

**Avista Corporation Journal Entry**

Effective Date: 201706

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Jenny Berg

Last Saved: 07/07/2017 11:05 AM

Type: C

Submitted by: Jenny Berg



Approval Requested: 07/07/2017 11:05 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	46,101.69 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	326,939.58 ✓		Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		373,041.27 ✓	Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	2,587.85 ✓		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	379,974.13 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		382,561.98 ✓	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	47.85 ✓		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		47.85 ✓	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,883.11 ✓		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	17,717.54 ✓		Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL		23,600.65 ✓	Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	298.25 ✓		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	237,313.30 ✓		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		237,611.55 ✓	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
<b>Totals:</b>						<b>1,016,873.44</b>	<b>1,016,873.44</b>	


  
 Prepared by Jenny Berg
   

  
 Reviewed by
   
 Date: 7/7/17
   
 Date: 7/7/17

**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.

Approved for Entry \_\_\_\_\_ Date \_\_\_\_\_  
 Corporate Accounting use Only



Blue Text = Drop Formula to next month and copy/paste value in prior month

Update JE date to pull current month values

( ) = Rebate

Washington Current Deferral

	191010	201610	201611	201612	201701	201702	201703	201704	201705	201706
Interest Rate	(16,306.022) 63	(16,534.697) 33	(16,534.697) 33	(16,534.697) 33	(16,534.697) 33	(16,534.697) 33	(16,534.697) 33	(16,534.697) 33	(16,534.697) 33	(16,534.697) 33
Beginning Balance	(389,419.17)	(521,913.38)	(521,913.38)	(521,913.38)	(521,913.38)	(521,913.38)	(521,913.38)	(521,913.38)	(521,913.38)	(521,913.38)
Commodity Deferral	206,876.94	(47,822.94)	(14,406.68)	(14,406.68)	(14,406.68)	(14,406.68)	(14,406.68)	(14,406.68)	(14,406.68)	(14,406.68)
Interest (Rev/Expense)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Demand Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodity Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Demand Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc. Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	(16,534.597) 33	(16,534.597) 33	(16,534.597) 33	(16,534.597) 33	(16,534.597) 33	(16,534.597) 33	(16,534.597) 33	(16,534.597) 33	(16,534.597) 33	(16,534.597) 33
GLW Check	(16,534.597) 34	(3,075,004.56)	(3,075,004.56)	(3,075,004.56)	(3,075,004.56)	(3,075,004.56)	(3,075,004.56)	(3,075,004.56)	(3,075,004.56)	(3,075,004.56)
Variance	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02	0.02	0.02

Washington Amortization

	191000	201610	201611	201612	201701	201702	201703	201704	201705	201706
Volume - Commodity & Demand										
Schedule 101	7,137,333	11,352,396	24,209,007	24,209,007	27,259,641	19,157,522	14,316,138	9,641,125	4,941,679	2,542,068
Schedule 102	12,809	19,581	35,292	35,292	40,615	29,103	22,738	15,697	8,078	3,619
Schedule 111	3,696,972	4,116,109	8,576,537	8,576,537	8,736,107	7,258,148	5,603,968	4,021,494	2,425,238	1,878,375
Schedule 121	401,866	314,956	234,225	234,225	284,721	399,264	334,116	288,026	302,382	289,055
Schedule 146	2,505,633	2,750,386	3,806,098	3,806,098	4,261,630	3,513,623	3,381,923	2,868,630	2,501,903	2,631,843
Total	13,644,627	18,533,428	36,861,159	36,861,159	40,364,714	30,357,660	23,958,983	16,834,972	10,179,280	7,244,961
Calendar Sales Check	13,644,627	18,533,428	36,861,159	36,861,159	40,364,714	30,357,660	23,958,983	16,834,972	10,179,280	7,244,961

Rates

	191000	201610	201611	201612	201701	201702	201703	201704	201705	201706
Schedule 101	0.02571	Main Calc	Main Calc	Main Calc	0.09174	0.09174	0.09174	0.09174	0.09174	0.09174
Schedule 102	0.02571	Main Calc	Main Calc	Main Calc	0.09174	0.09174	0.09174	0.09174	0.09174	0.09174
Schedule 111	0.01372	Main Calc	Main Calc	Main Calc	0.07249	0.07249	0.07249	0.07249	0.07249	0.07249
Schedule 121	0.00529	Main Calc	Main Calc	Main Calc	0.04448	0.04448	0.04448	0.04448	0.04448	0.04448
Schedule 131	0.01635	Main Calc	Main Calc	Main Calc	0.08834	0.08834	0.08834	0.08834	0.08834	0.08834
Schedule 146	0.00000	Main Calc	Main Calc	Main Calc	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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	191000	201610	201611	201612	201701	201702	201703	201704	201705	201706
Interest Rate	(353,667) 80	(123,445) 19	(123,445) 19	(12,784,629) 54	(9,990,002) 74	(6,863,930) 53	(4,576,506) 64	(2,850,760) 72	(1,667,506) 32	(1,667,506) 32
Beginning Balance	230,917 46	1,361,030 00	2,837,806 00	2,837,806 00	3,150,615 25	2,304,083 39	1,736,941 60	1,190,246 35	643,346 16	382,561 99
Amortization	(694 78)	(39,463) 66	(39,463) 66	(39,463) 66	(24,542) 96	(18,659) 68	(18,659) 68	(18,659) 68	(18,659) 68	(18,659) 68
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA Transfer	189,433 27	(14,182) 38	(14,182) 38	(14,182) 38	(14,182) 38	(14,182) 38	(14,182) 38	(14,182) 38	(14,182) 38	(14,182) 38
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	(123,444) 99	(123,794) 62	(123,794) 62	(123,794) 62	(123,794) 62	(123,794) 62	(123,794) 62	(123,794) 62	(123,794) 62	(123,794) 62
GLW Check	(123,444) 99	(123,794) 62	(123,794) 62	(123,794) 62	(123,794) 62	(123,794) 62	(123,794) 62	(123,794) 62	(123,794) 62	(123,794) 62
Variance	(0.21)	(0.21)	(0.21)	(0.21)	(0.21)	(0.21)	(0.21)	(0.21)	(0.21)	(0.21)

Volume - Demand only

	191025	201610	201611	201612	201701	201702	201703	201704	201705	201706
Schedule 101	7,137,333	11,352,396	24,209,007	24,209,007	27,259,641	19,157,522	14,316,138	9,641,125	4,941,679	2,542,068
Schedule 102	12,809	19,581	35,292	35,292	40,615	29,103	22,738	15,697	8,078	3,619
Schedule 111	3,696,972	4,116,109	8,576,537	8,576,537	8,736,107	7,258,148	5,603,968	4,021,494	2,425,238	1,878,375
Schedule 112	0	0	0	0	0	0	0	0	0	0
Schedule 121	401,866	314,956	234,225	234,225	284,721	399,264	334,116	288,026	302,382	289,055
Schedule 122	37,231	51,431	69,958	69,958	64,203	55,333	53,363	35,134	29,064	17,666
Schedule 131	0	0	0	0	0	0	0	0	0	0
Schedule 132	0	0	0	0	0	0	0	0	0	0
Schedule 146	2,505,633	2,750,386	3,806,098	3,806,098	4,261,630	3,513,623	3,381,923	2,868,630	2,501,903	2,631,843
Total	13,741,468	18,689,959	37,042,905	37,042,905	40,809,304	30,544,975	23,815,117	16,958,956	10,280,221	7,316,509
Calendar Sales Check	13,741,468	18,689,959	37,042,905	37,042,905	40,809,304	30,544,975	23,815,117	16,958,956	10,280,221	7,316,509

Rates

	191025	201610	201611	201612	201701	201702	201703	201704	201705	201706
Schedule 101	0.00013	Main Calc	Main Calc	Main Calc	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001
Schedule 102	0.00013	Main Calc	Main Calc	Main Calc	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001
Schedule 111	0.00013	Main Calc	Main Calc	Main Calc	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001
Schedule 112	0.00013	Main Calc	Main Calc	Main Calc	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001
Schedule 121	0.00013	Main Calc	Main Calc	Main Calc	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001
Schedule 122	0.00013	Main Calc	Main Calc	Main Calc	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001
Schedule 131	0.00013	Main Calc	Main Calc	Main Calc	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001
Schedule 132	0.00013	Main Calc	Main Calc	Main Calc	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001
Schedule 146	0.00002	Main Calc	Main Calc	Main Calc	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

GL

	191025	201610	201611	201612	201701	201702	201703	201704	201705	201706
Beginning Balance	(4,439) 82	(3,439) 82	(4,198) 82	(4,198) 82	(4,198) 82	(3,535) 34	(3,265) 03	(3,060) 69	(2,919) 79	(2,842) 01
Amortization	1,510 77	(759) 00	(298) 00	(298) 00	365 48	270 31	204 33	140 90	77 78	47 85
Misc Adjustment	0.00	0.00	0.00	0.00	596 00	0.00	0.00	0.00	0.00	0.00
Ending Balance	(3,439) 82	(4,198) 82	(4,198) 82	(4,198) 82	(3,535) 34	(3,265) 03	(3,060) 69	(2,919) 79	(2,842) 01	(2,794) 16
GLW Check	(3,439) 82	(4,198) 82	(4,198) 82	(4,198) 82	(3,535) 34	(3,265) 03	(3,060) 69	(2,919) 79	(2,842) 01	(2,794) 16
Variance	0.01	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02	0.02

( ) = Rebate

	201706
WA Deferral Interest Income	419600 GD WA 0.00
WA Deferral Interest Expense	431600 GD WA 0.00
WA Deferral	191010 GD WA 46,101.69
WA Deferral Expense	805120 GD WA 326,939.59
Tracker Transfer	191010 GD WA 373,041.27
Tracker Transfer	191000 GD WA 0.00
Check	0.00

	201706
WA Amortization Interest Income	419600 GD WA 0.00
WA Amortization Interest Expense	431600 GD WA 2,587.85
WA Amortization	191000 GD WA 379,974.13
WA Amortization Expense	805110 GD WA 382,561.99
Large Customer Refund	191000 GD WA 0.00
Large Customer Refund	805110 GD WA 0.00
Check	0.00

GL

	201706
WA Amortization Interest Income	419600 GD WA 0.00
WA Amortization Interest Expense	431600 GD WA 2,587.85
WA Amortization	191000 GD WA 379,974.13
WA Amortization Expense	805110 GD WA 382,561.99
Large Customer Refund	191000 GD WA 0.00
Large Customer Refund	805110 GD WA 0.00
Check	0.00

201706

Washington/Idaho Gas Costs

Demand (Transportation) Costs	
NWP Fixed	\$ 4,449,756.09
NWP Variable	\$ 65,495.28
NWP Capacity Release	\$ 1,377,513.17
NWP Total (excluding Refund)	\$ 6,292,764.54
GTN Fixed	\$ 185,334.94
GTN Variable	\$ 4,289.37
GTN Capacity Release	\$ 13,308.20
GTN Total	\$ 193,932.51
Transcanada Foothills (BC System) Fixed	\$ 186,316.11
Transcanada Foothills (BC System) Variable	\$ 186,518.72
ANG Total	\$ 372,834.83
NOVA (AB System) Fixed	\$ 186,518.72
NOVA (AB System) Variable	\$ 436,260.26
NOVA Total	\$ 622,778.98
Spectra Westcoast Fixed	\$ 436,260.26
Spectra Westcoast Variable	\$ 73,138.32
WEI (Duke) Total	\$ 509,398.58
Questar	\$ 1,948.89
NOVA Fixed charges	\$ 1,948.89
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 50.00
Other capacity release credit	\$ 50.00
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,261,695.47
WAIID Buy/Sell Transportation Recovery	\$ 18,912.95
Total Demand Costs	\$ 2,280,608.42
less variable costs charged to Commodity	\$ (69,785.65)
Total Demand Costs to be Allocated	\$ 2,182,997.46
804001 GD AN	\$ -
804000 GD AN	\$ 9,114,751.29
804000 GD AN	\$ 7,000.00
811000 GD AN	\$ (35,272.52)
804600 GD AN	\$ (295,417.65)
804010 GD AN	\$ (76,044.24)
804730 GD AN	\$ 978,495.27
Total Commodity Costs from Purchase Journals	\$ 9,685,512.25
Storage (Injections)/Withdrawals	\$ (3,384,489.25)
FAPB Commodity for Anderson Elementary/Lj	\$ -
WAIID Gas Purchased from Interstate Asphalt	\$ -
GST	\$ 21,765.06
M Chemical Accrual	\$ 7,000.00
Broker Fees	\$ 20,134.35
Mizuho Broker Fees	\$ 1,106.52
Wells Fargo Journal DJ 473	\$ 6,943.44
plus variable costs from Demand	\$ 69,785.65
Merchandise Processing Fee DJ 467	\$ 15,372.09
WAIID Off System Revenue	\$ (5,347,417.68)
Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ 720,702.24
WA Imbalance	\$ 94,937.33
ID Imbalance	\$ 44,793.22
Total Deferred Commodity Costs:	\$ 860,432.79
Total Net Gas Costs	\$ 3,043,430.25
From DJ 430	\$ -
Check \$	\$ 3,043,430.25

201706

Expense Calculation

Total Current Demand Costs (excluding return)	\$ 2,182,997.46	\$ 1,539,668.11	\$ 643,329.35
Total Commodity Costs to be Allocated	\$ 720,702.24	\$ -	\$ 466,438.49
Imbalance Cost Washington	\$ 94,937.33	\$ -	\$ 94,937.33
Imbalance Cost Idaho	\$ 44,793.22	\$ -	\$ -
Total Commodity Costs before refund	\$ 860,432.79	\$ -	\$ 466,438.49
<b>Total</b>	\$ 3,043,430.25	\$ 1,539,668.11	\$ 643,329.35

check \$ 3,043,430.25

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>						
Schedule 101	2,542,069	0.12678	\$ 322,283.51	1,233,197	0.11331	\$ 139,733.55
Schedule 102	3,619	0.12678	\$ 458.82	1,319,570	0.11331	\$ 149,520.46
Schedule 111	1,878,375	0.11865	\$ 222,869.19	55,493	0.11331	\$ 6,287.91
Schedule 112	0	0.11865	\$ -	0	0.11331	\$ -
Schedule 121	289,055	0.11541	\$ 33,359.84	0	0.11331	\$ -
Schedule 122	17,666	0.11541	\$ 2,038.83	0	0.11331	\$ -
Schedule 131	0	0.07431	\$ -	2,608,260	0.11331	\$ 295,541.94
Schedule 132	53,892	0.07431	\$ 4,003.97	0	0.11331	\$ -
Schedule 146	2,531,843	0.00054	\$ 1,367.20	0	0.11331	\$ -
<b>Total Demand</b>	7,316,509	0.09054	\$ 586,351.36	2,608,260	0.11331	\$ 295,541.94
	7,316,509	check	\$ 0.08014	2,608,260	check	\$ 0.11331
<b>COMMODITY</b>						
Schedule 101	2,542,069	0.23860	\$ 606,537.66	1,233,197	0.23860	\$ 294,672.42
Schedule 102	3,619	0.23860	\$ 863.49	1,319,570	0.23860	\$ 315,311.25
Schedule 111	1,878,375	0.23860	\$ 448,180.28	55,493	0.23860	\$ 13,260.05
Schedule 112	0	0.23860	\$ -	0	0.23860	\$ -
Schedule 121	289,055	0.23860	\$ 68,968.52	0	0.23860	\$ -
Schedule 122	17,666	0.23860	\$ 4,215.11	0	0.23860	\$ -
Schedule 131	0	0.23860	\$ -	2,608,260	0.23860	\$ 623,243.73
Schedule 132	53,892	0.23860	\$ 12,856.25	0	0.23860	\$ -
<b>Total Commodity</b>	4,784,666	0.23860	\$ 1,141,621.31	2,608,260	0.23860	\$ 623,243.73
	4,784,666	check	\$ -	2,608,260	check	\$ 623,243.73

Deferral Calculation

Total Deferral Expenses from above	\$ 561,375.82	\$ 1,539,668.11	\$ 299,056.97
PGA Deferral Revenue from above	\$ (1,141,621.31)	\$ (586,351.36)	\$ (295,541.94)
Adjustments	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (580,245.49)	\$ 953,286.76	\$ 396,641.92
WA Total	\$ -	\$ 373,041.27	\$ -
ID Total	\$ -	\$ -	\$ 396,641.92
Totals from above	\$ -	\$ 3,043,430.25	\$ (2,646,788.33)

JET Entry		
Debits	3,586,960.14	
Credits		3,586,960.14

**Washington/Idaho Gas Costs**

	GL Account	Jun-17 Costs	
<b>Nucleus Storage acct. JPRAIRIEAN -100408</b>			
JP Injections	808200 GD AN	\$ (4,479,530.18)	(4,479,530.18)
JP Withdrawals	808100 GD AN	\$ 1,084,985.05	
Total JP	164100 GD AN	\$ (3,394,545.13)	
<b>Clay Basin (QUESTAA) Injections</b>			
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 10,055.88	1,095,040.93
Total Clay Basin	164115 GD AA	\$ 10,055.88	

**Total Net Storage (Injections)/Withdrawals** \$ (3,384,489.25) ✓

<b>NUCUT PURCHASES (GL Estimate Report)</b>			
Commodity Purchases	804000 GD AN	\$ 9,114,751.29 ✓	
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,191,909.82 ✓	
Variable Demand (Transport) Costs	804002 GD AN	\$ 69,785.65 ✓	9,201,095.47 ✓
Hedge Activity	804010 GD AN	\$ (76,044.24) ✓	
Financial Settlements	804600 GD AN	\$ (296,417.55) ✓	
Interco Purchase from Thermal	804730 GD AN	\$ 978,495.27 ✓	
Cochrane Credit	811000 GD AN	\$ (35,272.52) ✓	

<b>Information from other Journals -Deferred Costs:</b>			
WA Imbalance from DJ 436	804000 GD AN	\$ 94,937.33 ✓	
ID Imbalance from DJ 436	804000 GD AN	\$ 44,793.22 ✓	
M Chemical Accrual	804000 GD AN	\$ 7,000.00 ✓	
Broker Fees DJ 471	804017 GD AN	\$ 20,134.36 ✓	
Mizuho Journal DJ 473	804017 GD AN	\$ 1,108.52 ✓	
Wells Fargo Journal DJ 473	804017 GD AN	\$ 6,943.44 ✓	
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 15,372.09 ✓	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/48:	\$ (5,347,417.88) ✓	
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00) ✓	
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ 21,755.06 ✓	
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ - ✓	
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,912.36) ✓	
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ - ✓	

**Total Costs for Deferral including net gas costs** \$ 3,043,430.25 Tie to Deferral Entry

483600 GD AN	\$ 150,582.75	Input fr GLE Sales
483000 GD AN	\$ (3,901,605.45)	Input fr GLE Sales
483730 GD AN	\$ (1,596,395.18)	Input fr GLE Sales
	\$ (5,347,417.88)	

**Journal # 430 Entry**

	Dr.	Cr.	
232130 ZZ ZZ	\$ 1,275,199.48	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (1,275,199.48)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (3,893,939.80)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 3,893,939.80	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ -	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ -	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130 ZZ ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
903000.CD.AA	\$ -	\$ -	Misc Adj
232130.ZZ.ZZ	\$ -	\$ -	Misc Adj
143020.ZZ.ZZ	\$ 71.80	\$ -	Reclass Broker Fees from GST GL
232135.ZZ.ZZ	\$ -	\$ (71.80)	Reclass Broker Fees from GST GL
Total Other Adj	\$ 5,176,211.08	\$ (5,176,211.08)	

Total from GLE	\$ 17,216,989.88	\$ (17,216,989.88)
Total DJ 430	\$ 22,393,200.96	\$ (22,393,200.96)



# Gas by GL Account - Estimate

Page: 2  
 Print Date: 07/06/17 02:14:31 PM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201706  
 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	- FV
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$98.89		\$98.89	- FV
Gas Transmission Northwest Corporation	TPORT			\$185,334.94		\$185,334.94	- FV
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,308.20)		(\$3,308.20)	- CR
Northwest Pipeline Corporation	TPORT			\$4,449,796.09		\$4,449,796.09	- FV
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$2,267,480.40)		(\$2,267,480.40)	- FV
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$430,500.00)		(\$430,500.00)	- CR
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$123,000.00)		(\$123,000.00)	- CR
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$138,375.00)		(\$138,375.00)	- CR

✓ - tied to GRAND



# Gas by GL Account - Estimate

Accounting Month: 201706  
 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				(\$79,335.00)	(\$79,335.00)	CR ✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$99,088.80)	(\$99,088.80)	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$62,301.20	\$62,301.20	
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,030.80	\$10,030.80	F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$806.32		\$806.32	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$183,284.87	\$183,284.87	F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$3,233.85		\$3,233.85	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$428,276.65	\$428,276.65	F ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$7,983.61		\$7,983.61	
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>				\$12,122.67	\$2,179,787.15	\$2,191,909.82 ✓
<b>Variable Transport Charges AN</b>							
Gas Transmission Northwest Corporation	TPORT				\$4,289.37	\$4,289.37	✓
Northwest Pipeline Corporation	TPORT				\$65,499.83	\$65,499.83	✓
Northwest Pipeline Corporation	ACCTSP			(\$6.51)		(\$6.51)	V ✓
Northwest Pipeline Corporation	ACCTSP				\$2.96	\$2.96	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$0.00		\$0.00	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00		\$0.00	
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>				(\$6.51)	\$69,792.16	\$69,785.65 ✓
<b>Gas Cost - FX Hedge AN</b>							
Avista Corporation	ACCTGS				(\$76,044.24)	(\$76,044.24)	
<b>001-804010-GD-AN-DL</b>	<b>TOTALS:</b>				(\$76,044.24)	(\$76,044.24)	
<b>Gas Financial Derivatives AN</b>							
Mizuho Securities USA LLC	BSWPS				\$11,628.75	\$11,628.75	
Mizuho Securities USA LLC	BSWPS				(\$19,352.25)	(\$19,352.25)	
Mizuho Securities USA LLC	FSWPS				(\$101,355.00)	(\$101,355.00)	
Mizuho Securities USA LLC	FSWPS				\$16,132.50	\$16,132.50	
Wells Fargo Securities, LLC	FSWPS				(\$119,152.50)	(\$119,152.50)	
Wells Fargo Securities, LLC	BSWPS				\$23,873.25	\$23,873.25	
Wells Fargo Securities, LLC	BSWPS				(\$194,755.80)	(\$194,755.80)	
Wells Fargo Securities, LLC	FSWPS				\$86,563.50	\$86,563.50	
<b>001-804600-GD-AN-DL</b>	<b>TOTALS:</b>				(\$296,417.55)	(\$296,417.55)	✓
<b>Intra-company Gas Purchases AN</b>							
Avista Corporation	GAS		444,849		\$978,495.27	\$978,495.27	
<b>001-804730-GD-AN-DL</b>	<b>TOTALS:</b>		444,849		\$978,495.27	\$978,495.27	✓
<b>Gas Storage Withdrawal AN</b>							
Jackson Prairie - AN	STOR		447,378		\$1,084,985.05	\$1,084,985.05	
Questar Intrup Storage - AA	STOR		3,771		\$10,055.88	\$10,055.88	
<b>001-808100-GD-AN-DL</b>	<b>TOTALS:</b>		451,149		\$1,095,040.93	\$1,095,040.93	✓

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<b>WA Interest Rate:</b> FERC Natural Gas Interest Rate, changes quarterly	<a href="http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a>			<b>NEW</b>	4/1/2017	6/30/2017	3.71%
<b>WA Deferral Rates</b> Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.25031	11/1/2016	Next PGA filing	
Demand Rate		101	Debit	\$0.12133	11/1/2016	Next PGA filing	
		102	Debit	\$0.12133	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	\$0.07107	11/1/2016	Next PGA filing	
		146	Debit	\$0.00054	11/1/2016	Next PGA filing	
<b>WA Commodity &amp; Demand Amortization Rates (Sch 155)</b>	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			
		121	Credit	(\$0.00529)	11/1/2016	Next PGA filing	
		122	Credit	n/a			
		131	Credit	\$0.01635	11/1/2016	Next PGA filing	
		132	Credit	n/a			
		146	Credit	n/a			
<b>WA Decoupling Mechanism Amortization (Sch 159)</b>	186328 GD WA	101		\$0.00000	11/1/2016	Next PGA filing	
	182338 GD WA	111, 121		\$0.02009	11/1/2016	Next PGA filing	
<b>WA Jackson Prairie Amortization Rates (Sch 155)</b>	191025 GD WA	101-132	Debit	\$0.00001	11/1/2016	Next PGA filing	
		146	Debit	\$0.00000	11/1/2016	Next PGA filing	
<b>ID Interest Rate</b> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664				1/1/2017	12/31/2017	1.00%
<b>ID Deferral Rates</b> Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.25032	11/1/2016	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.10855	11/1/2016	Next PGA filing	
<b>ID Commodity &amp; Demand Amortization Rates</b>	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	
<b>ID 2014 Earnings Test Amortization</b>	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

June/17 Description	Schedule	June/17 Billed	May/17 Unbilled	June/17 Unbilled	June/17 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral :</b>							
Firm	101	3,618,645	2,384,502	1,307,926	(1,076,576)	2,542,069 ✓	
Firm	102	5,494	3,863	1,988	(1,875)	3,619 ✓	
Firm	111	2,145,598	1,006,474	739,251	(267,223)	1,878,375 ✓	
Firm	112	0	0	0	0	0 ✓	
Firm	121	296,350	98,015	90,720	(7,295)	289,055 ✓	
Firm	122	17,666	0	0	0	17,666 ✓	
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	53,882	0	0	0	53,882 ✓	
Interruptible	132W	0	0	0	0	0 ✓	
<b>Total Retail Sales for GTI</b>		6,137,635	3,492,854	2,139,885	(1,352,969)	4,784,666 ✓	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
<b>Total 146 Transportation Sales</b>							
Firm	146	2,649,857	2,501,903	2,383,889	(118,014)	2,531,843	
Firm		2,649,857	2,501,903	2,383,889	(118,014)	2,531,843	
<b>Total 147 &amp; 148 Transportation Sales</b>							
Firm	147	117,260	0	0	0	117,260	
Firm	148	3,685,020	3,685,020	3,491,048	(193,972)	3,491,048	
Firm		3,802,280	3,685,020	3,491,048	(193,972)	3,608,308	
<b>Total sales</b>		12,589,772	9,679,777	8,014,822	(1,664,955)	10,924,817	
<b>Schedule Sum for Demand Deferral:</b>							
Firm	101	3,618,645	2,384,502	1,307,926	(1,076,576)	2,542,069 ✓	
Firm	102	5,494	3,863	1,988	(1,875)	3,619 ✓	
Firm	111	2,145,598	1,006,474	739,251	(267,223)	1,878,375 ✓	
Firm	112	0	0	0	0	0 ✓	
Firm	121	296,350	98,015	90,720	(7,295)	289,055 ✓	
Firm	122	17,666	0	0	0	17,666 ✓	
Interruptible	131	0	0	0	0	0 ✓	
Interruptible	132	53,882	0	0	0	53,882 ✓	
Interruptible	132W	2,649,857	2,501,903	2,383,889	(118,014)	2,531,843 ✓	
Transportation	146	8,787,492	5,994,757	4,523,774	(1,470,983)	7,316,509 ✓	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm	101	3,618,645	2,384,502	1,307,926	(1,076,576)	2,542,069 ✓	
Firm	102	5,494	3,863	1,988	(1,875)	3,619 ✓	
Firm	111	2,145,598	1,006,474	739,251	(267,223)	1,878,375 ✓	
Firm	121	296,350	98,015	90,720	(7,295)	289,055 ✓	
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	2,649,857	2,501,903	2,383,889	(118,014)	2,531,843 ✓	
Transportation	146	8,715,944	5,994,757	4,523,774	(1,470,983)	7,244,961 ✓	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	17,666	0	0	0	17,666	Annual lump sum amortization
Interruptible	132	53,882	0	0	0	53,882	Annual lump sum amortization
<b>Total Firm Sales</b>		6,083,753	3,492,854	2,139,885	(1,352,969)	4,730,784	
<b>Total Interruptible Sales</b>		53,882	0	0	0	53,882	
<b>Total Transportation Sales (Schedule 146)</b>		2,649,857	2,501,903	2,383,889	(118,014)	2,531,843	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		3,802,280	3,685,020	3,491,048	(193,972)	3,608,308	
<b>Check total sales</b>		12,589,772	9,679,777	8,014,822	(1,664,955)	10,924,817	
		12,589,772	9,679,777	8,014,822	(1,664,955)	10,924,817	

## Berg, Jenny

---

**From:** Brandon, Annette  
**Sent:** Thursday, June 29, 2017 3:06 PM  
**To:** Berg, Jenny  
**Subject:** RE: Rate Review - June

Looks good.

**From:** Berg, Jenny  
**Sent:** Thursday, June 29, 2017 2:37 PM  
**To:** Brandon, Annette <Annette.Brandon@avistacorp.com>  
**Subject:** Rate Review - June

Hi Annette,

Attached is the rates review workbook for June 2017. I only made a couple of updates (highlighted in purple) to the Washington Rates located on the "Revenue Rates" tab.

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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