

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Effective Date: 201805

Last Saved by: Jenny Berg

Submitted by: Jenny Berg

Approved by:

Last Saved: 06/05/2018 3:16 PM

Approval Requested: 06/05/2018 3:16 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
			GD	WA	DL			
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	57,251.61 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		374,846.25 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	317,594.64 ✓		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	3,552.07 ✓		Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	471,198.76 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		474,750.83 ✓	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	6,634.63 ✓		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		174,779.81 ✓	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	168,145.18 ✓		Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	68.72 ✓		Interest Income
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	236,629.81 ✓		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		236,698.53 ✓	Amortization Expense
Totals:						1,261,075.42 ✓	1,261,075.42 ✓	

Explanation:

To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.

Jenny Berg
 Prepared by Jenny Berg
 Date: 6/5/18

J.F. Jordan
 Reviewed by
 Date: 6/5/18

Approved for Entry
 Corporate Accounting use Only
 Date

Washington/Idaho Gas Costs			
201805	201805		
Demand (Transportation) Costs			
NWP Fixed	\$ 3,657,222.00		
NWP Variable	\$ 20,069.61		
NWP Capacity Release	\$ (2,356,636.44)		
NWP Total (excluding Refund)	\$ 1,320,655.17		
GTN Fixed	\$ 191,512.75		
GTN Variable	\$ 5,548.69		
GTN Capacity Release	\$ (3,418.47)		
Current Month Estimate	\$ 193,642.97		
Transcanada Foothills (BC System) Fixed	\$ 191,584.78		
Transcanada Foothills (BC System) Variable	\$ -		
ANG Total	\$ 191,584.78		
NOVA (AB System) Fixed	\$ 490,418.46		
NOVA (AB System) Variable	\$ 400,418.46		
NOVA Total	\$ 92,553.81		
Spectra Westcoast Fixed	\$ (1,072.00)		
Spectra Westcoast Variable	\$ 91,481.73		
WEI (Duke) Total	\$ 4,308.15		
Questar	\$ 4,308.15		
NOVA Fixed charges	\$ -		
Third party capacity release	\$ 50.00		
Other Pipeline Fixed charges	\$ -		
Other capacity release credit	\$ -		
Thermal Transport	\$ -		
Counterparty Invoice Total	\$ -		
Intracommunity Transportation Optimization	\$ -		
Total Demand Costs from Purchase Journals	\$ 2,202,091.26		
WAID Buy/Sell Transportation Recovery	\$ (8,268.08)		
Total Demand Costs	\$ 2,193,823.18		
804001 GD AN	\$ -		
less variable costs charged to Commodity	\$ -		
Total Demand Costs to be Allocated	\$ 2,193,823.18		

Expense Calculation			
201805	201805		
Total Current Demand Costs (excluding refund)	\$ 2,193,823.18		
Imbalance Cost Washington	\$ (386,327.95)		
Imbalance Cost Idaho	\$ 19,270.65		
Total Commodity Costs before refund	\$ (357,726.14)		
Total	\$ 1,811,550.02		
check \$	\$ 1,498,102.12		
Total	\$ 671,174.04		

Expense Calculation			
201805	201805		
Total Current Demand Costs (excluding refund)	\$ 2,193,823.18		
Imbalance Cost Washington	\$ (386,327.95)		
Imbalance Cost Idaho	\$ 19,270.65		
Total Commodity Costs before refund	\$ (357,726.14)		
Total	\$ 1,811,550.02		
check \$	\$ 1,498,102.12		
Total	\$ 671,174.04		

WASHINGTON	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	IDAH0	PGA Volumes	PGA Rate	PGA Revenue	Commodity Allocated to Washington	Commodity Allocated to Idaho
DEMAND										
Schedule 101	3,286,813	0.10744	\$ 353,135.19		Schedule 101	1,559,887	0.10497	\$ 163,741.34		
Schedule 102	4,240	0.10744	\$ 455.55		Schedule 111	1,126,511	0.16236	\$ 182,900.33		
Schedule 111	2,210,506	0.09865	\$ 218,066.42		Schedule 112	30,470	0.10497	\$ 3,196.44		
Schedule 112	3,523	0.09865	\$ 347.54		Schedule 121	0	0.10497	\$ -		
Schedule 121	234,262	0.10433	\$ 24,440.55		Schedule 122	0	0.10497	\$ -		
Schedule 122	49,642	0.10433	\$ 5,179.15		Total Demand	2,716,868		\$ 285,189.63		
Schedule 131	72,901	0.06248	\$ 4,554.85							
Schedule 132	0	0.06248	\$ -							
Schedule 146	2,500,964	0.00054	\$ 1,350.52							
Total Demand	8,362,851		\$ 607,529.77							
check			\$ 8,362,851							
			\$ 0.07265							
COMMODITY										
Schedule 101	3,286,813	0.16436	\$ 540,220.58		Schedule 101	1,559,887	0.16236	\$ 253,263.25		
Schedule 102	4,240	0.16436	\$ 696.89		Schedule 111	1,126,511	0.16236	\$ 182,900.33		
Schedule 111	2,210,506	0.16436	\$ 363,318.77		Schedule 112	30,470	0.16236	\$ 4,947.11		
Schedule 112	3,523	0.16436	\$ 579.04		Schedule 121	0	0.16236	\$ -		
Schedule 121	234,262	0.16436	\$ 38,503.30		Schedule 131	0	0.16236	\$ -		
Schedule 122	49,642	0.16436	\$ 8,159.16		Schedule 132	0	0.16236	\$ -		
Schedule 131	72,901	0.16436	\$ 11,982.01		Total Commodity	2,716,868		\$ 441,110.69		
Schedule 132	0	0.16436	\$ -							
Total Commodity	5,861,887		\$ 963,459.75							
check			\$ 5,861,887							

DEFERRAL CALCULATION	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ (244,707.24)	\$ 1,498,102.12	\$ (113,016.90)	\$ 671,174.04	\$ 1,811,550.02
PGA Deferral Revenue from above	\$ (963,459.75)	\$ (607,529.77)	\$ (441,110.69)	\$ (285,189.63)	\$ (2,297,289.84)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (1,208,166.99)	\$ 890,572.34	\$ (654,128.59)	\$ 385,984.41	\$ (485,739.82)
(overcollected)/undercollected (rebate)/surcharge		\$ (277,594.64)		\$ (188,145.18)	\$ -
WA Total	\$ -	\$ -	\$ -	\$ -	\$ -

JET Entry		
Debits	\$ 1,261,075.42	
Credits	\$ -	
Total	\$ 1,261,075.42	

2018 WA-ID Deferral & Amort. May 6/5/2018 2:48 PM

Washington/Idaho Gas Costs	GL Account	May-18 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (2,135,208.27)
JP Withdrawals	808100 GD AN	\$ 376,299.62
Total JP	164100 GD AN	\$ (1,758,908.65)
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 5,893.87
Total Clay Basin	164115 GD AA	\$ 5,893.87
Total Net Storage (Injections)/Withdrawals		\$ (1,753,014.78) ✓
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 4,202,312.11 ✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,177,545.04
Variable Demand (Transport) Costs	804002 GD AN	\$ 24,546.22 ✓
Hedge Activity	804010 GD AN	\$ (9,372.53) ✓
Financial Settlements	804600 GD AN	\$ 1,266,181.88 ✓
Interco Purchase from Thermal	804730 GD AN	\$ 420,101.98 ✓
Cochrane Credit	811000 GD AN	\$ (68,253.15) ✓
		2,202,091.26 ✓
Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ 19,270.65 ✓
ID Imbalance from DJ 436	804000 GD AN	\$ 9,331.16 ✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00 ✓
Broker Fees DJ 471	804017 GD AN	\$ 14,910.12 ✓
Mizuho Journal DJ 473	804017 GD AN	\$ 3,941.62 ✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 4,709.06 ✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 8,374.10 ✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/48:	\$ (4,132,764.58) ✓
Deferred Exchange Revenue	485028 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	\$ (8,268.88) ✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ - ✓
Total Costs for Deferral including net gas costs		\$ 1,811,560.02 Tie to Deferral Entry ✓
	483600 GD AN	\$ (522,958.75) Input fr GLE Sales
	483000 GD AN	\$ (2,197,174.21) Input fr GLE Sales
	483730 GD AN	\$ (1,412,631.62) Input fr GLE Sales
		(4,132,764.58)

Journal # 430 Entry				
	Dr.	Cr.		
232130 ZZ ZZ	\$ 523,918.38	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)	
142150 ZZ ZZ	\$ -	\$ (523,918.38)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)	
142600 ZZ ZZ	\$ -	\$ (2,957,007.29)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)	
232620 ZZ ZZ	\$ 2,957,007.29	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)	
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out	
245745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out	
804700.GD.AN	\$ -	\$ -	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	
903000.CD.AA	\$ -	\$ -	Misc Adj	
232130.ZZ.ZZ	\$ -	\$ -	Misc Adj	
142600.ZZ.ZZ	\$ -	\$ -	Misc Adj	
903000.CD.AA	\$ -	\$ -	Misc Adj	
232620 ZZ ZZ	\$ 50,099.12	\$ -	Reclass between LDC and Thermal	
232130 ZZ ZZ	\$ -	\$ 50,099.12	Reclass between LDC and Thermal	
Total Other Adj	\$ 3,538,024.79	\$ (3,437,826.55)		
Total from GLE	\$ 10,241,161.85	\$ (10,241,161.85)		
Total DJ 430	\$ 13,779,186.64	\$ (13,678,988.40)		



Gas by GL Account - Estimate

Page: 2
 Print Date: 06/05/18
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 Database: NUCUT
 arpgasbyglst

Accounting Month: 201805
 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	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD	
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$2,458.15		\$2,458.15	- F ✓
Dominion Energy Questar Pipeline, LLC	ACCTSP				\$1,850.00	\$1,850.00	- F ✓
Gas Transmission Northwest Corporation	TPORT				\$191,512.75	\$191,512.75	- F ✓
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				(\$3,418.47)	(\$3,418.47)	- CR ✓
Northwest Pipeline Corporation	ACCTSP				\$1,247.22	\$1,247.22	- F ✓
Northwest Pipeline Corporation	TPORT				\$3,655,974.78	\$3,655,974.78	- F ✓
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$1,494,747.70)	(\$1,494,747.70)	- CR ✓
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$426,339.90)	(\$426,339.90)	- CR ✓
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$121,811.40)	(\$121,811.40)	- CR ✓
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$137,037.83)	(\$137,037.83)	- CR ✓



Gas by GL Account - Estimate

Accounting Month: 201805
 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				(\$78,568.35)	(\$78,568.35) ✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$98,131.26)	(\$98,131.26) ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$82,092.50	\$82,092.50 ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$420.11		\$420.11 ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,041.20	\$10,041.20 ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$190,715.15	\$190,715.15 ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$869.63		\$869.63 ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$1,783.42		\$1,783.42 ✓
TransCanada Nova Gas Transmission Ltd.	TPORT				\$398,635.04	\$398,635.04 ✓
001-804001-GD-AN-DL	TOTALS:			\$5,531.31	\$2,172,013.73	\$2,177,545.04 ✓
Variable Transport Charges AN						
Gas Transmission Northwest Corporation	TPORT				\$4,730.93	\$4,730.93 ✓
Gas Transmission Northwest Corporation	ACCTSP				\$817.76	\$817.76 ✓
Northwest Pipeline Corporation	TPORT				\$20,069.61	\$20,069.61 ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00 ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$1,072.08)		(\$1,072.08) ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00 ✓
001-804002-GD-AN-DL	TOTALS:			(\$1,072.08)	\$25,618.30	\$24,546.22 ✓
Gas Cost - FX Hedge AN						
Avista Corporation	ACCTGS				(\$9,372.53)	(\$9,372.53) ✓
001-804010-GD-AN-DL	TOTALS:				(\$9,372.53)	(\$9,372.53) ✓
Gas Financial Derivatives AN						
Mizuho Securities USA LLC	BSWPS				\$616,679.36	\$616,679.36 ✓
Mizuho Securities USA LLC	FSWPS				(\$59,293.71)	(\$59,293.71) ✓
Mizuho Securities USA LLC	FSWPS				\$9,486.00	\$9,486.00 ✓
Wells Fargo Securities, LLC	FSWPS				\$32,713.55	\$32,713.55 ✓
Wells Fargo Securities, LLC	ACCTGS			(\$135,090.00)		(\$135,090.00) ✓
Wells Fargo Securities, LLC	SSWPS				(\$5,052.83)	(\$5,052.83) ✓
Wells Fargo Securities, LLC	FSWPS				(\$6,916.88)	(\$6,916.88) ✓
Wells Fargo Securities, LLC	BSWPS				\$813,656.39	\$813,656.39 ✓
001-804600-GD-AN-DL	TOTALS:			(\$135,090.00)	\$1,401,271.88	\$1,266,181.88 ✓
Intra-company Gas Purchases AN						
Avista Corporation	GAS		382,521		\$420,101.98	\$420,101.98 ✓
001-804730-GD-AN-DL	TOTALS:		382,521		\$420,101.98	\$420,101.98 ✓
Gas Storage Withdrawal AN						
Jackson Prairie - AN	STOR		303,184		\$376,299.62	\$376,299.62 ✓
Questar Intrup Storage - AA	STOR		2,234		\$5,893.87	\$5,893.87 ✓
001-808100-GD-AN-DL	TOTALS:		305,418		\$382,193.49	\$382,193.49 ✓
Gas Storage Injection AN						
Jackson Prairie - AN	STOR		(1,876,720)		(\$2,135,208.22)	(\$2,135,208.22) ✓
001-808200-GD-AN-DL	TOTALS:		(1,876,720)		(\$2,135,208.22)	(\$2,135,208.22) ✓

✓ - ties to GRADD

Washington Sales Volumes

May/18 Description	Schedule	May/18 Billed	April/18 Unbilled	May/18 Unbilled	May/18 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm 101		6,113,675	4,392,231	1,565,369	(2,826,862)	3,286,813 ✓	
Firm 102		7,570	5,271	1,941	(3,330)	4,240 ✓	
Firm 111		3,139,638	1,701,302	772,170	(929,132)	2,210,506 ✓	
Firm 112		5,883	3,881	1,511	(2,370)	3,523 ✓	
Firm 121		292,745	118,764	60,281	(58,483)	234,262 ✓	
Firm 122		39,512	0	10,130	10,130	49,642 ✓	
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		72,901	0	0	0	72,901 ✓	
Interruptible 132W		0	0	0	0	0	
Total Retail Sales for GTI		9,671,934	6,221,449	2,411,402	(3,810,047)	5,861,887 ✓	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
		3,031,743	3,031,741	2,500,962	(530,779)	2,500,964	
		3,031,743	3,031,741	2,500,962	(530,779)	2,500,964	
Total 147 & 148 Transportation Sales							
		96,277	0	0	0	96,277	
		3,925,542	3,925,542	3,689,297	(236,245)	3,689,297	
		4,021,819	3,925,542	3,689,297	(236,245)	3,785,574	
Total sales		16,725,496	13,178,732	8,601,661	(4,577,071)	12,148,425	
Schedule Sum for Demand Deferral:							
Firm 101		6,113,675	4,392,231	1,565,369	(2,826,862)	3,286,813 ✓	
Firm 102		7,570	5,271	1,941	(3,330)	4,240 ✓	
Firm 111		3,139,638	1,701,302	772,170	(929,132)	2,210,506 ✓	
Firm 112		5,883	3,881	1,511	(2,370)	3,523 ✓	
Firm 121		292,745	118,764	60,281	(58,483)	234,262 ✓	
Firm 122		39,512	0	10,130	10,130	49,642 ✓	
Firm 131		0	0	0	0	0	
Interruptible 132		72,901	0	0	0	72,901 ✓	
Transportation 146		3,031,743	3,031,741	2,500,962	(530,779)	2,500,964 ✓	
Total sales		12,703,677	9,253,190	4,912,364	(4,340,826)	8,362,851 ✓	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm 101		6,113,675	4,392,231	1,565,369	(2,826,862)	3,286,813 ✓	Sales for Decoupling amortization
Firm 102		7,570	5,271	1,941	(3,330)	4,240 ✓	
Firm 111		3,139,638	1,701,302	772,170	(929,132)	2,210,506 ✓	
Firm 121		292,745	118,764	60,281	(58,483)	234,262 ✓	
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	
Interruptible 132		72,901	0	0	0	72,901 ✓	
Transportation 146		3,031,743	3,031,741	2,500,962	(530,779)	2,500,964 ✓	Special amortization rate
Total sales		12,585,371	9,249,309	4,900,723	(4,348,586)	8,236,795 ✓	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales							
Firm 112		5,893	3,881	1,511	(2,370)	3,523	Annual lump sum amortization
Firm 122		39,512	0	10,130	10,130	49,642	Annual lump sum amortization
Interruptible 132		72,901	0	0	0	72,901	Annual lump sum amortization
Total Interruptible Sales		9,599,033	6,221,449	2,411,402	(3,810,047)	5,788,986	
Total Transportation Sales (Schedule 146)		72,901	0	0	0	72,901	
Total Transportation Sales (Schedule 147 & 148)		3,031,743	3,031,741	2,500,962	(530,779)	2,500,964	
Total Transportation Sales (Schedule 147 & 148)		4,021,819	3,925,542	3,689,297	(236,245)	3,785,574	
Check total sales		16,725,496	13,178,732	8,601,661	(4,577,071)	12,148,425	
Check total sales		16,725,496	13,178,732	8,601,661	(4,577,071)	12,148,425	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Accounting	Begin Date	End Date	Interest Rates
<u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly	http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp			<u>OLD</u>	<i>MW</i> <u>NEW</u>	3/31/2018	6/30/2018	4.47% ✓
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.21817	\$0.16436 ✓	1/26/2018	Next PGA filing	
Demand Rate		101 102 111/112 121/122 131/132 146	Debit Debit Debit Debit Debit Debit	\$0.12678 \$0.12678 \$0.11865 \$0.11541 \$0.07431 \$0.00054	\$0.10744 ✓ \$0.10744 ✓ \$0.09865 ✓ \$0.10433 ✓ \$0.06248 ✓ \$0.00054 ✓	11/1/2017 11/1/2017 11/1/2017 11/1/2017 11/1/2017 11/1/2017	Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing	
<u>WA Commodity & Demand Amortization Rates (Sch 155)</u>	191000 GD WA	101 102 111 112 121 122 131 132 146	Debit Debit Debit n/a Debit n/a n/a n/a n/a	\$0.09174 \$0.09174 \$0.07249 n/a \$0.04448 n/a \$0.08834 n/a n/a	\$0.09067 ✓ \$0.09067 ✓ \$0.07475 ✓ n/a ✓ n/a n/a n/a n/a n/a	11/1/2017 11/1/2017 11/1/2017 11/1/2017 11/1/2017 11/1/2017 11/1/2017 11/1/2017 11/1/2017	Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing	
<u>WA Jackson Prairie Amortization Rates (Sch 155)</u>	191025 GD WA	101-132 146	Debit Debit	\$0.00001 \$0.00000	n/a n/a	11/1/2017 11/1/2017	12/31/2018 12/31/2018	1.00% ✓
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664							
<u>ID Deferral Rates</u> Commodity Rate (Without GTI) Demand Rate	191010 GD ID	101 - 132 101 - 112	Debit Debit	\$0.21725 \$0.11331	\$0.16236 ✓ \$0.10497 ✓	1/26/2018 11/1/2017	Next PGA filing Next PGA filing	
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID	101 111 131	Debit Debit Debit	\$0.09308 \$0.09308 \$0.09665	\$0.08811 ✓ \$0.08811 ✓ n/a	11/1/2017 11/1/2017 11/1/2017	Next PGA filing Next PGA filing Next PGA filing	
<u>ID 2014 Earnings Test Amortization</u>	254229 GD ID	101 111 112 131 132	Debit Debit Debit Debit Debit	(\$0.00268) (\$0.00268) (\$0.00268) (\$0.00268) (\$0.00268)	\$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000	11/1/2017 11/1/2017 11/1/2017 11/1/2017 11/1/2017	12/31/2017 12/31/2017 12/31/2017 12/31/2017 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: Monday, June 04, 2018 10:15 AM
To: Berg, Jenny
Subject: RE: Rate Review - May

Looks good Jenny. ✓

From: Berg, Jenny
Sent: Thursday, May 31, 2018 11:27 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Cc: Meister, Keri <Keri.Meister@avistacorp.com>
Subject: Rate Review - May

Hi Annette,

Attached is the rates review workbook for May 2018. The only change I made was for the WA rates (see green highlights).

Please note, with the shorter close, we'll need your approval by Day 1 going forward. I'm sorry for the short turnaround, I'll be sure to get this out a little sooner for your next month 😊

Thank you,

Jenny Berg
Resource Accounting Analyst



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