

Avista Corporation Journal Entry

Effective Date: 201709

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Jenny Berg

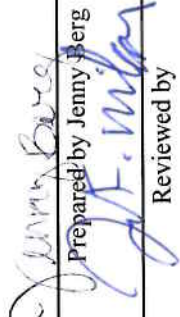
Submitted by: Jenny Berg

Approved by:

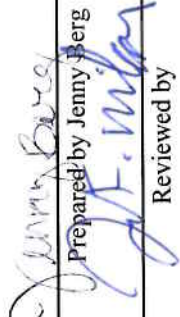
Last Saved: 10/05/2017 9:03 AM

Approval Requested: 10/05/2017 9:03 AM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	59,202.79 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,985,145.90 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,925,943.11 ✓		Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		652.17 ✓	Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	462,206.62 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		461,554.45 ✓	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	57.23 ✓		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		57.23 ✓	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	7,651.01 ✓		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		846,628.06 ✓	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	838,977.05 ✓		Deferral Expense
120	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		234.09 ✓	Interest Income
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	227,106.44 ✓		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		226,872.35 ✓	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.17 ✓		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		10.17 ✓	Amortization HB
Totals:						3,521,154.42 ✓	3,521,154.42 ✓	



 Prepared by Jenny Berg



 Reviewed by

 Date: 10/5/17

 Date: 10/5/17

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

 Corporate Accounting use Only

 Date

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

Update JE date to pull current month values

() = Rebate

191010	Month	201701	201702	201703	201704	201705	201706	201707	201708	201709
Interest Rate		3.50%	3.50%	3.50%	3.71%	3.71%	3.71%	3.71%	3.96%	3.96%
Beginning Balance		(8,184,269.04)	(10,248,016.53)	(12,338,677.19)	(13,990,367.08)	(15,173,451.41)	(15,098,116.96)	(14,771,177.39)	(15,909,772.70)	(16,977,268.90)
Commodity Deferral		(491,376.17)	(201,411.09)	(916,753.01)	(912,928.80)	(912,101.20)	(560,245.49)	(2,108,794.30)	(2,108,794.30)	(9,779,163.59)
Demand Deferral		(2,913,519.23)	(1,856,358.61)	(1,856,596.27)	(225,142.70)	604,158.22	963,288.75	1,129,801.12	1,095,472.33	963,220.48
Interest (Rev/Expense)		(24,852.09)	(32,890.96)	(38,340.61)	(45,012.82)	(46,722.57)	(46,101.69)	(50,540.18)	(54,174.23)	(59,202.79)
Commodity Adjustment		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
Interest Adjustment		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
Ending Balance		(10,248,016.53)	(12,338,677.19)	(13,990,367.08)	(15,173,451.41)	(15,098,116.96)	(14,771,177.39)	(15,909,772.70)	(16,977,268.90)	(18,962,434.80)
GLW Check		(10,248,016.54)	(12,338,677.10)	(13,990,367.10)	(15,173,451.43)	(15,098,116.98)	(14,771,177.40)	(15,909,772.72)	(16,977,268.91)	(18,977,268.91)
Variance		0.01	0.02	0.02	0.02	0.01	0.01	0.02	0.01	(1,985,145.89)

Washington Amortization	Volume - Commodity & Demand	191000	201701	201702	201703	201704	201705	201706	201707	201708	201709
Schedule 101		27,259,641	19,157,522	14,316,138	9,641,125	4,941,679	2,542,069	2,070,483	2,080,707	3,147,236	3,147,236
Schedule 102		40,815	29,103	22,738	15,697	8,078	3,619	2,296	2,393	3,920	3,920
Schedule 111		8,738,107	7,258,148	5,603,968	4,021,494	2,425,238	1,878,375	1,446,878	1,463,939	2,165,313	2,165,313
Schedule 121		294,721	399,264	334,116	288,026	302,382	289,055	274,504	291,721	348,558	348,558
Schedule 131		0	0	0	0	0	0	0	0	0	0
Schedule 146		4,261,630	3,513,623	3,381,923	2,859,630	2,501,903	2,531,843	2,144,434	2,338,940	2,209,861	2,209,861
Calendar Sales Check		40,584,714	30,357,660	23,658,883	16,834,972	10,179,280	7,244,961	5,938,596	6,177,700	7,874,888	7,874,888
Total		40,584,714	30,357,660	23,658,883	16,834,972	10,179,280	7,244,961	5,938,596	6,177,700	7,874,888	7,874,888

Rates	191000	201701	201702	201703	201704	201705	201706	201707	201708	201709
Schedule 101		0.09174	0.09174	0.09174	0.09174	0.09174	0.09174	0.09174	0.09174	0.09174
Schedule 102		0.09174	0.09174	0.09174	0.09174	0.09174	0.09174	0.09174	0.09174	0.09174
Schedule 111		0.07249	0.07249	0.07249	0.07249	0.07249	0.07249	0.07249	0.07249	0.07249
Schedule 121		0.04448	0.04448	0.04448	0.04448	0.04448	0.04448	0.04448	0.04448	0.04448
Schedule 131		0.08834	0.08834	0.08834	0.08834	0.08834	0.08834	0.08834	0.08834	0.08834
Schedule 146		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

GL	191000	201701	201702	201703	201704	201705	201706	201707	201708	201709
Interest Rate		3.50%	3.50%	3.50%	3.71%	3.71%	3.71%	3.96%	3.96%	3.96%
Beginning Balance		(9,990,002.74)	(6,863,930.35)	(4,576,506.64)	(2,850,780.72)	(1,667,508.12)	(1,028,322.83)	(648,348.70)	(342,730.34)	(33,149.02)
Amortization		3,150,615.25	2,304,083.39	1,736,541.60	1,190,246.35	644,346.16	382,561.99	307,200.28	310,200.28	(461,554.45)
Interest		(24,542.86)	(16,659.68)	(10,815.69)	(6,973.74)	(4,160.87)	(2,587.85)	(1,632.59)	(919.18)	652.17
PGA Transfer		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
Ending Balance		(6,863,930.35)	(4,576,506.64)	(2,850,780.72)	(1,667,508.12)	(1,028,322.83)	(648,348.70)	(342,730.34)	(33,149.02)	(462,206.41)
GLW Check		(6,863,930.14)	(4,576,506.43)	(2,850,780.51)	(1,667,507.90)	(1,028,322.61)	(648,348.48)	(342,730.12)	(33,149.02)	(462,206.41)
Variance		(0.21)	(0.21)	(0.21)	(0.22)	(0.22)	(0.22)	(0.22)	(0.22)	(0.00)

Volume - Demand only	191025	201701	201702	201703	201704	201705	201706	201707	201708	201709
Schedule 101		27,259,641	19,157,522	14,316,138	9,641,125	4,941,679	2,542,069	2,070,483	2,080,707	3,147,236
Schedule 102		40,815	29,103	22,738	15,697	8,078	3,619	2,296	2,393	3,920
Schedule 111		8,738,107	7,258,148	5,603,968	4,021,494	2,425,238	1,878,375	1,446,878	1,463,939	2,165,313
Schedule 112		0	0	0	0	0	0	0	0	0
Schedule 121		284,721	399,264	334,116	288,026	302,382	289,055	274,504	291,721	348,558
Schedule 122		64,203	53,333	35,134	29,064	29,064	17,666	44,343	24,662	26,763
Schedule 131		0	0	0	0	0	0	0	0	0
Schedule 132		160,387	131,862	102,871	88,850	71,877	53,862	67,673	23,786	31,578
Schedule 146		4,261,630	3,513,623	3,381,923	2,859,630	2,501,903	2,531,843	2,144,434	2,338,940	2,209,861
Total		40,809,304	30,544,975	23,815,117	16,958,956	10,280,221	7,316,509	6,050,612	6,226,148	7,933,229
Calendar Sales Check		40,809,304	30,544,975	23,815,117	16,958,956	10,280,221	7,316,509	6,050,612	6,226,148	7,933,229

Rates	191025	201701	201702	201703	201704	201705	201706	201707	201708	201709
Schedule 101		0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001
Schedule 102		0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001
Schedule 111		0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001
Schedule 112		0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001
Schedule 121		0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001
Schedule 122		0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001
Schedule 131		0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001
Schedule 132		0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001
Schedule 146		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

GL	191025	201701	201702	201703	201704	201705	201706	201707	201708	201709
Beginning Balance		(4,496.82)	(3,535.34)	(3,265.03)	(3,060.69)	(2,919.79)	(2,842.01)	(2,794.16)	(2,755.10)	(2,716.23)
Amortization		365.48	270.31	204.33	140.90	77.78	41.85	39.06	38.87	57.23
Misc Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance		(3,535.34)	(3,265.03)	(3,060.69)	(2,919.79)	(2,842.01)	(2,794.16)	(2,755.10)	(2,716.23)	(2,658.99)
GLW Check		(3,535.35)	(3,265.04)	(3,060.71)	(2,919.81)	(2,842.03)	(2,794.18)	(2,755.12)	(2,716.25)	(2,659.00)
Variance		0.01	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02

201709	419600	GD	WA
WA Deferral Interest Income	0.00	0.00	0.00
WA Deferral Interest Expense	59,202.79	59,202.79	0.00
WA Deferral	0.00	0.00	1,985,145.90
WA Deferral Expense	1,925,943.11	1,925,943.11	0.00
Tracker Transfer	0.00	0.00	0.00
Tracker Transfer	0.00	0.00	0.00
Check	0.00	0.00	0.00

201709	419600	GD	WA
WA Amortization Interest Income	0.00	0.00	652.17
WA Amortization Interest Expense	462,206.62	462,206.62	0.00
WA Amortization	0.00	0.00	461,554.45
Large Customer Refund	0.00	0.00	0.00
Large Customer Refund	0.00	0.00	0.00
Check	0.00	0.00	0.00

201709	191025	GD	WA
WA Amortization Expense JP	57.23	57.23	0.00
WA Amortization Expense JP	0.00	0.00	57.23
Misc Adjustments	0.00	0.00	0.00
Misc Adjustments	0.00	0.00	0.00
Check	0.00	0.00	0.00

201709

Washington/Idaho Gas Costs

Demand (Transportation) Costs	
NWP Fixed	\$ 4,449,795.09
NWP Variable	\$ 52,128.60
NWP Capacity Release	\$ (3,137,779.20)
NWP Total (excluding Refund)	\$ 1,364,145.49
GTN Fixed	\$ 195,334.84
GTN Variable	\$ 6,179.84
GTN Capacity Release	\$ (3,208.20)
Current Month Estimate	\$ 188,208.36
Transcanada Foothills (BC System) Variable	\$ 192,952.71
Transcanada Foothills (BC System) Fixed	\$ 192,952.71
ANG Total	\$ 450,857.19
NOVA (AB System) Fixed	\$ 450,857.19
NOVA (AB System) Variable	\$ 450,857.19
NOVA Total	\$ 76,166.52
Spectra Westcoast Fixed	\$ (4,871.81)
Spectra Westcoast Variable	\$ 71,284.71
WEI (Duke) Total	\$ 1,731.97
Questar	\$ 1,731.97
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 50.00
Other capacity release credit	\$ 0.00
Counterparty Invoice Total	\$ -
Thermal Transportation	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,259,188.45
WA/ID Buy/Sell Transportation Recovery	\$ (8,898.05)
Total Demand Costs	\$ 2,260,290.40
less variable costs charged to Commodity	\$ (53,436.43)
Total Demand Costs to be Allocated	\$ 2,206,853.97
Commodity Purchases (Natural Gas)	\$ -
Commodity Physical	\$ -
Misc	\$ 6,729,629.85
804000 GD AN	\$ -
811000 GD AN	\$ (66,478.23)
Cochrane Credit	\$ 501,077.48
Financial Settlements	\$ 70,508.51
Foreign Exchange Hedge Activity	\$ 223,276.34
Interco Purchase from Thermal	\$ -
804010 GD AN	\$ -
804070 GD AN	\$ -
Total Commodity Costs from Purchase Journals	\$ 7,456,013.75
Storage (Injections)/Withdrawals	\$ (2,859,927.24)
808100/808200 GD AN	\$ -
804000 GD AN	\$ -
FAFB Commodity for Anderson Elementary/Ljt	\$ -
WA/ID Gas Purchased from Interstate Asphalt	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ -
M Chemical Accrual	\$ 7,000.00
804000 GD AN	\$ -
Broker Fees	\$ 22,597.84
804017 GD AN	\$ -
Mizuho Broker Fees	\$ 623.04
804017 GD AN	\$ -
Wells Fargo Journal DJ 473	\$ 9,312.75
804017 GD AN	\$ -
plus variable costs from Demand	\$ 53,436.43
804018 GD AN	\$ -
Merchandise Processing Fee DJ 467	\$ 34,777.87
483000/483600/483730	\$ (6,452,671.02)
WA/ID Off System Revenue	\$ -
Deferred Exchange Revenue	\$ (375,000.00)
495028 GD AN	\$ -
Total Commodity Costs to be Allocated	\$ (2,101,836.70)
804000 GD AN	\$ -
WA Imbalance	\$ 47,628.89
804000 GD AN	\$ -
ID Imbalance	\$ 35,166.93
Total Deferred Commodity Costs:	\$ (2,019,040.88)
Total Net Gas Costs	\$ 187,813.09
From DJ 430	\$ 187,813.09
Check	\$ -

201709

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,206,853.97	\$ 1,556,494.11	\$ 650,359.86
Total Commodity Costs to be Allocated	\$ (2,101,836.70)	\$ (1,461,196.87)	\$ (640,639.83)
Imbalance Cost Washington	\$ 47,628.89	\$ 47,628.89	\$ -
Imbalance Cost Idaho	\$ 35,166.93	\$ -	\$ 35,166.93
Total Commodity Costs before refund	\$ (2,019,040.88)	\$ (1,413,567.98)	\$ (605,472.90)
Total	\$ 187,813.09	\$ 1,556,494.11	\$ 650,359.86

check \$

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
DEMAND						
Schedule 101	3,147,236	0.12678	\$ 399,006.58	1,445,438	0.11331	\$ 163,782.58
Schedule 102	3,920	0.12678	\$ 496.98	991,953	0.11331	\$ 112,388.19
Schedule 111	2,165,313	0.11865	\$ 256,914.39	71,733	0.11331	\$ 8,128.07
Schedule 112	0	0.11865	\$ -	0	0.11331	\$ -
Schedule 121	348,558	0.11541	\$ 40,227.08	0	0.11331	\$ -
Schedule 122	26,763	0.11541	\$ 3,088.72	0	0.11331	\$ -
Schedule 131	0	0.07431	\$ -	2,509,124	0.23895	\$ 284,308.84
Schedule 132	31,578	0.07431	\$ 2,346.56	0	0.23895	\$ -
Schedule 146	2,209,861	0.00054	\$ 1,193.32	0	0.23895	\$ -
Total Demand	7,933,229	0.09865	\$ 703,273.63	2,509,124	0.23895	\$ 599,555.18
			\$ 0.08865			\$ 0.23895
COMMODITY						
Schedule 101	3,147,236	0.23860	\$ 750,930.51	1,445,438	0.23895	\$ 345,387.41
Schedule 102	3,920	0.23860	\$ 935.31	991,953	0.23895	\$ 237,027.17
Schedule 111	2,165,313	0.23860	\$ 516,643.68	71,733	0.23895	\$ 17,140.60
Schedule 112	0	0.23860	\$ -	0	0.23895	\$ -
Schedule 121	348,558	0.23860	\$ 83,165.94	0	0.23895	\$ -
Schedule 122	26,763	0.23860	\$ 6,385.65	0	0.23895	\$ -
Schedule 131	0	0.23860	\$ -	0	0.23895	\$ -
Schedule 132	31,578	0.23860	\$ 7,534.51	0	0.23895	\$ -
Total Commodity	5,723,368	0.23860	\$ 1,365,595.60	2,509,124	0.23895	\$ 599,555.18
			\$ 0.23860			\$ 0.23895

Balance Sheet Def Rev Calc	WASHINGTON		IDAHO	
	Commodity	Demand	Commodity	Demand
DEMAND				
Schedule 101	\$ 399,006.58	\$ 1,556,494.11	\$ 650,359.86	\$ 187,813.09
Schedule 102	\$ 496.98	\$ (703,273.63)	\$ (699,555.18)	\$ (2,952,733.25)
Schedule 111	\$ 256,914.39	\$ -	\$ -	\$ (2,764,920.16)
Schedule 112	\$ -	\$ -	\$ -	\$ -
Schedule 121	\$ 40,227.08	\$ -	\$ -	\$ -
Schedule 122	\$ 3,088.72	\$ -	\$ -	\$ -
Schedule 131	\$ -	\$ 853,220.43	\$ (1,205,028.08)	\$ 386,051.02
Schedule 132	\$ 2,346.56	\$ (1,925,943.11)	\$ (638,977.05)	\$ -
Total Demand	\$ 703,273.63	\$ 1,556,494.11	\$ 650,359.86	\$ 187,813.09
COMMODITY				
Schedule 101	\$ 750,930.51	\$ 1,365,595.60	\$ 599,555.18	\$ 345,387.41
Schedule 102	\$ 935.31	\$ -	\$ -	\$ -
Schedule 111	\$ 516,643.68	\$ -	\$ -	\$ -
Schedule 112	\$ -	\$ -	\$ -	\$ -
Schedule 121	\$ 83,165.94	\$ -	\$ -	\$ -
Schedule 122	\$ 6,385.65	\$ -	\$ -	\$ -
Schedule 131	\$ -	\$ -	\$ -	\$ -
Schedule 132	\$ 7,534.51	\$ -	\$ -	\$ -
Total Commodity	\$ 1,365,595.60	\$ 1,365,595.60	\$ 599,555.18	\$ 345,387.41

WA Total (1,925,943.11) check

JET Entry Credits

Debits 3,521,154.43

Credits 3,521,154.43

(2,952,733.25) check

Washington/Idaho Gas Costs

	GL Account	Sep-17 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (2,881,340.24)
JP Withdrawals	808100 GD AN	\$ 21,413.00
Total JP	164100 GD AN	\$ (2,859,927.24)
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ -
Total Clay Basin	164115 GD AA	\$ -

Total Net Storage (Injections)/Withdrawals \$ (2,859,927.24) ✓

NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 6,729,629.65 ✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,215,752.02 ✓
Variable Demand (Transport) Costs	804002 GD AN	\$ 53,436.43 ✓
Hedge Activity	804010 GD AN	\$ 70,508.51 ✓
Financial Settlements	804600 GD AN	\$ 501,077.48 ✓
Interco Purchase from Thermal	804730 GD AN	\$ 223,276.34 ✓
Cochrane Credit	811000 GD AN	\$ (66,478.23) ✓

2,229,188.45 ✓

Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ 47,628.89 ✓
ID Imbalance from DJ 436	804000 GD AN	\$ 35,166.93 ✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00 ✓
Broker Fees DJ 471	804017 GD AN	\$ 22,597.94 ✓
Mizuho Journal DJ 473	804017 GD AN	\$ 623.04 ✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 9,312.73 ✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 34,777.67 ✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (6,452,671.02) ✓
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00) ✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ - ✓
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ - ✓
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,898.05) ✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ - ✓
Total Costs for Deferral including net gas costs		\$ 187,813.09 Tie to Deferral Entry

M

483600 GD AN	\$ (242,954.25)	Input fr GLE Sales
483000 GD AN	\$ (1,702,169.77)	Input fr GLE Sales
483730 GD AN	\$ (4,507,547.00)	Input fr GLE Sales
	(6,452,671.02)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 5,430,140.14	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ		\$ (5,430,140.14)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ	\$ -	\$ (5,975,859.85)	Intra-Co Transfer Thermal AN (LDC Sale to The
232620 ZZ ZZ	\$ 5,975,859.85	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to The
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 Rounding Adj
232130.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adj
232130.ZZ.ZZ		\$ (10.00)	Reclass Fortis Bank Fee
903000.CD.AA	\$ 10.00		Reclass Fortis Bank Fee
232620.ZZ.ZZ		\$ -	Misc Rounding Adj
232130.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adj
142600.ZZ.ZZ		\$ -	Misc Rounding Adj
903000.CD.AA	\$ -	\$ -	Misc Rounding Adj
232620.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adj
903000.CD.AA		\$ -	Misc Rounding Adj
Total Other Adj			\$ 11,413,009.99 \$ (11,413,009.99)

Total from GLE	\$ 12,675,020.71	\$ (12,675,020.71)	
Total DJ 430	\$ 24,088,030.70	\$ (24,088,030.70)	Misc Rounding Adj



Gas by GL Account - Estimate

Page: 2
 Print Date: 10/04/17 01:58:22 PM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201709
 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			(\$118.03)		(\$118.03)
Dominion Energy Questar Pipeline, LLC	ACCTSP		\$1,850.00		\$1,850.00	\$1,850.00
Gas Transmission Northwest Corporation	TPORT		\$185,334.94		\$185,334.94	\$185,334.94
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT		(\$3,308.20)		(\$3,308.20)	(\$3,308.20)
Northwest Pipeline Corporation	TPORT		\$4,449,796.09		\$4,449,796.09	\$4,449,796.09
Northwest Pipeline Corporation-->Avista Corporation	TPORT		(\$2,267,480.40)		(\$2,267,480.40)	(\$2,267,480.40)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT		(\$430,500.00)		(\$430,500.00)	(\$430,500.00)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT		(\$123,000.00)		(\$123,000.00)	(\$123,000.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT		(\$138,375.00)		(\$138,375.00)	(\$138,375.00)

- F ✓
 - F ✓
 - CR ✓
 - F ✓
 - CR ✓

✓ - ties to QADD



Gas by GL Account - Estimate

Accounting Month: 201709
 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)	✓	
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$99,088.80)	(\$99,088.80)	✓	
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,427.30	\$10,427.30	✓	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$965.36		\$965.36	✓	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$64,763.86	\$64,763.86	✓	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$2,422.90		\$2,422.90	✓	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$190,529.81	\$190,529.81	✓	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$445,205.68	\$445,205.68	✓	
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$5,661.51		\$5,661.51	✓	
001-804001-GD-AN-DL	TOTALS:				\$8,931.74	\$2,206,820.28	\$2,215,752.02	✓
Variable Transport Charges AN								
Gas Transmission Northwest Corporation	TPORT				\$6,179.64	\$6,179.64	✓	
Northwest Pipeline Corporation	ACCTSP			(\$158.87)		(\$158.87)	✓	
Northwest Pipeline Corporation	TPORT				\$52,291.14	\$52,291.14	✓	
Northwest Pipeline Corporation	ACCTSP				(\$3.67)	(\$3.67)	✓	
Northwest Pipeline Corporation	TPORT			\$0.00			✓	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$4,871.81)		(\$4,871.81)	✓	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00		✓	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00		✓	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00			✓	
001-804002-GD-AN-DL	TOTALS:				(\$5,030.68)	\$58,467.11	\$53,436.43	✓
Gas Cost - FX Hedge AN								
Avista Corporation	ACCTGS				\$70,508.51	\$70,508.51	✓	
001-804010-GD-AN-DL	TOTALS:					\$70,508.51	\$70,508.51	✓

Washington Sales Volumes

September/17 Description	Schedule	September/17 Billed	August/17 Unbilled	September/17 Unbilled	September/17 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm 101		2,348,398	1,274,157	2,072,995	796,838	3,147,236 ✓	
Firm 102		2,888	1,519	2,551	1,032	3,920 ✓	
Firm 111		1,685,701	826,497	1,306,109	479,612	2,165,313 ✓	
Firm 112		0	0	0	0	0 ✓	
Firm 121		278,472	154,767	224,853	70,086	348,558 ✓	
Firm 122		26,763	0	0	0	26,763 ✓	
Firm 122G		0	0	0	0	0 ✓	
Firm 122L		0	0	0	0	0 ✓	
Firm 122W		0	0	0	0	0 ✓	
Firm 131		0	0	0	0	0 ✓	
Firm 132		31,578	0	0	0	31,578 ✓	
Firm 132W		0	0	0	0	0 ✓	
Total Retail Sales for GTI		4,373,800	2,256,940	3,606,508	1,349,568	5,723,368 ✓	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
		2,338,940	2,338,940	2,209,861	(129,079)	2,209,861	
		2,338,940	2,338,940	2,209,861	(129,079)	2,209,861	
Total 147 & 148 Transportation Sales							
		872,318	0	0	0	872,318	
		3,457,127	3,457,127	3,440,029	(17,098)	3,440,029	
		4,329,445	3,457,127	3,440,029	(17,098)	4,312,347	
Total sales		11,042,185	8,053,007	9,256,398	1,203,391	12,245,576	
Schedule Sum for Demand Deferral:							
Firm 101		2,348,398	1,274,157	2,072,995	796,838	3,147,236 ✓	
Firm 102		2,888	1,519	2,551	1,032	3,920 ✓	
Firm 111		1,685,701	826,497	1,306,109	479,612	2,165,313 ✓	
Firm 112		0	0	0	0	0 ✓	
Firm 121		278,472	154,767	224,853	70,086	348,558 ✓	
Firm 122		26,763	0	0	0	26,763 ✓	
Firm 131		0	0	0	0	0 ✓	
Firm 132		31,578	0	0	0	31,578 ✓	
Firm 146		2,338,940	2,338,940	2,209,861	(129,079)	2,209,861 ✓	
Transportation		6,712,740	4,595,880	5,816,369	1,220,489	7,933,229 ✓	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm 101		2,348,398	1,274,157	2,072,995	796,838	3,147,236 ✓	
Firm 102		2,888	1,519	2,551	1,032	3,920 ✓	
Firm 111		1,685,701	826,497	1,306,109	479,612	2,165,313 ✓	
Firm 121		278,472	154,767	224,853	70,086	348,558 ✓	
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
Firm 131		0	0	0	0	0 ✓	Special amortization rate
Firm 132W		0	0	0	0	0 ✓	Special amortization rate
Firm 146		2,338,940	2,338,940	2,209,861	(129,079)	2,209,861 ✓	
Transportation		6,654,399	4,595,880	5,816,369	1,220,489	7,874,888 ✓	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales							
Firm 112		0	0	0	0	0	Annual lump sum amortization
Firm 122		26,763	0	0	0	26,763	Annual lump sum amortization
Firm 132		31,578	0	0	0	31,578	Annual lump sum amortization
Total Interruptible Sales							
Total Transportation Sales (Schedule 146)							
Total Transportation Sales (Schedule 147 & 148)							
Check total sales							
		11,042,185	8,053,007	9,256,398	1,203,391	12,245,576	
		11,042,185	8,053,007	9,256,398	1,203,391	12,245,576	

Berg, Jenny

From: Brandon, Annette
Sent: Monday, October 02, 2017 1:53 PM
To: Berg, Jenny
Subject: RE: Rate Review - September

No changes.

From: Berg, Jenny
Sent: Friday, September 29, 2017 1:20 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: RE: Rate Review - September

Hi Annette,

Attached is the rates review workbook for September 2017. No changes were made.

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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