

Avista Corporation Journal Entry

Effective Date: 201705

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Jenny Berg

Last Saved: 06/06/2017 8:50 AM

Type: C

Submitted by: Jenny Berg

Approval Requested: 06/06/2017 8:50 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
			GD	WA	DL	✓		
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	46,722.57		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	75,334.45		Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		122,057.02	Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	4,160.87		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	639,185.29		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		643,346.16	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	77.78		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		77.78	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,871.55		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		45,491.12	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	39,619.57		Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	549.19		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	365,188.93		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		365,738.12	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.14		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		10.14	Amortization HB
Totals:						1,176,720.34	1,176,720.34	

Jenny Berg
 Prepared by: Jenny Berg
 Date: 6/6/17
 Reviewed by: *[Signature]*
 Date: 6/6/17

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.

Date

Approved for Entry
 Corporate Accounting use Only

201705

201705

Washington/Idaho Gas Costs	201705
Demand (Transportation) Costs	
NWP Fixed	\$ 4,598,122.63
NWP Variable	\$ 91,385.34
NWP Capacity Release	\$ (3,242,371.84)
GTN Fixed	\$ 1,447,136.13
GTN Variable	\$ 191,612.75
GTN Capacity Release	\$ 6,022.09
Current Month Estimate	\$ (3,418.47)
Transcanada Foothills (BC System) Fixed	\$ 194,116.37
Transcanada Foothills (BC System) Variable	\$ 178,491.84
ANG Total	\$ 178,491.84
NOVA (AB System) Fixed	\$ 440,653.83
NOVA (AB System) Variable	\$ 440,653.83
Spectra Westcoast Fixed	\$ 70,440.45
Spectra Westcoast Variable	\$ 275,211.66
WEI (Duke) Total	\$ 2,196,411.66
Questar	\$ 2,196,411.66
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 0.00
Other capacity release credit	\$ 0.00
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,333,310.24
WA/ID Buy/Sell Transportation Recovery	\$ (17,682.39)
Total Demand Costs	\$ 2,315,727.85
less variable costs charged to Commodity	\$ (97,682.64)
Total Demand Costs to be Allocated	\$ 2,218,045.21

Expense Calculation	201705
Total Current Demand Costs (excluding refund)	\$ 2,218,045.21
Total Commodity Costs to be Allocated	\$ 2,256,068.79
Imbalance Cost Washington	\$ (121,291.31)
Imbalance Cost Idaho	\$ (59,843.79)
Total Commodity Costs before refund	\$ 2,074,933.69
Total	\$ 4,292,978.90

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
\$ 4,292,978.90	\$ 1,564,387.29	\$ 653,657.92	\$ 1,495,096.79	\$ 760,972.00
	70.53%	29.47%	66.2700%	33.7300%

Commodity Purchases (Natural Gas)	201705
Commodity Physical	\$ 11,437,837.80
Misc	\$ (43,054.17)
Cochrane Credit	\$ (32,552.85)
Financial Settlements	\$ (122,764.96)
Foreign Exchange Hedge Activity	\$ 1,383,448.91
Interco Purchase from Thermal	\$ -
Total Commodity Costs from Purchase Journals	\$ 12,622,914.71
Storage (Injections)/Withdrawals	\$ (5,911,031.73)
FAEB Commodity for Anderson Elementary/Li	\$ -
WA/ID Gas Purchased from Interstate Asphalt	\$ -
GST	\$ -
M Chemical Actual	\$ 7,000.00
Broker Fees	\$ 24,679.43
Mizuho Broker Fees	\$ 754.97
Wells Fargo Journal DJ 473	\$ 5,383.39
plus variable costs from Demand	\$ 97,682.64
Merchandise Processing Fee DJ 467	\$ 94,701.61
WA/ID OR System Revenue	\$ (4,311,016.23)
Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ 2,256,068.79
WA Imbalance	\$ (121,291.31)
ID Imbalance	\$ (59,843.79)
Total Deferred Commodity Costs:	\$ 2,074,933.69

Balance Sheet Def Rev Calc	WASHINGTON	IDAHO
PGA Volumes	4,941,679	2,613,793
PGA Rate	0.12678	0.11331
PGA Revenue	\$ 626,506.06	\$ 296,168.88
Total Demand	\$ 960,228.07	\$ 448,632.65

Balance Sheet Def Rev Calc	WASHINGTON	IDAHO
PGA Volumes	7,778,318	3,958,456
PGA Rate	0.23860	0.23895
PGA Revenue	\$ 1,855,906.67	\$ 945,873.06
Total Commodity	\$ 7,778,318	\$ 3,958,456

Total Net Gas Costs	From DJ 430	Check \$
\$ 4,292,978.90	\$ 4,292,978.90	

Debit Entry	Credits
3,596,790.01	\$ 3,596,790.01

Deferal Check ERROR	Debit Entry	Credits
(4,210,541.46)	3,596,790.01	\$ 3,596,790.01

Okid's shows when WA Total sign differs from last prior month's b/c Peia volume dropped.



Gas by GL Account - Estimate

Page: 2
 Print Date: 06/05/17 11:46:51 AM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201705
 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		\$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)	
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)	- CR ✓
Northwest Pipeline Corporation→IGI Resources Inc.	TPORT		(\$142,987.50)	(\$142,987.50)	



Gas by GL Account - Estimate

Accounting Month: 201705
 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)	
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$102,391.76)	(\$102,391.76)	
Questar Pipeline Company	ACCTSP				\$1,850.00	\$1,850.00	
Questar Pipeline Company	ACCTSP			\$346.41		\$346.41	
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,631.70	\$9,631.70	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$59,822.39	\$59,822.39	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$986.36		\$986.36	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$2,499.40		\$2,499.40	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$175,992.44	\$175,992.44	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$434,483.91	\$434,483.91	
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$6,169.92		\$6,169.92	
001-804001-GD-AN-DL	TOTALS:				\$10,002.09	\$2,225,625.51	\$2,235,627.60

Variable Transport Charges AN							
Gas Transmission Northwest Corporation	ACCTSP				(\$244.20)	(\$244.20)	
Gas Transmission Northwest Corporation	TPORT				\$6,237.62	\$6,237.62	
Gas Transmission Northwest Corporation	ACCTSP				\$28.67	\$28.67	
Northwest Pipeline Corporation	TPORT				\$91,385.34	\$91,385.34	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$275.21		\$275.21	
Spectra Energy - Westcoast Energy Inc.	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:				\$31.01	\$97,651.63	\$97,682.64

Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				(\$122,764.98)	(\$122,764.98)	
001-804010-GD-AN-DL	TOTALS:				(\$122,764.98)	(\$122,764.98)	

Gas Financial Derivatives AN							
Mizuho Securities USA LLC	FSWPS				(\$91,581.75)	(\$91,581.75)	
Mizuho Securities USA LLC	BSWPS				(\$4,226.85)	(\$4,226.85)	
Mizuho Securities USA LLC	FSWPS				\$26,086.50	\$26,086.50	
Mizuho Securities USA LLC	BSWPS				\$39,397.13	\$39,397.13	
Wells Fargo Securities, LLC	BSWPS				\$99,893.03	\$99,893.03	
Wells Fargo Securities, LLC	FSWPS				(\$121,698.25)	(\$121,698.25)	
Wells Fargo Securities, LLC	BSWPS				(\$99,105.39)	(\$99,105.39)	
Wells Fargo Securities, LLC	FSWPS				\$118,682.73	\$118,682.73	
001-804600-GD-AN-DL	TOTALS:				(\$32,552.85)	(\$32,552.85)	

Intra-company Gas Purchases AN							
Avista Corporation	GAS		557,154		\$1,383,448.91	\$1,383,448.91	
001-804730-GD-AN-DL	TOTALS:		557,154		\$1,383,448.91	\$1,383,448.91	

Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		6,738		\$16,336.32	\$16,336.32	
Questar Intrup Storage - AA	STOR		553		\$1,475.13	\$1,475.13	
001-808100-GD-AN-DL	TOTALS:		7,291		\$17,811.45	\$17,811.45	

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-mats/interest-rates.asp			OLD			
WA Deferral Rates Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.25031	4/1/2017	6/30/2017	3.71% ✓
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	\$0.07431	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	\$0.07249	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	
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				1/1/2017	12/31/2017	1.00% ✓
ID Deferral Rates Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.23895	11/1/2016	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.11831	11/1/2016	Next PGA filing	
ID Commodity & Demand Amortization Rates	191000 GD ID	101	Debit	\$0.02871	11/1/2016	Next PGA filing	
		111	Debit	\$0.02871	11/1/2016	Next PGA filing	
		131	Debit	\$0.03004	11/1/2016	Next PGA filing	
ID 2014 Earnings Test Amortization	254229 GD ID	101	Debit	(\$0.00268)	1/1/2017	12/31/2017	
		111	Debit	(\$0.00268)	1/1/2017	12/31/2017	
		112	Debit	(\$0.00268)	1/1/2017	12/31/2017	
		131	Debit	(\$0.00268)	1/1/2017	12/31/2017	
		132	Debit	(\$0.00268)	1/1/2017	12/31/2017	

Washington Sales Volumes

May/17 Description	Schedule	May/17 Billed	April/17 Unbilled	May/17 Unbilled	May/17 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral:							
Firm	101	7,572,958	5,015,781	2,384,502	(2,631,279)	4,941,679 ✓	
Firm	102	12,251	8,036	3,863	(4,173)	8,078 ✓	
Firm	111	3,329,865	1,911,101	1,006,474	(904,627)	2,425,238 ✓	
Firm	112	0	0	0	0	0 ✓	
Firm	121	338,174	133,807	98,015	(35,792)	302,382 ✓	
Firm	122	29,064	0	0	0	29,064 ✓	
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	71,877	0	0	0	71,877 ✓	
Interruptible	132W	0	0	0	0	0 ✓	
Total Retail Sales for GTI		11,354,189	7,068,725	3,492,854	(3,575,871)	7,776,318	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
	146	2,868,630	2,868,630	2,501,903	(366,727)	2,501,903	
Total 147 & 148 Transportation Sales							
	147	74,368	0	0	0	74,368	
	148	3,981,592	3,981,592	3,685,020	(296,572)	3,685,020	
Total sales							
		18,278,779	13,918,947	9,679,777	(4,239,170)	14,039,609	
Schedule Sum for Demand Deferral:							
Firm	101	7,572,958	5,015,781	2,384,502	(2,631,279)	4,941,679 ✓	
Firm	102	12,251	8,036	3,863	(4,173)	8,078 ✓	
Firm	111	3,329,865	1,911,101	1,006,474	(904,627)	2,425,238 ✓	
Firm	112	0	0	0	0	0 ✓	
Firm	121	338,174	133,807	98,015	(35,792)	302,382 ✓	
Firm	122	29,064	0	0	0	29,064 ✓	
Interruptible	131	0	0	0	0	0 ✓	
Interruptible	132	71,877	0	0	0	71,877 ✓	
Transportation	146	2,868,630	2,868,630	2,501,903	(366,727)	2,501,903 ✓	
		14,222,819	9,937,355	5,994,757	(3,942,598)	10,280,221	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	7,572,958	5,015,781	2,384,502	(2,631,279)	4,941,679 ✓	
Firm	102	12,251	8,036	3,863	(4,173)	8,078 ✓	
Firm	111	3,329,865	1,911,101	1,006,474	(904,627)	2,425,238 ✓	
Firm	121	338,174	133,807	98,015	(35,792)	302,382 ✓	
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	132W	0	0	0	0	0 ✓	Special amortization rate
Transportation	146	2,868,630	2,868,630	2,501,903	(366,727)	2,501,903 ✓	
		14,121,878	9,937,355	5,994,757	(3,942,598)	10,179,280	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales							
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	29,064	0	0	0	29,064	Annual lump sum amortization
Interruptible	132	71,877	0	0	0	71,877	Annual lump sum amortization
Total Transportation Sales (Schedule 146)							
		11,282,312	7,068,725	3,492,854	(3,575,871)	7,706,441	
Total Transportation Sales (Schedule 147 & 148)							
		2,868,630	2,868,630	2,501,903	(366,727)	2,501,903	
		4,055,960	3,981,592	3,685,020	(296,572)	3,759,388	
Check total sales		18,278,779	13,918,947	9,679,777	(4,239,170)	14,039,609	
		18,278,779	13,918,947	9,679,777	(4,239,170)	14,039,609	

Berg, Jenny

From: Brandon, Annette
Sent: Wednesday, May 31, 2017 7:58 AM
To: Berg, Jenny
Subject: RE: Rate Review - May

No rate changes.

From: Berg, Jenny
Sent: Tuesday, May 30, 2017 10:26 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - May

Hi Annette,

Attached is the rates review workbook for May 2017. I didn't make any updates.

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

Thank you!

Jenny Berg
Resource Accounting Analyst



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