

Avista Corporation Journal Entry

Effective Date: 201701

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Jenny Berg

Last Saved: 02/07/2017 8:14 AM

Type: C

Submitted by: Jenny Berg

Approval Requested: 02/07/2017 8:14 AM

Category: DJ

Approved by:

Currency: USD

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

 Reviewed by
J.F. Miller

2/7/17

 Date
2/7/17

 Date

Approved for Entry
 Corporate Accounting use Only

 Date

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Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	24,852.09 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		3,429,747.49 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	3,404,895.40 ✓		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	24,542.86 ✓		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	3,126,072.39 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		3,150,615.25 ✓	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	365.48 ✓		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		365.48 ✓	Amortization Expense JP
90	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	596.00 ✓		Amortization JP Adjustment
100	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		596.00 ✓	Amortization JP Adjustment
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,589.52 ✓		Interest Expense
120	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		1,345,629.89 ✓	Deferral
130	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	1,342,040.37 ✓		Deferral Expense
140	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,444.56 ✓		Interest Expense
150	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,482,224.49 ✓		Amortization
160	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		1,485,669.05 ✓	Amortization Expense
170	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.10 ✓		Interest Expense
180	001	191015 - ID HOLDBACK	GD	ID	DL		10.10 ✓	Amortization HB
Totals:						9,412,633.26	9,412,633.26	

Update JE date to pull current month values

201701	
WA Deferral Interest Income	419600 GD WA 0.00
WA Deferral Interest Expense	431600 GD WA 24,542.88
WA Deferral	191010 GD WA 0.00
WA Deferral	191010 GD WA 3,429,747.49
WA Deferral	805120 GD WA 3,404,895.40
Tracker Transfer	191010 GD WA 0.00
Tracker Transfer	191010 GD WA 0.00
Tracker Transfer	191000 GD WA 0.00
Check	0.00

m

201701	
WA Amortization Interest Income	419600 GD WA 0.00
WA Amortization Interest Expense	431600 GD WA 24,542.88
WA Amortization	191000 GD WA 3,126,072.39
WA Amortization	191000 GD WA 0.00
Large Customer Refund	805110 GD WA 3,150,615.25
Large Customer Refund	191000 GD WA 0.00
Large Customer Refund	805110 GD WA 0.00
Check	0.00

m

201701	
WA Amortization JP	191025 GD WA 365.48
WA Amortization Expense JP	805110 GD WA 0.00
Misc Adjustments	191025 GD WA 596.00
Misc Adjustments	805110 GD WA 0.00
Misc Adjustments	0.00
Misc Adjustments	596.00
Check	0.00

m

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

Washington Current Deferral

191010	Month	201610	201611	201612	201701
Interest Rate	3.50%	3.50%	3.50%	3.50%	3.50%
Beginning Balance	(16,306,032.83)	(16,534,597.33)	(3,075,004.57)	(6,818,269.64)	(6,818,269.64)
Commodity Deferral	(389,419.71)	(192,874.36)	(1,133,881.90)	(491,376.17)	(491,376.17)
Demand Deferral	208,678.05	(521,813.36)	(2,594,975.69)	(2,313,519.23)	(2,313,519.23)
Interest (Rev/Expense)	(47,822.84)	(7,903.46)	(14,406.68)	(24,852.09)	(24,852.09)
Commodity Adjustment	0.00	14,149,619.10	0.00	0.00	0.00
Demand Adjustment	0.00	(213,886.20)	0.00	0.00	0.00
Interest Adjustment	0.00	246,450.65	0.00	0.00	0.00
Misc Adjustment	0.00	0.41	0.00	0.00	0.00
Ending Balance	(16,534,597.34)	(3,075,004.57)	(6,818,269.64)	(10,248,015.53)	(10,248,015.53)
GLW Check	(16,534,597.34)	(3,075,004.56)	(6,818,269.65)	(6,818,269.65)	(6,818,269.65)
Variance	0.01	0.01	0.01	(3,429,747.48)	(3,429,747.48)

m

191000	Month	201610	201611	201612	201701
Schedule 101	7,137,333	11,352,396	24,209,007	27,259,641	27,259,641
Schedule 102	12,809	19,581	35,292	40,615	40,615
Schedule 111	3,586,972	4,116,109	8,576,537	8,738,107	8,738,107
Schedule 121	401,880	314,956	234,225	284,721	284,721
Schedule 131	0	0	0	0	0
Schedule 146	2,505,633	2,750,386	3,806,098	4,261,630	4,261,630
Total	13,644,627	18,553,428	36,861,159	40,584,714	40,584,714
Calendar Sales Check	13,644,627	18,553,428	36,861,159	40,584,714	40,584,714

191000	Month	201610	201611	201612	201701
Schedule 101	0.02571	Main Calc	Main Calc	Main Calc	0.09174
Schedule 102	0.02571	Main Calc	Main Calc	Main Calc	0.09174
Schedule 111	0.01372	Main Calc	Main Calc	Main Calc	0.07249
Schedule 121	(0.00529)	Main Calc	Main Calc	Main Calc	0.04448
Schedule 131	0.01635	Main Calc	Main Calc	Main Calc	0.06834
Schedule 146	0.00000	Main Calc	Main Calc	Main Calc	0.00000

191000	Month	201610	201611	201612	201701
Interest Rate	3.50%	3.50%	3.50%	3.50%	3.50%
Beginning Balance	(353,667.88)	(123,445.19)	(12,794,629.54)	(9,990,002.53)	(9,990,002.53)
Amortization	230,917.46	1,361,030.00	2,837,806.00	3,150,615.25	3,150,615.25
Interest	(694.78)	(39,463.66)	(33,179.20)	(24,542.88)	(24,542.88)
PGA Transfer	0.00	(14,182,183.96)	0.00	0.00	0.00
Misc Adjustment	0.00	189,433.27	0.00	0.00	0.00
Ending Balance	(123,445.19)	(12,794,629.54)	(9,990,002.74)	(6,863,930.35)	(6,863,930.35)
GLW Check	(123,444.86)	(12,794,629.33)	(9,990,002.53)	(6,863,930.35)	(6,863,930.35)
Variance	(0.21)	(0.21)	(0.21)	3,126,072.48	3,126,072.48

191025	Month	201610	201611	201612	201701
Schedule 101	7,137,333	11,352,396	24,209,007	27,259,641	27,259,641
Schedule 102	12,809	19,581	35,292	40,615	40,615
Schedule 111	3,586,972	4,116,109	8,576,537	8,738,107	8,738,107
Schedule 112	0	0	0	0	0
Schedule 121	401,880	314,956	234,225	284,721	284,721
Schedule 122	37,231	51,431	69,958	64,203	64,203
Schedule 131	0	0	0	0	0
Schedule 132	59,610	85,100	111,788	160,387	160,387
Schedule 146	2,505,633	2,750,386	3,806,098	4,261,630	4,261,630
Total	13,741,468	18,689,959	37,042,905	40,809,304	40,809,304
Calendar Sales Check	13,741,468	18,689,959	37,042,905	40,809,304	40,809,304

191025	Month	201610	201611	201612	201701
Schedule 101	0.00013	Main Calc	Main Calc	Main Calc	0.00001
Schedule 102	0.00013	Main Calc	Main Calc	Main Calc	0.00001
Schedule 111	0.00013	Main Calc	Main Calc	Main Calc	0.00001
Schedule 112	0.00013	Main Calc	Main Calc	Main Calc	0.00001
Schedule 121	0.00013	Main Calc	Main Calc	Main Calc	0.00001
Schedule 122	0.00013	Main Calc	Main Calc	Main Calc	0.00001
Schedule 131	0.00013	Main Calc	Main Calc	Main Calc	0.00001
Schedule 132	0.00013	Main Calc	Main Calc	Main Calc	0.00001
Schedule 146	0.00002	Main Calc	Main Calc	Main Calc	0.00000

191025	Month	201610	201611	201612	201701
Beginning Balance	(4,950.59)	(3,439.82)	(4,198.82)	(4,496.82)	(4,496.82)
Amortization	1,510.77	(759.00)	(298.00)	(365.48)	(365.48)
Misc Adjustment	0.00	0.00	0.00	596.00	596.00
Ending Balance	(3,439.82)	(4,198.82)	(4,496.82)	(4,496.82)	(4,496.82)
GLW Check	(3,439.83)	(4,198.83)	(4,496.83)	(4,496.83)	(4,496.83)
Variance	0.01	0.01	0.01	961.49	961.49

191025	Month	201610	201611	201612	201701
Schedule 101	0.00013	Main Calc	Main Calc	Main Calc	0.00001
Schedule 102	0.00013	Main Calc	Main Calc	Main Calc	0.00001
Schedule 111	0.00013	Main Calc	Main Calc	Main Calc	0.00001
Schedule 112	0.00013	Main Calc	Main Calc	Main Calc	0.00001
Schedule 121	0.00013	Main Calc	Main Calc	Main Calc	0.00001
Schedule 122	0.00013	Main Calc	Main Calc	Main Calc	0.00001
Schedule 131	0.00013	Main Calc	Main Calc	Main Calc	0.00001
Schedule 132	0.00013	Main Calc	Main Calc	Main Calc	0.00001
Schedule 146	0.00002	Main Calc	Main Calc	Main Calc	0.00000

191025	Month	201610	201611	201612	201701
Beginning Balance	(4,950.59)	(3,439.82)	(4,198.82)	(4,496.82)	(4,496.82)
Amortization	1,510.77	(759.00)	(298.00)	(365.48)	(365.48)
Misc Adjustment	0.00	0.00	0.00	596.00	596.00
Ending Balance	(3,439.82)	(4,198.82)	(4,496.82)	(4,496.82)	(4,496.82)
GLW Check	(3,439.83)	(4,198.83)	(4,496.83)	(4,496.83)	(4,496.83)
Variance	0.01	0.01	0.01	961.49	961.49

JP

Update JE date to pull current month values

Formula to next month and copy/paste value in prior month
 Idaho Current Deferral

191010	Month	201610	201611	201612	201701
Interest Rate	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance	(8,679,973.31)	(8,823,949.16)	(1,982,511.25)	(1,982,511.25)	(1,982,511.25)
Commodity Deferral	(187,704.02)	(104,602.75)	(541,227.72)	(217,727.44)	(217,727.44)
Demand Deferral	51,018.43	(277,184.76)	(1,110,323.03)	(1,124,312.93)	(1,124,312.93)
Interest (Rev/Expense)	(7,290.26)	(1,491.77)	(2,340.24)	(2,589.52)	(2,589.52)
Commodity Adjustment	0.00	7,114,880.37	0.00	0.00	0.00
Demand Adjustment	0.00	70,091.56	0.00	0.00	0.00
Interest Adjustment	0.00	39,745.66	0.00	0.00	0.00
Misc Adjustment	0.00	(0.42)	0.00	0.00	0.00
Ending Balance	(8,823,949.16)	(1,982,511.25)	(3,636,402.23)	(3,636,402.23)	(4,982,032.13)
GLW Check	(8,823,949.15)	(1,982,511.24)	(3,636,402.23)	(3,636,402.23)	(4,982,032.13)
Variance	(0.01)	(0.01)	(0.01)	(0.01)	(0.00)

Idaho Amortization

Volume - Commodity & Demand	Month	201610	201611	201612	201701
Schedule 101	3,729,792	5,746,085	12,024,731	12,030,330	12,030,330
Schedule 111	1,965,487	2,022,498	3,417,191	3,930,876	3,930,876
Schedule 131	0	0	0	0	0
Total	5,395,279	7,768,583	15,441,922	15,961,206	15,961,206

Rates

191000	Month	201610	201611	201612	201701
Calendar Sales Check	5,395,279	7,768,583	15,441,922	15,961,206	15,961,206

GL

191000	Month	201610	201611	201612	201701
Schedule 101	0.02871	Main Calc	Main Calc	Main Calc	0.09308
Schedule 111	0.02871	Main Calc	Main Calc	Main Calc	0.09308
Schedule 131	0.03004	Main Calc	Main Calc	Main Calc	0.09665

Volume - Demand only

191015	Month	201610	201611	201612	201701
Schedule 101	3,729,792	5,746,085	12,024,731	12,030,330	12,030,330
Schedule 111	1,965,487	2,022,498	3,417,191	3,930,876	3,930,876
Schedule 112	15,019	23,219	5,267	4,671	4,671
Schedule 121	0	0	0	0	0
Schedule 132	0	0	0	0	0
Total	5,410,298	7,791,802	15,447,189	15,965,877	15,965,877
Calendar Sales Check	5,410,298	7,791,802	15,447,189	15,965,877	15,965,877

Rates

191015	Month	201610	201611	201612	201701
Schedule 101	0.00000	0.00000	0.00000	0.00000	0.00000
Schedule 111	0.00000	0.00000	0.00000	0.00000	0.00000
Schedule 112	0.00000	0.00000	0.00000	0.00000	0.00000
Schedule 121	0.00000	0.00000	0.00000	0.00000	0.00000
Schedule 132	0.00000	0.00000	0.00000	0.00000	0.00000

GL

191015	Month	201610	201611	201612	201701
Beginning Balance	(12,091.39)	(12,101.47)	(12,111.55)	(12,121.65)	(12,131.75)
Amortization	0.00	0.00	0.00	0.00	0.00
Interest	(10.08)	(10.08)	(10.09)	(10.10)	(10.10)
Misc Adjustment	0.00	0.00	0.00	0.00	0.00
Ending Balance	(12,101.47)	(12,111.55)	(12,121.65)	(12,131.75)	(12,141.85)
GLW Check	(12,101.49)	(12,111.57)	(12,121.66)	(12,131.76)	(12,141.86)
Variance	0.02	0.02	0.01	0.01	(10.09)

201701	201701
ID Deferral Interest Income	419600 GD ID 0.00
ID Deferral Interest Expense	431600 GD ID 3,589.52
ID Deferral	191010 GD ID 0.00
ID Deferral Expense	805120 GD ID 1,342,040.37
Tracker Transfer	191010 GD ID 0.00
Tracker Transfer	191000 GD ID 0.00
Check	0.00

201701	201701
ID Amortization Interest Income	419600 GD ID 0.00
ID Amortization Interest Expense	431600 GD ID 3,444.56
ID Amortization	191000 GD ID 1,482,224.49
ID Amortization Expense	805110 GD ID 1,485,669.05
Large Customer Refund	191000 GD ID 0.00
Large Customer Refund	805110 GD ID 0.00
Check	0.00

201701	201701
ID Amortization Interest Income	419600 GD ID 0.00
ID Amortization Interest Expense	431600 GD ID 10.10
ID Amortization HB	191015 GD ID 10.10
ID Amortization Expense HB	805111 GD ID 0.00
Adjustment from Jan2015	191015 GD ID 0.00
Adjustment from Jan2015	431600 GD ID 0.00
Check	0.00

201701
Expense Calculation

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
\$ 2,323,653.17	\$ 1,638,872.58	\$ 684,780.59	\$ 8,203,697.66	\$ 3,583,224.26
	70.53%	29.47%	69.6000%	30.4000%
Total	\$ 14,149,870.89	\$ 684,780.59	\$ 8,228,898.85	\$ 3,597,318.87

Total Current Demand Costs (excluding refund) \$ 2,323,653.17
 Total Commodity Costs to be Allocated \$ 11,785,921.92
 Imbalance Cost Washington \$ 25,201.19
 Imbalance Cost Idaho \$ 14,094.61
 Total Commodity Costs before refund \$ 11,826,217.72
 check \$ 14,149,870.89

WASHINGTON		IDAHO	
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND			
Schedule 101	27,259.641	0.12678	\$ 3,455,977.29
Schedule 102	40.615	0.12678	\$ 5,149.17
Schedule 111	8,738.107	0.11865	\$ 1,036,776.40
Schedule 112	0	0.11865	\$ -
Schedule 121	284.721	0.11541	\$ 32,859.65
Schedule 122	64,203	0.11541	\$ 7,409.87
Schedule 131	0	0.07431	\$ -
Schedule 132	160,387	0.07431	\$ 11,918.36
Schedule 146	4,251,830	0.00054	\$ 2,301.28
Total Demand	40,809,304	0.11155	\$ 4,552,391.81
	check		\$ 0.11155
	40,809,304		\$ 0.11155
COMMODITY			
Schedule 101	27,259.641	0.23860	\$ 6,504,150.34
Schedule 102	40.615	0.23860	\$ 9,690.74
Schedule 111	8,738.107	0.23860	\$ 2,084,912.33
Schedule 112	0	0.23860	\$ -
Schedule 121	284.721	0.23860	\$ 67,934.43
Schedule 122	64,203	0.23860	\$ 15,318.84
Schedule 131	0	0.23860	\$ -
Schedule 132	160,387	0.23860	\$ 38,268.34
Total Commodity	36,547,674	0.23860	\$ 8,720,275.02
	check		\$ 0.23860
	36,547,674		\$ 0.23860

WASHINGTON		IDAHO	
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND			
Schedule 101	12,030.330	0.11331	\$ 1,363,156.69
Schedule 111	3,930.876	0.11331	\$ 445,407.56
Schedule 112	4,671	0.11331	\$ 529.27
Schedule 121	0	0.11331	\$ -
Schedule 122	0	0.11331	\$ -
Total Demand	15,965,877	0.11331	\$ 1,809,093.52
	check		\$ 0.11331
	15,965,877		\$ 0.11331
COMMODITY			
Schedule 101	12,030.330	0.23895	\$ 2,874,647.35
Schedule 111	3,930.876	0.23895	\$ 939,282.82
Schedule 112	4,671	0.23895	\$ 1,116.14
Schedule 121	0	0.23895	\$ -
Schedule 122	0	0.23895	\$ -
Schedule 131	0	0.23895	\$ -
Schedule 132	0	0.23895	\$ -
Total Commodity	15,965,877	0.23895	\$ 3,815,046.31
	check		\$ 0.23895
	15,965,877		\$ 0.23895

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand
\$ 1,638,872.58	\$ 1,638,872.58	\$ 3,697,318.87	\$ 684,780.59
\$ 16,720,275.02	\$ 4,552,391.81	\$ 3,515,046.31	\$ 1,809,093.52
\$ 481,376.17	\$ 2,913,519.23	\$ 217,274.41	\$ 1,124,312.93
WA Total	(3,404,895.40)	(1,342,040.37)	\$ -

JET Entry	Credits
Debits	9,412,633.26
	9,412,633.26

\$ 4,596,122.64	
\$ 144,494.63	
\$ (3,242,371.84)	
\$ 1,500,245.43	
\$ 262,729.32	
\$ 9,602.16	
\$ (3,418.47)	
\$ 258,913.01	
\$ 184,532.87	
\$ 184,522.87	
\$ 454,518.63	
\$ 76,591.72	
\$ 7,455.32	
\$ 64,057.04	
\$ 2,958.31	
\$ 2,958.31	
\$ -	
\$ -	
\$ 30.00	
\$ 0.00	
\$ -	
\$ -	
\$ 2,485,215.28	
\$ 2,485,215.28	
\$ (161,562.11)	
\$ 2,323,653.17	
\$ 19,343,086.88	
\$ (10,239.61)	
\$ (853,032.32)	
\$ (47,825.93)	
\$ 1,065,554.73	
\$ 19,497,553.75	
\$ 2,932,896.41	
\$ -	
\$ -	
\$ 7,000.00	
\$ 24,405.57	
\$ 3,859.72	
\$ 15,384.65	
\$ 161,562.11	
\$ (10,460,740.39)	
\$ (375,000.00)	
\$ 11,785,921.92	
\$ 25,201.19	
\$ 14,094.61	
\$ 11,826,217.72	
\$ 14,149,870.89	
\$ (14,149,870.89)	

804001 GD AN	804000 GD AN
\$ 2,485,215.28	\$ 19,343,086.88
\$ (161,562.11)	\$ (10,239.61)
\$ 2,323,653.17	\$ (853,032.32)
	\$ (47,825.93)
	\$ 1,065,554.73
	\$ 19,497,553.75
	\$ 2,932,896.41
	\$ -
	\$ -
	\$ 7,000.00
	\$ 24,405.57
	\$ 3,859.72
	\$ 15,384.65
	\$ 161,562.11
	\$ (10,460,740.39)
	\$ (375,000.00)
	\$ 11,785,921.92
	\$ 25,201.19
	\$ 14,094.61
	\$ 11,826,217.72

Total Net Gas Costs	From DJ 430	Check \$
\$ 14,149,870.89	\$ 14,149,870.89	\$ -

Washington/Idaho Gas Costs		GL Account	Jan-17 Costs	
Nucleus Storage acct. JPRAIRIEAN -100408				
JP Injections	808200 GD AN	\$	(1,672,887.47)	
JP Withdrawals	808100 GD AN	\$	4,700,211.89	
Total JP	164100 GD AN	\$	3,027,324.42	(\$3,027,324.42)
Clay Basin (QUESTAA) Injections	808200 GD AN	\$	(142,150.01)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$	47,722.00	
Total Clay Basin	164115 GD AA	\$	(94,428.01)	\$94,428.01
Total Net Storage (Injections)/Withdrawals		\$	2,932,896.41	
NUCUT PURCHASES (GL Estimate Report)				
Commodity Purchases	804000 GD AN	\$	19,343,086.88	
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,323,653.17	
Variable Demand (Transport) Costs	804002 GD AN	\$	161,562.11	
Hedge Activity	804010 GD AN	\$	(47,825.93)	
Financial Settlements	804600 GD AN	\$	(863,032.32)	
Interco Purchase from Thermal	804730 GD AN	\$	1,065,564.73	
Cochrane Credit	811000 GD AN	\$	(10,239.61)	
Information from other journals -Deferred Costs:				
WA Imbalance from DJ 436	804000 GD AN	\$	25,201.19	
ID Imbalance from DJ 436	804000 GD AN	\$	14,094.61	
M Chemical Accrual	804000 GD AN	\$	7,000.00	
Broker Fees DJ 471	804017 GD AN	\$	24,405.67	
Mizuho Journal DJ 473	804017 GD AN	\$	3,859.72	
Wells Fargo Journal DJ 473	804017 GD AN	\$	15,384.65	
WAID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$	(10,480,740.39)	
Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)	
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$	-	
FAB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$	-	
WAID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$	-	
WAID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$	-	
Total Costs for Deferral including net gas costs		\$	14,149,870.89	Tie to Deferral Entry
	483600 GD AN	\$	1,672,102.78	Input fr GLE Sales
	483000 GD AN	\$	(7,513,762.87)	Input fr GLE Sales
	483730 GD AN	\$	(4,639,080.30)	Input fr GLE Sales
			(10,480,740.39)	

2,485,215.28

Tie to Deferral Entry

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 2,749,752.89	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (2,749,752.89)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (5,714,139.72)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 5,714,139.72	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ 3,449.00	\$ -	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ -	\$ (3,449.00)	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 31,639.97	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (31,639.97)	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	\$ 7,812.73	\$ -	From Recon 232620
232620.ZZ.ZZ	\$ -	\$ (7,812.73)	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	\$ 8,513,794.31	\$ (8,513,794.31)	
Total from GLE	\$ 28,637,087.08	\$ (28,637,087.08)	
Total DJ 430	\$ 37,150,881.39	\$ (37,150,881.39)	

Gas by GL Account - Estimate

Accounting Month: 201701
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

MW

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)	<i>CR ✓</i>	
Northwest Pipeline Corporation→Puget Sound Energy, Inc.	TPORT				(\$102,391.76)	(\$102,391.76)	<i>CR ✓</i>	
Questar Pipeline Company	ACCTSP			\$1,108.31		\$1,108.31	<i>F ✓</i>	
Questar Pipeline Company	ACCTSP				\$1,850.00	\$1,850.00	<i>F ✓</i>	
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,987.90	\$9,987.90	<i>F ✓</i>	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$65,941.54	\$65,941.54	<i>F ✓</i>	
Spectra Energy - Westcoast Energy Inc.	ACCTGS		\$662.28			\$662.28	<i>F ✓</i>	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS		\$2,021.86			\$2,021.86	<i>F ✓</i>	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$182,501.01	\$182,501.01	<i>F ✓</i>	
TransCanada Nova Gas Transmission Ltd.	ACCTGS		\$3,883.48			\$3,883.48	<i>F ✓</i>	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$450,635.15	\$450,635.15	<i>F ✓</i>	
001-804001-GD-AN-DL	TOTALS:				\$7,675.93	\$2,315,977.24	\$2,323,653.17	<i>✓</i>
Variable Transport Charges AN								
Gas Transmission Northwest Corporation	ACCTSP				\$293.18	\$293.18	<i>✓ ✓</i>	
Gas Transmission Northwest Corporation	ACCTSP		\$244.30			\$244.30	<i>✓ ✓</i>	
Gas Transmission Northwest Corporation	TPORT				\$9,064.68	\$9,064.68	<i>✓ ✓</i>	
Northwest Pipeline Corporation	TPORT				\$146,396.46	\$146,396.46	<i>✓ ✓</i>	
Northwest Pipeline Corporation	ACCTSP				(\$1,901.83)	(\$1,901.83)	<i>✓ ✓</i>	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	<i>✓ ✓</i>	
Spectra Energy - Westcoast Energy Inc.	ACCTGS		\$7,465.32			\$7,465.32	<i>✓ ✓</i>	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00	<i>✓ ✓</i>	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS		\$0.00			\$0.00	<i>✓ ✓</i>	
001-804002-GD-AN-DL	TOTALS:				\$7,709.62	\$153,852.49	\$161,562.11	<i>✓</i>
Gas Cost - FX Hedge AN								
Avista Corporation	ACCTGS				(\$47,825.93)	(\$47,825.93)	<i>✓</i>	
001-804010-GD-AN-DL	TOTALS:				(\$47,825.93)	(\$47,825.93)	<i>✓</i>	
Gas Financial Derivatives AN								
Mizuho Securities USA Inc.	FSWPS				\$65,952.50	\$65,952.50	<i>✓</i>	
Mizuho Securities USA Inc.	BSWPS				\$683,032.84	\$683,032.84	<i>✓</i>	
Mizuho Securities USA Inc.	FSWPS				(\$1,127,369.25)	(\$1,127,369.25)	<i>✓</i>	
Wells Fargo Securities, LLC	FSWPS				(\$773,215.95)	(\$773,215.95)	<i>✓</i>	
Wells Fargo Securities, LLC	BSWPS				\$542,692.54	\$542,692.54	<i>✓</i>	
Wells Fargo Securities, LLC	BSWPS				(\$244,125.00)	(\$244,125.00)	<i>✓</i>	
001-804600-GD-AN-DL	TOTALS:				(\$853,032.32)	(\$853,032.32)	<i>✓</i>	
Intra-company Gas Purchases AN								
Avista Corporation	GAS		366,782		\$1,065,564.73	\$1,065,564.73	<i>✓</i>	
001-804730-GD-AN-DL	TOTALS:		366,782		\$1,065,564.73	\$1,065,564.73	<i>✓</i>	
Gas Storage Withdrawal AN								
Jackson Prairie - AN	STOR		2,568,840		\$4,700,211.93	\$4,700,211.93	<i>✓</i>	
Questar Intrup Storage - AA	STOR		15,264		\$47,722.00	\$47,722.00	<i>✓</i>	
001-808100-GD-AN-DL	TOTALS:		2,584,104		\$4,747,933.93	\$4,747,933.93	<i>✓</i>	

Gas by GL Account - Estimate

Accounting Month: 201701
 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			\$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			(\$276.44)		(\$276.44)	
Northwest Pipeline Corporation	TPORT			(\$276.44)		(\$276.44)	
Northwest Pipeline Corporation	TPORT			(\$267.52)		(\$267.52)	
Northwest Pipeline Corporation	ACCTGS			\$1,908.33		\$1,908.33	
Northwest Pipeline Corporation	TPORT			(\$276.44)		(\$276.44)	- F ✓
Northwest Pipeline Corporation	TPORT			(\$276.44)		(\$276.44)	
Northwest Pipeline Corporation	TPORT			(\$267.52)		(\$267.52)	
Northwest Pipeline Corporation	TPORT			(\$267.52)		(\$267.52)	
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			(\$444,850.00)		(\$444,850.00)	
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$127,100.00)		(\$127,100.00)	- CR ✓
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$142,987.50)		(\$142,987.50)	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
WA Interest Rate: FERC Natural Gas Interest Rate, changes quarterly	191010 GD WA	101 - 132	Debit	\$0.25031	11/1/2017	1/31/2017	3.50%
WA Deferral Rates Commodity Rate							
Demand Rate		101	Debit	\$0.12133	11/1/2016	Next PGA filing	
		102	Debit	\$0.12133	11/1/2016	Next PGA filing	
		111/112	Debit	\$0.11426	11/1/2016	Next PGA filing	
		121/122	Debit	\$0.10385	11/1/2016	Next PGA filing	
		131/132	Debit	\$0.07107	11/1/2016	Next PGA filing	
		146	Debit	\$0.00054	11/1/2016	Next PGA filing	
WA Commodity & Demand Amortization Rates (Sch 155)	191000 GD WA						
		101	Debit	\$0.02571	11/1/2016	Next PGA filing	
		102	Debit	\$0.02571	11/1/2016	Next PGA filing	
		111	Debit	\$0.01372	11/1/2016	Next PGA filing	
		112	Credit	n/a			
		121	Credit	(\$0.00529)	11/1/2016	Next PGA filing	
		122	Credit	n/a			
		131	Credit	\$0.01635	11/1/2016	Next PGA filing	
		132	Credit	n/a			
		146	Credit	n/a			
WA Decoupling Mechanism Amortization (Sch 159)	186328 GD WA	101		\$0.00000	11/1/2016	Next PGA filing	
	182338 GD WA	111, 121		\$0.02009	11/1/2016	Next PGA filing	
WA Jackson Prairie Amortization Rates (Sch 155)	191025 GD WA	101-132	Debit	\$0.00001	11/1/2016	Next PGA filing	
		146	Debit	\$0.00000	11/1/2016	Next PGA filing	
ID Interest Rate Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33426				11/1/2016	12/31/2016	1.00%
ID Deferral Rates Commodity Rate (Without GTI) Demand Rate	191010 GD ID	101 - 132	Debit	\$0.25032	11/1/2016	Next PGA filing	
		101 - 112	Debit	\$0.10855	11/1/2016	Next PGA filing	
ID Commodity & Demand Amortization Rates	191000 GD ID						
		101	Debit	\$0.02871	11/1/2016	Next PGA filing	
		111	Debit	\$0.02871	11/1/2016	Next PGA filing	
		131	Debit	\$0.03004	11/1/2016	Next PGA filing	
ID 2014 Earnings Test Amortization	254229 GD ID						
		101	Debit	(\$0.00268)	11/1/2017	12/31/2017	
		111	Debit	\$0.00000	11/1/2017	12/31/2017	
		112	Debit	(\$0.00268)	11/1/2017	12/31/2017	
		131	Debit	\$0.00000	11/1/2017	12/31/2017	
		132	Debit	(\$0.00268)	11/1/2017	12/31/2017	

NEW

OLD

<http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp>

M

Washington Sales Volumes

January/17 Description	January/17 Billed	December/16 Unbilled	January/17 Unbilled	January/17 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :						
Firm 101	28,055,891	14,213,007	13,416,757	(796,250)	27,259,641	
Firm 102	42,098	21,661	20,178	(1,483)	40,615	
Firm 111	9,444,237	5,038,009	4,331,879	(706,130)	8,738,107	
Firm 112	0	0	0	0	0	
Firm 121	356,929	257,367	185,159	(72,208)	284,721	
Firm 122	64,203	0	0	0	64,203	
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	160,387	0	0	0	160,387	
Interruptible 132W	0	0	0	0	0	
Total Retail Sales for GTI	38,123,745	19,530,044	17,953,973	(1,576,071)	36,547,674	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales	3,806,098	3,806,098	4,261,630	455,532	4,261,630	
Total 147 & 148 Transportation Sales	143,780	0	0	0	143,780	
Total sales	47,186,474	28,448,993	27,401,883	(1,047,110)	46,139,364	
Schedule Sum for Demand Deferral:						
Firm 101	28,055,891	14,213,007	13,416,757	(796,250)	27,259,641	
Firm 102	42,098	21,661	20,178	(1,483)	40,615	
Firm 111	9,444,237	5,038,009	4,331,879	(706,130)	8,738,107	
Firm 112	0	0	0	0	0	
Firm 121	356,929	257,367	185,159	(72,208)	284,721	
Firm 122	64,203	0	0	0	64,203	
Firm 131	0	0	0	0	0	
Interruptible 132	160,387	0	0	0	160,387	
Transportation 146	3,806,098	3,806,098	4,261,630	455,532	4,261,630	
Total sales	41,929,843	23,336,142	22,215,603	(1,120,539)	40,809,304	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:						
Firm 101	28,055,891	14,213,007	13,416,757	(796,250)	27,259,641	
Firm 102	42,098	21,661	20,178	(1,483)	40,615	
Firm 111	9,444,237	5,038,009	4,331,879	(706,130)	8,738,107	
Firm 121	356,929	257,367	185,159	(72,208)	284,721	
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
Transportation 146	3,806,098	3,806,098	4,261,630	455,532	4,261,630	
Total sales	41,705,253	23,336,142	22,215,603	(1,120,539)	40,584,714	Volumes for PGA Commodity & Demand Amortization
Firm 112	0	0	0	0	0	Annual lump sum amortization
Firm 122	64,203	0	0	0	64,203	Annual lump sum amortization
Interruptible 132	160,387	0	0	0	160,387	Annual lump sum amortization
Total Firm Sales	37,963,358	19,530,044	17,953,973	(1,576,071)	36,387,287	
Total Interruptible Sales	160,387	0	0	0	160,387	
Total Transportation Sales (Schedule 146)	3,806,098	3,806,098	4,261,630	455,532	4,261,630	
Total Transportation Sales (Schedule 147 & 148)	5,256,631	5,112,851	5,186,280	73,429	5,330,060	
Check total sales	47,186,474	28,448,993	27,401,883	(1,047,110)	46,139,364	
Total sales	47,186,474	28,448,993	27,401,883	(1,047,110)	46,139,364	

Idaho Sales Volumes

Consolidated Volumes		January/17 Billed	December/16 Unbilled	January/17 Unbilled	January/17 Net Unbilled	Total	Notes
Schedule Description							
Schedule Summary for Commodity Deferral:							
101	Firm	12,955,070	7,118,014	6,193,274	(924,740)	12,030,330	
111	Firm	4,136,721	2,064,150	1,858,305	(205,845)	3,930,876	
112	Firm	4,671	0	0	0	4,671	
121	Firm	0	0	0	0	0	
122	Firm	0	0	0	0	0	
131	Interruptible	0	0	0	0	0	Notify Rates Dept if used
132	Interruptible	0	0	0	0	0	
132J	Interruptible	0	0	0	0	0	
Total Retail Sales for GTI		17,096,462	9,182,164	8,051,579	(1,130,585)	15,965,877	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation							
146	Transportation	333,462	333,462	397,832	64,370	397,832	
147	Transportation	114,127	114,127	134,053	19,926	134,053	
159	Transportation	7,010,110	0	0	0	7,010,110	
169	Transportation	0	0	0	0	0	
Total transportation		7,457,699	447,589	531,885	84,296	7,541,995	
Total sales		24,554,161	9,629,753	8,583,464	(1,046,289)	23,507,872	
Schedule Summary for Demand Deferral:							
101	Firm	12,955,070	7,118,014	6,193,274	(924,740)	12,030,330	
111	Firm	4,136,721	2,064,150	1,858,305	(205,845)	3,930,876	
112	Firm	4,671	0	0	0	4,671	
121	Firm	0	0	0	0	0	
122	Firm	0	0	0	0	0	
Total Firm Sales		17,096,462	9,182,164	8,051,579	(1,130,585)	15,965,877	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
101	Firm	12,955,070	7,118,014	6,193,274	(924,740)	12,030,330	
111	Firm	4,136,721	2,064,150	1,858,305	(205,845)	3,930,876	
121	Firm	0	0	0	0	0	
131	Interruptible	0	0	0	0	0	Notify Rates Dept if used
132J	Interruptible	0	0	0	0	0	Special amortization rate
Total Firm Sales		17,091,791	9,182,164	8,051,579	(1,130,585)	15,961,206	Volumes for PGA Commodity & Demand Amortization
Amortization							
112	Firm	4,671	0	0	0	4,671	Annual lump sum amortization
122	Firm	0	0	0	0	0	Annual lump sum amortization
132	Interruptible	0	0	0	0	0	Annual lump sum amortization
Total Firm Sales		17,096,462	9,182,164	8,051,579	(1,130,585)	15,965,877	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		7,457,699	447,589	531,885	84,296	7,541,995	
Check total sales		24,554,161	9,629,753	8,583,464	(1,046,289)	23,507,872	
		24,554,161	9,629,753	8,583,464		23,507,872	

Berg, Jenny

From: Brandon, Annette
Sent: Friday, February 03, 2017 8:31 AM
To: Berg, Jenny
Subject: RE: Rate Review - January

Looks good to me, with Tara's input on earnings test.

From: Berg, Jenny
Sent: Thursday, February 02, 2017 11:29 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: RE: Rate Review - January

I'm starting the Reg Amorts journal entry and noticed a change in the ID 2014 Earnings Test Amortization rate. The rate is now zero and I've added this update (highlighted in purple) to the attached rate review worksheet.

Since the rate is zero, can you please confirm that the amortization for the Idaho Earnings Test (gas) is only through 2016? I still have some usage coming through from Discover and I think it's because December is still showing up, so I'll book an entry this month (and possibly next month if there is still a little December showing through), but then it should end. Am I thinking about this correctly?

Idaho Earnings Test (electric) has another year until completion, correct? I believe the rate is staying the same at .091 for 2017.

Thank you!

From: Berg, Jenny
Sent: Monday, January 30, 2017 2:16 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - January

Hi Annette,

Attached is the rates review workbook for January 2017. I checked through the rates and only found a change for Idaho and Oregon on the Revenue Rates tab. These updates are highlighted in purple. If I've missed anything, please let me know.

Thank you!

Jenny Berg
Resource Accounting Analyst



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AVISTA CORPORATION
DECEMBER 2015 WASHINGTON AMORTIZATION

Actual Billed

Schedule	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Revenue	Remainder BCF	Amortization Cost	Amortization Commodity / Percentage	Amortization Commodity & Demand	IP Cost				
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
0101	\$ 1,691,043	\$ 0,951,850	\$ 1,609,619	98.99%	0.01%	\$ 1,609,458	\$ 161			
0102	\$ 2,575	\$ 0,951,850	\$ 2,451	99.99%	0.01%	\$ 2,451	\$ -			
0111	\$ 477,274	\$ 0,951,850	\$ 454,293	96.99%	0.01%	\$ 454,248	\$ 45			
0121	\$ 22,296	\$ 0,951,850	\$ 21,222	99.98%	0.02%	\$ 21,218	\$ 4			
0122	\$ 1	\$ 0,951,850	\$ 1	0.00%	100.00%	\$ -	\$ -			
0132	\$ 1	\$ 0,951,850	\$ 1	0.00%	100.00%	\$ -	\$ -			
0146	\$ -	\$ 0,951,850	\$ -	0.00%	100.00%	\$ -	\$ -			
Schedule Totals	\$ 2,193,190	\$ -	\$ 2,087,387			\$ 2,087,375	\$ 212			

December Unbilled

Schedule	(l)	(m)	(n)	(o)	(p)	(q)
	Therms	Amortization Rate	Amortization Commodity & Demand	Amortization IP		
	(l)	(m)	(n)	(o)	(p)	(q)
0101	14,213,007	0.09174	\$ 0.00001	\$ 1,303,901	\$ 142	
0102	21,661	0.09174	\$ 0.00001	\$ 1,987	\$ -	
0111	5,038,009	0.07249	\$ 0.00001	\$ 365,205	\$ 50	
0121	257,367	0.04448	\$ 0.00001	\$ 11,448	\$ 3	
0146	3,806,698	0	\$ -	\$ -	\$ -	
	23,336,142		\$ -	\$ 1,682,541	\$ 195	

November Unbilled Reversal

Schedule	(r)	(s)	(t)	(u)	(v)	(w)
	Therms	Amortization Rate	Amortization Commodity & Demand	Amortization IP		
	(r)	(s)	(t)	(u)	(v)	(w)
0101	-7,627,821	0.09174	\$ 0.00001	\$ (699,776)	\$ (76)	
0102	-13,170	0.09174	\$ 0.00001	\$ (1,208)	\$ -	
0111	-3,001,330	0.07249	\$ 0.00001	\$ (217,559)	\$ (30)	
0121	-305,013	0.04448	\$ 0.00001	\$ (13,567)	\$ (3)	
0146	-2,724,593	0	\$ -	\$ -	\$ -	
	-13,678,127		\$ -	\$ (932,110)	\$ (109)	

	(g)	(m)	(k)	(999,776)	(1,208)	(13,567)	(1,009)
	Billed	December Unbilled	November Unbilled Reversal	Total Commodity & Demand Amortization			
	(g)	(m)	(k)	(999,776)	(1,208)	(13,567)	(1,009)
0101	\$ 1,609,458	\$ 1,303,901	\$ -	\$ 2,913,359	\$ -	\$ -	\$ -
0102	\$ 2,451	\$ 1,987	\$ -	\$ 4,438	\$ -	\$ -	\$ -
0111	\$ 454,248	\$ 365,205	\$ (217,559)	\$ 601,894	\$ -	\$ -	\$ -
0121	\$ 21,218	\$ 11,448	\$ -	\$ 32,666	\$ -	\$ -	\$ -
0122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Schedule Totals	\$ 2,087,375	\$ 1,682,541	\$ (932,110)	\$ 2,837,806	\$ -	\$ -	\$ -

	(i)	(l)	(76)	(30)	(3)	(1)	(1)
	Billed	December Unbilled	November Unbilled Reversal	Total IP Amortization			
	(i)	(l)	(76)	(30)	(3)	(1)	(1)
0101	\$ 161	\$ 142	\$ -	\$ 303	\$ -	\$ -	\$ -
0102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0111	\$ 45	\$ 50	\$ (30)	\$ 65	\$ -	\$ -	\$ -
0121	\$ 4	\$ 3	\$ -	\$ 7	\$ -	\$ -	\$ -
0122	\$ 1	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
0132	\$ 1	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Schedule Totals	\$ 212	\$ 195	\$ (109)	\$ 298	\$ -	\$ -	\$ -

BOOKED: IN ERROR (SIGNS BACKWARD)

DR. 805110-GD-WA \$ 298
CR. 191075-GD-WA \$ 298

SP:

DR 191025-GD-WA \$ 298
CR-805110-GD-WA \$ 298

MISC ADJUSTMENT ON JP AMORTIZATION \$590 ✓

REVERSE!

REG-BOOK TO CORRECT!

AVISTA CORPORATION
NOVEMBER 2016 WASHINGTON AMORTIZATION

Actual Billed

Schedule (a)	Revenue (b)	Remove ICF (c)	Amortization Cost (d)	Amortization, Commodity Percentage (e)	IP Amortization, Commodity & Demand (f)	IP Cost (g)	JP Cost (h)
0101	\$ 458,502	\$ 0.951850	\$ 436,425	99.99%	0.01%	\$ 436,381	\$ 44
0102	\$ 760	\$ 0.951850	\$ 723	99.99%	0.01%	\$ 723	\$ -
0111	\$ 140,298	\$ 0.951850	\$ 133,543	99.99%	0.01%	\$ 133,530	\$ 13
0121	\$ 6,627	\$ 0.951850	\$ 6,308	99.98%	0.02%	\$ 6,307	\$ 1
0122	\$ 6	\$ 0.951850	\$ 6	100.00%	0.00%	\$ -	\$ 6
0132	\$ 6	\$ 0.951850	\$ 6	100.00%	0.00%	\$ -	\$ 6
0146	\$ 50	\$ 0.951850	\$ 48	100.00%	0.00%	\$ -	\$ 48
Schedule Totals	\$ 606,749	\$ 577,059	\$ 576,941			\$ 576,941	\$ 118

November Unbilled

Schedule (i)	Terms (j)	Amortization Rate (k)	Amortization Rate (l)	Amortization, Commodity & Dem (m)	Amortization (n)	Amortization (o)
0101	7,627,821	0.09174	0.00001	\$ 699,776	\$ 76	\$ 76
0102	13,170	0.09174	0.00001	\$ 1,208	\$ -	\$ -
0111	3,001,290	0.07249	0.00001	\$ 217,559	\$ 30	\$ 30
0121	305,013	0.04448	0.00001	\$ 13,567	\$ 3	\$ 3
0146	2,724,593	0	0	\$ -	\$ -	\$ -
	13,677,827			\$ 932,110	\$ 309	\$ 309

October Unbilled Reversal

Schedule (p)	Terms (q)	Amortization Rate (r)	Amortization Rate (s)	Amortization, Commodity & Dem (t)	Amortization (u)	Amortization (v)
0101	-4,571,510	0.02571	0.00013	\$ (117,534)	\$ (594)	\$ (594)
0102	-7,888	0.02571	0.00013	\$ (203)	\$ (1)	\$ (1)
0111	-2,323,169	0.01372	0.00013	\$ (31,874)	\$ (302)	\$ (302)
0121	-300,543	-0.00529	0.00013	\$ 1,590	\$ (39)	\$ (39)
0146	-2,496,165	0	0.00002	\$ -	\$ (50)	\$ (50)
	-9,699,275			\$ (148,021)	\$ (986)	\$ (986)

	Billed (g)	November Unbilled (m)	October Unbilled Reversal (c)	Total Commodity & Demand Amortization (terms)
0101	\$ 436,381	\$ 699,776	\$ (117,534)	\$ 1,018,623
0102	\$ 723	\$ 1,208	\$ (203)	\$ 1,728
0111	\$ 133,530	\$ 217,559	\$ (31,874)	\$ 319,215
0121	\$ 6,307	\$ 13,567	\$ 1,590	\$ 21,464
0122	\$ -	\$ -	\$ -	\$ -
0132	\$ -	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ -	\$ -
	TRUE	TRUE	TRUE	TRUE
	\$ 576,941	\$ 932,110	\$ (148,021)	\$ 1,361,030

	Billed (n)	November Unbilled (o)	October Unbilled Reversal (t)	Total JP Amortization (terms)
0101	\$ 44	\$ 76	\$ (594)	\$ (474)
0102	\$ -	\$ -	\$ (1)	\$ (1)
0111	\$ 13	\$ 30	\$ (302)	\$ (259)
0121	\$ 1	\$ 3	\$ (39)	\$ (35)
0122	\$ 6	\$ -	\$ -	\$ 6
0132	\$ -	\$ -	\$ -	\$ -
0146	\$ 48	\$ 109	\$ (50)	\$ (6)
	TRUE	TRUE	TRUE	TRUE
	\$ 718	\$ 109	\$ (866)	\$ (759)

BOOKED: CORRECTLY!

DR. 805110 GD-WA \$759
CR. 191025 GD-WA \$759