

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID Effective Date: 201801
 Team: Resource Accounting Last Saved by: Jenny Berg Last Saved: 02/08/2018 8:45 AM
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 Category: DJ Approved by: _____
 Currency: USD

Seq	Co.	FERC	INTEREST EXPENSE ENERGY DEFERRALS	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	43,044.14 ✓		Interest Expense
20	001	191010	- CURR UNRECOV PGA DEFERRED	GD	WA	DL		✓ 2,135,276.46	Deferral
30	001	805120	- DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	2,092,232.32 ✓		Deferral Expense
40	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	26,909.31 ✓		Interest Income
50	001	191000	- RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	2,323,123.54 ✓		Amortization
60	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		✓ 2,350,032.85	Amortization Expense
70	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,403.65 ✓		Interest Expense
80	001	191010	- CURR UNRECOV PGA DEFERRED	GD	ID	DL		✓ 825,839.53	Deferral
90	001	805120	- DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	820,435.88 ✓		Deferral Expense
100	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,750.91 ✓		Interest Income
110	001	191000	- RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,017,927.58 ✓		Amortization
120	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		✓ 1,020,678.49	Amortization Expense
130	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	459.10 ✓		Large Customer Refund Int Adj
140	001	191000	- RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL		✓ 459.10	Large Customer Refund Int Adj
150	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	78.00 ✓		Large Customer Refund Int Adj
160	001	191000	- RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		✓ 78.00	Large Customer Refund Int Adj
Totals:							6,332,364.43 ✓	6,332,364.43	

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.

Jenny Berg
 Prepared by Jenny Berg
 Date: 2/8/18

Reviewed by
 Date: 2/8/18

Approved for Entry
 Corporate Accounting use Only
 Date

201801

Washington/Idaho Gas Costs

WNP Fixed	\$ 3,655,974.78
WNP Variable	\$ 27,156.85
WNP Capacity Release	\$ (2,366,636.44)
WNP Total (excluding Refund)	\$ 1,326,494.19
GTN Fixed	\$ 252,729.32
GTN Variable	\$ 8,878.88
GTN Capacity Release	\$ (3,418.47)
Transcanada Foothills (BC System) Fixed	\$ 238,289.73
Transcanada Foothills (BC System) Variable	\$ 202,495.20
ANG Total	\$ 202,495.20
NOVA (AB System) Fixed	\$ 415,759.23
NOVA (AB System) Variable	\$ 415,759.23
NOVA Total	\$ 92,828.55
Spectra Westcoast Fixed	\$ 908.45
Spectra Westcoast Variable	\$ 93,737.00
WEI (Duke) Total	\$ 2,670.30
Questar	\$ 2,670.30
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	\$ -
WALD Buy/Sell Purchase Journals	\$ 2,299,445.65
WALD Buy/Sell Transportation Recovery	\$ (8,951.94)
Total Demand Costs	\$ 2,290,493.71
less variable costs charged to Commodity	\$ (37,043.18)
Total Demand Costs to be Allocated	\$ 2,253,440.53

201801

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,253,440.53	\$ 1,556,226.03	\$ 697,214.50
Total Commodity Costs to be Allocated	\$ 7,455,235.29	\$ 5,243,266.98	\$ 2,211,968.31
Imbalance Cost Washington	\$ 5,580.95	\$ 5,580.95	\$ -
Imbalance Cost Idaho	\$ 4,185.79	\$ -	\$ 4,185.79
Total Commodity Costs before refund	\$ 7,465,002.03	\$ 5,248,847.93	\$ 2,216,154.10
Total	\$ 9,718,442.66	\$ 1,556,226.03	\$ 697,214.50

check \$

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
DEMAND						
Schedule 101	20,257,484	0.10744	\$ 2,176,464.08	8,822,773	0.10497	\$ 926,126.48
Schedule 102	22,671	0.10744	\$ 2,435.77	2,761,368	0.10497	\$ 289,860.59
Schedule 111	6,808,892	0.09865	\$ 651,967.20	3,610	0.10497	\$ 378.94
Schedule 112	10,558	0.09865	\$ 1,041.55			
Schedule 121	362,835	0.10433	\$ 37,854.58			
Schedule 122	65,295	0.10433	\$ 6,812.23			
Schedule 131	0	0.06248	\$ -			
Schedule 132	139,102	0.06248	\$ 8,691.09			
Schedule 146	3,629,622	0.00540	\$ 19,599.96			
Total Demand	31,096,459	0.09341	\$ 2,904,866.45	11,587,749	0.10497	\$ 1,216,366.01
	31,096,459	check	\$ 0.09341	11,587,749	check	\$ 0.10497
COMMODITY						
Schedule 101	20,257,484	0.21817	\$ 4,419,575.28	8,822,773	0.21725	\$ 1,916,747.43
Schedule 102	22,671	0.21817	\$ 4,946.13	2,761,368	0.21725	\$ 599,906.76
Schedule 111	6,808,892	0.21817	\$ 1,441,861.97	3,610	0.21725	\$ 784.27
Schedule 112	10,558	0.21817	\$ 2,303.44			
Schedule 121	362,835	0.21817	\$ 79,159.71			
Schedule 122	65,295	0.21817	\$ 14,245.41			
Schedule 131	0	0.21817	\$ -			
Schedule 132	139,102	0.21817	\$ 30,347.88			
Total Commodity	27,466,837	0.21817	\$ 5,992,439.83	11,587,749	0.21725	\$ 2,517,438.47
	27,466,837	check	\$ 0.21817	11,587,749	check	\$ 0.21725

Deferral Calculation

Total Deferral Expenses from above	\$ 5,248,847.93	\$ 1,656,226.03	\$ 2,216,154.10
PGA Deferral Revenue from above	\$ (5,992,439.83)	\$ (2,904,866.45)	\$ (1,216,366.01)
Adjustments	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (743,591.90)	\$ (1,348,640.42)	\$ (301,254.37)

(overcollected)/undercollected (rebate)/surcharge

Deferral Check

JET Entry		
Debits	\$ 6,332,354.43	\$ 6,332,354.43
Credits	\$ -	\$ -

check \$

(12,631,110.76)

check \$

check \$

Jan

Deferral Check

check \$

check \$

check \$

check \$

check \$

check \$

check \$

Washington/Idaho Gas Costs		Jan-18
GL Account		Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (447,647.70)
JP Withdrawals	808100 GD AN	\$ 3,873,607.53
Total JP	164100 GD AN	\$ 3,425,959.83
Clay Basin (QUESTAA) Injections		
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (24,735.54)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 1,377.31
Total Clay Basin	164115 GD AA	\$ (23,358.23)
Total Net Storage (Injections)/Withdrawals		\$ 3,402,601.60
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 9,310,111.60
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,262,402.47
Variable Demand (Transport) Costs	804002 GD AN	\$ 37,043.18
Hedge Activity	804010 GD AN	\$ 1,919.57
Financial Settlements	804600 GD AN	\$ 2,270,713.28
Interco Purchase from Thermal	804730 GD AN	\$ 895,916.94
Cochrane Credit	811000 GD AN	\$ (92,480.20)
Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ 5,580.95
ID Imbalance from DJ 436	804000 GD AN	\$ 4,185.79
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees DJ 471	804017 GD AN	\$ 19,453.97
Mizuho Journal DJ 473	804017 GD AN	\$ 3,069.37
Wells Fargo Journal DJ 473	804017 GD AN	\$ 5,858.93
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 7,821.53
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (8,038,794.48)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ -
FABF Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,961.94)
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -
Total Costs for Deferral including net gas costs		\$ 9,718,442.56

2,299,445.05

MM

Tie to Deferral Entry

483600 GD AN	\$ (538,419.62)	Input fr GLE Sales
483000 GD AN	\$ (4,072,845.36)	Input fr GLE Sales
483730 GD AN	\$ (3,427,529.50)	Input fr GLE Sales
	\$ (8,038,794.48)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 4,514,484.35	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (4,514,484.35)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (5,812,837.09)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 5,812,837.09	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ (634.31)	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ 634.31	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 68,287.80	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (68,287.80)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ -	From Recon 232620
232620.ZZ.ZZ	\$ -	\$ -	From Recon 232620
903000.CD.AA	\$ -	\$ -	Fortis Bank Fee
232130.ZZ.ZZ	\$ -	\$ -	Fortis Bank Fee
142600.ZZ.ZZ	\$ -	\$ -	Misc allocation adjustment
903000.CD.AA	\$ -	\$ -	Misc allocation adjustment
Total Other Adj	\$ 10,403,243.55	\$ (10,403,243.55)	

Total from GLE	\$ 18,676,450.19	\$ (18,676,450.19)
Total DJ 430	\$ 29,079,693.74	\$ (29,079,693.74)



Gas by GL Account - Estimate

Page: 2
 Print Date: 02/07/18
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 Database: NUCUT
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Accounting Month: 201801
 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

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD	Notes
Gas Transportation AN							
Dominion Energy Questar Pipeline, LLC	ACCTSP				\$1,850.00	\$1,850.00	- F ✓
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$820.30		\$820.30	- F ✓
Gas Transmission Northwest Corporation	TPORT				\$252,729.32	\$252,729.32	- F ✓
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				(\$3,418.47)	(\$3,418.47)	- CR ✓
Northwest Pipeline Corporation	TPORT				\$3,655,974.78	\$3,655,974.78	- F ✓
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$1,494,747.70)	(\$1,494,747.70)	- CR ✓
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$426,339.90)	(\$426,339.90)	
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$121,811.40)	(\$121,811.40)	
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$137,037.83)	(\$137,037.83)	



Gas by GL Account - Estimate

Accounting Month: 201801
 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				(\$78,568.35)	(\$78,568.35)	✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$98,131.26)	(\$98,131.26)	✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$991.71)		(\$991.71)	✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,571.60	\$10,571.60	✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$83,248.66	\$83,248.66	✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$200,789.19	\$200,789.19	✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$1,706.01		\$1,706.01	✓
TransCanada Nova Gas Transmission Ltd.	TPORT				\$411,773.16	\$411,773.16	✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$3,986.07		\$3,986.07	✓
001-804001-GD-AN-DL	TOTALS:				\$5,520.67	\$2,256,881.80	\$2,262,402.47 ✓
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT				\$8,973.45	\$8,973.45	✓
Gas Transmission Northwest Corporation	ACCTSP			\$5.43		\$5.43	✓
Northwest Pipeline Corporation	TPORT				\$28,431.47	\$28,431.47	✓
Northwest Pipeline Corporation	TPORT			\$0.00		\$0.00	✓
Northwest Pipeline Corporation	ACCTSP				(\$1,275.62)	(\$1,275.62)	✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$908.45		\$908.45	✓
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:				\$913.88	\$36,129.30	\$37,043.18 ✓
Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				\$1,919.57	\$1,919.57	✓
001-804010-GD-AN-DL	TOTALS:					\$1,919.57	\$1,919.57 ✓
Gas Financial Derivatives AN							
Mizuho Securities USA LLC	FSWPS				\$788,478.81	\$788,478.81	✓
Mizuho Securities USA LLC	FSWPS				(\$7,533.00)	(\$7,533.00)	✓
Mizuho Securities USA LLC	BSWPS				\$458,052.55	\$458,052.55	✓
Wells Fargo Securities, LLC	BSWPS				\$293,067.84	\$293,067.84	✓
Wells Fargo Securities, LLC	BSWPS				(\$31,178.25)	(\$31,178.25)	✓
Wells Fargo Securities, LLC	FSWPS				\$769,825.33	\$769,825.33	✓
001-804600-GD-AN-DL	TOTALS:					\$2,270,713.28	\$2,270,713.28 ✓
Intra-company Gas Purchases AN							
Avista Corporation	GAS		391,623		\$895,916.94	\$895,916.94	✓
001-804730-GD-AN-DL	TOTALS:		391,623			\$895,916.94	\$895,916.94 ✓
Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		1,724,575		\$3,873,607.61	\$3,873,607.61	✓
Questar Intrup Storage - AA	STOR		529		\$1,377.31	\$1,377.31	✓
001-808100-GD-AN-DL	TOTALS:		1,725,104			\$3,874,984.92	\$3,874,984.92 ✓

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Washington Sales Volumes

January/18 Description	Schedule	January/18 Billed	December/17 Unbilled	January/18 Unbilled	January/18 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral:							
Firm 101		23,879,967	13,241,058	9,618,575	(3,622,483)	20,257,484 ✓	
Firm 102		27,405	15,797	11,063	(4,734)	22,671 ✓	
Firm 111		8,000,512	4,499,374	3,107,754	(1,391,620)	6,608,892 ✓	
Firm 112		17,697	14,283	7,144	(7,139)	10,558 ✓	
Firm 121		482,276	318,891	199,450	(119,441)	362,835 ✓	
Firm 122		65,295	0	0	0	65,295 ✓	
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		139,102	0	0	0	139,102 ✓	
Interruptible 132W		0	0	0	0	0	
Total Retail Sales for GTI		32,612,254	18,089,403	12,943,986	(5,145,417)	27,466,637 ✓	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
		3,967,685	3,967,685	3,629,622	(338,063)	3,629,622	
Total 147 & 148 Transportation Sales							
		282,077	0	4,873,335	(109,811)	4,873,335	
		4,983,146	4,983,146	4,873,335	(109,811)	5,155,412	
		5,265,223	4,983,146	4,873,335	(109,811)	5,155,412	
Total sales		41,845,162	27,040,234	21,446,943	(5,593,291)	36,251,871	
Schedule Sum for Demand Deferral:							
Firm 101		23,879,967	13,241,058	9,618,575	(3,622,483)	20,257,484 ✓	
Firm 102		27,405	15,797	11,063	(4,734)	22,671 ✓	
Firm 111		8,000,512	4,499,374	3,107,754	(1,391,620)	6,608,892 ✓	
Firm 112		17,697	14,283	7,144	(7,139)	10,558 ✓	
Firm 121		482,276	318,891	199,450	(119,441)	362,835 ✓	
Firm 122		65,295	0	0	0	65,295 ✓	
Interruptible 131		0	0	0	0	0	
Interruptible 132		139,102	0	0	0	139,102 ✓	
Transportation 146		3,967,685	3,967,685	3,629,622	(338,063)	3,629,622 ✓	
		36,579,939	22,057,088	16,573,608	(5,483,480)	31,096,459 ✓	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm 101		23,879,967	13,241,058	9,618,575	(3,622,483)	20,257,484 ✓	
Firm 102		27,405	15,797	11,063	(4,734)	22,671 ✓	
Firm 111		8,000,512	4,499,374	3,107,754	(1,391,620)	6,608,892 ✓	
Firm 121		482,276	318,891	199,450	(119,441)	362,835 ✓	
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		139,102	0	0	0	139,102 ✓	
Transportation 146		3,967,685	3,967,685	3,629,622	(338,063)	3,629,622 ✓	
		36,357,845	22,042,805	16,566,464	(5,476,341)	30,881,604 ✓	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales							
Firm 112		17,697	14,283	7,144	(7,139)	10,558	Annual lump sum amortization
Firm 122		65,295	0	0	0	65,295	Annual lump sum amortization
Interruptible 132		139,102	0	0	0	139,102	Annual lump sum amortization
Total Transportation Sales (Schedule 146)		3,967,685	3,967,685	3,629,622	(338,063)	3,629,622	
Total Transportation Sales (Schedule 147 & 148)		5,265,223	4,983,146	4,873,335	(109,811)	5,155,412	
Check total sales		41,845,162	27,040,234	21,446,943	(5,593,291)	36,251,871	
		41,845,162	27,040,234	21,446,943		36,251,871	

Idaho Sales Volumes

Consolidated Volumes	January/18 Description	Schedule	January/18 Billed	December/17 Unbilled	January/18 Unbilled	January/18 Net Unbilled	Total	Notes
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Schedule Summary for Commodity Deferral :

101 Firm	10,887,981	6,473,362	4,408,154	(2,065,208)	8,822,773 ✓
111 Firm	3,482,056	2,017,407	1,296,717	(720,690)	2,761,366 ✓
112 Firm	3,610	0	0	0	3,610 ✓
121 Firm	0	0	0	0	0
122 Firm	0	0	0	0	0
131 Interruptible	0	0	0	0	0
132 Interruptible	0	0	0	0	0
132J Interruptible	0	0	0	0	0
Total Retail Sales for GTI	14,373,647	8,490,769	5,704,871	(2,785,898)	11,587,749 ✓

Total sales for PGA commodity deferral, includes interruptible rate schedules

146 Transportation	294,520	294,520	314,847	20,327	314,847
147 Transportation	159,175	159,175	164,294	5,119	164,294
159 Transportation	5,046,980	0	0	0	5,046,980
169 Transportation	0	0	0	0	0
Total transportation	5,500,675	453,695	479,141	25,446	5,526,121
Total sales	19,874,322	8,944,464	6,184,012	(2,760,452)	17,113,870

Schedule Summary for Demand Deferral:

101 Firm	10,887,981	6,473,362	4,408,154	(2,065,208)	8,822,773 ✓
111 Firm	3,482,056	2,017,407	1,296,717	(720,690)	2,761,366 ✓
112 Firm	3,610	0	0	0	3,610 ✓
131 Firm	0	0	0	0	0
132 Firm	0	0	0	0	0
Total Firm Sales	14,373,647	8,490,769	5,704,871	(2,785,898)	11,587,749 ✓

Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

101 Firm	10,887,981	6,473,362	4,408,154	(2,065,208)	8,822,773 ✓
111 Firm	3,482,056	2,017,407	1,296,717	(720,690)	2,761,366 ✓
121 Firm	0	0	0	0	0
131 Interruptible	0	0	0	0	0
132J Interruptible	0	0	0	0	0
Total Firm Sales	14,370,037	8,490,769	5,704,871	(2,785,898)	11,584,139

Amortization

112 Firm	3,610	0	0	0	3,610	Annual lump sum amortization
131 Firm	0	0	0	0	0	Annual lump sum amortization
132 Firm	0	0	0	0	0	Annual lump sum amortization
Total Firm Sales	14,373,647	8,490,769	5,704,871	(2,785,898)	11,587,749	
Total Interruptible Sales	0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)	5,500,675	453,695	479,141	25,446	5,526,121	
Check total sales	19,874,322	8,944,464	6,184,012	(2,760,452)	17,113,870	
	19,874,322	8,944,464	6,184,012		17,113,870	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly	http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp			<u>OLD</u>	1/1/2018	3/31/2018	4.25% ✓
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	<u>NEW</u> \$0.21817 ✓	1/26/2018	Next PGA filing	Berg, Jenny: rate changed on 1/26/18, but use old rate for PGA January Entries. ✓
Demand Rate		101	Debit	\$0.10744 ✓	11/1/2017	Next PGA filing	
		102	Debit	\$0.10744 ✓	11/1/2017	Next PGA filing	
		111/112	Debit	\$0.09865 ✓	11/1/2017	Next PGA filing	
		121/122	Debit	\$0.11541 ✓	11/1/2017	Next PGA filing	
		131/132	Debit	\$0.06248 ✓	11/1/2017	Next PGA filing	
		146	Debit	\$0.00054 ✓	11/1/2017	Next PGA filing	
<u>WA Commodity & Demand Amortization Rates (Sch. 155)</u>	191000 GD WA	101	Debit	\$0.09174 ✓	11/1/2017	Next PGA filing	
		102	Debit	\$0.09174 ✓	11/1/2017	Next PGA filing	
		111	Debit	\$0.07249 ✓	11/1/2017	Next PGA filing	
		112	n/a	n/a			
		121	Debit	\$0.04448 ✓	11/1/2017	Next PGA filing	
		122	n/a	n/a			
		131	n/a	\$0.08834		Next PGA filing	
		132	n/a	n/a			
		146	n/a	n/a			
<u>WA Jackson Prairie Amortization Rates (Sch. 155)</u>	191025 GD WA	101-132	Debit	\$0.00001	11/1/2017	Rolled into PGA Nov 1st 2017	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664	146	Debit	\$0.00000	11/1/2017	Rolled into PGA Nov 1st 2017	
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.21725 ✓	1/26/2018	Next PGA filing	Berg, Jenny: formula... take from GTI tab
Demand Rate		101 - 112	Debit	\$0.11331	11/1/2017	Next PGA filing	rate changed on 1/26/18, but use old rate for PGA January Entries. ✓
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID	101	Debit	\$0.09308	11/1/2017	Next PGA filing	
		111	Debit	\$0.09308	11/1/2017	Next PGA filing	
		131	Debit	\$0.09665	11/1/2017	Next PGA filing	
<u>ID 2014 Earnings Test Amortization</u>	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	
		146	Debit	(\$0.00268)	1/1/2017	12/31/2017	

CW



Interoffice Memorandum
Rates and Tariff Administration

DATE: 5/17/17
TO: Christine Machado, Resource Accounting
FROM: Annette Brandon
SUBJECT: 5-Day Peak Allocator

Attached is the latest consecutive 5-Day Peak Firm Sales requirement analysis. This analysis develops the three-year average percentage of firm sales gas purchased and delivered for Washington and Idaho.

The average is based on the maximum firm sales requirements for five consecutive days for each of the past three heating seasons. The calculation method used was approved by the Washington Utilities and Transportation Commission in Docket No. U-89-3105.

The following new percentages for Washington and Idaho should be used effective **November 1, 2017**:

Washington	69.06%	✓
Idaho	30.94%	✓
Total	<u>100.00%</u>	

If you have any questions about this please call me at 4324.

Berg, Jenny

From: Brandon, Annette
Sent: Friday, February 02, 2018 8:57 AM
To: Berg, Jenny
Subject: RE: Rate Review - January

Yes. Ugh.

From: Berg, Jenny
Sent: Friday, February 02, 2018 8:55 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: RE: Rate Review - January

2/1/18 for Oregon? ☺

From: Brandon, Annette
Sent: Friday, February 02, 2018 8:55 AM
To: Berg, Jenny <Jenny.Berg@avistacorp.com>
Subject: RE: Rate Review - January

Looks good. We will just need to change Oregon effective 01.01.2018.

From: Berg, Jenny
Sent: Wednesday, January 31, 2018 3:26 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - January

Hi Annette,

Attached is the rates review workbook for January 2018. All updates are highlighted in green.

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

Thank you,

Jenny Berg
Resource Accounting Analyst



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