

Avista Corporation Journal Entry

Effective Date: 201707

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Jenny Berg

Last Saved: 08/04/2017 9:06 AM

Type: C

Submitted by: Jenny Berg


Approval Requested: 08/04/2017 9:06 AM

Category: DJ

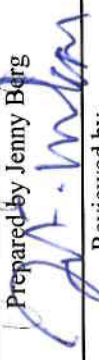
Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	50,540.18 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,138,595.32 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,088,055.14 ✓		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	1,632.59 ✓		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	305,618.36 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		307,250.94 ✓	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	39.06 ✓		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		39.06 ✓	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	6,191.88 ✓		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		759,068.26 ✓	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	752,876.38 ✓		Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	121.19 ✓		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	187,808.72		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		187,929.92 ✓	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.15 ✓		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		10.15 ✓	Amortization HB
Totals:						2,392,893.65	2,392,893.65	



 Prepared by Jenny Berg Date 8/4/17



 Reviewed by Date 8/4/17

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.

201707

Washington/Idaho Gas Costs

Category	Amount
NWP Fixed	\$ 4,598,122.83
NWP Variable	\$ 44,456.57
NWP Capacity Release	\$ (3,242,371.64)
NWP Total (excluding Refund)	\$ 1,400,207.36
GTN Fixed	\$ 191,612.75
GTN Variable	\$ 6,176.26
GTN Capacity Release	\$ (3,418.47)
Transcanada Foothills (BC System) Fixed	\$ 194,270.53
Transcanada Foothills (BC System) Variable	\$ 196,478.01
ANG Total	\$ 196,478.01
NOVA (AB System) Fixed	\$ 459,104.70
NOVA (AB System) Variable	\$ 459,104.70
NOVA Total	\$ 918,209.40
Spectra Westcoast Fixed	\$ 77,632.85
Spectra Westcoast Variable	\$ (77,632.85)
WEI (Duke) Total	\$ 0.00
Questar	\$ 1,850.00
NOVA Fixed charges	\$ 1,850.00
Third party capacity release	\$ 0.00
Other Pipeline Fixed charges	\$ 0.00
Other capacity release credit	\$ 0.00
Counterparty Invoice Total	\$ 0.00
Intracompany Transportation Optimization	\$ 0.00
Total Demand Costs from Purchase Journals	\$ 2,321,562.11
WAID Buy/Sell Transportation Recovery	\$ 2,321,562.11
Total Demand Costs	\$ (42,771.48)
less variable costs charged to Commodity	\$ 2,278,810.63
Total Demand Costs to be Allocated	\$ 2,278,810.63
Commodity Purchases (Natural Gas)	\$ 3,310,205.45
Commodity Physical	\$ 3,310,205.45
Misc	\$ (1,156.34)
Cochrane Credit	\$ 281,096.29
Financial Settlements	\$ 21,511.53
Foreign Exchange Hedge Activity	\$ 371,821.59
Interco Purchase from Thermal	\$ 8,963,478.92
Total Commodity Costs from Purchase Journals	\$ (484,616.73)
Storage (Injections)/Withdrawals	\$ 0.00
FAFB Commodity for Anderson Elementary/Li	\$ 0.00
WAID Gas Purchased from Interstate Asphalt	\$ 0.00
GST	\$ 7,000.00
M Chemical Accrual	\$ 27,365.12
Broker Fees	\$ 700.48
Mizuho Broker Fees	\$ 4,150.05
Wells Fargo Journal DJ 473	\$ 42,771.48
plus variable costs from Demand	\$ 50,484.03
Merchandise Processing Fee DJ 467	\$ (10,242,621.72)
WAID Off System Revenue	\$ (375,000.00)
Deferred Exchange Revenue	\$ (1,976,290.36)
Total Commodity Costs to be Allocated	\$ 1,710.99
WA Imbalance	\$ 465.53
ID Imbalance	\$ (1,974,113.84)
Total Deferred Commodity Costs:	\$ 304,696.79
From DJ 430	\$ 304,696.79
Check	\$ 0.00

201707

Expense Calculation

Category	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Total Current Demand Costs (excluding refund)	\$ 2,278,810.63	\$ 1,607,245.14	\$ 671,565.49	\$ 65,1500%	\$ 34,8500%
Total Commodity Costs to be Allocated	\$ (1,976,290.36)	\$ (1,285,842.18)	\$ (688,737.19)	\$ (1,285,842.18)	\$ (688,737.19)
Imbalance Cost Washington	\$ 1,710.99	\$ 1,710.99	\$ 0.00	\$ 1,710.99	\$ 0.00
Imbalance Cost Idaho	\$ 465.53	\$ 0.00	\$ 465.53	\$ 0.00	\$ 465.53
Total Commodity Costs before refund	\$ (1,974,113.84)	\$ (1,285,842.18)	\$ (688,271.66)	\$ (1,285,842.18)	\$ (688,271.66)
Total	\$ 304,696.79	\$ 1,607,245.14	\$ 671,565.49	\$ (1,285,842.18)	\$ (688,271.66)

check \$

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
DEMAND						
Schedule 101	2,070,483	0.12678	\$ 262,495.83	1,087,844	0.11331	\$ 123,263.60
Schedule 102	2,296	0.12678	\$ 291.09	931,171	0.11331	\$ 105,510.99
Schedule 111	1,446,879	0.11865	\$ 171,672.19	70,834	0.11331	\$ 8,026.20
Schedule 112	0	0	\$ 0.00	0	0.11331	\$ 0.00
Schedule 121	274,504	0.11541	\$ 31,680.51	0	0.11331	\$ 0.00
Schedule 122	44,343	0.11541	\$ 5,117.63	0	0.11331	\$ 0.00
Schedule 131	0	0.07431	\$ 0.00	2,089,849	0.23895	\$ 499,369.42
Schedule 132	67,673	0.07431	\$ 5,028.78	2,089,849	0.23895	\$ 499,369.42
Schedule 146	2,144,434	0.00054	\$ 1,157.99	0	0.23895	\$ 0.00
Total Demand	6,050,612	\$ 477,444.02	\$ 477,444.02	2,089,849	0.23895	\$ 236,800.79
check	6,050,612	\$ 0.07891	\$ 0.07891	2,089,849	0.23895	\$ 0.11331
COMMODITY						
Schedule 101	2,070,483	0.23860	\$ 494,017.24	1,087,844	0.23895	\$ 259,940.32
Schedule 102	2,296	0.23860	\$ 547.83	931,171	0.23895	\$ 222,503.31
Schedule 111	1,446,879	0.23860	\$ 345,225.33	70,834	0.23895	\$ 16,925.78
Schedule 112	0	0	\$ 0.00	0	0.23895	\$ 0.00
Schedule 121	274,504	0.23860	\$ 65,496.65	0	0.23895	\$ 0.00
Schedule 122	44,343	0.23860	\$ 10,580.24	0	0.23895	\$ 0.00
Schedule 131	0	0.23860	\$ 0.00	2,089,849	0.23895	\$ 499,369.42
Schedule 132	67,673	0.23860	\$ 16,146.78	2,089,849	0.23895	\$ 499,369.42
Total Commodity	3,906,178	\$ 932,014.07	\$ 932,014.07	2,089,849	0.23895	\$ 2,368,007.91
check	3,906,178	\$ 0.23860	\$ 0.23860	2,089,849	0.23895	\$ 0.23895

Expense Calculation

Category	Washington Commodity	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ (1,285,842.18)	\$ 1,607,245.14	\$ 671,565.49	\$ 304,696.79
PGA Deferral Revenue from above	\$ (932,014.07)	\$ (477,444.02)	\$ (236,800.79)	\$ (2,145,258.30)
Adjustments	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Amount to be Deferred	\$ (2,217,856.25)	\$ 1,129,801.12	\$ 434,764.70	\$ (1,840,931.51)
(overcollected)/undercollected	\$ (1,088,055.14)	\$ 0.00	\$ (752,876.38)	\$ (1,840,931.51)
(rebate)/surcharge	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Deferral Check	\$ 4,277,194.36	\$ 4,277,194.36	\$ 0.00	\$ 8,554,388.72
JET Entry Debits	\$ 4,277,194.36	\$ 4,277,194.36	\$ 0.00	\$ 8,554,388.72
Credits	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00



Gas by GL Account - Estimate

Page: 2
 Print Date: 08/03/17 10:49:28 AM
 Database: NUCUT
 arpgasbyglst

Accounting Month: 201707
 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			\$1,850.00	\$1,850.00	-F ✓
Gas Transmission Northwest Corporation	TPORT			\$191,512.75	\$191,512.75	-F ✓
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,418.47)	(\$3,418.47)	-CR ✓
Northwest Pipeline Corporation	TPORT			\$4,598,122.63	\$4,598,122.63	-F ✓
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$2,343,063.08)	(\$2,343,063.08)	-CR ✓
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$444,850.00)	(\$444,850.00)	-CR ✓
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$127,100.00)	(\$127,100.00)	
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$142,987.50)	(\$142,987.50)	

V = tied to GADD



Gas by GL Account - Estimate

Accounting Month: 201707
 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				(\$81,979.50)	(\$81,979.50)	CR ✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$102,391.76)	(\$102,391.76)	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$2,285.45		\$2,285.45	F ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$64,812.30	\$64,812.30	F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,435.10	\$10,435.10	F ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$190,672.32	\$190,672.32	F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$5,805.69		\$5,805.69	F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT				\$445,538.71	\$445,538.71	F ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$13,565.99		\$13,565.99	F ✓
001-804001-GD-AN-DL	TOTALS:				\$21,657.13	\$2,257,153.50	\$2,278,810.63 ✓

Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT				\$6,176.25	\$6,176.25	V ✓
Northwest Pipeline Corporation	TPORT				\$44,463.08	\$44,463.08	V ✓
Northwest Pipeline Corporation	ACCTSP				(\$6.51)	(\$6.51)	V ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$7,861.34)		(\$7,861.34)	V ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00		\$0.00	
001-804002-GD-AN-DL	TOTALS:				(\$7,867.85)	\$50,639.33	\$42,771.48 ✓

Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				\$21,511.93	\$21,511.93	
001-804010-GD-AN-DL	TOTALS:				\$21,511.93	\$21,511.93	✓

Gas Financial Derivatives AN							
Mizuho Securities USA LLC	FSWPS				\$16,670.25	\$16,670.25	
Mizuho Securities USA LLC	BSWPS				\$235,172.21	\$235,172.21	
Mizuho Securities USA LLC	FSWPS				(\$216,752.00)	(\$216,752.00)	
Wells Fargo Securities, LLC	FSWPS				(\$127,727.75)	(\$127,727.75)	
Wells Fargo Securities, LLC	BSWPS				\$293,902.03	\$293,902.03	
Wells Fargo Securities, LLC	FSWPS				\$59,831.55	\$59,831.55	
001-804600-GD-AN-DL	TOTALS:				\$261,096.29	\$261,096.29	✓

Intra-company Gas Purchases AN							
Avista Corporation	GAS		262,841		\$371,821.59	\$371,821.59	
001-804730-GD-AN-DL	TOTALS:		262,841		\$371,821.59	\$371,821.59	✓

Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		486,397		\$1,125,281.71	\$1,125,281.71	
Questar Intrup Storage - AA	STOR		100		\$266.04	\$266.04	
001-808100-GD-AN-DL	TOTALS:		486,497		\$1,125,547.75	\$1,125,547.75	✓

Gas Storage Injection AN							
Jackson Prairie - AN	STOR		(824,551)		(\$1,579,802.40)	(\$1,579,802.40)	
Questar Intrup Storage - AA	STOR		(211)		(\$364.10)	(\$364.10)	
001-808200-GD-AN-DL	TOTALS:		(824,762)		(\$1,580,166.50)	(\$1,580,166.50)	✓

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						3.96%
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.25031	11/1/2016	Next PGA filing	
Demand Rate		101	Debit	\$0.12678 ✓	11/1/2016	Next PGA filing	
		102	Debit	\$0.12678 ✓	11/1/2016	Next PGA filing	
		111/112	Debit	\$0.11426 ✓	11/1/2016	Next PGA filing	
		121/122	Debit	\$0.10385 ✓	11/1/2016	Next PGA filing	
		131/132	Debit	\$0.07431 ✓	11/1/2016	Next PGA filing	
		146	Debit	\$0.00054 ✓	11/1/2016	Next PGA filing	
<u>WA Commodity & Demand Amortization Rates (Sch 155)</u>	191000 GD WA	101	Debit	\$0.02571 ✓	11/1/2016	Next PGA filing	
		102	Debit	\$0.09174 ✓	11/1/2016	Next PGA filing	
		111	Debit	\$0.07249 ✓	11/1/2016	Next PGA filing	
		112	Credit	n/a	11/1/2016	Next PGA filing	
		121	Credit	(\$0.00529) ✓	11/1/2016	Next PGA filing	
		122	Credit	n/a	11/1/2016	Next PGA filing	
		131	Credit	\$0.01635 ✓	11/1/2016	Next PGA filing	
		132	Credit	n/a	11/1/2016	Next PGA filing	
		146	Credit	n/a	11/1/2016	Next PGA filing	
<u>WA Decoupling Mechanism Amortization (Sch 159)</u>	186328 GD WA	101	Debit	\$0.02789	11/1/2016	Next PGA filing	
	182338 GD WA	111, 121	Debit	\$0.02009	11/1/2016	Next PGA filing	
<u>WA Jackson Prairie Amortization Rates (Sch 155)</u>	191025 GD WA	101-132	Debit	\$0.00001 ✓	11/1/2016	Next PGA filing	
		146	Debit	\$0.00000 ✓	11/1/2016	Next PGA filing	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664				1/1/2017	12/31/2017	1.00%
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.23895 ✓	11/1/2016	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.11331 ✓	11/1/2016	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID	101	Debit	\$0.09308 ✓	11/1/2016	Next PGA filing	
		111	Debit	\$0.09308 ✓	11/1/2016	Next PGA filing	
		131	Debit	\$0.09665 ✓	11/1/2016	Next PGA filing	
<u>ID 2014 Earnings Test Amortization</u>	254229 GD ID	101	Debit	\$0.00000	1/1/2017	12/31/2017	
		111	Debit	\$0.00000	1/1/2017	12/31/2017	
		112	Debit	\$0.00000	1/1/2017	12/31/2017	
		131	Debit	\$0.00000	1/1/2017	12/31/2017	
		132	Debit	\$0.00000	1/1/2017	12/31/2017	

Washington Sales Volumes

July/17 Description	Schedule	July/17 Billed	June/17 Unbilled	July/17 Unbilled	July/17 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	2,241,785	1,307,926	1,136,624	(171,302)	2,070,483 ✓	
Firm	102	2,842	1,988	1,442	(546)	2,296 ✓	
Firm	111	1,481,188	739,251	704,942	(34,309)	1,446,879 ✓	
Firm	112	0	0	0	0	0 ✓	
Firm	121	244,988	90,720	120,236	29,516	274,504 ✓	
Firm	122	44,343	0	0	0	44,343 ✓	
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	67,673	0	0	0	67,673 ✓	
Interruptible	132W	0	0	0	0	0 ✓	
Total Retail Sales for GTI		4,082,819	2,139,885	1,963,244	(176,641)	3,906,178 ✓	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		2,372,081	2,383,889	2,156,242	(227,647)	2,144,434	
Total 147 & 148 Transportation Sales		166,891	0	0	0	166,891	
Total sales		3,491,048	3,491,048	3,294,670	(196,378)	3,294,670	
Total sales		3,657,939	3,491,048	3,294,670	(196,378)	3,461,561	
Total sales		10,112,839	8,014,822	7,414,156	(600,666)	9,512,173	
Schedule Sum for Demand Deferral:							
Firm	101	2,241,785	1,307,926	1,136,624	(171,302)	2,070,483 ✓	
Firm	102	2,842	1,988	1,442	(546)	2,296 ✓	
Firm	111	1,481,188	739,251	704,942	(34,309)	1,446,879 ✓	
Firm	112	0	0	0	0	0 ✓	
Firm	121	244,988	90,720	120,236	29,516	274,504 ✓	
Firm	122	44,343	0	0	0	44,343 ✓	
Interruptible	131	0	0	0	0	0 ✓	
Interruptible	132	67,673	0	0	0	67,673 ✓	
Transportation	146	2,372,081	2,383,889	2,156,242	(227,647)	2,144,434	
Total sales		6,454,900	4,523,774	4,119,486	(404,288)	6,050,612 ✓	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	2,241,785	1,307,926	1,136,624	(171,302)	2,070,483 ✓	
Firm	102	2,842	1,988	1,442	(546)	2,296 ✓	
Firm	111	1,481,188	739,251	704,942	(34,309)	1,446,879 ✓	
Firm	121	244,988	90,720	120,236	29,516	274,504 ✓	
Firm	122G	0	0	0	0	0 ✓	Special amortization rate
Firm	122L	0	0	0	0	0 ✓	Special amortization rate
Firm	122W	0	0	0	0	0 ✓	Special amortization rate
Interruptible	131	0	0	0	0	0 ✓	Special amortization rate
Interruptible	132	67,673	0	0	0	67,673 ✓	
Transportation	146	2,372,081	2,383,889	2,156,242	(227,647)	2,144,434	
Total sales		6,342,884	4,523,774	4,119,486	(404,288)	5,938,596 ✓	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	44,343	0	0	0	44,343	Annual lump sum amortization
Interruptible	132	67,673	0	0	0	67,673	Annual lump sum amortization
Total Firm Sales		4,015,146	2,139,885	1,963,244	(176,641)	3,838,505	
Total Interruptible Sales		67,673	0	0	0	67,673	
Total Transportation Sales (Schedule 146)		2,372,081	2,383,889	2,156,242	(227,647)	2,144,434	
Total Transportation Sales (Schedule 147 & 148)		3,657,939	3,491,048	3,294,670	(196,378)	3,461,561	
Check total sales		10,112,839	8,014,822	7,414,156	(600,666)	9,512,173	
Total sales		10,112,839	8,014,822	7,414,156	(600,666)	9,512,173	

Berg, Jenny

From: Brandon, Annette
Sent: Tuesday, August 01, 2017 7:48 AM
To: Berg, Jenny
Subject: RE: Rate Review - July

No changes in July.

From: Berg, Jenny
Sent: Wednesday, July 26, 2017 11:29 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - July

Hi Annette,

Attached is the rates review workbook for July 2017. I only made an update to the FERC Interest Rate located on the "WAID PGA Deferral-Amortization" tab.

If I've missed anything or you have any questions, please let me know.

Also, it looks like you are out of the office until July 31st. I'm totally good waiting until then for review.

Thank you!

Jenny Berg
Resource Accounting Analyst



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