

**Avista Corporation Journal Entry**

Effective Date: 201605

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: 06/07/2016 11:35 AM

Approval Requested: 06/07/2016 11:37 AM

Seq	Co	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	34,666.50		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	225,814.98		Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		260,481.48	Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	2,198.93		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	113,802.68		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		116,001.61	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	830.25		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		830.25	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	4,990.19		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	22,749.78		Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL		27,739.97	Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	287.53		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	85,740.66		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		86,028.19	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.03		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		10.03	Amortization HB
<b>Totals:</b>						<b>491,091.53</b>	<b>491,091.53</b>	

**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 6/7/16  
 Reviewed by  
 Date 6/7/16  
 Approved for Entry  
 Corporate Accounting use Only  
 Date

DJ 431 D&A WA/ID

USD 05/31/16





201605

Washington/Idaho Gas Costs	201605
Demand (Transportation) Costs	
NWP Fixed	\$ 4,539,516.28
NWP Variable	\$ 64,477.70
NWP Capacity Release	\$ 13,549,557.00
NWP Total (excluding Refund)	\$ 1,364,700.09
GTN Fixed	\$ 111,512.73
GTN Variable	\$ 6,057.45
GTN Capacity Release	\$ 10,456,471.00
Transcanada Foothills (BC System) Fixed	\$ 194,145.74
Transcanada Foothills (BC System) Variable	\$ 198,773.72
ANG Total	\$ 199,730.72
NOVA (AB System) Fixed	\$ 163,430.43
NOVA (AB System) Variable	\$ 383,630.43
Spectra Westcoast Fixed	\$ 67,562.79
Spectra Westcoast Variable	\$ 3,059.64
WEI (Duke) Total	\$ 70,712.03
Questar	\$ 1,354.54
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed Charges	\$ 0.00
Other capacity release credit	\$ 0.00
Commodity Invoice Total	\$ -
Thermal Transport:	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,214,273.55
WAWD Buy/Sell Transportation Recovery	\$ 11,562.94
Total Demand Costs	\$ 2,196,710.62
less variable costs charged to Commodity	\$ (91,569.10)
Total Demand Costs to be Allocated	\$ 2,102,741.52

804000 GD AN	\$ 6,803,460.20
804000 GD AN	\$ -
811000 GD AN	\$ (42,292.60)
804600 GD AN	\$ 1,637,569.73
804010 GD AN	\$ 14,958.46
804730 GD AN	\$ 456,082.10
Total Commodity Costs from Purchase Journals	\$ 7,879,543.99
Storage (Injections)/Withdrawals	\$ (2,715,434.00)
804000 GD AN	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ -
804017 GD AN	\$ 7,000.00
804017 GD AN	\$ 21,593.07
804017 GD AN	\$ 1,306.64
804017 GD AN	\$ 9,925.64
plus variable costs from Demand	\$ 66,969.10
WAWD OF System Revenue	\$ (7,527,192.11)
483000/483000/483730	\$ (373,020.00)
485028 GD AN	\$ -
Total Commodity Costs to be Allocated	\$ 1,464,515.47
WAWD Imbalance	\$ 14,958.46
ID Imbalance	\$ 6,538.31
Total Deferred Commodity Costs:	\$ 1,485,795.35
Total Net Gas Costs	\$ 3,588,536.87
From DJ 430	\$ 37,559,536.87
Check \$	

201605 Expense Calculation

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
\$ 2,102,741.52	\$ 70.58%	\$ 29.34%	\$ 66.5000%	\$ 33.4200%
Total Current Demand Costs (excluding refund)	\$ 1,485,797.16	\$ 616,944.36	\$ 1,485,797.16	\$ 616,944.36
Total Commodity Costs to be Allocated	\$ 1,484,515.47	\$ 489,441.07	\$ 976,074.40	\$ 489,441.07
Imbalance Cost Washington	\$ 14,694.57	\$ -	\$ 14,694.57	\$ -
Imbalance Cost Idaho	\$ 6,585.31	\$ -	\$ -	\$ 6,585.31
Total Commodity Costs before refund	\$ 1,485,795.35	\$ 496,026.38	\$ 989,768.97	\$ 496,026.38
Total	\$ 3,588,536.87	\$ 1,485,797.16	\$ 1,485,797.16	\$ 496,026.38

Balance Sheet: Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>						
Schedule 101	3,384,728	0.25031	\$ 847,231.27	1,813,685	0.25032	\$ 453,696.62
Schedule 102	5,734	0.25031	\$ 1,435.28	1,182,789	0.25012	\$ 296,075.74
Schedule 111	2,221,542	0.25031	\$ 556,074.16	27,565	0.25032	\$ 6,900.62
Schedule 112	0	0.25031	\$ -	0	0.25032	\$ -
Schedule 121	311,290	0.25031	\$ 77,919.00	0	0.25032	\$ -
Schedule 122	42,599	0.25031	\$ 10,662.71	0	0.25032	\$ -
Schedule 131	0	0.25031	\$ -	3,024,022	0.25032	\$ 758,973.19
Schedule 132	57,895	0.25031	\$ 14,439.13	3,024,022	0.25032	\$ 758,973.19
<b>Total Commodity</b>	<b>6,023,577</b>		<b>\$ 1,507,761.56</b>	<b>6,023,577</b>		<b>\$ 1,507,761.56</b>
<b>COMMODITY</b>						
Schedule 101	3,384,728	0.25031	\$ 847,231.27	1,813,685	0.25032	\$ 453,696.62
Schedule 111	5,734	0.25031	\$ 1,435.28	1,182,789	0.25012	\$ 296,075.74
Schedule 121	2,221,542	0.25031	\$ 556,074.16	27,565	0.25032	\$ 6,900.62
Schedule 122	0	0.25031	\$ -	0	0.25032	\$ -
Schedule 131	311,290	0.25031	\$ 77,919.00	0	0.25032	\$ -
Schedule 132	42,599	0.25031	\$ 10,662.71	0	0.25032	\$ -
<b>Total Commodity</b>	<b>6,023,577</b>		<b>\$ 1,507,761.56</b>	<b>6,023,577</b>		<b>\$ 1,507,761.56</b>

Deferral Calculation

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand
\$ 1,485,795.35	\$ 1,485,797.16	\$ 616,944.36	\$ 616,944.36
\$ (1,507,761.56)	\$ (707,923.09)	\$ (758,973.19)	\$ (328,257.59)
\$ (617,932.69)	\$ (222,125.93)	\$ (141,028.83)	\$ (269,221.45)
WAWD Total	\$ 250,461.48	\$ 27,739.97	\$ -

Total Deferral Expenses from above: \$ 250,461.48

PGA Deferral Revenue from above: \$ (707,923.09)

Adjustments: \$ (222,125.93)

Amount to be Deferred: \$ (679,587.54)

(overcollected/undercollected rebate)/S charge

Deferred Check: \$ (3,300,315.42)

JET Entry Credits: \$ 491,091.54

Debits: \$ 491,091.54

Washington/Idaho Gas Costs	Gl. Account	May-16 Costs	
Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$ (3,047,644.61)	(3,047,644.61)
JP Withdrawals	808100 GD AN	\$ 324,454.31	
Total JP	164100 GD AN	\$ (2,723,190.30)	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -	335,219.75
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 10,765.44	
Total Clay Basin	164115 GD AA	\$ 10,765.44	
Total Net Storage (Injections)/Withdrawals		\$ (2,712,424.86)	3,976,336.30
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$ 5,619,890.20	
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,120,354.45	
Variable Demand (Transport) Costs	804002 GD AN	\$ 93,889.10	
Hedge Activity	804010 GD AN	\$ 64,968.46	
Financial Settlements	804600 GD AN	\$ 1,637,650.73	
Interco Purchase from Thermal	804730 GD AN	\$ 465,608.19	
Cochrane Credit	811000 GD AN	\$ (42,592.50)	
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$ 14,594.57	
ID Imbalance from DJ 436	804000 GD AN	\$ 6,585.31	
M Chemical Accrual	804000 GD AN	\$ 7,000.00	
Broker Fees DJ 471	804017 GD AN	\$ 21,593.07	
SG Amcasas/Newedge Journal DJ 473	804017 GD AN	\$ 1,386.64	
Miruh Journal DJ 473	804017 GD AN	\$ 5,030.64	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837	\$ (3,257,183.11)	
Teresen/Fortis Deferred Exchange Revenue	485028 GD AN	\$ (375,000.00)	
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (17,862.93)	
GST/IST Recon (Quarterly) DJ 437	804000 GD AN	\$ -	
FAEB 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		\$ 3,558,636.87	Tie to Deferral Entry

483600 GD AN	\$ (783,129.76)	Input fr GLE Sales
483000 GD AN	\$ (2,378,351.17)	Input fr GLE Sales
483730 GD AN	\$ (65,702.18)	Input fr GLE Sales
	(3,257,183.11)	

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 1,956,399.14	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (1,956,399.14)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (1,468,332.25)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 1,468,332.25	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 16,732.25	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (16,732.25)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130 ZZ ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
143020 ZZ ZZ			GST Reclass
232130 ZZ ZZ			GST Reclass
232620 ZZ ZZ			Misc Rounding Adj
903000.CD.AA			Misc Rounding Adj
253028.GD.AN			Fortis Reclass
903000.CD.AA			Fortis Reclass
Total Other Adj	\$ 3,448,463.64	\$ (3,448,463.64)	
Total from GLE	\$ 13,027,307.27	\$ (13,027,307.27)	
Total DJ 430	\$ 16,475,770.91	\$ (16,475,770.91)	\$



# Gas by GL Account - Estimate

Page: 2  
 Print Date: 09/06/10  
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 Database: NUCUT  
 argasbygl

Accounting Month: 201605  
 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

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

**GD**  
**PURCHASE**

Gas Transportation AN					\$191,512.75	\$191,512.75	
Gas Transmission Northwest Corporation	TPORT				(\$3,418.47)	(\$3,418.47)	
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				\$1,688.63	\$1,688.63	
Northwest Pipeline Corporation	ACCTSP				\$4,527,421.68	\$4,527,421.68	
Northwest Pipeline Corporation	TPORT				(\$2,278,962.29)	(\$2,278,962.29)	
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$443,548.00)	(\$443,548.00)	
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$73,628.97)	(\$73,628.97)	
Northwest Pipeline Corporation-->Clearwater Paper Corporation	TPORT				(\$126,728.00)	(\$126,728.00)	
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$142,569.00)	(\$142,569.00)	
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$142,569.00)	(\$142,569.00)	

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# Gas by GL Account - Estimate

Page: 3  
 Print Date: 06/06/16 10:41:27 AM  
 Database: NUCUT  
 arpgasbyglesi

Accounting Month: 201605  
 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

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**GD**  
**PURCHASE**

COUNTERPARTY	DEAL TYPE	PRIOR VOLUME MMBTU	PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
					PRIOR PERIOD	CURRENT MONTH	
Northwest Pipeline Corporation--Kaiser Aluminum & Chemical Corporation,	TPORT					(\$81,739.66)	(\$81,739.66)
Northwest Pipeline Corporation--Puget Sound Energy, Inc.	TPORT					(\$102,092.08)	(\$102,092.08)
Questar Pipeline Company	ACCTSP					(\$495.46)	(\$495.46)
Questar Pipeline Company	ACCTSP					\$1,850.00	\$1,850.00
Spectra Energy - Westcoast Energy Inc.	TPORT					\$84,881.44	\$84,881.44
Spectra Energy - Westcoast Energy Inc.	ACCTSP					\$0,168.15	\$0,168.15
Spectra Energy - Westcoast Energy Inc.	ACCTGS					(\$3,397.50)	(\$3,397.50)
TransCanada Foothills Pipe Lines Ltd.	ACCTGS					(\$10,030.51)	(\$10,030.51)
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$209,781.23	\$209,781.23
TransCanada Nova Gas Transmission Ltd.	ACCTGS					(\$19,266.16)	(\$19,266.16)
TransCanada Nova Gas Transmission Ltd.	TPORT					\$402,896.59	\$402,896.59
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>					<b>(\$33,189.63)</b>	<b>\$2,153,494.08</b>
<b>Variable Transport Charges AN</b>							
Gas Transmission Northwest Corporation	ACCTGS					\$262.47	\$262.47
Gas Transmission Northwest Corporation	TPORT					\$5,788.99	\$5,788.99
Northwest Pipeline Corporation	TPORT					\$84,051.84	\$84,051.84
Northwest Pipeline Corporation	ACCTSP					\$205.86	\$205.86
Spectra Energy - Westcoast Energy Inc.	TPORT					\$0.00	\$0.00
Spectra Energy - Westcoast Energy Inc.	ACCTGS					\$3,059.94	\$3,059.94
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$0.00	\$0.00
TransCanada Foothills Pipe Lines Ltd.	ACCTGS					\$0.00	\$0.00
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>					<b>\$3,059.94</b>	<b>\$80,809.16</b>
<b>Gas Cost - FX Hedge AN</b>							
Avista Corporation	ACCTGS					\$84,968.46	\$84,968.46
<b>001-804010-GD-AN-DL</b>	<b>TOTALS:</b>					<b>\$84,968.46</b>	<b>\$84,968.46</b>
<b>Gas Financial Derivatives AN</b>							
Mizuho Securities USA Inc.	BSWPS					\$814,393.66	\$814,393.66
Mizuho Securities USA Inc.	FSWPS					\$617,659.50	\$617,659.50
Mizuho Securities USA Inc.	FSWPS					(\$36,409.50)	(\$36,409.50)
Mizuho Securities USA Inc.	BSWPS					(\$25,458.75)	(\$25,458.75)
SG Americas Securities, LLC	FSWPS					\$131,785.50	\$131,785.50
SG Americas Securities, LLC	BSWPS					(\$42,547.51)	(\$42,547.51)
SG Americas Securities, LLC	FSWPS					(\$1,255.50)	(\$1,255.50)
SG Americas Securities, LLC	BSWPS					\$279,412.33	\$279,412.33
<b>001-804600-GD-AN-DL</b>	<b>TOTALS:</b>					<b>\$1,537,550.73</b>	<b>\$1,537,550.73</b>
<b>Intra-company Gas Purchases AN</b>							
Avista Corporation	GAS			311,128		\$485,608.10	\$485,608.10
<b>001-804730-GD-AN-DL</b>	<b>TOTALS:</b>			<b>311,128</b>		<b>\$485,608.10</b>	<b>\$485,608.10</b>
<b>Gas Storage Withdrawal AN</b>							
Jackson Prairie - AN	STOR			285,320		\$324,454.31	\$324,454.31
Questar Intrap Storage - AA	STOR			7,716		\$10,765.44	\$10,765.44
<b>001-808100-GD-AN-DL</b>	<b>TOTALS:</b>			<b>273,038</b>		<b>\$335,219.75</b>	<b>\$335,219.75</b>

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Description	May/16		April/16		May/16		Notes
	Billed	Unbilled	Unbilled	Unbilled	Unbilled	Net Unbilled	
<b>Schedule Sum for Commodity Deferral:</b>							
Firm 101	4,261,848	2,750,388	1,893,288	(877,120)	3,384,728		
Firm 102	7,220	4,779	3,293	(1,486)	5,734		
Firm 111	2,358,421	1,115,783	978,904	(136,879)	2,221,542		
Firm 112	0	0	0	0	0		
Firm 121	284,309	121,145	128,126	26,981	311,260		
Firm 122	42,598	0	0	0	42,598		
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	57,685	0	0	0	57,685		
Interruptible 132W	0	0	0	0	0		
<b>Total Retail Sales for GTI</b>	<b>7,012,081</b>	<b>3,962,095</b>	<b>2,993,591</b>	<b>(988,504)</b>	<b>6,023,577</b>		<b>Total retail sales for PGA commodity deferral, includes interruptible rate schedules</b>
<b>Total 146 Transportation Sales</b>							
	2,345,946	2,313,849	2,327,164	13,315	2,359,261		
	2,345,946	2,313,849	2,327,164	13,315	2,359,261		
<b>Total 147 &amp; 148 Transportation Sales</b>							
	113,052	0	0	0	113,052		
	3,783,566	3,783,566	3,668,936	(114,630)	3,668,936		
	3,896,618	3,783,566	3,668,936	(114,630)	3,781,988		
<b>Total sales</b>	<b>13,254,645</b>	<b>10,079,510</b>	<b>8,989,691</b>	<b>(1,089,819)</b>	<b>12,164,826</b>		
<b>Schedule Sum for Demand Deferral:</b>							
Firm 101	4,261,848	2,760,388	1,893,288	(877,120)	3,384,728		
Firm 102	7,220	4,779	3,293	(1,486)	5,734		
Firm 111	2,358,421	1,115,783	978,904	(136,879)	2,221,542		
Firm 112	0	0	0	0	0		
Firm 121	284,309	101,145	128,126	26,981	311,230		
Firm 122	42,598	0	0	0	42,598		
Firm 131	0	0	0	0	0		
Interruptible 132	57,685	0	0	0	57,685		
Interruptible 132W	0	0	0	0	0		
<b>Total sales</b>	<b>9,359,027</b>	<b>2,313,849</b>	<b>2,327,164</b>	<b>(975,189)</b>	<b>8,382,838</b>		<b>Total sales for PGA demand deferral, includes interruptible rate schedules &amp; schedule 146 transportation</b>
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm 101	4,261,848	2,760,388	1,893,288	(877,120)	3,384,728		
Firm 102	7,220	4,779	3,293	(1,486)	5,734		
Firm 111	2,358,421	1,115,783	978,904	(136,879)	2,221,542		
Firm 121	284,309	101,145	128,126	26,981	311,290		
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	0	0	0	0	0		Special amortization rate
<b>Total sales</b>	<b>9,267,744</b>	<b>6,295,944</b>	<b>5,920,755</b>	<b>(975,189)</b>	<b>8,282,555</b>		<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
<b>Total Firm Sales</b>							
	6,954,396	3,982,095	2,993,591	(988,504)	5,965,892		
<b>Total Interruptible Sales</b>	<b>57,685</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,685</b>		<b>Annual lump sum amortization</b>
<b>Total Transportation Sales (Schedule 146)</b>	<b>2,345,946</b>	<b>2,313,849</b>	<b>2,327,164</b>	<b>13,315</b>	<b>2,359,261</b>		<b>Annual lump sum amortization</b>
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>	<b>3,896,618</b>	<b>3,783,566</b>	<b>3,668,936</b>	<b>(114,630)</b>	<b>3,781,988</b>		<b>Annual lump sum amortization</b>
<b>Check total sales</b>	<b>13,254,645</b>	<b>10,079,510</b>	<b>8,989,691</b>	<b>(1,089,819)</b>	<b>12,164,826</b>		



**Description**

WA Interest Rate: Interest Rate, changes quarterly  
FERC Natural Gas Interest Rates: <http://www.ferc.gov/enforcement/acc-mats/interest-rates.asp>

WA Deferral Rates  
 Commodity Rate  
 Demand Rate

WA Commodity & Demand Amortization Rates

WA Decoupling Mechanism Amortization (Sch 159)  
WA Jackson Prairie Amortization Rates

ID Interest Rate  
Customer Deposit Rate: Rate changes annually check IPUC website  
ID Deferral Rates:  
 Commodity Rate (Without GTI)  
 Demand Rate

ID Commodity & Demand Amortization Rates

GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
191010 GD WA	101 - 132	Debit	\$0.38497	4/1/2016	6/30/2016	3.46%
						
	101	Debit	\$0.11830	11/1/2015	Next PGA filing	
	102	Debit	\$0.12133	11/1/2015	Next PGA filing	
	111/112	Debit	\$0.11426	11/1/2015	Next PGA filing	
	121/122	Debit	\$0.09783	11/1/2015	Next PGA filing	
	131/132	Debit	\$0.07107	11/1/2015	Next PGA filing	
	146	Debit	\$0.00054	11/1/2015	Next PGA filing	
191000 GD WA	101	Debit	\$0.01436	11/1/2015	Next PGA filing	
	102	Debit	\$0.01436	11/1/2015	Next PGA filing	
	111	Debit	\$0.00908	11/1/2015	Next PGA filing	
	112	Credit	\$0.01372	11/1/2015	Next PGA filing	
	121	Credit	(\$0.00529)	11/1/2015	Next PGA filing	
	122	Credit	(\$0.01036)	11/1/2015	Next PGA filing	
	131	Credit	(\$0.01635)	11/1/2015	Next PGA filing	
	132	Credit	(\$0.02337)	11/1/2015	Next PGA filing	
	146	Credit		11/1/2015	Next PGA filing	
186328 GD WA	101	Debit	\$0.00000	11/1/2015	Next PGA filing	
191025 GD WA	101-132	Debit	\$0.00025	11/1/2015	Next PGA filing	
	146	Debit	\$0.00004	11/1/2015	Next PGA filing	
ORDER NO. 33426				1/1/2016	12/31/2016	1.00%
191010 GD ID	101 - 132	Debit	\$0.38272	11/1/2015	Next PGA filing	
	101 - 112	Debit	\$0.10721	11/1/2015	Next PGA filing	
191000 GD ID	101	Debit	\$0.03041	11/1/2015	Next PGA filing	
	111	Debit	\$0.03041	11/1/2015	Next PGA filing	
	131	Debit	\$0.00919	11/1/2015	Next PGA filing	

**Avista Corporation Journal Entry**

Journal: NSJ005 - D&A WA/ID CORRECTION

Team: Resource Accounting

Type: C

Category: NSJ

Currency: USD

Effective Date: 201605

Last Saved by: Jenny Berg

Submitted by: Jenny Berg

Approved by:

Last Saved: 06/08/2016 9:09 AM

Approval Requested: 06/08/2016 9:10 AM

*NSJ*

Seq	Co	FERC	INTEREST EXPENSE ENERGY DEFERRALS	Ser	Jur	S.L.	Debit	Credit	Comment
10	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	1,225.68		WA Deferral Interest Expense
20	001	191010	- CURR UNRECOV PGA DEFERRED	GD	WA	DL		851,404.27	WA Deferral
30	001	805120	- DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	850,178.59		WA Deferral Expense
40	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	177.81		ID Deferral Interest Expense
50	001	191010	- CURR UNRECOV PGA DEFERRED	GD	ID	DL		426,927.11	ID Deferral
60	001	805120	- DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	426,749.30		ID Deferral Expense
<b>Totals:</b>							<b>1,278,331.38</b>	<b>1,278,331.38</b>	

*Jenny Berg*  
 Prepared by: Jenny Berg  
 Date: 6/8/16

Reviewed by  
 Date

Approved for Entry  
 Corporate Accounting use Only  
 Date

Explanation:  
 Correcting the deferral expense for WA/ID

*NSJ 005 D&A WA/ID CORRECTION USD 5/31/16*

Update JE date to pull current month values

S/B	201605	419600 GD WA	431600 GD WA	191010 GD WA	805120 GD WA	191010 GD WA	191000 GD WA	Check
WA Deferral Interest Income		0.00	0.00					0.00
WA Deferral Interest Expense			35,892.18					0.00
WA Deferral				825,589.29				0.00
WA Deferral Expense				589,697.11				0.00
Tracker Transfer					0.00			0.00
Tracker Transfer						0.00		0.00
								0.00

	201605	419600 GD WA	431600 GD WA	191010 GD WA	805120 GD WA	191010 GD WA	191000 GD WA	Check
WA Deferral Interest Income		0.00	0.00					0.00
WA Deferral Interest Expense			34,666.50 ✓					0.00
WA Deferral				225,314.98 ✓				0.00
WA Deferral Expense				0.00	260,481.48			0.00
Tracker Transfer						0.00		0.00
Tracker Transfer							0.00	0.00
								0.00

	201605	
	0.00	
	1,225.68	DR
	851,404.27	CR ✓
	850,178.59	DR
	0.00	
	0.00	
	0.00	Check

CORRECTION 6/8



0.00

Update of rates to plus in next month values

Washington Current Detail

Summary table for Washington Current Detail with columns for 201605 and 201605, and rows for WA Deferral Interest Income, WA Deferral Interest Expense, WA Deferral, WA Deferral Expense, Tractor Transfer, and Tractor Transfer.

Main financial statement table with columns for Month, YTD, and YTD, and rows for Volume, Rates, GL, and Volume. It contains detailed line items for various schedules and account types.

Washington Amortization

Summary table for Washington Amortization with columns for 201604, 201605, and 201605, and rows for WA Amortization Income, WA Amortization Expense, and Misc Adjustments.

GL

Summary table for GL with columns for 201604, 201605, and 201605, and rows for WA Amortization Income, WA Amortization Expense, and Misc Adjustments.

Volume

Summary table for Volume with columns for 201604, 201605, and 201605, and rows for WA Amortization Income, WA Amortization Expense, and Misc Adjustments.

Rates

Summary table for Rates with columns for 201604, 201605, and 201605, and rows for WA Amortization Income, WA Amortization Expense, and Misc Adjustments.

GL

Summary table for GL with columns for 201604, 201605, and 201605, and rows for WA Amortization Income, WA Amortization Expense, and Misc Adjustments.

Volume

Summary table for Volume with columns for 201604, 201605, and 201605, and rows for WA Amortization Income, WA Amortization Expense, and Misc Adjustments.

201605

201605

Washington/Idaho Gas Costs	
Demand (Transportation) Costs	
NWP Fixed	\$ 4,529,110.25
NWP Variable	\$ 64,657.77
NWP Capacity Reserve	\$ (2,285,287.31)
NWP Total (excluding Refund)	\$ 1,308,480.71
GTN Fixed	\$ 191,512.75
GTN Variable	\$ 6,051.46
GTN Total	\$ 197,564.21
Transcanada Foothills (BC System) Fixed	\$ 13,418.47
Transcanada Foothills (BC System) Variable	\$ 194,143.74
Transcanada Foothills (BC System) Total	\$ 207,562.21
NOVA (AB System) Fixed	\$ 189,730.72
NOVA (AB System) Variable	\$ 363,630.43
NOVA (AB System) Total	\$ 553,361.15
Spectra Westcoast Fixed	\$ 6,152.05
Spectra Westcoast Variable	\$ 3,053.84
Spectra Westcoast Total	\$ 9,205.89
Questar	
Questar	\$ 1,354.54
NOVA Fixed charges	\$ 1,354.54
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 50.00
Other capacity release credit	\$ (50.00)
Commodity Invoice Total	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,214,273.55
WARD Buy/Sell Transportation Recovery	\$ 177,552.83
Total Demand Costs	\$ 2,196,710.82
less variable costs charged to Commodity	\$ (93,989.10)
Total Demand Costs to be Allocated	\$ 2,102,721.72

804000 GD AN	\$ 5,633,800.20
804000 GD AN	\$ -
810000 GD AN	\$ (42,392.50)
804600 GD AN	\$ 1,537,659.73
804010 GD AN	\$ 64,959.48
804730 GD AN	\$ 485,608.10
Total Commodity Costs from Purchase Journals	\$ 2,679,543.99
Storage (Injections)/Withdrawals	\$ (2,712,424.86)
FAPB Commodity for Anderson Elementary/Lit	\$ -
WARD Gas Purchased from Interstate Asphalt	\$ -
GST	\$ -
M Chemicals	\$ 7,000.00
804000 GD AN	\$ 21,593.07
804017 GD AN	\$ 1,386.64
804017 GD AN	\$ 5,830.64
804017 GD AN	\$ 90,969.10
plus variable costs from Demand	\$ (4,334,111.00)
WARD Off System Revenue	\$ (375,900.00)
483000/483500/483730	\$ -
485028 GD AN	\$ 187,587.58
804000 GD AN	\$ 14,634.57
804000 GD AN	\$ 6,585.31
ID Imbalance	\$ 200,887.46
Total Deferred Commodity Costs:	\$ 2,311,608.98

From DJ 430  
Check \$ 2,311,608.98

Expense Calculation

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
\$ 2,102,741.52	\$ 70.66%	\$ 29.34%	\$ 86.5600%	\$ 33.4200%
Total Current Demand Costs (excluding refund)	\$ 1,485,797.16	\$ 616,944.36		
Total Commodity Costs to be Allocated	\$ 187,587.58	\$ -	\$ 174,895.81	\$ 62,691.77
Imbalance Cost Washington	\$ 14,894.57	\$ -	\$ 14,894.57	\$ -
Imbalance Cost Idaho	\$ 6,585.31	\$ -	\$ -	\$ 6,585.31
Total Commodity Costs before refund	\$ 208,867.46	\$ -	\$ 139,500.38	\$ 69,277.08
Total	\$ 2,311,608.98	\$ 1,485,797.16	\$ 139,500.38	\$ 69,277.08

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>						
Schedule 101	3,384,728	0.12133	\$ 410,659.05	1,411,665	0.10855	\$ 153,872.34
Schedule 102	5,734	0.12133	\$ 695.71	1,132,789	0.10855	\$ 123,391.75
Schedule 111	2,221,542	0.11426	\$ 253,833.39	2,566	0.10855	\$ 2,802.57
Schedule 112	0	0.11426	\$ -	0	0.10855	\$ -
Schedule 121	311,290	0.10385	\$ 32,327.47	0	0.10855	\$ -
Schedule 122	42,598	0.10385	\$ 4,423.60	0	0.10855	\$ -
Schedule 131	0	0.07107	\$ -	3,024,022	0.25032	\$ 766,973.19
Schedule 132	57,685	0.07107	\$ 4,089.67	0	0.25032	\$ -
Schedule 146	2,359,261	0.00654	\$ 1,547.00	0	0.25032	\$ -
Total Demand	8,382,838	\$ 707,323.09	\$ 8,382,838	3,024,022	check	\$ 0.10855
	8,382,838	check	\$ 0.09438	3,024,022	check	\$ 0.10855
<b>COMMODITY</b>						
Schedule 101	3,384,728	0.25031	\$ 847,231.27	1,411,665	0.25032	\$ 353,695.62
Schedule 102	5,734	0.25031	\$ 1,435.26	1,132,789	0.25032	\$ 285,075.74
Schedule 111	2,221,542	0.25031	\$ 556,074.16	27,568	0.25032	\$ 6,900.82
Schedule 112	0	0.25031	\$ -	0	0.25032	\$ -
Schedule 121	311,290	0.25031	\$ 77,819.00	0	0.25032	\$ -
Schedule 122	42,598	0.25031	\$ 10,662.71	0	0.25032	\$ -
Schedule 131	0	0.25031	\$ -	3,024,022	0.25032	\$ 766,973.19
Schedule 132	57,685	0.25031	\$ 14,439.13	0	0.25032	\$ -
Total Commodity	6,223,577	\$ 1,507,761.56	\$ 6,223,577	3,024,022	check	\$ 80,250.32
	6,223,577	check	\$ 0.25031	3,024,022	check	\$ 80,250.32

Deferral Calculation

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand
\$ 139,680.38	\$ 1,485,797.16	\$ 616,944.36	\$ 616,944.36
\$ (1,507,761.56)	\$ (707,323.09)	\$ (766,973.19)	\$ (328,257.59)
\$ -	\$ -	\$ -	\$ -
WA Total	\$ (774,474.07)	\$ (887,696.11)	\$ (281,866.77)
	(599,627.11)		(399,009.33)
Total Deferral Expenses from above			
PGA Deferral Revenue from above			
Adjustments			
Amount to be Deferred			
overcollected/undercollected (rebate)/sum			
Deferral Check			
JET Entry Debits	1,232,636.71	Credits	(3,300,315.42)

Washington/Idaho Gas Costs	GL Account	May-16 Costs	
Nucleus Storage acct. JPRAIRIEAN -100408			(3,047,644.61)
JP Injections	808200 GD AN	\$ (3,047,644.61)	
JP Withdrawals	808100 GD AN	\$ 324,454.31	
Total JP	164100 GD AN	\$ (2,723,190.30)	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -	335,219.76
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 10,765.44	
Total Clay Basin	164115 GD AA	\$ 10,765.44	
Total Net Storage (Injections)/Withdrawals		\$ (2,712,424.80)	3,976,338.30
NUCUT PURCHASES (QL Estimate Report)			
Commodity Purchases	804000 GD AN	\$ 5,633,800.20	
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,120,304.45	
Variable Demand (Transport) Costs	804002 GD AN	\$ 93,969.10	
Hedge Activity	804010 GD AN	\$ 64,908.46	
Financial Settlements	804600 GD AN	\$ 1,537,559.73	
Interco Purchase from Thermal	804730 GD AN	\$ 485,608.10	
Cochrane Credit	811000 GD AN	\$ (42,392.50)	
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$ 14,694.57	
ID Imbalance from DJ 436	804000 GD AN	\$ 6,585.31	
M Chemical Accrual	804000 GD AN	\$ 7,000.00	
Broker Fees DJ 471	804017 GD AN	\$ 21,593.07	
SG Americas/Nowedge Journal DJ 473	804017 GD AN	\$ 1,386.64	
Mizuho Journal DJ 473	804017 GD AN	\$ 5,630.64	
WARD Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837	\$ (4,534,111.00)	
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)	
WARD Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (17,562.93)	
GST/HST Recen (Quarterly) DJ 437	804000 GD AN	\$ -	
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -	
WARD Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -	
Total Costs for Deferral including net gas costs		\$ 2,311,608.98	Tie to Deferral Entry
	483600 GD AN	\$ (783,129.76)	Input fr GLE Sales
	483000 GD AN	\$ (2,378,351.17)	Input fr GLE Sales
	483730 GD AN	\$ (1,372,630.07)	Input fr GLE Sales
		(4,534,111.00)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 1,956,399.14	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (1,956,399.14)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (1,468,332.25)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 1,468,332.25	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 16,732.25	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (16,732.25)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
143020.ZZ.ZZ			GST Reclass
232130.ZZ.ZZ			GST Reclass
232620.ZZ.ZZ			Misc Rounding Adj
903000.CD.AA			Misc Rounding Adj
253028.GD.AN			Fortis Reclass
903000.CD.AA			Fortis Reclass
Total Other Adj	\$ 3,448,463.64	\$ (3,448,463.64)	
Total from GLE	\$ 12,994,620.09	\$ (12,994,620.09)	
Total DJ 430	\$ 16,443,083.73	\$ (16,443,083.73)	\$