

Avista Corporation Journal Entry

Effective Date: 201703

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Jenny Berg

Last Saved: 04/07/2017 1:07 PM

Type: C

Submitted by: Jenny Berg

Approval Requested: 04/07/2017 1:07 PM

Category: DJ


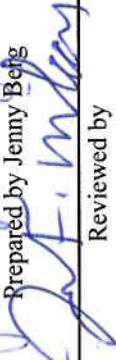
Approved by:

Currency: USD

Seq	Co	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	38,340.61		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,651,689.89	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,613,349.28		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	10,815.69		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,725,725.92		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,736,541.61	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	204.33		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		204.33	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,066.77		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		742,817.92	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	737,751.15		Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,591.97		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	889,866.65		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		891,458.62	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.12		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		10.12	Amortization HB
Totals:						5,022,722.49	5,022,722.49	

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 Jenny Berg
 Date: 4/7/17

 Reviewed by
 Date: 4/7/17
 Approved for Entry
 Corporate Accounting use Only
 Date:

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

Update JE date to pull current month values

191010	201610	201611	201612	201701	201702	201703
Interest Rate	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Beginning Balance	(16,534,032.33)	(16,534,597.33)	(3,075,004.57)	(6,818,269.04)	(10,248,016.53)	(12,338,677.19)
Commodity Deferral	(389,419.71)	(192,874.38)	(1,133,881.90)	(491,376.17)	(201,411.09)	(696,753.07)
Demand Deferral	208,678.05	(521,813.36)	(2,594,975.89)	(2,913,558.27)	(1,856,358.81)	(915,596.27)
Interest (Rev/Expense)	(47,822.84)	(7,903.46)	(14,406.68)	(24,852.09)	(32,890.96)	(38,340.61)
Commodity Adjustment	0.00	14,149,519.10	0.00	0.00	0.00	0.00
Demand Adjustment	0.00	(213,886.20)	0.00	0.00	0.00	0.00
Interest Adjustment	0.00	246,450.65	0.00	0.00	0.00	0.00
Misc Adjustment	0.00	0.41	0.00	0.00	0.00	0.00
Ending Balance	(16,534,597.34)	(3,075,004.57)	(6,818,269.04)	(10,248,016.54)	(12,338,677.21)	(13,990,367.08)
GLW Check	(16,534,597.34)	(3,075,004.58)	(6,818,269.05)	(10,248,016.54)	(12,338,677.21)	(13,990,367.21)
Variance	0.01	0.01	0.01	0.01	0.02	(1,651,689.87)

Washington Amortization Volume - Commodity & Demand 191000	201610	201611	201612	201701	201702	201703
Schedule 101	7,137,333	11,352,396	24,209,007	27,259,641	19,157,522	14,316,138
Schedule 102	12,809	19,581	35,282	40,615	29,103	22,738
Schedule 111	3,586,972	4,116,109	8,576,537	8,738,107	7,258,148	5,603,968
Schedule 121	401,880	314,956	234,225	284,721	399,264	334,116
Schedule 131	0	0	0	0	0	0
Schedule 146	2,505,633	2,750,386	3,806,098	4,261,630	3,513,623	3,381,923
Total	13,644,627	18,553,428	36,861,159	40,584,714	30,357,660	23,658,883

Rates	201610	201611	201612	201701	201702	201703
Schedule 101	0.02571	Main Calc	0.09174	0.09174	0.09174	0.09174
Schedule 102	0.02571	Main Calc	0.09174	0.09174	0.09174	0.09174
Schedule 111	0.01372	Main Calc	0.07249	0.07249	0.07249	0.07249
Schedule 121	(0.00529)	Main Calc	0.04448	0.04448	0.04448	0.04448
Schedule 131	0.01635	Main Calc	0.08834	0.08834	0.08834	0.08834
Schedule 146	0.00000	Main Calc	0.00000	0.00000	0.00000	0.00000

GL	201610	201611	201612	201701	201702	201703
Interest Rate	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Beginning Balance	(353,667.88)	(123,445.19)	(12,794,629.54)	(9,990,002.74)	(6,863,930.35)	(4,576,506.64)
Amortization	230,917.46	1,361,030.00	2,837,806.00	3,150,615.25	2,304,083.39	1,738,541.60
Interest	(694.78)	(39,463.66)	(33,179.20)	(24,542.86)	(16,659.68)	(10,815.69)
PGA Transfer	0.00	(14,182,183.96)	0.00	0.00	0.00	0.00
Misc Adjustment	0.00	189,433.27	0.00	0.00	0.00	0.00
Ending Balance	(123,444.98)	(12,794,629.54)	(9,990,002.74)	(6,863,930.34)	(4,576,506.43)	(4,576,506.43)
GLW Check	(123,444.98)	(12,794,629.33)	(9,990,002.53)	(6,863,930.14)	(4,576,506.43)	(4,576,506.43)
Variance	(0.21)	(0.21)	(0.21)	(0.21)	(0.21)	(0.21)

Volume - Demand only 191025	201610	201611	201612	201701	201702	201703
Schedule 101	7,137,333	11,352,396	24,209,007	27,259,641	19,157,522	14,316,138
Schedule 102	12,809	19,581	35,282	40,615	29,103	22,738
Schedule 111	3,586,972	4,116,109	8,576,537	8,738,107	7,258,148	5,603,968
Schedule 121	401,880	314,956	234,225	284,721	399,264	334,116
Schedule 131	0	0	0	0	0	0
Schedule 146	2,505,633	2,750,386	3,806,098	4,261,630	3,513,623	3,381,923
Total	13,741,468	18,689,959	37,042,905	40,609,304	30,544,975	23,815,117

Rates	201610	201611	201612	201701	201702	201703
Schedule 101	0.00013	Main Calc	0.00001	0.00001	0.00001	0.00001
Schedule 102	0.00013	Main Calc	0.00001	0.00001	0.00001	0.00001
Schedule 111	0.00013	Main Calc	0.00001	0.00001	0.00001	0.00001
Schedule 121	0.00013	Main Calc	0.00001	0.00001	0.00001	0.00001
Schedule 131	0.00013	Main Calc	0.00001	0.00001	0.00001	0.00001
Schedule 146	0.00002	Main Calc	0.00000	0.00000	0.00000	0.00000

GL	201610	201611	201612	201701	201702	201703
Beginning Balance	(4,950.59)	(3,439.82)	(4,198.82)	(4,535.34)	(3,535.34)	(3,265.03)
Amortization	1,510.77	(759.00)	(298.00)	365.48	270.31	204.33
Misc Adjustment	0.00	0.00	0.00	596.00	0.00	0.00
Ending Balance	(3,439.82)	(4,198.82)	(4,496.82)	(4,169.86)	(3,265.04)	(3,060.69)
GLW Check	(3,439.83)	(4,198.83)	(4,496.83)	(4,169.87)	(3,265.04)	(3,060.70)
Variance	0.01	0.01	0.01	0.01	0.01	0.01

201703	201703
WA Deferral Interest Income	419600 GD WA 0.00
WA Deferral Interest Expense	431600 GD WA 38,340.61
WA Deferral	191010 GD WA 0.00
WA Deferral Expense	805120 GD WA 1,613,349.28
Tracker Transfer	191010 GD WA 0.00
Tracker Transfer	191000 GD WA 0.00
Check	0.00

201703	201703
WA Amortization Interest Income	419600 GD WA 0.00
WA Amortization Interest Expense	191000 GD WA 1,725,725.92
WA Amortization	191000 GD WA 0.00
WA Amortization Expense	805110 GD WA 4,230,541.80
Large Customer Refund	191000 GD WA 0.00
Large Customer Refund	805110 GD WA 0.00
Check	0.00

201703	201703
WA Amortization JP	191025 GD WA 204.33
WA Amortization Expense JP	805110 GD WA 0.00
Misc Adjustments*	191025 GD WA 0.00
Misc Adjustments*	805110 GD WA 0.00
Check	0.00

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Washington/Idaho Gas Costs	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Demand (Transportation) Costs					
NWP Fixed	\$ 4,598,122.63				
NWP Variable	\$ 73,672.55				
NWP Capacity Release	\$ (3,242,371.84)				
GTN Fixed	\$ 1,429,423.34				
GTN Variable	\$ 252,729.32				
GTN Capacity Release	\$ 8,377.64				
Current Month Estimate	\$ (3,418.47)				
Transcanada Foothills (BC System) Fixed	\$ 257,688.49				
Transcanada Foothills (BC System) Variable	\$ 178,954.12				
ANG Total	\$ -				
NOVA (AB System) Fixed	\$ 178,954.12				
NOVA (AB System) Variable	\$ 441,700.60				
Spectra Westcoast Fixed	\$ 441,700.60				
Spectra Westcoast Variable	\$ 75,407.43				
WEI (Duke) Total	\$ 77,541.15				
Questar	\$ 4,390.80				
NOVA Fixed charges	\$ 4,390.80				
Third party capacity release	\$ -				
Other Pipeline Fixed charges	\$ 0.00				
Other capacity release credit	\$ 0.00				
Thermal Transport	\$ -				
Counterparty Invoice Total	\$ -				
Intracompany Transportation Optimization	\$ -				
Total Demand Costs from Purchase Journals	\$ 2,389,698.69				
WAIID Buy/Sell Transportation Recovery	\$ (8,071.28)				
Total Demand Costs	\$ 2,381,627.22				
less variable costs charged to Commodity	\$ (84,183.91)				
Total Demand Costs to be Allocated	\$ 2,297,443.31				

Expense Calculation	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)	\$ 2,297,443.31	\$ 1,620,386.77	\$ 677,056.54	\$ -	\$ -
Total Commodity Costs to be Allocated	\$ 6,248,823.66	\$ 4,254,198.15	\$ 1,994,624.51	\$ -	\$ -
Imbalance Cost Washington	\$ (75,592.07)	\$ (75,592.07)	\$ -	\$ -	\$ -
Imbalance Cost Idaho	\$ (34,696.86)	\$ -	\$ (34,696.86)	\$ -	\$ -
Total Commodity Costs before refund	\$ 6,138,534.73	\$ 4,178,607.08	\$ 1,959,927.65	\$ -	\$ -
Total	\$ 8,435,978.04	\$ 1,620,386.77	\$ 677,056.54	\$ 4,178,607.08	\$ 1,959,927.65

WASHINGTON	PGA Volumes	PGA Rate	PGA Revenue	IDAHO	PGA Volumes	PGA Rate	PGA Revenue
DEMAND							
Schedule 101	14,316,138	0.12678	\$ 1,814,999.98	7,016,804	0.11331	\$ 795,300.68	
Schedule 102	22,738	0.12678	\$ 2,882.72	2,558,534	0.11331	\$ 289,907.49	
Schedule 111	5,603,968	0.11865	\$ 664,910.80	2,902	0.11331	\$ 328.83	
Schedule 112	0	0.11865	\$ -	0	0.11331	\$ -	
Schedule 121	354,116	0.11541	\$ 38,560.33	0	0.11331	\$ -	
Schedule 122	53,363	0.11541	\$ 6,158.62	0	0.11331	\$ -	
Schedule 131	102,871	0.07431	\$ 7,644.34	0	0.11331	\$ -	
Schedule 132	1,826.24	0.00054	\$ 0.10653	0	0.11331	\$ -	
Schedule 146	23,815,117	0.00054	\$ 12,732.41	9,580,240	0.11331	\$ 1,085,536.99	
Total Demand	23,815,117	0.10653	\$ 2,536,983.04	9,580,240	0.11331	\$ 2,289,198.35	
COMMODITY							
Schedule 101	14,316,138	0.23860	\$ 3,415,830.53	7,016,804	0.23895	\$ 1,677,143.22	
Schedule 102	22,738	0.23860	\$ 5,425.29	2,558,534	0.23895	\$ 611,361.70	
Schedule 111	5,603,968	0.23860	\$ 1,337,106.76	2,902	0.23895	\$ 693.43	
Schedule 112	0	0.23860	\$ -	0	0.23895	\$ -	
Schedule 121	354,116	0.23860	\$ 79,720.08	0	0.23895	\$ -	
Schedule 122	53,363	0.23860	\$ 12,732.41	0	0.23895	\$ -	
Schedule 131	102,871	0.23860	\$ 24,545.02	0	0.23895	\$ -	
Schedule 132	1,826.24	0.23860	\$ 437.50	0	0.23895	\$ -	
Total Commodity	20,433,194	0.23860	\$ 4,875,360.09	9,580,240	0.23895	\$ 2,289,198.35	

WASHINGTON	PGA Volumes	PGA Rate	PGA Revenue	IDAHO	PGA Volumes	PGA Rate	PGA Revenue
DEMAND							
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Schedule 111	5,603,968	0.11865	\$ 664,910.80	2,902	0.11331	\$ 328.83	
Schedule 112	0	0.11865	\$ -	0	0.11331	\$ -	
Schedule 121	354,116	0.11541	\$ 38,560.33	0	0.11331	\$ -	
Schedule 122	53,363	0.11541	\$ 6,158.62	0	0.11331	\$ -	
Schedule 131	102,871	0.07431	\$ 7,644.34	0	0.11331	\$ -	
Schedule 132	1,826.24	0.00054	\$ 0.10653	0	0.11331	\$ -	
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Total Demand	23,815,117	0.10653	\$ 2,536,983.04	9,580,240	0.11331	\$ 2,289,198.35	
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Schedule 111	5,603,968	0.23860	\$ 1,337,106.76	2,902	0.23895	\$ 693.43	
Schedule 112	0	0.23860	\$ -	0	0.23895	\$ -	
Schedule 121	354,116	0.23860	\$ 79,720.08	0	0.23895	\$ -	
Schedule 122	53,363	0.23860	\$ 12,732.41	0	0.23895	\$ -	
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Schedule 132	1,826.24	0.23860	\$ 437.50	0	0.23895	\$ -	
Total Commodity	20,433,194	0.23860	\$ 4,875,360.09	9,580,240	0.23895	\$ 2,289,198.35	

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DEMAND							
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Schedule 102	22,738	0.12678	\$ 2,882.72	2,558,534	0.11331	\$ 289,907.49	
Schedule 111	5,603,968	0.11865	\$ 664,910.80	2,902	0.11331	\$ 328.83	
Schedule 112	0	0.11865	\$ -	0	0.11331	\$ -	
Schedule 121	354,116	0.11541	\$ 38,560.33	0	0.11331	\$ -	
Schedule 122	53,363	0.11541	\$ 6,158.62	0	0.11331	\$ -	
Schedule 131	102,871	0.07431	\$ 7,644.34	0	0.11331	\$ -	
Schedule 132	1,826.24	0.00054	\$ 0.10653	0	0.11331	\$ -	
Schedule 146	23,815,117	0.00054	\$ 12,732.41	9,580,240	0.11331	\$ 1,085,536.99	
Total Demand	23,815,117	0.10653	\$ 2,536,983.04	9,580,240	0.11331	\$ 2,289,198.35	
COMMODITY							
Schedule 101	14,316,138	0.23860	\$ 3,415,830.53	7,016,804	0.23895	\$ 1,677,143.22	
Schedule 102	22,738	0.23860	\$ 5,425.29	2,558,534	0.23895	\$ 611,361.70	
Schedule 111	5,603,968	0.23860	\$ 1,337,106.76	2,902	0.23895	\$ 693.43	
Schedule 112	0	0.23860	\$ -	0	0.23895	\$ -	
Schedule 121	354,116	0.23860	\$ 79,720.08	0	0.23895	\$ -	
Schedule 122	53,363	0.23860	\$ 12,732.41	0	0.23895	\$ -	
Schedule 131	102,871	0.23860	\$ 24,545.02	0	0.23895	\$ -	
Schedule 132	1,826.24	0.23860	\$ 437.50	0	0.23895	\$ -	
Total Commodity	20,433,194	0.23860	\$ 4,875,360.09	9,580,240	0.23895	\$ 2,289,198.35	

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Schedule 102	22,738	0.12678	\$ 2,882.72	2,558,534	0.11331	\$ 289,907.49	
Schedule 111	5,603,968	0.11865	\$ 664,910.80	2,902	0.11331	\$ 328.83	
Schedule 112	0	0.11865	\$ -	0	0.11331	\$ -	
Schedule 121	354,116	0.11541	\$ 38,560.33	0	0.11331	\$ -	
Schedule 122	53,363	0.11541	\$ 6,158.62	0	0.11331	\$ -	
Schedule 131	102,871	0.07431	\$ 7,644.34	0	0.11331	\$ -	
Schedule 132	1,826.24	0.00054	\$ 0.10653	0	0.11331	\$ -	
Schedule 146	23,815,117	0.00054	\$ 12,732.41	9,580,240	0.11331	\$ 1,085,536.99	
Total Demand	23,815,117	0.10653	\$ 2,536,983.04	9,580,240	0.11331	\$ 2,289,198.35	
COMMODITY							
Schedule 101	14,316,138	0.23860	\$ 3,415,830.53	7,016,804	0.23895	\$ 1,677,143.22	
Schedule 102	22,738	0.23860	\$ 5,425.29	2,558,534	0.23895	\$ 611,361.70	
Schedule 111	5,603,968	0.23860	\$ 1,337,106.76	2,902	0.23895	\$ 693.43	
Schedule 112	0	0.23860	\$ -	0	0.23895	\$ -	
Schedule 121	354,116	0.23860	\$ 79,720.08	0	0.23895	\$ -	
Schedule 122	53,363	0.23860	\$ 12,732.41	0	0.23895	\$ -	
Schedule 131	102,871	0.23860	\$ 24,545.02	0	0.23895	\$ -	
Schedule 132	1,826.24	0.23860	\$ 437.50	0	0.23895	\$ -	
Total Commodity	20,433,194	0.23860	\$ 4,875,360.09	9,580,240	0.23895	\$ 2,289,198.35	

WASHINGTON	PGA Volumes	PGA Rate	PGA Revenue	IDAHO	PGA Volumes	PGA Rate	PGA Revenue
DEMAND							
Schedule 101	14,316,138	0.12678	\$ 1,814,999.98	7,016,804	0.11331	\$ 795,300.68	
Schedule 102	22,738	0.12678	\$ 2,882.72	2,558,534	0.11331	\$ 289,907.49	
Schedule 111	5,603,968	0.11865	\$ 664,910.80	2,902	0.11331	\$ 328.83	
Schedule 112	0	0.11865	\$ -	0	0.11331	\$ -	
Schedule 121	354,116	0.11541	\$ 38,560.33	0	0.11331	\$ -	
Schedule 122	53,363	0.11541	\$ 6,158.62	0	0.11331	\$ -	
Schedule 131	102,871	0.07431	\$ 7,644.34	0	0.11331	\$ -	
Schedule 132	1,826.24	0.00054	\$ 0.10653	0	0.11331	\$ -	
Schedule 146	23,815,117	0.00054	\$ 12,732.41	9,580,240	0.11331	\$ 1,085,536.99	
Total Demand	23,815,117	0.10653	\$ 2,536,983.04	9,580,240	0.11331	\$ 2,289,198.35	
COMMODITY							
Schedule 101	14,316,138	0.23860	\$ 3,415,830.53	7,016,804	0.23895	\$ 1,677,143.22	
Schedule 102	22,738	0.23860	\$ 5,425.29	2,558,534	0.23895	\$ 611,361.70	
Schedule 111	5,603,968	0.23860	\$ 1,337,106.76	2,902	0.23895	\$ 693.43	
Schedule 112	0	0.23860	\$ -	0	0.23895	\$ -	
Schedule 121	354,116	0.23860	\$ 79,720.08	0	0.23895	\$ -	
Schedule 122	53,363	0.23860	\$ 12,732.41	0	0.23895	\$ -	
Schedule 131	102,871	0.23860	\$ 24,545.02	0	0.23895	\$ -	
Schedule 132	1,826.24	0.23860					



Gas by GL Account - Estimate

Page: 3
 Print Date: 04/06/17
 08:07:32 AM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201703
 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

MW

COUNTERPARTY	DEAL TYPE	PRIOR VOLUME MMBTU	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)	-F ✓
Questar Pipeline Company	ACCTSP					\$1,850.00	\$1,850.00	-F ✓
Questar Pipeline Company	ACCTSP			\$2,540.80			\$2,540.80	-F ✓
Spectra Energy - Westcoast Energy Inc.	TPORT					\$64,585.46	\$64,585.46	-F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP					\$9,782.50	\$9,782.50	-F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$1,039.47			\$1,039.47	-F ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$178,747.89	\$178,747.89	-F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$206.23			\$206.23	-F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT					\$441,286.46	\$441,286.46	-F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT					(\$81.42)	(\$81.42)	-F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT					(\$81.42)	(\$81.42)	-F ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS					\$576.98	\$576.98	
001-804001-GD-AN-DL	TOTALS:					\$4,200.64	\$2,301,313.95	\$2,305,514.59

Variable Transport Charges AN								
Gas Transmission Northwest Corporation	TPORT					\$8,377.64	\$8,377.64	-V ✓
Northwest Pipeline Corporation	ACCTSP					(\$312.87)	(\$312.87)	-V ✓
Northwest Pipeline Corporation	TPORT			\$0.00				-V ✓
Northwest Pipeline Corporation	TPORT					\$73,985.42	\$73,985.42	-V ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$2,133.72			\$2,133.72	-V ✓
Spectra Energy - Westcoast Energy Inc.	TPORT					\$0.00	\$0.00	
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$0.00	\$0.00	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS					\$0.00	\$0.00	
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$0.00	\$0.00	
001-804002-GD-AN-DL	TOTALS:					\$2,133.72	\$82,050.19	\$84,183.91

Gas Cost - FX Hedge AN								
Avista Corporation	ACCTGS					(\$36,628.71)	(\$36,628.71)	
001-804010-GD-AN-DL	TOTALS:					(\$36,628.71)	(\$36,628.71)	

Gas Financial Derivatives AN								
Mizuho Securities USA LLC	FSWPS					\$1,199,915.45	\$1,199,915.45	
Mizuho Securities USA LLC	BSWPS					(\$164,488.36)	(\$164,488.36)	
Mizuho Securities USA LLC	BSWPS					\$92,050.19	\$92,050.19	
Wells Fargo Securities, LLC	FSWPS					\$724,883.85	\$724,883.85	
Wells Fargo Securities, LLC	BSWPS					\$83,183.56	\$83,183.56	
Wells Fargo Securities, LLC	BSWPS					(\$388,870.21)	(\$388,870.21)	
001-804600-GD-AN-DL	TOTALS:					\$1,546,674.48	\$1,546,674.48	

Intra-company Gas Purchases AN								
Avista Corporation	GAS			228,236		\$454,092.34	\$454,092.34	
001-804730-GD-AN-DL	TOTALS:			228,236		\$454,092.34	\$454,092.34	

Gas Storage Withdrawal AN								
Jackson Prairie - AN	STOR			629,219		\$1,279,480.34	\$1,279,480.34	
Questar Intrap Storage - AA	STOR			54,648		\$173,423.39	\$173,423.39	
001-808100-GD-AN-DL	TOTALS:			683,867		\$1,452,903.73	\$1,452,903.73	



Gas by GL Account - Estimate

Page: 2
 Print Date: 04/06/17 08:07:32 AM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201703
 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					
Gas Transmission Northwest Corporation	TPORT			\$252,729.32	\$252,729.32
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,418.47)	(\$3,418.47)
Northwest Pipeline Corporation	TPORT			\$4,598,122.63	\$4,598,122.63
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$2,343,063.08)	(\$2,343,063.08)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$444,850.00)	(\$444,850.00)
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)

-F ✓
 -CR ✓
 -F ✓
 -CR ✓

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
WA Interest Rate: FERC Natural Gas Interest Rate, changes quarterly	http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp			NEW \$0.23860 ✓	1/1/2017	3/31/2017	3.50% ✓
WA Deferral Rates 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	\$0.11865 ✓	11/1/2016	Next PGA filing	
		121/122	Debit	\$0.10385 ✓	11/1/2016	Next PGA filing	
		131/132	Debit	\$0.07107 ✓	11/1/2016	Next PGA filing	
		146	Debit	\$0.00054 ✓	11/1/2016	Next PGA filing	
WA Commodity & Demand Amortization Rates (Sch 155)	191000 GD WA	101	Debit	\$0.02571 ✓	11/1/2016	Next PGA filing	
		102	Debit	\$0.02571 ✓	11/1/2016	Next PGA filing	
		111	Debit	\$0.01372 ✓	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	
WA Decoupling Mechanism Amortization (Sch 159)	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	
WA Jackson Prairie Amortization Rates (Sch 155)	191025 GD WA	101-132	Debit	\$0.00013 ✓	11/1/2016	Next PGA filing	
		146	Debit	\$0.00002 ✓	11/1/2016	Next PGA filing	
ID Interest Rate Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664				11/2017	12/31/2017	1.00% ✓
ID Deferral Rates	191010 GD ID	101 - 132	Debit	\$0.25032 ✓	11/1/2016	Next PGA filing	
Commodity Rate (Without GTI)		101 - 112	Debit	\$0.10855 ✓	11/1/2016	Next PGA filing	
Demand Rate							
ID Commodity & Demand Amortization Rates	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	
ID 2014 Earnings Test Amortization	254229 GD ID	101	Debit	(\$0.00268)	11/1/2017	12/31/2017	
		111	Debit	(\$0.00268)	11/1/2017	12/31/2017	
		112	Debit	(\$0.00268)	11/1/2017	12/31/2017	
		131	Debit	(\$0.00268)	11/1/2017	12/31/2017	
		132	Debit	(\$0.00268)	11/1/2017	12/31/2017	

Washington Sales Volumes

March/17 Description	Schedule	March/17 Billed	February/17 Unbilled	March/17 Unbilled	March/17 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral:							
Firm	101	17,080,550	9,783,991	7,019,579	(2,764,412)	14,316,138	
Firm	102	26,606	14,827	10,959	(3,868)	22,738	
Firm	111	6,445,497	3,362,099	2,540,570	(841,529)	5,603,968	
Firm	112	0	0	0	0	0	
Firm	121	360,847	183,846	157,115	(26,731)	334,116	
Firm	122	53,363	0	0	0	53,363	
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	102,871	0	0	0	102,871	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		24,069,734	13,364,763	9,728,223	(3,636,540)	20,433,194	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
		3,513,623	3,513,623	3,381,923	(131,700)	3,381,923	
		3,513,623	3,513,623	3,381,923	(131,700)	3,381,923	
Total 147 & 148 Transportation Sales							
		125,146	0	0	0	125,146	
		4,377,752	4,377,752	4,139,044	(238,708)	4,139,044	
		4,502,898	4,377,752	4,139,044	(238,708)	4,264,190	
Total sales		32,086,255	21,256,138	17,249,190	(4,006,948)	28,079,307	
Schedule Sum for Demand Deferral:							
Firm	101	17,080,550	9,783,991	7,019,579	(2,764,412)	14,316,138	
Firm	102	26,606	14,827	10,959	(3,868)	22,738	
Firm	111	6,445,497	3,382,099	2,540,570	(841,529)	5,603,968	
Firm	112	0	0	0	0	0	
Firm	121	360,847	183,846	157,115	(26,731)	334,116	
Firm	122	53,363	0	0	0	53,363	
Firm	131	0	0	0	0	0	
Interruptible	132	102,871	0	0	0	102,871	
Transportation	146	3,513,623	3,513,623	3,381,923	(131,700)	3,381,923	
		27,583,357	16,878,386	13,110,146	(3,768,240)	23,815,117	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	17,080,550	9,783,991	7,019,579	(2,764,412)	14,316,138	Sales for Decoupling amortization
Firm	102	26,606	14,827	10,959	(3,868)	22,738	
Firm	111	6,445,497	3,382,099	2,540,570	(841,529)	5,603,968	
Firm	121	360,847	183,846	157,115	(26,731)	334,116	
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	
Interruptible	132W	0	0	0	0	0	
Transportation	146	3,513,623	3,513,623	3,381,923	(131,700)	3,381,923	
		27,427,123	16,878,386	13,110,146	(3,768,240)	23,658,883	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales							
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	53,363	0	0	0	53,363	Annual lump sum amortization
Interruptible	132	102,871	0	0	0	102,871	Annual lump sum amortization
Total Firm Sales		23,966,863	13,364,763	9,728,223	(3,636,540)	20,330,323	
Total Interruptible Sales		102,871	0	0	0	102,871	
Total Transportation Sales (Schedule 146)		3,513,623	3,513,623	3,381,923	(131,700)	3,381,923	
Total Transportation Sales (Schedule 147 & 148)		4,502,898	4,377,752	4,139,044	(238,708)	4,264,190	
Check total sales		32,086,255	21,256,138	17,249,190	(4,006,948)	28,079,307	
		32,086,255	21,256,138	17,249,190		28,079,307	

Berg, Jenny

From: Brandon, Annette
Sent: Monday, April 03, 2017 3:57 PM
To: Berg, Jenny
Subject: RE: Rate Review - March

Oregon interest rate is based on the Modified Blended Treasury rate which is updated every January for the *following* November. I believe the document states that if you wanted to just take a look for yourself. (so no is the quick answer, you don't need to update)

So – Christine needs it to update the model, but it's not used for the journal until the new PGA goes into effect.

From: Berg, Jenny
Sent: Monday, April 03, 2017 3:55 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: RE: Rate Review - March

Great – thank you! Just to clarify, do I need to update any of the Oregon interest rates or keep as is?

From: Brandon, Annette
Sent: Monday, April 03, 2017 3:54 PM
To: Berg, Jenny <Jenny.Berg@avistacorp.com>
Subject: RE: Rate Review - March

No changes for March.

From: Berg, Jenny
Sent: Tuesday, March 28, 2017 8:52 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - March

Hi Annette,

Attached is the rates review workbook for March 2017. I didn't need to make any changes; however I believe the Interest Rates on the "OR PGA Deferral-Amortization" & "OR Intervenor Funding" tabs might need to be updated this month (or possibly next month?). It looks like they were updated last year around this time.

If I've missed anything, please let me know.

Thank you!

Jenny Berg
Resource Accounting Analyst



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