March/20	February/20						
Schedule Summary for Commodity Deferral :								
Firm	101		8,242,437	4,346,871	3,877,931	(468,940)	7,773,497	
Firm	111		2,820,411	1,312,439	1,224,637	(87,802)	2,732,609	
Firm	112		828	0	0	0	828	
Firm	121		0	0	0	0	0	
Firm	122		0	0	0	0	0	
Interruptible	131		0	0	0	0	0	Notify Rates Dept if used
Interruptible	132		0	0	0	0	0	
Interruptible	132U		0	0	0	0	0	
Total Retail Sales for GTI			11,063,676	5,659,310	5,102,568	(556,742)	10,506,934	Total sales for PGA commodity deferral, includes interruptible rate schedules

Transportation	146		282,272	282,272	289,235	6,963	289,235	
Transportation	147		143,196	143,196	153,460	10,264	153,460	
Transportation	159		5,970,545	0	0	0	5,970,545	
Transportation	169		0	0	0	0	0	
Total transportation			6,396,013	425,468	442,695	17,227	6,413,240	
Total sales			17,459,689	6,084,778	5,545,263	(539,515)	16,920,174	

Schedule Summary for Demand Deferral:

Firm	101		8,242,437	4,346,871	3,877,931	(468,940)	7,773,497	
Firm	111		2,820,411	1,312,439	1,224,637	(87,802)	2,732,609	
Firm	112		828	0	0	0	828	
Firm	131		0	0	0	0	0	
Firm	132		0	0	0	0	0	
Total Firm Sales			11,063,676	5,659,310	5,102,568	(556,742)	10,506,934	Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

Firm	101		8,242,437	4,346,871	3,877,931	(468,940)	7,773,497	
Firm	111		2,820,411	1,312,439	1,224,637	(87,802)	2,732,609	
Firm	121		0	0	0	0	0	
Interruptible	131		0	0	0	0	0	Notify Rates Dept if used
Interruptible	132U		0	0	0	0	0	Special amortization rate
Total Firm Sales			11,062,848	5,659,310	5,102,568	(556,742)	10,506,106	Volumes for PGA Commodity & Demand Amortization
Firm	112	828	0	0	0	0	828	Annual lump sum amortization
Firm	131	0	0	0	0	0	0	Annual lump sum amortization
Interruptible	132	0	0	0	0	0	0	Annual lump sum amortization
Total Firm Sales			11,063,676	5,659,310	5,102,568	(556,742)	10,506,934	
Total Interruptible Sales			6,396,013	425,468	442,695	17,227	6,413,240	
Total Transportation Sales (Schedule 146 - 169)			17,459,689	6,084,778	5,545,263	(539,515)	16,920,174	
Check total sales			17,459,689	6,084,778	5,545,263	(539,515)	16,920,174	

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-mats/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
		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
	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

Actual Billed

Schedule (a)	Revenue (b)	Remove RCF (c)	Amortization Cost (d)
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

November Unbilled

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

October Unbilled Reversal

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

old
new
old
new

	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

COPY

From 201911
DS 4751

s/o
\$0

From 201911
DS 431

COPY

(1 = Balance

	201911	201912	202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	Total	
Deferral Interest Income																										419205	0.00	
Deferral Interest Expense																											421000	0.00
Deferral																										86118	0.00	
Transfer																										191018	0.00	
Transfer Total																										191018	0.00	
																										312,296.84	0.00	
																										3,083,495.80	0.00	
Check																										31,050.00	0.00	
																										3,083,495.80	0.00	

Month	201908	201909	201910	201911	201912	202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	Total
Beginning Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Change	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Income																													41,920.50	
Expense																													42,100.00	
Net																													-179.50	
Balance																													41,740.50	

Month	201908	201909	201910	201911	201912	202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	Total
Beginning Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Change																													41,920.50	
Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Income																													41,920.50	
Expense																													42,100.00	
Net																													-179.50	
Balance																													41,740.50	

Month	201908	201909	201910	201911	201912	202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	Total
Beginning Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Change																													41,920.50	
Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Income																													41,920.50	
Expense																													42,100.00	
Net																													-179.50	
Balance																													41,740.50	

3A3,315
Included \$855 from
schedule 146 in error.
schedule 146 does not
apply to Idaho
amortization

	201911	201912	202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	Total	
Amortization																											41,920.50	
Income																											41,920.50	
Expense																											42,100.00	
Net																												-179.50
Balance																												41,740.50

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