

**Avista Corporation Journal Entry**

Effective Date: 201702

Journal: 431D&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: 03/07/2017 10:24 AM

Approval Requested: 03/07/2017 10:24 AM

Seq	Co	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	32,890.96		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		2,090,660.67	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	2,057,769.71		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	16,659.68		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	2,287,423.71		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		2,304,083.39	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	270.31		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		270.31	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	4,453.68		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		729,215.73	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	724,762.05		Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,394.91		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,037,996.09		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		1,040,391.00	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.11		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		10.11	Amortization HB
<b>Totals:</b>						<b>6,164,631.21</b>	<b>6,164,631.21</b>	

Prepared by Jenny Berg 3/7/17  
 Date 3/7/17  
 Reviewed by Jenny Berg  
 Date

Approved for Entry  
 Corporate Accounting use Only

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.



Blue Text = Drag Formulas to next month and copy/paste value in prior month  
 Washington Current Deferral

Update JE date to pull current month values

191010	Month	201610	201611	201612	201701	201702
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)	(6,818,269.04)	(19,248,016.53)	0.00
Commodity Deferral	(389,419.71)	(192,871.36)	(1,133,881.90)	(491,376.17)	(201,411.09)	0.00
Demand Deferral	208,678.05	(521,813.36)	(2,594,975.89)	(2,913,519.23)	(1,856,358.51)	0.00
Interest (Rev/Expense)	(47,822.84)	(7,903.46)	(14,406.68)	(24,852.09)	(32,890.36)	2,090,690.67
Commodity Adjustment	0.00	14,149,819.10	0.00	0.00	0.00	0.00
Demand Adjustment	0.00	(213,896.20)	0.00	0.00	0.00	0.00
Interest Adjustment	0.00	246,450.65	0.00	0.00	0.00	0.00
Misc Adjustment	0.00	0.41	0.00	0.00	0.00	0.00
Ending Balance	(16,534,597.33)	(8,075,004.57)	(6,818,269.04)	(10,248,016.54)	(12,338,677.19)	0.00
GLW Check	(16,534,597.34)	(3,075,004.58)	(6,818,269.05)	(10,248,016.54)	(10,248,016.54)	0.00
Variance	0.01	0.01	0.01	0.01	(2,090,660.65)	0.00

Washington Amortization Volume - Commodity & Demand 191000	Month	201610	201611	201612	201701	201702
Schedule 101		7,137,333	11,352,396	24,209,007	27,259,641	19,157,522
Schedule 102		12,809	19,581	35,292	40,615	29,103
Schedule 111		3,586,972	4,116,109	8,576,537	8,738,107	7,258,148
Schedule 121		401,880	314,956	234,225	284,721	399,264
Schedule 131		0	0	0	0	0
Schedule 146		2,505,633	2,750,396	3,806,098	4,261,630	3,513,623
Total		13,644,627	18,553,428	36,861,159	40,584,714	30,357,660
Calendar Sales Check		13,644,627	18,553,428	36,861,159	40,584,714	30,357,660

Rates 191000	Month	201610	201611	201612	201701	201702
Schedule 101		0.02571	Main Calc	0.09174	0.09174	0.09174
Schedule 102		0.02571	Main Calc	0.09174	0.09174	0.09174
Schedule 111		0.01372	Main Calc	0.07249	0.07249	0.07249
Schedule 121		(0.00529)	Main Calc	0.04446	0.04446	0.04446
Schedule 131		0.01635	Main Calc	0.08634	0.08634	0.08634
Schedule 146		0.00000	Main Calc	0.00000	0.00000	0.00000

GL 191000	Month	201610	201611	201612	201701	201702
Interest Rate		3.50%	3.50%	3.50%	3.50%	3.50%
Beginning Balance	(353,667.86)	(123,445.19)	(12,794,629.54)	(9,990,002.74)	(6,863,930.14)	(6,863,930.14)
Amortization	230,917.46	1,361,030.00	2,837,806.00	3,150,615.25	2,304,083.39	2,304,083.39
Interest	(694.78)	(39,463.86)	(33,179.20)	(24,542.86)	(16,659.68)	0.00
PGA Transfer	0.00	(14,182,183.96)	0.00	0.00	0.00	0.00
Misc Adjustment	0.00	189,433.27	0.00	0.00	0.00	0.00
Ending Balance	(123,444.98)	(12,794,629.54)	(9,990,002.74)	(6,863,930.14)	(6,863,930.14)	(4,576,506.64)
GLW Check	(123,444.98)	(12,794,629.53)	(9,990,002.53)	(6,863,930.14)	(6,863,930.14)	(4,576,506.64)
Variance	(0.21)	(0.21)	(0.21)	(0.21)	(0.21)	2,287,423.50

Volume - Demand only 191025	Month	201610	201611	201612	201701	201702
Schedule 101		7,137,333	11,352,396	24,209,007	27,259,641	19,157,522
Schedule 102		12,809	19,581	35,292	40,615	29,103
Schedule 111		3,586,972	4,116,109	8,576,537	8,738,107	7,258,148
Schedule 112		0	0	0	0	0
Schedule 121		401,880	314,956	234,225	284,721	399,264
Schedule 122		37,231	51,431	69,958	64,203	55,333
Schedule 131		0	0	0	0	0
Schedule 132		59,610	85,100	111,788	160,387	131,962
Schedule 146		2,505,633	2,750,396	3,806,098	4,261,630	3,513,623
Total		13,741,468	18,689,959	37,042,905	40,809,304	30,544,975
Calendar Sales Check		13,741,468	18,689,959	37,042,905	40,809,304	30,544,975

Rates 191025	Month	201610	201611	201612	201701	201702
Schedule 101		0.00013	Main Calc	0.00001	0.00001	0.00001
Schedule 102		0.00013	Main Calc	0.00001	0.00001	0.00001
Schedule 111		0.00013	Main Calc	0.00001	0.00001	0.00001
Schedule 112		0.00013	Main Calc	0.00001	0.00001	0.00001
Schedule 121		0.00013	Main Calc	0.00001	0.00001	0.00001
Schedule 122		0.00013	Main Calc	0.00001	0.00001	0.00001
Schedule 131		0.00013	Main Calc	0.00001	0.00001	0.00001
Schedule 132		0.00013	Main Calc	0.00001	0.00001	0.00001
Schedule 146		0.00002	Main Calc	0.00000	0.00000	0.00000

GL 191025	Month	201610	201611	201612	201701	201702
Beginning Balance	(4,950.59)	(3,439.82)	(4,198.82)	(4,496.82)	(3,535.34)	270.31
Amortization	1,510.77	(759.00)	(298.00)	365.48	596.00	0.00
Misc Adjustment	0.00	0.00	0.00	596.00	0.00	0.00
Ending Balance	(3,439.82)	(4,198.82)	(4,496.82)	(3,535.34)	(3,265.03)	270.32
GLW Check	(3,439.83)	(4,198.83)	(4,496.83)	(3,535.35)	(3,265.03)	270.32
Variance	0.01	0.01	0.01	0.01	0.01	0.00

201702	201702	201702	201702	201702	201702	201702
WA Deferral Interest Income	419600 GD WA	0.00	0.00	0.00	0.00	0.00
WA Deferral Interest Expense	431800 GD WA	32,890.96	0.00	0.00	0.00	0.00
WA Deferral	191010 GD WA	2,090,690.67	0.00	0.00	0.00	0.00
WA Deferral	805110 GD WA	2,057,769.71	0.00	0.00	0.00	0.00
Tracker Transfer	191010 GD WA	0.00	0.00	0.00	0.00	0.00
Tracker Transfer	191000 GD WA	0.00	0.00	0.00	0.00	0.00
Check						

201702	201702	201702	201702	201702	201702	201702
WA Amortization Interest Income	419600 GD WA	0.00	0.00	0.00	0.00	0.00
WA Amortization Interest Expense	431800 GD WA	16,659.68	0.00	0.00	0.00	0.00
WA Amortization	191000 GD WA	2,287,423.71	0.00	0.00	0.00	0.00
WA Amortization	805110 GD WA	2,304,083.39	0.00	0.00	0.00	0.00
Large Customer Refund	191000 GD WA	0.00	0.00	0.00	0.00	0.00
Large Customer Refund	805110 GD WA	0.00	0.00	0.00	0.00	0.00
Check						

201702

201702

Washington/Idaho Gas Costs

Demand (Transportation) Costs	
NWP Fixed	\$ 4,153,143.02
NWP Variable	\$ 86,715.95
NWP Capacity Release	\$ (2,928,593.92)
GTN Fixed	\$ 229,271.63
GTN Variable	\$ 8,318.18
GTN Capacity Release	\$ (3,087.64)
Current Month Estimate	\$ 233,502.17
Transcanada Foothills (BC System) Variable	\$ 176,113.10
Transcanada Foothills (BC System) Fixed	\$ 176,113.10
ANG Total	\$ 434,745.86
NOVA (AB System) Variable	\$ 434,745.86
NOVA (AB System) Fixed	\$ 73,318.42
Spectra Westcoast Variable	\$ 3,763.45
Spectra Westcoast Fixed	\$ 77,081.87
WEI (Duke) Total	\$ 3,855.09
Questar	\$ 3,855.09
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 0.00
Other capacity release credit	\$ 0.00
Thermal Transport	\$ -
Counterparty Invoice Total	\$ -
Intracompany Transportation/Optimization	\$ -
WAI/D Buy/Sell Transportation Recovery	\$ 2,245,656.14
WAI/D Buy/Sell Transportation Recovery	\$ (6,928.43)
Total Demand Costs	\$ 2,236,637.71
804001 GD AN	\$ (107,797.58)
less variable costs charged to Commodity	\$ -
Total Demand Costs to be Allocated	\$ 2,128,840.13

Commodity Purchases (Natural Gas)	
Commodity Physical	\$ 10,130,075.87
Misc	\$ -
Cochrane Credit	\$ (96,409.45)
Financial Settlements	\$ 697,370.80
Foreign Exchange Hedge Activity	\$ 44,213.58
Interco Purchase from Thermal	\$ 723,815.09
Total Commodity Costs from Purchase Journals	\$ 11,496,064.85
Storage (Injections)/Withdrawals	\$ 2,289,856.12
808100/808200 GD AN	\$ -
804000 GD AN	\$ -
WAI/D Gas Purchased from Interslate Asphalt	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ 7,000.00
804017 GD AN	\$ 27,793.92
804017 GD AN	\$ 5,284.82
804017 GD AN	\$ 13,341.55
plus variable costs from Demand	\$ 107,797.58
WAI/D Off System Revenue	\$ (4,657,918.40)
Deferred Exchange Revenue	\$ (375,000.00)
495028 GD AN	\$ 8,714,199.44
804000 GD AN	\$ 84,716.23
804000 GD AN	\$ 35,399.41
804000 GD AN	\$ 8,837,315.08
WA Imbalance	\$ -
ID Imbalance	\$ -
Total Deferred Commodity Costs:	\$ 10,966,155.21
From DJ 430	\$ -
Check \$	\$ 10,966,155.21

Expense Calculation

Total System Cost	\$ 2,128,840.13	70.53%	Demand Allocated to Washington	\$ 1,501,470.94	29.47%	Demand Allocated to Idaho	\$ 627,369.19	29.2700%	Commodity Allocated to Washington	\$ 6,163,553.26	70.7300%	Commodity Allocated to Idaho	\$ 2,550,646.18
Total Current Demand Costs (excluding refund)	\$ 2,128,840.13			\$ 1,501,470.94			\$ 627,369.19			\$ 6,163,553.26			\$ 2,550,646.18
Total Commodity Costs to be Allocated	\$ 8,714,199.44			\$ 84,716.23			\$ 84,716.23			\$ 8,714,199.44			\$ 84,716.23
Imbalance Cost Washington	\$ 38,399.41			\$ -			\$ -			\$ 38,399.41			\$ -
Imbalance Cost Idaho	\$ 8,837,315.08			\$ -			\$ -			\$ 8,837,315.08			\$ 38,399.41
Total Commodity Costs before refund	\$ 10,966,155.21			\$ 1,501,470.94			\$ 627,369.19			\$ 10,966,155.21			\$ 2,589,045.59
check \$	\$ -			\$ -			\$ -			\$ -			\$ -

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO			PGA Revenue
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue	
<b>DEMAND</b>							
Schedule 101	19,157,522	0.12678	\$ 2,428,790.64	8,205,105	0.11331	\$ 929,720.45	
Schedule 102	29,103	0.12678	\$ 3,689.68	2,972,280	0.11331	\$ 336,789.05	
Schedule 111	7,258,148	0.11865	\$ 861,179.26	10,876	0.11331	\$ 1,232.36	
Schedule 112	0	0.11868	\$ -	0	0.11331	\$ -	
Schedule 121	399,264	0.11544	\$ 46,079.06	0	0.11331	\$ -	
Schedule 122	55,333	0.11544	\$ 6,385.98	0	0.11331	\$ -	
Schedule 131	0	0.07431	\$ -	11,188,261	0.11331	\$ 1,267,741.85	
Schedule 132	131,982	0.07431	\$ 9,807.58	11,188,261	0.11331	\$ 1,267,741.85	
Schedule 146	3,513,523	0.00054	\$ 1,897.36	0	0.11331	\$ -	
<b>Total Demand</b>	30,544,975	0.00054	\$ 3,357,825.56	11,188,261	0.11331	\$ 1,267,741.85	
check	30,544,975		\$ 0.10993				
<b>COMMODITY</b>							
Schedule 101	19,157,522	0.23860	\$ 4,570,984.75	8,205,105	0.23895	\$ 1,960,609.84	
Schedule 102	29,103	0.23860	\$ 6,943.98	2,972,280	0.23895	\$ 710,226.31	
Schedule 111	7,258,148	0.23860	\$ 1,731,794.11	10,876	0.23895	\$ 2,598.82	
Schedule 112	0	0.23860	\$ -	0	0.23895	\$ -	
Schedule 121	399,264	0.23860	\$ 95,264.39	0	0.23895	\$ -	
Schedule 122	55,333	0.23860	\$ 13,202.45	0	0.23895	\$ -	
Schedule 131	131,982	0.23860	\$ 31,490.91	11,188,261	0.23895	\$ 2,673,434.97	
Schedule 132	27,031,352	0.23860	\$ 6,449,680.59	11,188,261	0.23895	\$ 2,673,434.97	
<b>Total Commodity</b>	27,031,352	0.23860	\$ 6,449,680.59	11,188,261	0.23895	\$ 2,673,434.97	
check	27,031,352		\$ 0.23860				

Deferral Calculation

Total Deferral Expenses from above	\$ 2,589,045.59	\$ 2,589,045.59	\$ 2,589,045.59	\$ 10,966,155.21
PGA Deferral Revenue from above	\$ (6,449,680.59)	\$ (3,357,825.56)	\$ (2,673,434.97)	\$ (13,748,686.96)
Adjustments	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (201,411.09)	\$ (1,856,356.61)	\$ (640,372.67)	\$ (2,782,531.75)
WA Total	\$ (201,411.09)	\$ (1,856,356.61)	\$ (640,372.67)	\$ (2,782,531.75)
ID Total	\$ -	\$ -	\$ -	\$ -
(overcollected)/(undercollected) (rebate)/surcharge	\$ -	\$ (2,057,769.71)	\$ (274,762.05)	\$ -
Deferral Check	\$ -	\$ -	\$ -	\$ -
JET Entry	\$ 6,164,631.20	\$ 6,164,631.20	\$ 6,164,631.20	\$ 6,164,631.20
Debits	\$ -	\$ -	\$ -	\$ -
Credits	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -

Washington/Idaho Gas Costs		Feb-17 Costs	
		GL Account	
<b>Nucleus Storage acct. JPRAIRIEAN -100408</b>			
JP Injections	808200 GD AN	\$ (349,445.97)	
JP Withdrawals	808100 GD AN	\$ 2,637,264.49	
Total JP	164100 GD AN	\$ 2,287,818.52	(\$2,287,818.52)
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 2,036.60	
Total Clay Basin	164115 GD AA	\$ 2,036.60	(\$2,036.60)
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$ 2,289,855.12</b>	✓
<b>NUCUT PURCHASES (GL Estimate Report)</b>			
Commodity Purchases	804000 GD AN	\$ 10,130,076.87	✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,137,768.56	✓
Variable Demand (Transport) Costs	804002 GD AN	\$ 107,797.68	✓
Hedge Activity	804010 GD AN	\$ 41,212.68	✓
Financial Settlements	804600 GD AN	\$ 697,370.80	✓
Interco Purchase from Thermal	804730 GD AN	\$ 723,816.09	✓
Cochrane Credit	811000 GD AN	\$ (96,409.49)	✓
<b>Information from other journals -Deferred Costs:</b>			
WA Imbalance from DJ 436	804000 GD AN	\$ 84,716.23	✓
ID Imbalance from DJ 436	804000 GD AN	\$ 38,399.41	✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00	✓
Broker Fees DJ 471	804017 GD AN	\$ 27,793.92	✓
Mizuho Journal DJ 473	804017 GD AN	\$ 5,264.82	✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 13,341.55	✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (4,857,918.40)	✓
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)	✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ -	✓
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -	✓
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,926.43)	✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -	✓
<b>Total Costs for Deferral including net gas costs</b>		<b>\$ 10,966,155.21</b>	✓ Tie to Deferral Entry
	483600 GD AN	\$ 143,797.50	Input fr GLE Sales
	483000 GD AN	\$ (2,735,388.45)	Input fr GLE Sales
	483730 GD AN	\$ (2,266,327.45)	Input fr GLE Sales
		(4,857,918.40)	

2,245,566.14 ✓

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 3,396,998.24	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (3,396,998.24)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (2,992,717.14)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 2,992,717.14	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
804700.GD.AN	\$ -	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ -	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
232130 ZZ ZZ	\$ 219,284.32	\$ -	AP Correction
232620 ZZ ZZ	\$ -	\$ (219,284.32)	AP Correction
232620 ZZ ZZ	\$ 32,650.00	\$ -	AP Correction
232130 ZZ ZZ	\$ -	\$ (32,650.00)	AP Correction
232130 ZZ ZZ	\$ -	\$ -	Fortis Bank Fee
903000.CD.AA	\$ -	\$ -	Fortis Bank Fee
Total Other Adj			
	\$ 6,648,649.70	\$ (6,648,649.70)	

Total from GLE	\$ 16,477,341.53	\$ (16,477,341.53)	
Total DJ 430	\$ 23,125,991.23	\$ (23,125,991.23)	\$



# Gas by GL Account - Estimate

Accounting Month: 201702  
 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				(\$74,046.00)	(\$74,046.00)	CR ✓	
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$92,482.88)	(\$92,482.88)		
Questar Pipeline Company	ACCTSP				\$1,850.00	\$1,850.00	F ✓	
Questar Pipeline Company	ACCTSP			\$2,008.09		\$2,008.09		
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,774.70	\$9,774.70	F ✓	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$64,533.97	\$64,533.97		
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$990.25)		(\$990.25)		
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$178,605.37	\$178,605.37	F ✓	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$2,492.27)		(\$2,492.27)	F ✓	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$441,015.98	\$441,015.98	F ✓	
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$6,270.12)		(\$6,270.12)		
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>				(\$7,744.55)	\$2,145,513.11	\$2,137,768.56	✓
<b>Variable Transport Charges AN</b>								
Gas Transmission Northwest Corporation	ACCTSP				\$198.93	\$198.93	✓ ✓	
Gas Transmission Northwest Corporation	TPORT				\$8,119.25	\$8,119.25	✓ ✓	
Northwest Pipeline Corporation	ACCTSP				(\$660.78)	(\$660.78)	✓ ✓	
Northwest Pipeline Corporation	TPORT				\$96,376.73	\$96,376.73	✓ ✓	
Northwest Pipeline Corporation	TPORT			\$0.00				
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00			
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$3,763.45		\$3,763.45	✓ ✓	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00				
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00			
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>				\$3,763.45	\$104,034.13	\$107,797.58	✓
<b>Gas Cost - FX Hedge AN</b>								
Avista Corporation	ACCTGS				\$41,212.58	\$41,212.58	✓	
<b>001-804010-GD-AN-DL</b>	<b>TOTALS:</b>					\$41,212.58	\$41,212.58	✓
<b>Gas Financial Derivatives AN</b>								
Mizuho Securities USA Inc.	FSWPS				(\$467,929.00)	(\$467,929.00)		
Mizuho Securities USA Inc.	FSWPS				\$304,243.80	\$304,243.80		
Mizuho Securities USA Inc.	BSWPS				\$548,901.64	\$548,901.64		
Wells Fargo Securities, LLC	BSWPS				\$482,283.76	\$482,283.76		
Wells Fargo Securities, LLC	FSWPS				\$105,271.60	\$105,271.60		
Wells Fargo Securities, LLC	FSWPS				(\$267,967.00)	(\$267,967.00)		
Wells Fargo Securities, LLC	BSWPS				(\$7,434.00)	(\$7,434.00)		
<b>001-804600-GD-AN-DL</b>	<b>TOTALS:</b>					\$697,370.80	\$697,370.80	✓
<b>Intra-company Gas Purchases AN</b>								
Avista Corporation	GAS		321,194		\$723,815.09	\$723,815.09	✓	
<b>001-804730-GD-AN-DL</b>	<b>TOTALS:</b>		321,194			\$723,815.09	\$723,815.09	✓
<b>Gas Storage Withdrawal AN</b>								
Jackson Prairie - AN	STOR		1,312,724		\$2,637,264.45	\$2,637,264.45		
Questar Intrap Storage - AA	STOR		642		\$2,036.60	\$2,036.60		
<b>001-808100-GD-AN-DL</b>	<b>TOTALS:</b>		1,313,366			\$2,639,301.05	\$2,639,301.05	✓



# Gas by GL Account - Estimate

Page: 2  
 Print Date: 03/03/17  
 02:44:22 PM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201702  
 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			\$228,271.63	\$228,271.63	-FV ✓
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,087.64)	(\$3,087.64)	-CR ✓
Northwest Pipeline Corporation	TPORT			\$4,153,143.02	\$4,153,143.02	-FV ✓
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$2,116,315.04)	(\$2,116,315.04)	-CR ✓
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$401,800.00)	(\$401,800.00)	
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$114,800.00)	(\$114,800.00)	
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$129,150.00)	(\$129,150.00)	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Accounting	Begin Date	End Date	Interest Rates
<b>WA Interest Rate:</b> FERC Natural Gas Interest Rate, changes quarterly				<a href="http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a>	NEW	1/1/2017	2/28/2017	3.50%
<b>WA Deferral Rates</b>	191010 GD WA	101 - 132	Debit	\$0.25031		11/1/2016	Next PGA filing	
<b>Commodity Rate</b>								
<b>Demand Rate</b>		101	Debit	\$0.12678		11/1/2016	Next PGA filing	
		102	Debit	\$0.12678		11/1/2016	Next PGA filing	
		111/112	Debit	\$0.11865		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	
<b>WA Commodity &amp; Demand Amortization Rates (Sch 155)</b>	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				
<b>WA Decoupling Mechanism Amortization (Sch 159)</b>	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	
<b>WA Jackson Prairie Amortization Rates (Sch 155)</b>	191025 GD WA	101-132	Debit	\$0.00013		11/1/2016	Next PGA filing	
		146	Debit	\$0.00002		11/1/2016	Next PGA filing	
<b>ID Interest Rate</b> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664					1/1/2017	12/31/2017	1.00%
<b>ID Deferral Rates</b>	191010 GD ID	101 - 132	Debit	\$0.23895		11/1/2016	Next PGA filing	
<b>Commodity Rate (Without GTI)</b>		101 - 112	Debit	\$0.11331		11/1/2016	Next PGA filing	
<b>Demand Rate</b>								
<b>ID Commodity &amp; Demand Amortization Rates</b>	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	
<b>ID 2014 Earnings Test Amortization</b>	254229 GD ID	101	Debit	(\$0.00268)		11/1/2017	12/31/2017	
		111	Debit	(\$0.00268)		11/1/2017	12/31/2017	
		112	Debit	(\$0.00268)		11/1/2017	12/31/2017	
		131	Debit	(\$0.00268)		11/1/2017	12/31/2017	
		132	Debit	(\$0.00268)		11/1/2017	12/31/2017	



Washington Sales Volumes

February/17 Description	Schedule	February/17 Billed	January/17 Unbilled	February/17 Unbilled	February/17 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral :</b>							
Firm	101	22,790,288	13,416,757	9,783,991	(3,632,766)	19,157,522	
Firm	102	34,454	20,178	14,827	(5,351)	29,103	
Firm	111	8,207,928	4,331,879	3,382,099	(949,780)	7,258,148	
Firm	112	0	0	0	0	0	
Firm	121	400,577	185,159	183,846	(1,313)	399,264	
Firm	122	55,333	0	0	0	55,333	
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	131,982	0	0	0	131,982	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		31,620,562	17,953,973	13,364,763	(4,589,210)	27,031,352	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
<b>Total 146 Transportation Sales</b>		4,261,630	4,261,630	3,513,623	(748,007)	3,513,623	
<b>Total 147 &amp; 148 Transportation Sales</b>		234,728	0	0	0	234,728	
<b>Total sales</b>		41,303,200	27,401,883	21,256,138	(6,145,745)	35,157,455	
<b>Schedule Sum for Demand Deferral:</b>							
Firm	101	22,790,288	13,416,757	9,783,991	(3,632,766)	19,157,522	
Firm	102	34,454	20,178	14,827	(5,351)	29,103	
Firm	111	8,207,928	4,331,879	3,382,099	(949,780)	7,258,148	
Firm	112	0	0	0	0	0	
Firm	121	400,577	185,159	183,846	(1,313)	399,264	
Firm	122	55,333	0	0	0	55,333	
Interruptible	131	0	0	0	0	0	
Interruptible	132	131,982	0	0	0	131,982	
Transportation	146	4,261,630	4,261,630	3,513,623	(748,007)	3,513,623	
<b>Total sales</b>		35,882,192	22,215,603	16,878,386	(5,337,217)	30,544,975	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm	101	22,790,288	13,416,757	9,783,991	(3,632,766)	19,157,522	
Firm	102	34,454	20,178	14,827	(5,351)	29,103	
Firm	111	8,207,928	4,331,879	3,382,099	(949,780)	7,258,148	
Firm	121	400,577	185,159	183,846	(1,313)	399,264	
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	4,261,630	4,261,630	3,513,623	(748,007)	3,513,623	
<b>Total sales</b>		35,694,877	22,215,603	16,878,386	(5,337,217)	30,357,660	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	55,333	0	0	0	55,333	Annual lump sum amortization
Interruptible	132	131,982	0	0	0	131,982	Annual lump sum amortization
<b>Total Firm Sales</b>		31,488,580	17,953,973	13,364,763	(4,589,210)	26,899,370	
<b>Total Interruptible Sales</b>		131,982	0	0	0	131,982	
<b>Total Transportation Sales (Schedule 146)</b>		4,261,630	4,261,630	3,513,623	(748,007)	3,513,623	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		5,421,008	5,186,280	4,377,752	(808,528)	4,612,480	
<b>Check total sales</b>		41,303,200	27,401,883	21,256,138	(6,145,745)	35,157,455	
<b>Total sales</b>		41,303,200	27,401,883	21,256,138	(6,145,745)	35,157,455	

**Idaho Sales Volumes**

Consolidated Volumes		Schedule	February/17 Billed	January/17 Unbilled	February/17 Unbilled	February/17 Net Unbilled	Total	Notes
February/17 Description								
<b>Schedule Summary for Commodity Deferral :</b>								
Firm	101		10,031,328	6,193,274	4,367,051	(1,826,223)	8,205,105	
Firm	111		3,481,600	1,858,305	1,348,985	(509,320)	2,972,280	
Firm	112		10,876	0	0	0	10,876	
Firm	121		0	0	0	0	0	
Firm	122		0	0	0	0	0	
Interruptible	131		0	0	0	0	0	0 Notify Rates Dept if used
Interruptible	132		0	0	0	0	0	0
Interruptible	132J		0	0	0	0	0	0
<b>Total Retail Sales for GTI</b>			13,523,804	8,051,579	5,716,036	(2,335,543)	11,188,261	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation	146		397,832	397,832	291,918	(105,914)	291,918	
Transportation	147		134,053	134,053	118,931	(15,122)	118,931	
Transportation	159		4,998,550	0	0	0	4,998,550	
Transportation	169		0	0	0	0	0	
<b>Total transportation</b>			5,530,435	531,885	410,849	(121,036)	5,409,399	
<b>Total sales</b>			19,054,239	8,583,464	6,126,885	(2,456,579)	16,597,660	
<b>Schedule Summary for Demand Deferral:</b>								
Firm	101		10,031,328	6,193,274	4,367,051	(1,826,223)	8,205,105	
Firm	111		3,481,600	1,858,305	1,348,985	(509,320)	2,972,280	
Firm	112		10,876	0	0	0	10,876	
Firm	121		0	0	0	0	0	
Firm	122		0	0	0	0	0	
<b>Total Firm Sales</b>			13,512,928	8,051,579	5,716,036	(2,335,543)	11,188,261	Total sales for PGA demand deferral, excludes interruptible rate schedules
<b>Schedule Summary for Commodity and Demand Amortization:</b>								
Firm	101		10,031,328	6,193,274	4,367,051	(1,826,223)	8,205,105	
Firm	111		3,481,600	1,858,305	1,348,985	(509,320)	2,972,280	
Firm	121		0	0	0	0	0	
Interruptible	131		0	0	0	0	0	0 Notify Rates Dept if used
Interruptible	132J		0	0	0	0	0	Special amortization rate
<b>Total Firm Sales</b>			13,512,928	8,051,579	5,716,036	(2,335,543)	11,177,385	Volumes for PGA Commodity & Demand Amortization
Firm	112		10,876	0	0	0	10,876	Annual lump sum amortization
Firm	122		0	0	0	0	0	Annual lump sum amortization
Interruptible	132		0	0	0	0	0	Annual lump sum amortization
<b>Total Firm Sales</b>			13,523,804	8,051,579	5,716,036	(2,335,543)	11,188,261	
<b>Total Interruptible Sales</b>			0	0	0	0	0	
<b>Total Transportation Sales (Schedule 146 - 169)</b>			5,530,435	531,885	410,849	(121,036)	5,409,399	
<b>Check total sales</b>			19,054,239	8,583,464	6,126,885	(2,456,579)	16,597,660	
<b>Total sales</b>			19,054,239	8,583,464	6,126,885	(2,456,579)	16,597,660	

## Berg, Jenny

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**From:** Brandon, Annette  
**Sent:** Monday, March 06, 2017 7:33 AM  
**To:** Berg, Jenny  
**Subject:** RE: Rate Review - February

✓ No changes to rates in February 2017. Changes were effective January 1<sup>st</sup> in Idaho and Oregon.

Thanks! Have a good day!

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**From:** Berg, Jenny  
**Sent:** Monday, February 27, 2017 8:27 AM  
**To:** Brandon, Annette <Annette.Brandon@avistacorp.com>  
**Subject:** Rate Review - February

Hi Annette,

Attached is the rates review workbook for February 2017. I didn't have to make any updates this month, so I think it's okay if your review happens after you are back in the office. My entry isn't due until March 7th. ✓

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

Thank you!

**Jenny Berg**  
Resource Accounting Analyst



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