

Avista Corporation Journal Entry

Effective Date: 201407

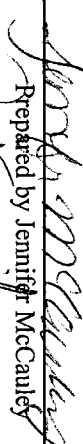

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Journal: 431-D&A W/ID
Team: Resource Accounting
Type: C
Category: DJ
Currency: USD

Last Saved by: Jennifer McCauley
Submitted by: Jennifer McCauley
Approved by:
Last Saved: 08/07/2014 7:31 AM
Approval Requested: 08/07/2014 7:31 AM

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.


Prepared by Jennifer McCauley

Reviewed by
Date 8/7/14
Date 8/7/14

Approved for Entry _____ Date _____
Corporate Accounting use Only

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STATE OF WASH. UTIL. AND TRANSP.

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RECORDS MANAGEMENT

Avista Corporation Journal Entry

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Seg	Co.	FERC	Set.	Jur.	SL	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	6,845.68	0.00	W/A Deferral Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	1,065,701.49	0.00	W/A Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	1,072,547.17	W/A Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	2,650.31	W/A Amortization Interest Income
50	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	0.00	0.00	W/A Amortization Interest Expense
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	15,671.74	W/A Amortization
70	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	18,322.05	0.00	W/A Amortization Expense
80	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	0.00	1,600.39	W/A Amortization JP
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	1,600.39	0.00	W/A Amortization Expense JP
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,954.32	0.00	ID Deferral Interest Expense
110	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	410,349.40	0.00	ID Deferral
120	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	412,303.72	ID Deferral Expense
130	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	94.86	ID Amortization Interest Income
140	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	94.86	0.00	ID Amortization
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	391.38	0.00	ID Amortization Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL	28,358.13	0.00	ID Amortization HB
170	001	805111 - AMORTIZE ID HOLDBACK	GD	ID	DL	0.00	28,749.51	ID Amortization Expense HB
Totals:						1,533,617.70	1,533,617.70	

Washington/Idaho Gas Costs

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Demand (Transportation) Costs			
NWP Fixed		\$	4,598,122.63
NWP Variable		\$	42,081.81
NWP Capacity Release		\$	(3,352,688.31)
NWP Total (excluding Refund)		\$	1,287,516.13
GTN Fixed		\$	219,169.84
GTN Variable		\$	4,772.98
GTN Capacity Release		\$	(3,472.98)
Current Month Estimate		\$	220,469.84
Transcanada Foothills (BC System) Fixed		\$	222,590.82
Transcanada Foothills (BC System) Variable		\$	-
ANG Total		\$	222,590.82
NOVA (AB System) Fixed		\$	406,656.21
NOVA (AB System) Variable		\$	-
NOVA Total		\$	406,656.21
Spectra Westcoast Fixed		\$	94,544.63
Spectra Westcoast Variable		\$	-
WEI (Duke) Total		\$	94,544.63
Questar		\$	-
NOVA Fixed charges		\$	-
Third party capacity release		\$	-
Other Pipeline Fixed charges		\$	\$0.00
Other capacity release credit		\$	\$0.00
Counterparty Invoice Total		\$	-
Thermal Transport		\$	-
Intracompany Transportation Optimization		\$	-
Total Demand Costs from Purchase Journals		\$	2,231,801.19
WAID Buy/Sell Transportation Recovery		\$	(16,558.78)
Total Demand Costs		\$	2,215,242.41
less variable costs charged to Commodity		\$	(46,864.79)
Total Demand Costs to be Allocated		\$	2,168,377.62
Commodity Purchases (Natural Gas)		\$	15,346,049.60
Commodity Physical		\$	804000 GD AN
Misc		\$	811000 GD AN
Cochrane Credit		\$	(64,966.92)
Financial Settlements		\$	(33,015.78)
Foreign Exchange Hedge Activity		\$	230,217.89
Interco Purchase from Thermal		\$	804010 GD AN
Interco Purchase from Thermal		\$	804730 GD AN
Total Commodity Costs from Purchase Journals		\$	15,478,284.79
Storage (Injections)/Withdrawals		\$	(5,883,783.28)
FAPB Commodity for Anderson Elementary/Lili		\$	804000 GD AN
WAID Gas Purchased from Interstate Asphalt		\$	8,286.55
GST		\$	5,000.00
M Chemical Accrual		\$	23,939.78
Broker Fees		\$	881.14
Newedge Broker Fees		\$	1,758.30
Mizuho Broker Fees		\$	46,854.79
plus variable costs from Demand		\$	(7,463,669.36)
WAID Off System Revenue		\$	(375,000.00)
Terressant/FFDs Deferred Exchange Revenue		\$	1,842,552.73
Total Commodity Costs to be Allocated		\$	1,842,552.73
WA Imbalance		\$	164,465.89
ID Imbalance		\$	82,486.45
Total Deferred Commodity Costs:		\$	2,089,505.07
Total Net Gas Costs		\$	4,257,892.69
From DJ 430		\$	4,257,892.69
Check		\$	-

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Expense Calculation

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
	70.27%	29.73%	66.8100%	33.1900%
Total Current Demand Costs (excluding refund)	\$ 2,168,377.62	\$ 1,523,725.98	\$ 644,661.64	\$ 1,231,009.48
Total Commodity Costs to be Allocated	\$ 1,842,552.73	\$ 164,465.89	\$ 164,465.89	\$ 611,543.25
Imbalance Cost Idaho	\$ 82,486.45	\$ 82,486.45	\$ 1,395,475.37	\$ 694,029.70
Total Commodity Costs before refund	\$ 2,089,505.07	\$ 1,395,475.37	\$ 1,395,475.37	\$ 694,029.70
Total	\$ 4,257,892.69	\$ 1,523,725.98	\$ 644,661.64	\$ 1,395,475.37

Balance Sheet	WASHINGTON			Balance Sheet	IDAHO		
	Def Rev Calc	PGA Volumes	PGA Rate		Def Rev Calc	PGA Volumes	PGA Rate
DEMAND							
Schedule 101	2,095,088	0.11298	\$ 236,703.04	Schedule 101	1,007,077	0.10744	\$ 108,200.35
Schedule 111	1,476,587	0.11041	\$ 163,027.76	Schedule 111	856,502	0.10744	\$ 92,022.57
Schedule 112	0	0.11041	\$ -	Schedule 112	55,765	0.10744	\$ 5,991.39
Schedule 121	281,184	0.09049	\$ 22,729.64	Schedule 121	0	0.10744	\$ -
Schedule 122	36,453	0.09049	\$ 3,298.63	Schedule 122	0	0.10744	\$ -
Schedule 131	0	0.06666	\$ -	Schedule 131	1,919,344	0.10744	\$ 206,214.32
Schedule 132	45,870	0.06666	\$ 3,057.69	Schedule 132	0	0.10744	\$ -
Schedule 146	1,934,510	0.00054	\$ 1,044.64	Schedule 146	1,919,344	0.10744	\$ 206,214.32
Total Demand	5,839,672	0.00054	\$ 429,861.41	Total Demand	1,919,344	0.10744	\$ 206,214.32
check	5,839,672		\$ 0.07361	check	1,919,344		\$ 0.10744
COMMODITY							
Schedule 101	2,095,088	0.36280	\$ 780,097.93	Schedule 101	1,007,077	0.37124	\$ 373,967.27
Schedule 111	1,476,587	0.36280	\$ 535,698.51	Schedule 111	856,502	0.37124	\$ 317,967.80
Schedule 112	0	0.36280	\$ -	Schedule 112	55,765	0.37124	\$ 20,702.20
Schedule 121	281,184	0.36280	\$ 91,129.56	Schedule 121	0	0.37124	\$ -
Schedule 122	36,453	0.36280	\$ 13,225.15	Schedule 122	0	0.37124	\$ -
Schedule 131	0	0.36280	\$ -	Schedule 131	20,589	0.37124	\$ 7,636.04
Schedule 132	45,870	0.36280	\$ 16,641.64	Schedule 132	0	0.37124	\$ -
Total Commodity	3,905,162	0.36280	\$ 1,418,792.17	Total Commodity	1,939,913	0.37124	\$ 720,473.30
check	3,905,162		\$ 0.36280	check	1,939,913		\$ 0.37124

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 1,395,475.37	\$ 1,523,725.98	\$ 644,661.64	\$ 644,661.64	\$ 4,257,892.69
\$ (1,416,792.77)	\$ (429,861.41)	\$ (720,173.30)	\$ (206,214.32)	\$ (2,773,041.80)
\$ (21,317.40)	\$ 1,093,884.57	\$ (26,143.69)	\$ 438,444.32	\$ 1,484,850.89
WA Total	1,072,547.17	ID Total	412,308.72	\$ 1,484,850.89

WA Total	ID Total
\$ 1,072,547.17	\$ 412,308.72

WA Total	ID Total
\$ 1,072,547.17	\$ 412,308.72

Washington/Idaho Gas Costs		GL Account	Jul-14 Costs
Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$	(5,892,323.78)
JP Withdrawals	808100 GD AN	\$	8,540.52
Total JP	164100 GD AN	\$	(5,883,783.26)
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		\$	(5,883,783.26)

NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$	15,346,049.60
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,184,946.40
Variable Demand (Transport) Costs	804002 GD AN	\$	46,854.79
Hedge Activity	804010 GD AN	\$	230,217.89
Financial Settlements	804600 GD AN	\$	(33,015.78)
Interco Purchase from Thermal	804730 GD AN	\$	-
Cochran Credit	811000 GD AN	\$	(64,966.92)

Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$	164,465.89
ID Imbalance from DJ 436	804000 GD AN	\$	82,486.45
M Chemical Accrual	804000 GD AN	\$	5,000.00
Broker Fees DJ 471	804017 GD AN	\$	23,939.78
Newedge Journal DJ 473	804017 GD AN	\$	881.14
Mizuho Journal DJ 473	804017 GD AN	\$	1,758.30
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/48370	\$	(7,463,669.36)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$	(8,272.23)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$	-
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$	-
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$	-
Total Costs for Deferral including net gas costs		\$	4,267,892.69 Tie to Deferral Entry

483600 GD AN	\$	27,512.50	Input fr GLE Sales
483000 GD AN	\$	(1,738,615.45)	Input fr GLE Sales
483730 GD AN	\$	(5,752,566.41)	Input fr GLE Sales
		(7,463,669.36)	

Journal # 430 Entry			
	Dr.	Gr.	
232130 ZZ ZZ	\$ 4,081,612.41	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ		\$ (4,081,612.41)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ	\$ -	\$ (6,785,647.84)	Intra-Co Transfer Thermal AN (LDC Sale to The
232620 ZZ ZZ	\$ 6,785,647.84	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to The
182374 CD AA	\$ 219.00	\$ -	Clear MTM on FX for 2 months out
245746 ZZ ZZ	\$ -	\$ (219.00)	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 17,022.36	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (17,022.36)	Provide Bookout dollars offset
804000.GD.AN	\$ 5,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (5,000.00)	AN Odorization Expense Accrual
232130.ZZ.ZZ			Misc Rounding Adj
903000.CD.AA			Misc Rounding Adj
142600.ZZ.ZZ			Misc Rounding Adj
903000.CD.AA			Misc Rounding Adj
232620.CD.AA			Misc Rounding Adj
903000.CD.AA			Misc Rounding Adj
142600.ZZ.ZZ			Misc Rounding Adj
232130.ZZ.ZZ			Misc Rounding Adj
253028.GD.AN			Misc Rounding Adj
903000.CD.AA			Misc Rounding Adj
Total Other Adj	\$ 10,889,501.61	\$ (10,889,501.61)	

Total from GLE	\$ 23,734,958.24	\$ (23,734,958.24)	
Total DJ 430	\$ 34,624,459.85	\$ (34,624,459.86)	\$

Washington Sales Volumes

July-14 Description	Schedule	July-14 Billed	June-14 Unbilled	July-14 Unbilled	July-14 Net Unbilled	Total	Notes
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Schedule Summary for Commodity Deferral:

Firm	101	2,501,469	1,904,904	1,498,523	(406,381)	2,095,088	
Firm	111	1,613,971	1,035,437	898,033	(137,404)	1,476,587	
Firm	112	0	0	0	0	0	
Firm	121	276,906	203,064	177,342	(25,722)	251,184	
Firm	122	36,453	0	0	0	36,453	
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	45,870	0	0	0	45,870	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		4,474,669	3,143,405	2,573,898	(569,507)	3,905,162	Total retail sales for PGA commodity deferral, includes interruptible rate schedules

Total 146 Transportation Sales

146	1,862,756	1,823,283	1,895,037	71,754	1,934,510
147	74,445	0	0	0	74,445
148	3,206,688	3,206,688	3,166,054	(40,614)	3,166,054
Total 147 & 148 Transportation Sales	3,281,113	3,206,688	3,166,054	(40,614)	3,240,499
Total sales	9,618,538	8,173,356	7,634,989	(538,367)	9,080,171

Schedule Summary for Demand Deferral:

Firm	101	2,501,469	1,904,904	1,498,523	(406,381)	2,095,088	
Firm	111	1,613,971	1,035,437	898,033	(137,404)	1,476,587	
Firm	112	0	0	0	0	0	
Firm	121	276,906	203,064	177,342	(25,722)	251,184	
Firm	122	36,453	0	0	0	36,453	
Interruptible	131	0	0	0	0	0	
Interruptible	132	45,870	0	0	0	45,870	
Transportation	146	1,862,756	1,823,283	1,895,037	71,754	1,934,510	
		6,337,425	4,966,688	4,468,935	(497,753)	5,839,672	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation

Schedule Summary for Commodity and Demand Amortization:

Firm	101	2,501,469	1,904,904	1,498,523	(406,381)	2,095,088	Sales for Decoupling amortization
Firm	111	1,613,971	1,035,437	898,033	(137,404)	1,476,587	
Firm	121	276,906	203,064	177,342	(25,722)	251,184	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	Special amortization rate
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	1,862,756	1,823,283	1,895,037	71,754	1,934,510	
		6,255,102	4,966,688	4,468,935	(497,753)	5,757,349	Volumes for PGA Commodity & Demand Amortization

Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	36,453	0	0	0	36,453	Annual lump sum amortization
Interruptible	132	45,870	0	0	0	45,870	Annual lump sum amortization
Total Firm Sales		4,428,799	3,143,405	2,573,898	(569,507)	3,859,292	
Total Interruptible Sales		45,870	0	0	0	45,870	
Total Transportation Sales (Schedule 146)		1,862,756	1,823,283	1,895,037	71,754	1,934,510	
Total Transportation Sales (Schedule 147 & 148)		3,281,113	3,206,688	3,166,054	(40,614)	3,240,499	
Check total sales		9,618,538	8,173,356	7,634,989	(538,367)	9,080,171	



Gas by GL Account - Estimate

Page: 3
 Print Date: 08/06/14
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 Database: NUCUT
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Accounting Month: 201407
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	
GD						
PURCHASE						
Northwest Pipeline Corporation→Kaiser Aluminum & Chemical Corporation,	TPORT				(\$81,979.50)	(\$81,979.50)
Northwest Pipeline Corporation→Puget Sound Energy, Inc.	TPORT				(\$102,391.76)	(\$102,391.76)
Spectra Energy - Westcoast Energy Inc.	TPORT				\$84,674.24	\$84,674.24
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$5,199.39	\$5,199.39
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$4,671.00		\$4,671.00
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$1,534.40)		(\$1,534.40)
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$224,125.22	\$224,125.22
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$2,803.26)		(\$2,803.26)
TransCanada Nova Gas Transmission Ltd.	TPORT				\$409,459.47	\$409,459.47
001-804001-GD-AN-DL	TOTALS:				\$333.34	\$2,184,613.06
Variable Transport Charges AN						
Gas Transmission Northwest Corporation	TPORT				\$4,772.98	\$4,772.98
Northwest Pipeline Corporation	TPORT				\$48,697.60	\$48,697.60
Northwest Pipeline Corporation	ACCTSP				(\$6,615.79)	(\$6,615.79)
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$0.00		\$0.00
001-804002-GD-AN-DL	TOTALS:				\$0.00	\$46,854.79
Gas Cost - FX Hedge AN						
Avista Corporation	ACCTGS				\$230,217.89	\$230,217.89
001-804010-GD-AN-DL	TOTALS:				\$230,217.89	\$230,217.89
Gas Financial Derivatives AN						
Mizuho Securities USA Inc.	BSWPS				(\$163,908.63)	(\$163,908.63)
Mizuho Securities USA Inc.	FSWPS				(\$24,218.75)	(\$24,218.75)
Mizuho Securities USA Inc.	FSWPS				\$153,561.60	\$153,561.60
Newedge USA, LLC	BSWPS				\$1,550.00	\$1,550.00
001-804600-GD-AN-DL	TOTALS:				(\$33,015.78)	(\$33,015.78)
Gas Storage Withdrawal AN						
Jackson Prairie - AN	STOR		1,964		\$8,445.00	\$8,445.00
001-808100-GD-AN-DL	TOTALS:		1,964		\$8,445.00	\$8,445.00
Gas Storage Injection AN						
Jackson Prairie - AN	STOR		(1,481,133)		(\$5,892,323.86)	(\$5,892,323.86)
001-808200-GD-AN-DL	TOTALS:		(1,481,133)		(\$5,892,323.86)	(\$5,892,323.86)
Gas Used for Product Extraction AN						
Cochrane/Empress Partnership	ACCTGS				(\$64,966.92)	(\$64,966.92)
001-811000-GD-AN-DL	TOTALS:				(\$64,966.92)	(\$64,966.92)
Other Special Deposits - NewEdge						
Newedge USA, LLC	BSWPS				(\$1,550.00)	(\$1,550.00)
001-134120-ZZ-ZZ-DL	TOTALS:				(\$1,550.00)	(\$1,550.00)



Gas by GL Account - Estimate

Page: 2
 Print Date: 08/06/14
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 Database: NUCUT
 arpgasbyglest

Accounting Month: 201407
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

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

GD

PURCHASE

Gas Transportation AN						
Gas Transmission Northwest Corporation	TPORT			\$219,169.84		\$219,169.84
Gas Transmission Northwest Corporation→IGI Resources Inc.	TPORT			(\$3,479.42)		(\$3,479.42)
Northwest Pipeline Corporation	ACCTSP			\$1,688.63		\$1,688.63
Northwest Pipeline Corporation	TPORT			\$4,598,122.63		\$4,598,122.63
Northwest Pipeline Corporation→Avista Corporation	TPORT			(\$2,343,063.08)		(\$2,343,063.08)
Northwest Pipeline Corporation→Clark County PUD No. 1	TPORT			(\$482,980.00)		(\$482,980.00)
Northwest Pipeline Corporation→Clearwater Paper Corporation	TPORT			(\$73,845.10)		(\$73,845.10)
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)