

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Effective Date: 201710

Last Saved by: Jenny Berg

Submitted by: Jenny Berg

Approved by:

Last Saved: 11/06/2017 10:34 AM

Approval Requested: 11/06/2017 10:34 AM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
			GD WA DL	WA DL				
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD WA DL	WA DL		71,650.12 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD WA DL	WA DL			2,992,495.76 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD WA DL	WA DL		2,920,845.64 ✓		Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD WA DL	WA DL			3,410.40 ✓	Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD WA DL	WA DL		1,089,467.81 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD WA DL	WA DL			1,086,057.41 ✓	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD WA DL	WA DL		128.03 ✓		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD WA DL	WA DL			128.03 ✓	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD ID DL	ID DL		8,702.15 ✓		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD ID DL	ID DL			1,677,145.30 ✓	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD ID DL	ID DL		1,668,443.15 ✓		Deferral Expense
120	001	419600 - INTEREST ON ENERGY DEFERRALS	GD ID DL	ID DL			591.06 ✓	Interest Income
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD ID DL	ID DL		629,984.24 ✓		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD ID DL	ID DL			629,393.18 ✓	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD ID DL	ID DL		10.18 ✓		Interest Expense
160	001	191015 - ID HOLDBACK	GD ID DL	ID DL			10.18 ✓	Amortization HB
Totals:						6,389,231.32	6,389,231.32	

Prepared by Jenny Berg 11/6/17
 Date 11/6/17
 Reviewed by Jenny Berg
 Date _____

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.

() = Rebate

Update AE date to pull current month values

191010	Month	201704	201705	201706	201707	201708	201709	201710	201711
Interest Rate	3.71%	3.71%	3.71%	3.96%	3.96%	3.96%	3.96%	4.21%	4.21%
Beginning Balance	(13,980,357.08)	(15,173,451.41)	(15,098,116.96)	(14,771,177.39)	(15,909,772.70)	(16,977,268.90)	(18,962,414.80)	0.00	0.00
Commodity Deferral	(912,828.80)	(882,101.20)	(580,245.48)	(2,217,856.25)	(2,109,784.30)	(2,779,183.59)	(3,935,887.70)	431600 GD WA	71,659.13
Demand Deferral	(225,143.70)	604,158.22	953,286.75	1,129,801.12	1,095,472.33	853,220.46	16,046.06	191010 GD WA	0.00
Interest (Rev/Expense)	(45,012.82)	(46,722.57)	(46,101.69)	(50,340.18)	(54,174.23)	(59,202.79)	(71,659.13)	805120 GD WA	2,992,465.76
Commodity Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191010 GD WA	0.00
Demand Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191010 GD WA	0.00
Interest Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191000 GD WA	0.00
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Check	0.00
Ending Balance	(15,173,451.41)	(15,098,116.96)	(14,771,177.39)	(15,909,772.70)	(16,977,268.90)	(18,962,414.80)	(21,954,916.56)		
GLW Check	(15,173,451.43)	(15,098,116.96)	(14,771,177.40)	(15,909,772.72)	(16,977,268.91)	(18,962,414.81)	(21,954,916.56)		
Variance	0.02	0.02	0.01	0.02	0.01	0.01	(2,992,495.75)		

Washington Amortization	Month	201706	201707	201708	201709	201710
Volume - Commodity & Demand	Month	201706	201707	201708	201709	201710
Schedule 101	9,641,125	4,941,679	2,542,069	2,070,483	2,080,707	3,147,236
Schedule 102	15,697	8,078	3,619	2,296	2,393	3,920
Schedule 111	4,021,494	2,425,238	1,878,375	1,446,879	1,463,939	2,165,313
Schedule 121	288,026	302,342	289,055	274,504	291,721	348,558
Schedule 131	0	0	0	0	0	0
Schedule 146	2,868,630	2,501,903	2,531,843	2,144,434	2,338,940	2,209,861
Total	16,834,972	10,175,280	7,244,961	5,938,596	6,177,700	7,874,888
Calendar Sales Check	16,834,972	10,175,280	7,244,961	5,938,596	6,177,700	7,874,888

Rates	Month	201706	201707	201708	201709	201710
Schedule 101	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
Schedule 111	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
Schedule 131	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

GL	Month	201704	201705	201706	201707	201708	201709	201710	
Interest Rate	3.71%	3.71%	3.71%	3.96%	3.96%	3.96%	3.96%	4.21%	
Beginning Balance	(2,850,780.72)	(1,667,508.12)	(1,028,322.83)	(648,348.70)	(347,303.34)	(33,149.24)	(429,057.39)	431600 GD WA	0.00
Amortization	1,190,246.35	643,346.16	382,561.99	307,250.94	310,200.28	461,554.45	1,086,057.41	191000 GD WA	1,089,467.81
Interest	(6,973.74)	(4,160.87)	(2,387.85)	(1,632.59)	(1,619.18)	652.17	3,410.40	805110 GD WA	0.00
PGA Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191000 GD WA	0.00
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	805110 GD WA	0.00
Ending Balance	(1,667,507.50)	(1,028,322.83)	(648,348.70)	(347,303.34)	(33,149.24)	(429,057.39)	1,518,536.20	431600 GD WA	0.00
GLW Check	(1,667,507.50)	(1,028,322.81)	(648,348.48)	(347,303.12)	(33,149.02)	(429,057.60)	1,518,536.20	191000 GD WA	1,089,467.81
Variance	0.02	0.02	(0.22)	(0.22)	(0.22)	(0.21)	1,089,467.80	805110 GD WA	0.00

Volume - Demand only	Month	201704	201705	201706	201707	201708	201709	201710
Schedule 101	9,641,125	4,941,679	2,542,069	2,070,483	2,080,707	3,147,236	3,147,236	3,147,236
Schedule 102	15,697	8,078	3,619	2,296	2,393	3,920	3,920	3,920
Schedule 111	4,021,494	2,425,238	1,878,375	1,446,879	1,463,939	2,165,313	2,165,313	2,165,313
Schedule 112	0	0	0	0	0	0	0	0
Schedule 121	288,026	302,342	289,055	274,504	291,721	348,558	348,558	348,558
Schedule 122	35,134	29,064	17,666	44,343	24,662	26,763	34,226	34,226
Schedule 131	0	0	0	0	0	0	0	0
Schedule 132	88,850	71,877	53,882	67,673	23,786	31,578	40,231	40,231
Schedule 146	2,868,630	2,501,903	2,531,843	2,144,434	2,338,940	2,209,861	3,085,921	3,085,921
Total	16,958,956	10,280,221	7,316,509	6,050,612	6,226,148	7,933,229	15,888,438	15,888,438
Calendar Sales Check	16,958,956	10,280,221	7,316,509	6,050,612	6,226,148	7,933,229	15,888,438	15,888,438

Rates	Month	201704	201705	201706	201707	201708	201709	201710
Schedule 101	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
Schedule 111	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
Schedule 121	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
Schedule 131	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
Schedule 146	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

GL	Month	201704	201705	201706	201707	201708	201709	201710
Beginning Balance	(3,860,680)	(2,919,739)	(2,942,011)	(2,794,161)	(2,795,101)	(2,716,233)	(2,658,959)	(2,658,959)
Amortization	140,950	77,778	47,875	39,867	38,877	57,223	128,033	128,033
Ending Balance	(2,919,739)	(2,842,011)	(2,794,161)	(2,755,121)	(2,756,121)	(2,716,233)	(2,658,959)	(2,658,959)
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GLW Check	(2,919,739)	(2,842,011)	(2,794,161)	(2,755,121)	(2,756,121)	(2,716,233)	(2,658,959)	(2,658,959)
Variance	0.02	0.02	0.02	0.02	0.02	0.03	128.03	128.03

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201710

201710

Washington/Idaho Gas Costs	201710	201710	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
NWP Fixed	\$ 4,598,122.63						
NWP Variable	\$ 43,935.29						
NWP Capacity Release	\$ (3,242,371.84)						
NWP Total (excluding Refund)	\$ 1,399,686.08						
GTN Fixed	\$ 252,729.32						
GTN Variable	\$ 7,787.77						
GTN Capacity Release	\$ (3,416.47)						
Transcanada Foothills (BC System) Fixed	\$ 257,078.62						
Transcanada Foothills (BC System) Variable	\$ 181,626.90						
ANG Total	\$ 424,402.97						
NOVA (AB System) Fixed	\$ 71,674.67						
NOVA (AB System) Variable	\$ (7,230.95)						
Spectra Westcoast Fixed	\$ 64,443.62						
Spectra Westcoast Variable	\$ (1,731.97)						
Questar	\$ 1,751.97						
NOVA Fixed charges	\$ -						
Third party capacity release	\$ 0.00						
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	\$ 2,328,970.16						
WAWD Buy/Sell Transportation Recovery	\$ (8,904.29)						
Total Demand Costs	\$ 2,320,065.87						
804001 GD AN	\$ (44,472.11)						
less variable costs charged to Commodity	\$ -						
Total Demand Costs to be Allocated	\$ 2,275,593.76						

Expense Calculation	201710	201710	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Total Current Demand Costs (excluding return)	\$ 2,275,593.76	\$ 1,604,976.28	\$ 670,617.48				
Total Commodity Costs to be Allocated	\$ 21,894.78	\$ 14,292.91	\$ 7,601.87				
Imbalance Cost Washington	\$ 104,499.94	\$ 104,499.94					
Imbalance Cost Idaho	\$ 52,075.57	\$ 52,075.57					
Total Commodity Costs before refund	\$ 178,470.29	\$ 118,792.85	\$ 59,677.44				
Total	\$ 2,454,064.05	\$ 1,604,976.28	\$ 670,617.48	\$ 118,792.85	\$ 59,677.44	\$ 65.28000%	\$ 34.7200%

Balance Sheet Def Rev Calc	WASHINGTON	IDAHO	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	PGA Rate	PGA Revenue
DEMAND								
Schedule 101	8,935,896	0.12678	\$ 1,120,207.29	4,795,103	0.11331	\$ 543,333.12	0.11331	\$ 543,333.12
Schedule 102	13,952	0.12678	\$ 1,768.83	1,966,749	0.11331	\$ 222,852.33	0.11331	\$ 222,852.33
Schedule 111	3,629,868	0.11865	\$ 430,682.65	47,715	0.11331	\$ 5,406.59	0.11331	\$ 5,406.59
Schedule 112	0	0.11865	\$ -	0	0.11331	\$ -	0.11331	\$ -
Schedule 121	245,414	0.11541	\$ 28,669.46	0	0.11331	\$ -	0.11331	\$ -
Schedule 122	34,226	0.11541	\$ 3,950.02	0	0.11331	\$ -	0.11331	\$ -
Schedule 131	0	0.07431	\$ -	0	0.11331	\$ -	0.11331	\$ -
Schedule 132	40,231	0.07431	\$ 2,989.57	0	0.11331	\$ -	0.11331	\$ -
Schedule 146	3,095,921	0.00054	\$ 1,666.40	6,809,567	0.11331	\$ 771,592.04	0.11331	\$ 771,592.04
Total Demand	15,888,438	0.10007	\$ 1,569,934.22	6,809,567	0.11331	\$ 771,592.04	0.11331	\$ 771,592.04
COMMODITY								
Schedule 101	8,835,896	0.23860	\$ 2,108,230.47	4,795,103	0.23895	\$ 1,145,789.86	0.23895	\$ 1,145,789.86
Schedule 102	13,952	0.23860	\$ 3,328.95	1,966,749	0.23895	\$ 469,954.67	0.23895	\$ 469,954.67
Schedule 111	3,629,868	0.23860	\$ 866,084.12	47,715	0.23895	\$ 11,401.50	0.23895	\$ 11,401.50
Schedule 112	0	0.23860	\$ -	0	0.23895	\$ -	0.23895	\$ -
Schedule 121	248,414	0.23860	\$ 59,271.58	0	0.23895	\$ -	0.23895	\$ -
Schedule 122	34,226	0.23860	\$ 8,166.32	0	0.23895	\$ -	0.23895	\$ -
Schedule 131	0	0.23860	\$ -	0	0.23895	\$ -	0.23895	\$ -
Schedule 132	40,231	0.23860	\$ 9,599.12	0	0.23895	\$ -	0.23895	\$ -
Total Commodity	12,802,517	0.23860	\$ 3,054,680.56	6,809,567	0.23895	\$ 1,627,146.03	0.23895	\$ 1,627,146.03

Deferral Calculation	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ 118,792.85	\$ 1,604,976.28	\$ 59,677.44	\$ 670,617.48	\$ 2,454,064.05
PGA Deferral Revenue from above	\$ (3,054,680.56)	\$ (1,589,934.22)	\$ (1,527,146.03)	\$ (771,592.04)	\$ (7,043,352.85)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (2,935,887.70)	\$ (15,042.06)	\$ (1,567,468.60)	\$ (100,974.65)	\$ (4,589,288.80)
(overcollected/undercollected (rebate)/surcharge)	\$ (2,920,845.64)	\$ -	\$ -	\$ (1,568,443.15)	\$ -
Deferral Check	\$ 6,389,231.33	\$ -	\$ -	\$ -	\$ 6,389,231.33

Washington/Idaho Gas Costs	201710	201710	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Net Gas Costs	\$ 2,454,064.05	\$ 1,604,976.28	\$ 670,617.48				
From DJ 430	\$ -	\$ -	\$ -				
Check	\$ -	\$ -	\$ -				

Washington/Idaho Gas Costs Oct-17
Costs

	GL Account		
Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$	(138,770.47)
JP Withdrawals	808100 GD AN	\$	1,042,908.80
Total JP	164100 GD AN	\$	904,138.33
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			\$ 904,138.33 ✓

NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$	3,301,870.41 ✓
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,284,498.05 ✓
Variable Demand (Transport) Costs	804002 GD AN	\$	44,472.11 ✓
Hedge Activity	804010 GD AN	\$	(9,731.43) ✓
Financial Settlements	804600 GD AN	\$	1,084,919.76 ✓
Interco Purchase from Thermal	804730 GD AN	\$	143,152.29 ✓
Cochrane Credit	811000 GD AN	\$	(81,142.62) ✓

2,328,970.16 ✓

Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$	104,499.94 ✓
ID Imbalance from DJ 436	804000 GD AN	\$	52,075.57 ✓
M Chemical Accrual	804000 GD AN	\$	7,000.00 ✓
Broker Fees DJ 471	804017 GD AN	\$	18,045.69 ✓
Mizuho Journal DJ 473	804017 GD AN	\$	1,352.29 ✓
Wells Fargo Journal DJ 473	804017 GD AN	\$	6,694.18 ✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$	7,278.33 ✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$	(5,031,154.56) ✓
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	804000 GD AN	\$	(8,904.29) ✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$	- ✓
Total Costs for Deferral including net gas costs		\$	2,454,064.05 Tie to Deferral Entry

483600 GD AN	\$	(809,406.92)	Input fr GLE Sales
483000 GD AN	\$	(1,653,665.56)	Input fr GLE Sales
483730 GD AN	\$	(2,568,082.08)	Input fr GLE Sales
		(5,031,154.56)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 1,959,497.63	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ		\$ (1,959,497.63)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ	\$ -	\$ (2,954,837.99)	Intra-Co Transfer Thermal AN (LDC Sale to The
232620 ZZ ZZ	\$ 2,954,837.99	\$ -	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 Adjustment
232130.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adjustment
903000.CD.AA	\$ -	\$ -	Bank Fee
232130.ZZ.ZZ	\$ -	\$ -	Bank Fee
142600.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adjustment
903000.CD.AA	\$ -	\$ -	Misc Rounding Adjustment
Total Other Adj	\$ 4,921,335.62	\$ (4,921,335.62)	

Total from GLE	\$ 7,911,552.83	\$ (7,911,552.83)
Total DJ 430	\$ 12,832,888.45	\$ (12,832,888.45)



Gas by GL Account - Estimate

Accounting Month: 201710
 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	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD	
Dominion Energy Questar Pipeline, LLC	ACCTSP				\$1,850.00	\$1,850.00	- F ✓
Dominion Energy Questar Pipeline, LLC	ACCTSP			(\$118.03)		(\$118.03)	- F ✓
Gas Transmission Northwest Corporation	TPORT				\$252,729.32	\$252,729.32	- CR ✓
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				(\$3,418.47)	(\$3,418.47)	- F ✓
Northwest Pipeline Corporation	TPORT				\$4,598,122.63	\$4,598,122.63	- CR ✓
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$2,343,063.08)	(\$2,343,063.08)	- CR ✓
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$444,850.00)	(\$444,850.00)	
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)	



Gas by GL Account - Estimate

Accounting Month: 201710
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N


COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

GD

PURCHASE

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				(\$81,979.50)	(\$81,979.50)	-Cr ✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$102,391.76)	(\$102,391.76)	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$1,041.77)		(\$1,041.77)	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$62,632.24	\$62,632.24	-F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,084.10	\$10,084.10	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$2,631.90)		(\$2,631.90)	-F ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$184,258.80	\$184,258.80	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$430,552.37	\$430,552.37	-F ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$6,149.40)		(\$6,149.40)	
001-804001-GD-AN-DL	TOTALS:				(\$9,941.10)	\$2,294,439.15	\$2,284,498.05
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT				\$7,767.77	\$7,767.77	-V ✓
Northwest Pipeline Corporation	ACCTSP				(\$335.72)	(\$335.72)	-V ✓
Northwest Pipeline Corporation	TPORT				\$44,271.01	\$44,271.01	-V ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$7,230.95)		(\$7,230.95)	-V ✓
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:				(\$7,230.95)	\$51,703.06	\$44,472.11
Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				(\$9,731.43)	(\$9,731.43)	
001-804010-GD-AN-DL	TOTALS:				(\$9,731.43)	(\$9,731.43)	
Gas Financial Derivatives AN							
Mizuho Securities USA LLC	BSWPS				\$208,605.06	\$208,605.06	
Mizuho Securities USA LLC	FSWPS				\$74,627.85	\$74,627.85	
Mizuho Securities USA LLC	FSWPS				(\$18,166.00)	(\$18,166.00)	
Mizuho Securities USA LLC	BSWPS				(\$3,557.25)	(\$3,557.25)	
Wells Fargo Securities, LLC	BSWPS				\$725,580.30	\$725,580.30	
Wells Fargo Securities, LLC	FSWPS				(\$36,693.93)	(\$36,693.93)	
Wells Fargo Securities, LLC	FSWPS				\$138,917.98	\$138,917.98	
Wells Fargo Securities, LLC	BSWPS				(\$4,394.25)	(\$4,394.25)	
001-804600-GD-AN-DL	TOTALS:				\$1,084,919.76	\$1,084,919.76	
Intra-company Gas Purchases AN							
Avista Corporation	GAS		246,410		\$143,152.29	\$143,152.29	
001-804730-GD-AN-DL	TOTALS:		246,410		\$143,152.29	\$143,152.29	
Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		466,669		\$1,042,908.78	\$1,042,908.78	
001-808100-GD-AN-DL	TOTALS:		466,669		\$1,042,908.78	\$1,042,908.78	
Gas Storage Injection AN							
Jackson Prairie - AN	STOR		(71,347)		(\$138,770.47)	(\$138,770.47)	
001-808200-GD-AN-DL	TOTALS:		(71,347)		(\$138,770.47)	(\$138,770.47)	

✓ - this to be added

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	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			OLD		7/1/2017	9/30/2017	4.21% ✓
WA Deferral Rates Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.25031	\$0.23860 ✓	11/1/2016	Next PGA filing	
Demand Rate		101	Debit	\$0.12133	\$0.12678 ✓	11/1/2016	Next PGA filing	
		102	Debit	\$0.12133	\$0.12678 ✓	11/1/2016	Next PGA filing	
		111/112	Debit	\$0.11426	\$0.11865 ✓	11/1/2016	Next PGA filing	
		121/122	Debit	\$0.10385	\$0.11541 ✓	11/1/2016	Next PGA filing	
		131/132	Debit	\$0.07107	\$0.07431 ✓	11/1/2016	Next PGA filing	
		146	Debit	\$0.00054	\$0.00054 ✓	11/1/2016	Next PGA filing	
WA Commodity & Demand Amortization Rates (Sch 155)	191000 GD WA	101	Debit	\$0.02571	\$0.09174 ✓	11/1/2016	Next PGA filing	
		102	Debit	\$0.02571	\$0.09174 ✓	11/1/2016	Next PGA filing	
		111	Debit	\$0.01372	\$0.07249 ✓	11/1/2016	Next PGA filing	
		112	Credit	n/a	n/a ✓	11/1/2016	Next PGA filing	
		121	Credit	(\$0.00529)	\$0.04448 ✓	11/1/2016	Next PGA filing	
		122	Credit	n/a	n/a	11/1/2016	Next PGA filing	
		131	Credit	\$0.01635	\$0.08834 ✓	11/1/2016	Next PGA filing	
		132	Credit	n/a	n/a	11/1/2016	Next PGA filing	
		146	Credit	n/a	n/a ✓	11/1/2016	Next PGA filing	
WA Decoupling Mechanism Amortization (Sch 159)	186328 GD WA	101		\$0.00000	\$0.02789	11/1/2016	Next PGA filing	
	182338 GD WA	111, 121		\$0.00000	\$0.02009	11/1/2016	Next PGA filing	
WA Jackson Prairie Amortization Rates (Sch 155)	191025 GD WA	101 - 132	Debit	\$0.00013	\$0.00001 ✓	11/1/2016	Next PGA filing	
		146	Debit	\$0.00002	\$0.00000 ✓	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	\$0.25032	\$0.23895 ✓	11/1/2016	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.10855	\$0.11331 ✓	11/1/2016	Next PGA filing	
ID Commodity & Demand Amortization Rates	191000 GD ID	101	Debit	\$0.02871	\$0.09308 ✓	11/1/2016	Next PGA filing	
		111	Debit	\$0.02871	\$0.09308 ✓	11/1/2016	Next PGA filing	
		131	Debit	\$0.03004	\$0.09665 ✓	11/1/2016	Next PGA filing	
ID 2014 Earnings Test Amortization	254229 GD ID	101	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	
		111	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	
		112	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	
		131	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	
		132	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	

October/17 Description	Schedule	October/17 Billed	September/17 Unbilled	October/17 Unbilled	October/17 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral:							
Firm 101		5,269,056	2,072,995	5,639,775	3,566,780	8,835,836 ✓	
Firm 102		7,966	2,551	8,537	5,986	13,952 ✓	
Firm 111		2,461,586	1,306,109	2,474,381	1,168,272	3,629,858 ✓	
Firm 112		0	0	0	0	0 ✓	
Firm 121		237,472	224,853	235,795	10,942	248,414 ✓	
Firm 122		34,226	0	0	0	34,226 ✓	
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 ✓	
Interruptible 132		40,231	0	0	0	40,231 ✓	
Interruptible 132W		0	0	0	0	0 ✓	
Total Retail Sales for GTI		8,050,537	3,606,508	8,358,488	4,751,980	12,802,517 ✓	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
146		2,209,858	2,209,861	3,085,924	876,063	3,085,921	
Total 146 Transportation Sales		2,209,858	2,209,861	3,085,924	876,063	3,085,921	
147		297,927	0	0	0	297,927	
148		3,440,029	3,440,029	4,033,697	593,668	4,033,697	
Total 147 & 148 Transportation Sales		3,737,956	3,440,029	4,033,697	593,668	4,331,624	
Total sales		13,998,351	9,256,398	15,478,109	6,221,711	20,220,062	
Schedule Sum for Demand Deferral:							
Firm 101		5,269,056	2,072,995	5,639,775	3,566,780	8,835,836 ✓	
Firm 102		7,966	2,551	8,537	5,986	13,952 ✓	
Firm 111		2,461,586	1,306,109	2,474,381	1,168,272	3,629,858 ✓	
Firm 112		0	0	0	0	0 ✓	
Firm 121		237,472	224,853	235,795	10,942	248,414 ✓	
Firm 122		34,226	0	0	0	34,226 ✓	
Firm 131		40,231	0	0	0	40,231 ✓	
Interruptible 132		2,209,858	2,209,861	3,085,924	876,063	3,085,921 ✓	
Transportation 146		10,260,395	5,816,369	11,444,412	5,628,043	15,888,438 ✓	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm 101		5,269,056	2,072,995	5,639,775	3,566,780	8,835,836 ✓	
Firm 102		7,966	2,551	8,537	5,986	13,952 ✓	
Firm 111		2,461,586	1,306,109	2,474,381	1,168,272	3,629,858 ✓	
Firm 121		237,472	224,853	235,795	10,942	248,414 ✓	
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
Interruptible 132W		2,209,858	2,209,861	3,085,924	876,063	3,085,921 ✓	
Transportation 146		10,185,938	5,816,369	11,444,412	5,628,043	15,813,981 ✓	Volumes for PGA Commodity & Demand Amortization
Firm 112		0	0	0	0	0	Annual lump sum amortization
Firm 122		34,226	0	0	0	34,226	Annual lump sum amortization
Interruptible 132		40,231	0	0	0	40,231	Annual lump sum amortization
Total Firm Sales		8,010,306	3,606,508	8,358,488	4,751,980	12,762,286	
Total Interruptible Sales		40,231	0	0	0	40,231	
Total Transportation Sales (Schedule 146)		2,209,858	2,209,861	3,085,924	876,063	3,085,921	
Total Transportation Sales (Schedule 147 & 148)		3,737,956	3,440,029	4,033,697	593,668	4,331,624	
Check total sales		13,998,351	9,256,398	15,478,109	6,221,711	20,220,062	
		13,998,351	9,256,398	15,478,109		20,220,062	

Berg, Jenny

From: Brandon, Annette
Sent: Friday, November 03, 2017 1:38 PM
To: Berg, Jenny
Subject: RE: Rate Review - October

The changes you have highlighted on the Revenue Rate tab are correct. Otherwise, no changes for PGA accounts in October.

From: Berg, Jenny
Sent: Friday, November 03, 2017 12:58 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: FW: Rate Review - October

Hi Annette, I just wanted to check in with you on this.

From: Berg, Jenny
Sent: Tuesday, October 31, 2017 3:12 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - October

Hi Annette,

Attached is the rates review workbook for October 2017. All rate changes (WA & OR) have been highlighted in purple.

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

Thank you,

Jenny Berg
Resource Accounting Analyst



1411 E Mission Ave. MSC-07
Spokane, WA 99202
P 509 495 2631
<http://www.avistautilities.com>

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