

Avista Corporation Journal Entry

Effective Date: 201804

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Jenny Berg

Last Saved: 05/03/2018 4:10 PM

Submitted by: Jenny Berg

Approval Requested: 05/03/2018 4:10 PM

Approved by:

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.

<i>Jenny Berg</i>	<i>5/3/18</i>
Prepared by Jenny Berg	Date
<i>J.F. McKay</i>	<i>5/4/18</i>
Reviewed by	Date

Approved for Entry	Date
Corporate Accounting use Only	

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Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
			GD	WA	DL			
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	53,973.95 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,388,249.77 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,334,275.82 ✓		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL		31.24 ✓	Rate Error Correction from January
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	17,671.20 ✓		Rate Error Correction from January
60	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		17,639.96 ✓	Rate Error Correction from January
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	125.40 ✓		Feb and March Int Correction
80	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL		125.40 ✓	Feb and March Int Correction
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	6,682.63 ✓		Interest Income
100	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,212,769.15 ✓		Amortization
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,219,451.78 ✓	Amortization Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	6,268.85 ✓		Interest Expense
130	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		703,454.79 ✓	Deferral
140	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	697,185.94 ✓		Deferral Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	424.79 ✓		Interest Income
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	618,298.34 ✓		Amortization
170	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		618,723.13 ✓	Amortization Expense
Totals:						3,947,676.07 ✓	3,947,676.07 ✓	

Update JE date to pull current month values
() = Rebate

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

191010	Month	YTD	Cumulative Balance	201707	201708	201709	201710	201711	201712	201801	201802	201803	201804
Interest Rate	Beginning Balance	(14,998,607.26)	(6,508,323.87)	3,96%	3,96%	3,96%	4,21%	4,21%	4,21%	4,25%	4,25%	4,25%	4,47%
Commodity Deferral	Commodity Deferral	(3,531,759.91)	(4,469,666.62)	(14,771,177.39)	(15,909,772.20)	(16,977,268.90)	(18,962,414.80)	(21,954,910.56)	(24,947,406.32)	(27,940,902.08)	(30,934,397.84)	(33,927,893.60)	(36,921,389.36)
Demand Deferral	Demand Deferral	(1,29,801.12)	(1,095,472.33)	(2,217,856.35)	(2,108,794.30)	(2,779,163.58)	(2,935,887.70)	(3,964,664.00)	(4,493,440.31)	(5,022,216.62)	(5,551,002.93)	(6,079,789.24)	(6,608,575.55)
Interest (Rev/Expense)	Interest (Rev/Expense)	(50,200.14)	(972,326.38)	(1,29,801.12)	(1,095,472.33)	(853,220.48)	(15,042.06)	(592,732.82)	(1,678,391.13)	(1,331,000.46)	(1,492,728.86)	(772,819.74)	(46,824.41)
Commodity Adjustment	Commodity Adjustment	9,937,543.92	24,087,163.01	0.00	0.00	0.00	0.00	9,937,543.92	(33,791.47)	(43,012.90)	(46,825.06)	(47,581.06)	(53,971.95)
Demand Adjustment	Demand Adjustment	4,395,566.82	4,181,620.62	0.00	0.00	0.00	0.00	4,395,566.82	0.00	0.00	0.00	0.00	0.00
Interest Adjustment	Interest Adjustment	438,126.67	664,577.32	0.00	0.00	0.00	0.00	438,126.67	0.00	0.00	0.00	0.00	0.00
Misc Adjustment	Misc Adjustment	35.15	35.56	0.00	0.00	0.00	0.00	35.15	0.00	0.00	0.00	0.00	0.00
Ending Balance	Ending Balance	(4,389,254.75)	(11,107,523.80)	(15,909,772.70)	(16,977,268.90)	(18,962,414.80)	(21,954,910.56)	(24,947,406.32)	(27,940,902.08)	(30,934,397.84)	(33,927,893.60)	(36,921,389.36)	(39,914,885.12)
GLW Check	GLW Check	(15,909,772.72)	(16,977,268.91)	(18,962,414.81)	(21,954,910.57)	(24,947,406.33)	(27,940,902.09)	(30,934,397.85)	(33,927,893.61)	(36,921,389.37)	(39,914,885.13)	(42,908,380.69)	(45,895,871.21)
Variance	Variance	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01

191000	Month	YTD	PGA YTD	201707	201708	201709	201710	201711	201712	201801	201802	201803	201804
Schedule 101	Schedule 101	131,584,728.00	240,238,598	2,070,483	2,080,707	3,147,236	8,835,836	14,838,696	22,763,596	20,257,484	18,179,866	15,771,469	9,759,891
Schedule 102	Schedule 102	188,194.00	340,511	2,296	2,193	3,920	13,952	20,740	25,043	22,671	21,014	19,043	11,770
Schedule 111	Schedule 111	51,787,474.00	96,346,775	1,446,879	1,463,338	2,165,313	3,629,856	5,325,716	7,430,439	6,608,892	7,202,871	5,606,266	4,266,905
Schedule 121	Schedule 121	3,896,834.00	7,546,429	274,504	291,721	348,356	248,414	439,380	377,893	362,335	448,875	345,298	305,691
Schedule 131	Schedule 131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Schedule 146	Schedule 146	36,224,919.00	67,139,519	2,144,434	2,339,940	2,209,861	3,085,921	3,418,626	3,967,605	3,629,622	3,367,188	3,349,134	3,031,741
Total	Total	223,692,149	411,611,832	5,938,596	6,177,700	7,874,888	15,813,981	24,062,058	34,964,456	30,881,504	29,419,914	25,091,210	17,375,988
Calendar Sales Check	Calendar Sales Check	223,692,149	411,611,832	5,938,596	6,177,700	7,874,888	15,813,981	24,062,058	34,964,456	30,881,504	29,419,914	25,091,210	17,375,988

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Schedule													

Washington/Idaho Gas Costs Apr-18
Costs

	GL Account		
Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$	(879,535.98)
JP Withdrawals	808100 GD AN	\$	700,112.94
Total JP	164100 GD AN	\$	(179,423.04)

Clay Basin (QUESTAA) Injections	808200 GD AN	\$	-
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$	766.20
Total Clay Basin	164115 GD AA	\$	766.20

Total Net Storage (Injections)/Withdrawals **\$** ✓ **(178,656.84)**

NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$	✓ 4,780,216.71
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,127,344.93
Variable Demand (Transport) Costs	804002 GD AN	\$	32,127.66
Hedge Activity	804010 GD AN	\$	✓ 27,234.98
Financial Settlements	804600 GD AN	\$	✓ 705,923.29
Interco Purchase from Thermal	804730 GD AN	\$	✓ 747,786.54
Cochrane Credit	811000 GD AN	\$	✓ (72,610.35)

> 2,159,472.59

Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$	✓ 47,027.57
ID Imbalance from DJ 436	804000 GD AN	\$	✓ 21,059.44
M Chemical Accrual	804000 GD AN	\$	✓ 7,000.00
Broker Fees DJ 471	804017 GD AN	\$	✓ 20,666.11
Mizuho Journal DJ 473	804017 GD AN	\$	✓ 2,760.85
Wells Fargo Journal DJ 473	804017 GD AN	\$	✓ 1,813.07
Merchandise Processing Fee DJ 467	804018 GD AN	\$	✓ 11,016.01
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 GI	\$	✓ (4,152,567.83)
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	\$	✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$	✓
Total Costs for Deferral including net gas costs		\$	✓ 3,753,144.14 Tie to Deferral Entry

M

483600 GD AN	\$	(524,454.75)	Input fr GLE Sales
483000 GD AN	\$	(1,666,226.88)	Input fr GLE Sales
483730 GD AN	\$	(1,961,886.22)	Input fr GLE Sales
		(4,152,567.83)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 816,042.45	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (816,042.45)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (2,305,884.03)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232820 ZZ ZZ	\$ 2,305,884.03	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ (35.74)	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ 35.74	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 8,370.00	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (8,370.00)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
903000.CD.AA	\$ -	\$ -	Misc Adj
232130.ZZ.ZZ	\$ -	\$ -	Misc Adj
142600.ZZ.ZZ	\$ -	\$ -	Misc Adj
903000.CD.AA	\$ -	\$ -	Misc Adj
142600.ZZ.ZZ	\$ 44,978.00	\$ -	Reverse 201803 Account Correction Reclass - AP Fixed
232130.ZZ.ZZ	\$ -	\$ (44,978.00)	Reverse 201803 Account Correction Reclass - AP Fixed
Total Other Adj	\$ 3,182,310.22	\$ (3,182,310.22)	

Total from GLE	\$ 9,300,938.29	\$ (9,300,938.29)	
Total DJ 430	\$ 12,483,248.51	\$ (12,483,248.51)	\$



Gas by GL Account - Estimate

Page: 2
 Print Date: 05/03/18
 10:58:12 AM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201804
 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						
Dominion Energy Questar Pipeline, LLC	ACCTSP				\$1,850.00	\$1,850.00
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$2,455.63		\$2,455.63
Gas Transmission Northwest Corporation	TPORT				\$185,334.94	\$185,334.94
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				(\$3,308.20)	(\$3,308.20)
Northwest Pipeline Corporation	TPORT				\$3,538,040.09	\$3,538,040.09
Northwest Pipeline Corporation	ACCTSP				\$1,470.91	\$1,470.91
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$1,446,530.02)	(\$1,446,530.02)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$412,587.00)	(\$412,587.00)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$117,882.00)	(\$117,882.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$132,617.25)	(\$132,617.25)

- F ✓
 - F ✓
 - CR ✓
 - F ✓
 - CR ✓

v. ties to GRADD



Gas by GL Account - Estimate

Page: 3
 Print Date: 05/03/18
 10:58:12 AM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201804
 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				(\$76,033.89)	(\$76,033.89)	CR ✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$94,965.74)	(\$94,965.74)	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$259.47		\$259.47	F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,132.20	\$10,132.20	F ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$82,836.48	\$82,836.48	F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$585.95		\$585.95	F ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$192,443.54	\$192,443.54	F ✓
TransCanada Nova Gas Transmssion Ltd.	ACCTGS			\$1,201.68		\$1,201.68	F ✓
TransCanada Nova Gas Transmssion Ltd.	TPORT				\$394,658.14	\$394,658.14	F ✓
001-804001-GD-AN-DL	TOTALS:				\$4,502.73	\$2,122,842.20	\$2,127,344.93 ✓
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT				\$6,414.09	\$6,414.09	✓
Gas Transmission Northwest Corporation	ACCTSP				\$8,938.67	\$8,938.67	✓
Northwest Pipeline Corporation	TPORT				\$16,061.06	\$16,061.06	✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$713.84		\$713.84	✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00	✓
001-804002-GD-AN-DL	TOTALS:				\$713.84	\$31,413.82	\$32,127.66 ✓
Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				\$27,234.98	\$27,234.98	✓
001-804010-GD-AN-DL	TOTALS:					\$27,234.98	\$27,234.98 ✓
Gas Financial Derivatives AN							
Mizuho Securities USA LLC	FSWPS				\$94,956.00	\$94,956.00	
Mizuho Securities USA LLC	BSWPS				\$257,998.58	\$257,998.58	
Mizuho Securities USA LLC	BSWPS				(\$102,063.55)	(\$102,063.55)	
Mizuho Securities USA LLC	FSWPS				(\$11,947.50)	(\$11,947.50)	
Wells Fargo Securities, LLC	FSWPS				(\$13,781.25)	(\$13,781.25)	
Wells Fargo Securities, LLC	BSWPS				\$406,695.69	\$406,695.69	
Wells Fargo Securities, LLC	FSWPS				\$114,274.50	\$114,274.50	
Wells Fargo Securities, LLC	BSWPS				(\$40,209.18)	(\$40,209.18)	
001-804600-GD-AN-DL	TOTALS:				\$705,923.29	\$705,923.29	✓
Intra-company Gas Purchases AN							
Avista Corporation	GAS		504,941		\$747,786.54	\$747,786.54	✓
001-804730-GD-AN-DL	TOTALS:		504,941		\$747,786.54	\$747,786.54	✓
Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		327,489		\$700,112.91	\$700,112.91	
Questar Intrup Storage - AA	STOR		290		\$766.20	\$766.20	
001-808100-GD-AN-DL	TOTALS:		327,779		\$700,879.11	\$700,879.11	✓
Gas Storage Injection AN							
Jackson Prairie - AN	STOR		(591,815)		(\$879,535.96)	(\$879,535.96)	
001-808200-GD-AN-DL	TOTALS:		(591,815)		(\$879,535.96)	(\$879,535.96)	✓

Washington Sales Volumes

April/18 Description	Schedule	April/18 Billed	March/18 Unbilled	April/18 Unbilled	April/18 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm 101		12,798,700	7,431,050	4,392,231	(3,038,819)	9,759,881 ✓	
Firm 102		15,332	8,833	5,271	(3,562)	11,770 ✓	
Firm 111		5,155,334	2,589,731	1,701,302	(888,429)	4,266,905 ✓	
Firm 112		11,290	5,304	3,881	(1,423)	9,867 ✓	
Firm 121		351,525	164,598	118,764	(45,834)	305,691 ✓	
Firm 122		46,438	0	0	0	46,438 ✓	
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		93,219	0	0	0	93,219 ✓	
Interruptible 132W		0	0	0	0	0	
Total Retail Sales for GTI		18,471,838	10,199,516	6,221,449	(3,978,067)	14,493,771 ✓	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
		3,349,134	3,349,134	3,031,741	(317,393)	3,031,741	
		3,349,134	3,349,134	3,031,741	(317,393)	3,031,741	
Total 147 & 148 Transportation Sales							
		54,477	0	0	0	54,477	
		4,246,981	4,246,981	3,925,542	(321,439)	3,925,542	
		4,301,458	4,246,981	3,925,542	(321,439)	3,980,019	
Total sales		26,122,430	17,795,631	13,176,732	(4,616,899)	21,505,631	
Schedule Sum for Demand Deferral:							
Firm 101		12,798,700	7,431,050	4,392,231	(3,038,819)	9,759,881 ✓	
Firm 102		15,332	8,833	5,271	(3,562)	11,770 ✓	
Firm 111		5,155,334	2,589,731	1,701,302	(888,429)	4,266,905 ✓	
Firm 112		11,290	5,304	3,881	(1,423)	9,867 ✓	
Firm 121		351,525	164,598	118,764	(45,834)	305,691 ✓	
Firm 122		46,438	0	0	0	46,438 ✓	
Firm 131		0	0	0	0	0	
Interruptible 132		93,219	0	0	0	93,219 ✓	
Interruptible 132W		0	0	0	0	0	
Transportation 146		3,349,134	3,349,134	3,031,741	(317,393)	3,031,741	
		21,820,972	13,548,650	9,253,190	(4,295,460)	17,525,512 ✓	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm 101		12,798,700	7,431,050	4,392,231	(3,038,819)	9,759,881 ✓	
Firm 102		15,332	8,833	5,271	(3,562)	11,770 ✓	
Firm 111		5,155,334	2,589,731	1,701,302	(888,429)	4,266,905 ✓	
Firm 121		351,525	164,598	118,764	(45,834)	305,691 ✓	
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		3,349,134	3,349,134	3,031,741	(317,393)	3,031,741	
		21,670,025	13,543,346	9,249,309	(4,294,037)	17,375,988 ✓	Volumes for PGA Commodity & Demand Amortization
Firm							
		11,290	5,304	3,881	(1,423)	9,867	Annual lump sum amortization
		46,438	0	0	0	46,438	Annual lump sum amortization
		93,219	0	0	0	93,219	Annual lump sum amortization
Total Firm Sales							
		18,378,619	10,199,516	6,221,449	(3,978,067)	14,400,552	
Total Interruptible Sales							
		93,219	0	0	0	93,219	
Total Transportation Sales (Schedule 146)							
		3,349,134	3,349,134	3,031,741	(317,393)	3,031,741	
Total Transportation Sales (Schedule 147 & 148)							
		4,301,458	4,246,981	3,925,542	(321,439)	3,980,019	
Check total sales		26,122,430	17,795,631	13,176,732	(4,616,899)	21,505,631	
		26,122,430	17,795,631	13,176,732		21,505,631	

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	http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp			OLD	3/31/2018	6/30/2018	4.47% ✓
WA Deferral Rates Commodity Rate	191010 GD WA	101 - 132	Debit	NEW \$0.16436 ✓	1/26/2018	Next PGA filing	
Demand Rate		101	Debit	\$0.10744 ✓	11/1/2017	Next PGA filing	
		102	Debit	\$0.10744 ✓	11/1/2017	Next PGA filing	
		111/112	Debit	\$0.09865 ✓	11/1/2017	Next PGA filing	
		121/122	Debit	\$0.11541 ✓	11/1/2017	Next PGA filing	
		131/132	Debit	\$0.06248 ✓	11/1/2017	Next PGA filing	
		146	Debit	\$0.00054 ✓	11/1/2017	Next PGA filing	
WA Commodity & Demand Amortization Rates (Sch 155)	191000 GD WA	101	Debit	\$0.09174 ✓	11/1/2017	Next PGA filing	
		102	Debit	\$0.09174 ✓	11/1/2017	Next PGA filing	
		111	Debit	\$0.07249 ✓	11/1/2017	Next PGA filing	
		112	n/a	n/a			
		121	Debit	\$0.04448 ✓	11/1/2017	Next PGA filing	
		122	n/a	n/a			
		131	n/a	\$0.08834		Next PGA filing	
		132	n/a	n/a			
		146	n/a	n/a			
WA Jackson Prairie Amortization Rates (Sch 155)	191025 GD WA	101-132	Debit	\$0.00001	11/1/2017	Rolled into PGA Nov 1st 2017	
ID Interest Rate Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664	146	Debit	\$0.00000	11/1/2017	Rolled into PGA Nov 1st 2017	1.00% ✓
ID Deferral Rates Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.21725 ✓	1/26/2018	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.11331 ✓	11/1/2017	Next PGA filing	
ID Commodity & Demand Amortization Rates	191000 GD ID	101	Debit	\$0.09308 ✓	11/1/2017	Next PGA filing	
		111	Debit	\$0.09308 ✓	11/1/2017	Next PGA filing	
		131	Debit	\$0.09665	11/1/2017	Next PGA filing	
ID 2014 Earnings Test Amortization	254229 GD ID	101	Debit	(\$0.00268)	1/1/2017	12/31/2017	
		111	Debit	(\$0.00268)	1/1/2017	12/31/2017	
		112	Debit	(\$0.00268)	1/1/2017	12/31/2017	
		131	Debit	(\$0.00268)	1/1/2017	12/31/2017	
		132	Debit	(\$0.00268)	1/1/2017	12/31/2017	



Interoffice Memorandum
Rates and Tariff Administration

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

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

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

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

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

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

Berg, Jenny

From: Brandon, Annette
Sent: Tuesday, May 01, 2018 11:31 AM
To: Berg, Jenny
Subject: RE: Rate Review - April

↓
No rate changes in April. Thanks!

From: Berg, Jenny
Sent: Monday, April 30, 2018 2:25 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - April

Hi Annette,

Attached is the rates review workbook for April 2018. No updates were needed in April except for the quarterly FERC Interest Rate.

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

Thank you,

Jenny Berg
Resource Accounting Analyst



1411 E Mission Ave. MSC-07
Spokane, WA 99202
P 509.495.2631
<http://www.avistautilities.com>

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Wrong

Washington/Idaho Gas Costs		201801	201801
Demand (Transportation) Costs			
NWP Fixed	\$ 3,655,374.78		
NWP Variable	\$ 27,155.85		
NWP Capacity Release	\$ (2,356,636.44)		
	\$ 1,326,894.19		
GTN Fixed	\$ 262,729.32		
GTN Variable	\$ 8,378.88		
GTN Capacity Release	\$ (3,415.47)		
	\$ 258,289.73		
Transcanada Foothills (BC System) Fixed	\$ 202,495.20		
Transcanada Foothills (BC System) Variable	\$ -		
ANG Total	\$ 202,495.20		
NOVA (AB System) Fixed	\$ 415,759.23		
NOVA (AB System) Variable	\$ -		
NOVA Total	\$ 415,759.23		
Spectra Westcoast Fixed	\$ 92,826.55		
Spectra Westcoast Variable	\$ 908.45		
WEI (Duke) Total	\$ 93,737.00		
Questar	\$ 2,670.30		
	\$ 2,670.30		
NOVA Fixed charges	\$ -		
Third party capacity release	\$ -		
Other Pipeline Fixed charges	\$ 80.00		
Other Capacity Release credit	\$ 50.00		
Counterparty Invoice Total	\$ -		
Thermal Transport	\$ -		
Intracountry Transportation Optimization	\$ -		
Total Demand Costs from Purchase Journals	\$ 2,299,445.55		
WA/ID Buy/Sell Transportation Recovery	\$ (8,561.94)		
Total Demand Costs	\$ 2,290,883.71		
804001 GD AN	\$ (37,043.18)		
less variable costs charged to Commodity	\$ -		
Total Demand Costs to be Allocated	\$ 2,253,440.53		
Commodity Purchases (Natural Gas)			
Commodity Physical	\$ 9,310,111.60		
Misc	\$ -		
804000 GD AN	\$ -		
811000 GD AN	\$ -		
Cochrane Credit	\$ (92,480.20)		
804600 GD AN	\$ 2,270,713.28		
Financial Settlements	\$ -		
804010 GD AN	\$ 1,919.57		
Foreign Exchange Hedge Activity	\$ 895,915.94		
804730 GD AN	\$ -		
Interco Commodity Costs from Purchase Journals	\$ 12,386,181.19		
Storage (Injections)/Withdrawals	\$ 3,402,501.60		
808100/808200 GD AN	\$ -		
FABF Commodity for Anderson Elementary/Lig	\$ -		
804000 GD AN	\$ -		
804000 GD AN	\$ -		
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	\$ 19,453.37		
804017 GD AN	\$ 3,063.37		
804017 GD AN	\$ 5,855.93		
Wells Fargo Journal DJ 473	\$ 37,043.18		
plus variable costs from Demand	\$ 7,821.53		
Merchandise Processing Fee DJ 467	\$ (8,038,794.48)		
WA/ID Off System Revenue	\$ (375,000.00)		
483000/483600/483730	\$ -		
Deferred Exchange Revenue	\$ -		
495028 GD AN	\$ -		
Total Commodity Costs to be Allocated	\$ 7,455,235.29		
WA Imbalance	\$ 5,580.35		
ID Imbalance	\$ 4,185.79		
Total Deferred Commodity Costs:	\$ 7,465,002.03		
Total Net Gas Costs	\$ 9,718,442.56		
From DJ 430	\$ 9,718,442.56		
Check \$	\$ -		

201801 Expense Calculation

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
\$ 2,253,440.53	\$ 1,556,226.03	\$ 697,214.50	\$ 5,243,266.98	\$ 2,211,968.31
	69.06%	30.94%	70.3300%	29.6700%
Total Current Demand Costs (excluding refund)	\$ 1,556,226.03	\$ 697,214.50	\$ 5,243,266.98	\$ 2,211,968.31
Total Commodity Costs to be Allocated	\$ 7,455,235.29	\$ -	\$ 5,980.95	\$ -
Imbalance Cost Washington	\$ 5,980.95	\$ -	\$ -	\$ -
Imbalance Cost Idaho	\$ -	\$ 4,185.79	\$ -	\$ 4,185.79
Total Commodity Costs before refund	\$ 7,465,002.03	\$ -	\$ 5,248,847.93	\$ 2,216,154.10
Total	\$ 9,718,442.56	\$ 1,656,226.03	\$ 5,248,847.93	\$ 2,216,154.10

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
DEMAND						
Schedule 101	20,257,484	0.10744	\$ 2,176,464.08	8,822,773	0.10497	\$ 926,126.46
Schedule 102	22,671	0.10744	\$ 2,435.77	2,761,366	0.10497	\$ 289,860.59
Schedule 111	6,608,692	0.09865	\$ 651,967.20	3,610	0.10497	\$ 378.94
Schedule 112	10,558	0.09865	\$ 1,041.55	-	0.10497	\$ -
Schedule 121	362,835	0.10433	\$ 37,854.58	-	0.10497	\$ -
Schedule 122	65,295	0.10433	\$ 6,812.23	-	0.10497	\$ -
Schedule 131	0	0.06248	\$ -	-	-	\$ -
Schedule 132	139,102	0.06248	\$ 8,691.09	-	-	\$ -
Schedule 146	3,629,622	0.00540	\$ 19,599.96	-	-	\$ -
Total Demand	31,096,459	0.09341	\$ 2,904,866.45	11,587,749	0.21725	\$ 1,216,366.01
	31,096,459 check		\$ 0.09341	11,587,749 check		\$ 0.10497
COMMODITY						
Schedule 101	20,257,484	0.21817	\$ 4,419,575.28	8,822,773	0.21725	\$ 1,916,747.43
Schedule 102	22,671	0.21817	\$ 4,946.13	2,761,366	0.21725	\$ 599,906.76
Schedule 111	6,608,692	0.21817	\$ 1,441,861.97	3,610	0.21725	\$ 784.27
Schedule 112	10,558	0.21817	\$ 2,303.44	0	0.21725	\$ -
Schedule 121	362,835	0.21817	\$ 79,159.71	0	0.21725	\$ -
Schedule 122	65,295	0.21817	\$ 14,245.41	0	0.21725	\$ -
Schedule 131	0	0.21817	\$ -	-	-	\$ -
Schedule 132	139,102	0.21817	\$ 30,347.88	-	-	\$ -
Total Commodity	27,466,837	0.21817	\$ 5,992,439.83	11,587,749	0.21725	\$ 2,517,438.47
	27,466,837 check		\$ 0.21817	11,587,749 check		\$ 30,217.25

Deferral Calculation

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand
\$ 5,248,847.93	\$ 1,556,226.03	\$ 2,216,154.10	\$ 697,214.50
\$ (5,992,439.83)	\$ (2,904,866.45)	\$ (2,517,438.47)	\$ (1,216,366.01)
\$ (743,591.90)	\$ (1,348,640.42)	\$ (301,284.37)	\$ (519,151.51)
WA Total	(2,092,232.32)	ID Total	(820,435.88)
JET Entry Debits	3,563,205.59	Credits	(12,631,110.76)

Totals from above

WA Total	\$ 9,718,442.56
ID Total	\$ (12,631,110.76)
Net	\$ (2,912,668.20)

Wrong

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

191010	Month	Interest Rate	201707	201708	201709	201710	201711	201712	201801
	Beginning Balance	3.96%	(14,771,177.39)	(15,907,772.70)	(16,977,208.90)	(18,962,414.80)	(21,954,910.56)	(26,952,655.65)	(33,952,655.65)
	Commonality Deferral		(2,217,856.25)	(2,106,770.30)	(2,779,163.59)	(2,930,687.70)	(3,060,464.00)	(3,205,529.65)	(3,350,595.30)
	Demand Deferral		(1,729,801.12)	(1,096,472.33)	(853,230.48)	(592,732.92)	(425,000.00)	(300,000.00)	(213,527.46)
	Interest (Rev/Expense)		(50,540.14)	(54,174.23)	(59,202.79)	(67,050.12)	(76,020.61)	(86,000.00)	(97,000.00)
	Commonality Adjustment		9,937,543.92	24,087,163.01	0.00	0.00	9,937,543.92	0.00	0.00
	Demand Adjustment		4,395,505.82	4,181,620.62	0.00	0.00	4,395,505.82	0.00	0.00
	Interest Adjustment		438,126.67	684,577.32	0.00	0.00	438,126.67	0.00	0.00
	Mac Adjustment		35.15	35.56	0.00	0.00	35.15	0.00	0.00
	Ending Balance		(14,289,254.79)	(15,977,724.70)	(16,977,208.90)	(18,962,414.80)	(21,954,910.56)	(26,952,655.65)	(33,952,655.65)
	GLW Check		(11,107,523.86)	(15,869,772.72)	(16,977,208.91)	(18,962,414.81)	(21,954,910.57)	(26,952,655.66)	(33,952,655.66)
	Variance		0.02	0.01	0.01	0.01	0.01	0.01	0.01

191000	Month	Interest Rate	201707	201708	201709	201710	201711	201712	201801
	Beginning Balance	3.96%	(2,070,483)	(2,080,707)	(2,147,226)	(2,230,836)	(2,338,608)	(2,463,596)	(2,605,784)
	Amortization		2,296	2,383	3,020	3,740	4,543	5,443	6,400
	Interest		1,446,879	1,463,879	1,663,113	1,925,716	2,250,716	2,640,833	3,100,833
	Transfer		271,564	291,721	348,558	448,340	588,340	768,340	988,340
	Mac Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance		(1,291,830)	(1,286,827)	(1,116,555)	(954,380)	(785,832)	(625,713)	(474,611)
	GLW Check		(1,291,830)	(1,286,827)	(1,116,555)	(954,380)	(785,832)	(625,713)	(474,611)
	Variance		0.00	0.00	0.00	0.00	0.00	0.00	0.00

191000	Month	Interest Rate	201707	201708	201709	201710	201711	201712	201801
	Beginning Balance	3.96%	(642,348.70)	(642,348.70)	(642,348.70)	(642,348.70)	(642,348.70)	(642,348.70)	(642,348.70)
	Amortization		307,250.94	307,250.94	307,250.94	307,250.94	307,250.94	307,250.94	307,250.94
	Interest		(1,512.35)	(1,512.35)	(1,512.35)	(1,512.35)	(1,512.35)	(1,512.35)	(1,512.35)
	Transfer		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Mac Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance		(336,599.71)	(336,599.71)	(336,599.71)	(336,599.71)	(336,599.71)	(336,599.71)	(336,599.71)
	GLW Check		(336,599.71)	(336,599.71)	(336,599.71)	(336,599.71)	(336,599.71)	(336,599.71)	(336,599.71)
	Variance		0.00	0.00	0.00	0.00	0.00	0.00	0.00

191025	Month	Interest Rate	201707	201708	201709	201710	201711	201712	201801
	Beginning Balance	3.96%	(2,070,483)	(2,080,707)	(2,147,226)	(2,230,836)	(2,338,608)	(2,463,596)	(2,605,784)
	Amortization		2,296	2,383	3,020	3,740	4,543	5,443	6,400
	Interest		1,446,879	1,463,879	1,663,113	1,925,716	2,250,716	2,640,833	3,100,833
	Transfer		271,564	291,721	348,558	448,340	588,340	768,340	988,340
	Mac Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance		(1,291,830)	(1,286,827)	(1,116,555)	(954,380)	(785,832)	(625,713)	(474,611)
	GLW Check		(1,291,830)	(1,286,827)	(1,116,555)	(954,380)	(785,832)	(625,713)	(474,611)
	Variance		0.00	0.00	0.00	0.00	0.00	0.00	0.00

191025	Month	Interest Rate	201707	201708	201709	201710	201711	201712	201801
	Beginning Balance	3.96%	(2,070,483)	(2,080,707)	(2,147,226)	(2,230,836)	(2,338,608)	(2,463,596)	(2,605,784)
	Amortization		2,296	2,383	3,020	3,740	4,543	5,443	6,400
	Interest		1,446,879	1,463,879	1,663,113	1,925,716	2,250,716	2,640,833	3,100,833
	Transfer		271,564	291,721	348,558	448,340	588,340	768,340	988,340
	Mac Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance		(1,291,830)	(1,286,827)	(1,116,555)	(954,380)	(785,832)	(625,713)	(474,611)
	GLW Check		(1,291,830)	(1,286,827)	(1,116,555)	(954,380)	(785,832)	(625,713)	(474,611)
	Variance		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Update JE 2020 to pull current month values

✓ MW

✓ MW

✓ MW

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201801	201801
WA Deferral Interest Income	419000 GD WA
WA Deferral Interest Expense	431600 GD WA
WA Deferral	191010 GD WA
WA Deferral Expense	805100 GD WA
Tractor Transfer	191010 GD WA
Tractor Transfer	191000 GD WA
Check	Check

ADJUSTMENT:

DR. 491000-GD-WA \$ 31.24 ✓
 DR. 191010-GD-WA \$ 17,071.20 ✓
 CR. 805100-GD-WA \$ 17,099.90 ✓

201801	201801
WA Amortization Interest Income	419000 GD WA
WA Amortization Interest Expense	431600 GD WA
WA Amortization	191000 GD WA
WA Amortization Expense	805110 GD WA
Large Customer Refund	191000 GD WA
Large Customer Refund	805110 GD WA
Check	Check

Interest adj
 moved \$ 13M into
 the customer side
 booked in DR.

ALSO BOOK INTEREST:

DR. 191010-GD-WA 402.81
 CR. 491000-GD-WA 402.81

201801	201801
WA Amortization JP	191025 GD WA
WA Amortization Expense JP	805110 GD WA
WA Amortization	191025 GD WA
WA Amortization Expense	426500 ZZ ZZ
Check	Check

ALSO BOOK IN TREST:

DR. 191010-GD-WA 400.59 ✓
 CR. 191000-GD-WA 400.59 ✓

125.40

✓ MW

✓ MW

right

201801

Washington/Idaho Gas Costs

Demand (Transportation) Costs	
NWP Fixed	\$ 3,555,974.78
NWP Variable	\$ 27,155.85
NWP Capacity Release	\$ (2,356,536.44)
NWP Total (excluding Refund)	\$ 1,226,494.19
GTN Fixed	\$ 252,729.32
GTN Variable	\$ 8,978.88
GTN Capacity Release	\$ (3,418.47)
GTN Total	\$ 258,289.73
Transcanada Foothills (BC System) Fixed	\$ 202,495.20
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 202,495.20
NOVA (AB System) Fixed	\$ 415,769.23
NOVA (AB System) Variable	\$ -
NOVA Total	\$ 415,769.23
Spectra Westcoast Fixed	\$ 92,828.55
Spectra Westcoast Variable	\$ 988.45
WE (Duke) Total	\$ 93,737.00
Questar	\$ 2,670.30
Questar	\$ 2,670.30
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 0.00
Other Capacity Release credit	\$ 0.00
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intra-company Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,295,445.65
WAID Buy/Sell Transportation Recovery	\$ (5,961.94)
Total Demand Costs	\$ 2,290,483.71
804001 GD AN	\$ (37,043.18)
less variable costs charged to Commodity	\$ -
Total Demand Costs to be Allocated	\$ 2,253,440.53

804000 GD AN	\$ 9,310,111.60
804000 GD AN	\$ -
811000 GD AN	\$ (92,480.20)
804600 GD AN	\$ 2,270,713.28
804010 GD AN	\$ 1,915.57
804730 GD AN	\$ 895,915.94
Total Commodity Costs from Purchase Journals	\$ 12,385,181.19
Storage (Injections)/Withdrawals	\$ 3,402,501.50
FAPB Commodity for Anderson Elementary/Ligr	\$ -
WAID Gas Purchased from Interstate Asphalt (\$ -
GST	\$ -
M Chemical Accrual	\$ 7,000.00
Broker Fees	\$ 19,453.97
Mizuho Broker Fees	\$ 3,085.37
Wells Fargo Journal DJ 473	\$ 6,856.93
plus variable costs from Demand	\$ 37,043.18
Merchandise Processing Fee DJ 467	\$ 7,921.53
WAID Off System Revenue	\$ (8,038,794.48)
Deferred Exchange Revenue	\$ (375,000.00)
Amount to be Deferred	\$ 7,455,235.29
Total Commodity Costs to be Allocated	\$ 5,580.95
WA Imbalance	\$ 4,185.79
ID Imbalance	\$ -
Total Deferred Commodity Costs:	\$ 7,465,002.03
Total Net Gas Costs	\$ 9,718,442.56
From DJ 430	\$ -
Check \$	\$ 9,718,442.56

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,253,440.53	\$ 1,556,226.03	\$ 697,214.50
Total Commodity Costs to be Allocated	\$ 7,455,235.29	\$ 5,243,266.98	\$ 2,211,968.31
Imbalance Cost Washington	\$ 5,580.95	\$ -	\$ -
Imbalance Cost Idaho	\$ 4,185.79	\$ -	\$ -
Total Commodity Costs before refund	\$ 7,465,002.03	\$ 5,248,847.93	\$ 2,216,154.10
Total	\$ 9,718,442.56	\$ 5,562,226.03	\$ 697,214.50

check \$ 2,216,154.10

201801

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,253,440.53	\$ 1,556,226.03	\$ 697,214.50
Total Commodity Costs to be Allocated	\$ 7,455,235.29	\$ 5,243,266.98	\$ 2,211,968.31
Imbalance Cost Washington	\$ 5,580.95	\$ -	\$ -
Imbalance Cost Idaho	\$ 4,185.79	\$ -	\$ -
Total Commodity Costs before refund	\$ 7,465,002.03	\$ 5,248,847.93	\$ 2,216,154.10
Total	\$ 9,718,442.56	\$ 5,562,226.03	\$ 697,214.50

check \$ 2,216,154.10

201801

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,253,440.53	\$ 1,556,226.03	\$ 697,214.50
Total Commodity Costs to be Allocated	\$ 7,455,235.29	\$ 5,243,266.98	\$ 2,211,968.31
Imbalance Cost Washington	\$ 5,580.95	\$ -	\$ -
Imbalance Cost Idaho	\$ 4,185.79	\$ -	\$ -
Total Commodity Costs before refund	\$ 7,465,002.03	\$ 5,248,847.93	\$ 2,216,154.10
Total	\$ 9,718,442.56	\$ 5,562,226.03	\$ 697,214.50

check \$ 2,216,154.10

201801

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,253,440.53	\$ 1,556,226.03	\$ 697,214.50
Total Commodity Costs to be Allocated	\$ 7,455,235.29	\$ 5,243,266.98	\$ 2,211,968.31
Imbalance Cost Washington	\$ 5,580.95	\$ -	\$ -
Imbalance Cost Idaho	\$ 4,185.79	\$ -	\$ -
Total Commodity Costs before refund	\$ 7,465,002.03	\$ 5,248,847.93	\$ 2,216,154.10
Total	\$ 9,718,442.56	\$ 5,562,226.03	\$ 697,214.50

check \$ 2,216,154.10

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO			PGA Revenue
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue	
DEMAND							
Schedule 101	20,257,484	0.10744	\$ 2,176,464.08	8,822,773	0.10497	\$ 926,125.48	
Schedule 102	22,671	0.10744	\$ 2,435.77	2,761,366	0.10497	\$ 289,960.59	
Schedule 111	6,608,892	0.09865	\$ 651,967.20	3,610	0.10497	\$ 378.94	
Schedule 112	10,558	0.09866	\$ 1,041.55				
Schedule 121	362,835	0.10433	\$ 37,854.58				
Schedule 122	65,295	0.10433	\$ 6,812.23				
Schedule 131	0	0.06248	\$ -				
Schedule 132	139,102	0.06248	\$ 8,691.09				
Schedule 146	3,629,622	0.00054	\$ 1,960.00				
Total Demand	31,096,459		\$ 2,887,226.49	11,587,749		\$ 1,216,365.01	
	31,096,459		\$ 0.09285	11,587,749		\$ 0.10497	
COMMODITY							
Schedule 101	20,257,484	0.21817	\$ 4,419,575.28	8,822,773	0.21725	\$ 1,916,747.43	
Schedule 102	22,671	0.21817	\$ 4,946.13	2,761,366	0.21725	\$ 599,906.76	
Schedule 111	6,608,892	0.21817	\$ 1,441,861.97	3,610	0.21725	\$ 784.27	
Schedule 112	10,558	0.21817	\$ 2,303.44				
Schedule 121	362,835	0.21817	\$ 79,159.71				
Schedule 122	65,295	0.21817	\$ 14,245.41				
Schedule 131	0	0.21817	\$ -				
Schedule 132	139,102	0.21817	\$ 30,347.88				
Total Commodity	27,466,837		\$ 5,992,439.83	11,587,749		\$ 2,517,438.47	
	27,466,837		\$ 0.21817	11,587,749		\$ 0.21725	

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO			PGA Revenue
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue	
DEMAND							
Schedule 101	20,257,484	0.10744	\$ 2,176,464.08	8,822,773	0.10497	\$ 926,125.48	
Schedule 102	22,671	0.10744	\$ 2,435.77	2,761,366	0.10497	\$ 289,960.59	
Schedule 111	6,608,892	0.09865	\$ 651,967.20	3,610	0.10497	\$ 378.94	
Schedule 112	10,558	0.09866	\$ 1,041.55				
Schedule 121	362,835	0.10433	\$ 37,854.58				
Schedule 122	65,295	0.10433	\$ 6,812.23				
Schedule 131	0	0.06248	\$ -				
Schedule 132	139,102	0.06248	\$ 8,691.09				
Schedule 146	3,629,622	0.00054	\$ 1,960.00				
Total Demand	31,096,459		\$ 2,887,226.49	11,587,749		\$ 1,216,365.01	
	31,096,459		\$ 0.09285	11,587,749		\$ 0.10497	
COMMODITY							
Schedule 101	20,257,484	0.21817	\$ 4,419,575.28	8,822,773	0.21725	\$ 1,916,747.43	
Schedule 102	22,671	0.21817	\$ 4,946.13	2,761,366	0.21725	\$ 599,906.76	
Schedule 111	6,608,892	0.21817	\$ 1,441,861.97	3,610	0.21725	\$ 784.27	
Schedule 112	10,558	0.21817	\$ 2,303.44				
Schedule 121	362,835	0.21817	\$ 79,159.71				
Schedule 122	65,295	0.21817	\$ 14,245.41				
Schedule 131	0	0.21817	\$ -				
Schedule 132	139,102	0.21817	\$ 30,347.88				
Total Commodity	27,466,837		\$ 5,992,439.83	11,587,749		\$ 2,517,438.47	
	27,466,837		\$ 0.21817	11,587,749		\$ 0.21725	

Deferral Calculation

Total Deferral Expenses from above	\$ 5,248,847.93	\$ 1,556,226.03	\$ 697,214.50
PGA Deferral Revenue from above	\$ (5,992,439.83)	\$ (2,887,226.49)	\$ -
Adjustments	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (743,591.90)	\$ (1,331,000.46)	\$ -
WA Total	\$ (743,591.90)	\$ (1,331,000.46)	\$ -
ID Total	\$ -	\$ (620,435.88)	\$ -
(overcollected)/undercollected (rebate)/surcharge	\$ (2,074,596.36)	\$ -	\$ -
Deferral Check	\$ -	\$ -	\$ -
JET Entry	\$ -	\$ -	\$ -
Debits	\$ 3,563,205.59	\$ -	\$ -
Credits	\$ -	\$ 3,563,205.59	\$ -
Total	\$ -	\$ -	\$ -

Right

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

Update JE date to pull current month values () = Rebate

191010	Month	YTD	201707	201708	201709	201710	201711	201712	201801	201802	201803
	Interest Rate		3.96%	3.96%	3.96%	4.21%	4.21%	4.21%	4.25%	4.25%	4.25%
	Beginning Balance	(6,508,323.87)	(14,771,177.39)	(15,909,772.70)	(16,977,268.90)	(18,962,414.80)	(21,954,910.56)	(25,947,396.12)	(30,941,881.79)	(35,936,367.45)	(40,930,853.11)
	Commodity Deferral	(14,998,507.26)	(2,217,856.25)	(2,108,794.30)	(2,779,163.69)	(2,935,847.70)	(386,484.00)	(1,205,525.85)	(743,591.90)	1,500,599.24	262,271.12
	Demand Deferral	(3,531,759.91)	(4,489,685.82)	1,129,801.12	853,220.48	15,042.06	(592,732.92)	(1,678,391.13)	(3,331,000.46)	(1,492,728.86)	(772,819.74)
	Interest (Rev)/Expense	(530,200.14)	(912,326.98)	(50,540.18)	(59,202.79)	(71,650.12)	(26,920.61)	(33,791.47)	(43,012.90)	(48,825.06)	(47,881.06)
	Commodity Adjustment	9,937,543.82	24,087,163.01	0.00	0.00	0.00	9,937,543.82	0.00	0.00	0.00	0.00
	Demand Adjustment	4,395,506.82	4,181,620.82	0.00	0.00	0.00	4,395,506.82	0.00	0.00	0.00	0.00
	Interest Adjustment	438,120.97	684,577.32	0.00	0.00	0.00	438,120.67	0.00	0.00	0.00	0.00
	Misc Adjustment	35.15	35.56	0.00	0.00	0.00	35.15	0.00	0.00	0.00	0.00
	Ending Balance	(4,289,254.73)	(11,107,523.79)	(12,909,772.70)	(14,962,414.80)	(16,977,268.90)	(18,962,414.80)	(21,954,910.56)	(25,947,396.12)	(30,941,881.79)	(35,936,367.45)
	GLW Check	(11,107,523.80)	(15,909,772.72)	(16,977,268.91)	(18,962,414.81)	(21,954,910.57)	(25,947,396.13)	(30,941,881.75)	(35,936,367.46)	(40,930,853.12)	(45,925,338.18)
	Variance		0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.00	0.00

191000	Month	YTD	201707	201708	201709	201710	201711	201712	201801	201802	201803
	PGA YTD	240,238,598	2,070,483	2,080,707	3,147,236	8,635,636	14,838,696	22,765,596	20,257,484	18,179,896	15,771,469
	Schedule 101	188,194.00	2,296	2,393	3,920	13,952	20,740	25,043	22,671	21,014	19,043
	Schedule 111	51,787,474.00	1,446,879	1,463,939	2,165,313	3,629,658	5,325,716	7,850,439	6,808,892	7,202,871	5,808,266
	Schedule 121	3,896,834.00	274,504	291,721	348,558	248,414	458,380	377,683	382,833	448,875	345,298
	Schedule 131	0.00	0	0	0	0	0	0	0	0	0
	Schedule 146	36,224,919.00	2,144,434	2,338,940	2,209,981	3,065,921	3,419,526	3,987,685	3,529,622	3,587,188	3,349,134
	Total	223,692,149	4,116,113.32	4,177,700	7,874,888	15,813,981	24,062,058	34,964,456	30,881,504	29,419,914	25,091,210
	Calendar Sales Check	223,692,149	4,116,113.32	4,177,700	7,874,888	15,813,981	24,062,058	34,964,456	30,881,504	29,419,914	25,091,210

191000	Month	YTD	201707	201708	201709	201710	201711	201712	201801	201802	201803
	Schedule 101	188,194.00	2,296	2,393	3,920	13,952	20,740	25,043	22,671	21,014	19,043
	Schedule 111	51,787,474.00	1,446,879	1,463,939	2,165,313	3,629,658	5,325,716	7,850,439	6,808,892	7,202,871	5,808,266
	Schedule 121	3,896,834.00	274,504	291,721	348,558	248,414	458,380	377,683	382,833	448,875	345,298
	Schedule 131	0.00	0	0	0	0	0	0	0	0	0
	Schedule 146	36,224,919.00	2,144,434	2,338,940	2,209,981	3,065,921	3,419,526	3,987,685	3,529,622	3,587,188	3,349,134
	Total	223,692,149	4,116,113.32	4,177,700	7,874,888	15,813,981	24,062,058	34,964,456	30,881,504	29,419,914	25,091,210

191000	Month	YTD	201707	201708	201709	201710	201711	201712	201801	201802	201803
	Schedule 101	188,194.00	2,296	2,393	3,920	13,952	20,740	25,043	22,671	21,014	19,043
	Schedule 111	51,787,474.00	1,446,879	1,463,939	2,165,313	3,629,658	5,325,716	7,850,439	6,808,892	7,202,871	5,808,266
	Schedule 121	3,896,834.00	274,504	291,721	348,558	248,414	458,380	377,683	382,833	448,875	345,298
	Schedule 131	0.00	0	0	0	0	0	0	0	0	0
	Schedule 146	36,224,919.00	2,144,434	2,338,940	2,209,981	3,065,921	3,419,526	3,987,685	3,529,622	3,587,188	3,349,134
	Total	223,692,149	4,116,113.32	4,177,700	7,874,888	15,813,981	24,062,058	34,964,456	30,881,504	29,419,914	25,091,210

191000	Month	YTD	201707	201708	201709	201710	201711	201712	201801	201802	201803
	Schedule 101	188,194.00	2,296	2,393	3,920	13,952	20,740	25,043	22,671	21,014	19,043
	Schedule 111	51,787,474.00	1,446,879	1,463,939	2,165,313	3,629,658	5,325,716	7,850,439	6,808,892	7,202,871	5,808,266
	Schedule 121	3,896,834.00	274,504	291,721	348,558	248,414	458,380	377,683	382,833	448,875	345,298
	Schedule 131	0.00	0	0	0	0	0	0	0	0	0
	Schedule 146	36,224,919.00	2,144,434	2,338,940	2,209,981	3,065,921	3,419,526	3,987,685	3,529,622	3,587,188	3,349,134
	Total	223,692,149	4,116,113.32	4,177,700	7,874,888	15,813,981	24,062,058	34,964,456	30,881,504	29,419,914	25,091,210

191000	Month	YTD	201707	201708	201709	201710	201711	201712	201801	201802	201803
	Schedule 101	188,194.00	2,296	2,393	3,920	13,952	20,740	25,043	22,671	21,014	19,043
	Schedule 111	51,787,474.00	1,446,879	1,463,939	2,165,313	3,629,658	5,325,716	7,850,439	6,808,892	7,202,871	5,808,266
	Schedule 121	3,896,834.00	274,504	291,721	348,558	248,414	458,380	377,683	382,833	448,875	345,298
	Schedule 131	0.00	0	0	0	0	0	0	0	0	0
	Schedule 146	36,224,919.00	2,144,434	2,338,940	2,209,981	3,065,921	3,419,526	3,987,685	3,529,622	3,587,188	3,349,134
	Total	223,692,149	4,116,113.32	4,177,700	7,874,888	15,813,981	24,062,058	34,964,456	30,881,504	29,419,914	25,091,210

191000	Month	YTD	201707	201708	201709	201710	201711	201712	201801	201802	201803
	Schedule 101	188,194.00	2,296	2,393	3,920	13,952	20,740	25,043	22,671	21,014	19,043
	Schedule 111	51,787,474.00	1,446,879	1,463,939	2,165,313	3,629,658	5,325,716	7,850,439	6,808,892	7,202,871	5,808,266
	Schedule 121	3,896,834.00	274,504	291,721	348,558	248,414	458,380	377,683	382,833	448,875	345,298
	Schedule 131	0.00	0	0	0	0	0	0	0	0	0
	Schedule 146	36,224,919.00	2,144,434	2,338,940	2,209,981	3,065,921	3,419,526	3,987,685	3,529,622	3,587,188	3,349,134
	Total	223,692,149	4,116,113.32	4,177,700	7,874,888	15,813,981	24,062,058	34,964,456	30,881,504	29,419,914	25,091,210

191000	Month	YTD	201707	201708	201709	201710	201711	201712	201801	201802	201803
	Schedule 101	188,194.00	2,296	2,393	3,920	13,952	20,740	25,043	22,671	21,014	19,043
	Schedule 111	51,787,474.00	1,446,879	1,463,939	2,165,313	3,629,658	5,325,716	7,850,439	6,808,892	7,202,871	5,808,266
	Schedule 121	3,896,834.00	274,504	291,721	348,558	248,414	458,380	377,683	382,833	448,875	345,298
	Schedule 131	0.00	0	0	0	0	0	0	0	0	0
	Schedule 146	36,224,919.00	2,144,434	2,338,940	2,209,981	3,065,921	3,419,526	3,987,685	3,529,622	3,587,188	3,349,134
	Total	223,692,149	4,116,113.32	4,177,700	7,874,888	15,813,981	24,062,058	34,964,456	30,881,504	29,419,914	25,091,210

191000	Month	YTD	201707	201708	201709	201710	201711	201712	201801	201802	201803
	Schedule 101	188,194.00	2,296	2,393	3,920	13,952	20,740	25,043	22,671	21,014	19,043
	Schedule 111	51,787,474.00	1,446,879	1,463,939	2,165,313	3,629,658	5,325,716	7,850,439	6,808,892	7,202,871	5,808,266
	Schedule 121	3,896,834.00	274,504	291,721	348,558	248,414	458,380	377,683	382,833	448,875	345,298
	Schedule 131	0.00	0	0	0	0	0	0	0	0	0
	Schedule 146	36,224,919.00	2,144,434	2,338,940	2,209,981	3,065,921	3,419,526	3,987,685	3,529,622	3,587,188	3,349,134
	Total	223,692,149	4,116,113.32	4,177,700	7,874,888	15,813,981	24,062,058	34,964,456	30,881,504	29,419,914	25,091,210

191000	Month	YTD	201707	201708	201709	201710	201711	201712	201801	201802	201803
	Schedule 101	188,194.00	2,296	2,393	3,920	13,952	20,740	25,043	22,671	21,014	19,043
	Schedule 111	51,787,474.00	1,446,879	1,463,939	2,165,313	3,629,658	5,325,716	7,850,439	6,808,892	7,202,871	5,808,266
	Schedule 121	3,896,834.00	274,504	291,721	348,558	248,414	458,380	377,683	382,833	448,875	345,298
	Schedule 131										