

**Avista Corporation Journal Entry**

Journal: 431-D&A WA/ID      Effective Date: 201806  
 Team: Resource Accounting      Last Saved by: Jenny Berg      Last Saved: 07/05/2018 10:23 AM  
 Type: C      Submitted by: Jenny Berg      Approval Requested: 07/05/2018 10:23 AM  
 Category: DJ      Approved by:  
 Currency: USD

Seq	Co.	FERC	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	58,012.14 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED		34,250.59 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS		23,761.55 ✓	Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	1,940.49 ✓		Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	395,690.87 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS		397,631.36 ✓	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	6,773.40 ✓		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED		158,419.96 ✓	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	151,646.56 ✓		Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS		129.40 ✓	Interest Income
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	239,070.77 ✓		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS		238,941.37 ✓	Amortization Expense
<b>Totals:</b>			<b>853,134.23</b>	<b>853,134.23</b>	

Prepared by Jenny Berg      Date: 7/5/18  
 Reviewed by      Date: 7/5/18

**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.

Approved for Entry  
 Corporate Accounting use Only



Blue Text = Orig 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	Cumulative Balance	201710	201711	201712	201801	201802	201803	201804	201805	201806
Interest Rate				4.21%	4.21%	4.21%	4.25%	4.25%	4.25%	4.47%	4.47%	4.47%
Beginning Balance			(6,508,323.87)	(18,962,414.80)	(21,954,910.56)	(8,189,815.54)	(11,107,523.79)	(13,225,129.05)	(13,264,083.73)	(13,822,513.41)	(15,210,763.18)	(15,585,609.43)
Commodity Deferral		(14,998,507.26)	(28,170,584.43)	(2,935,887.70)	(396,464.00)	(1,205,925.65)	(743,591.90)	1,500,599.24	262,271.12	(1,287,451.41)	(1,208,166.99)	(914,700.40)
Demand Deferral		(3,531,759.91)	(4,469,685.62)	15,042.06	(592,739.92)	(1,678,991.13)	(1,331,000.46)	(1,492,728.89)	(772,819.74)	(46,628.41)	860,572.34	938,461.95
Interest (Rev/Expense)		(630,200.14)	(912,328.38)	(71,650.12)	(28,920.61)	(33,791.47)	(43,012.90)	(46,825.06)	(47,861.06)	(53,973.95)	(57,251.61)	(58,012.14)
Commodity Adjustment		9,897,543.92	24,087,163.01	0.00	9,957,543.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Demand Adjustment		4,395,596.82	4,181,620.62	0.00	4,395,596.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Adjustment		684,126.87	684,126.87	0.00	4,395,596.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment		35.15	35.15	0.00	35.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance		(4,289,254.75)	(11,107,523.79)	(21,954,910.56)	(8,189,815.54)	(11,107,523.79)	(13,225,129.05)	(13,264,083.73)	(13,822,513.41)	(15,210,763.18)	(15,585,609.43)	(15,619,860.02)
GLW Check			(11,107,523.80)	(21,954,910.57)	(8,189,815.55)	(11,107,523.80)	(13,242,800.26)	(13,281,817.53)	(13,840,310.02)	(15,210,763.19)	(15,585,609.44)	(15,685,609.44)
Variance			0.01	0.01	0.01	0.01	17,671.21	17,733.80	17,796.61	0.01	0.01	(34,250.58)

  

191000	Month	YTD	PGA YTD	201710	201711	201712	201801	201802	201803	201804	201805	201806
Schedule 101		131,594,726.00	240,238,698	8,635,636	14,838,696	22,763,596	20,257,464	16,179,666	15,771,469	9,759,881	3,298,813	2,630,854
Schedule 102		188,184.00	340,511	13,852	20,740	25,043	22,071	21,014	16,043	11,770	4,240	2,604
Schedule 111		51,767,474.00	96,346,775	3,629,658	5,325,716	7,890,439	6,608,992	7,202,971	5,606,266	4,299,905	2,210,506	1,622,676
Schedule 121		3,896,634.00	7,546,429	248,414	459,390	377,693	382,835	448,975	345,298	305,691	234,262	318,982
Schedule 131		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Schedule 146		36,224,919.00	67,139,519	3,085,821	3,418,528	3,967,695	3,629,622	3,597,189	3,349,134	3,031,741	2,500,864	2,373,589
Total		223,692,149	411,611,832	15,813,981	24,062,058	34,964,456	30,881,504	29,419,914	25,091,210	17,375,968	8,236,785	7,248,705
Calendar Sales Check		223,692,149	411,611,832	15,813,981	24,062,058	34,964,456	30,881,504	29,419,914	25,091,210	17,375,968	8,236,785	7,248,705

  

191000	Month	YTD	PGA YTD	201710	201711	201712	201801	201802	201803	201804	201805	201806
Schedule 101		16,000,586.83	22,501,587.66	0.00174	Main Calc	0.00067	0.00067	0.00067	0.00067	0.00067	0.00067	0.00067
Schedule 102		(142,882.10)	(240,404.20)	0.07249	Main Calc	0.00067	0.00067	0.00067	0.00067	0.00067	0.00067	0.00067
Schedule 111		(14,771,212.55)	(28,953,396.51)	0.04448	Main Calc	0.07475	0.07475	0.07475	0.07475	0.07475	0.07475	0.07475
Schedule 121		130,571.12	320,004.39	0.06834	Main Calc	0.04745	0.04745	0.04745	0.04745	0.04745	0.04745	0.04745
Schedule 131		0.00	0.00	0.00000	Main Calc	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Schedule 146		0.00	0.00	0.00000	Main Calc	n/a	n/a	n/a	n/a	n/a	n/a	n/a

  

191000	Month	YTD	PGA YTD	201710	201711	201712	201801	201802	201803	201804	201805	201806
Interest Rate				4.21%	4.21%	4.21%	4.25%	4.25%	4.25%	4.47%	4.47%	4.47%
Beginning Balance		1,518,525.30	(8,772,939.45)	429,057.39	1,518,525.20	(11,530,857.69)	(8,772,939.45)	(6,449,815.91)	(4,259,121.65)	(2,403,721.08)	(1,190,951.93)	(719,753.17)
Amortization		16,000,586.83	22,501,587.66	1,086,057.41	1,765,228.00	2,662,901.00	2,350,032.85	2,209,994.99	1,867,178.50	1,219,451.78	474,750.83	397,631.36
Interest		(142,882.10)	(240,404.20)	3,410.40	(43,398.34)	(35,553.88)	(26,909.31)	(18,930.22)	(11,777.93)	(6,882.63)	(3,552.07)	(1,940.48)
PGA Transfer		(14,771,212.55)	(28,953,396.51)	0.00	(14,771,212.55)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment		130,571.12	320,004.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance		3,237,063.30	(8,772,939.45)	1,518,525.30	(11,530,857.69)	(8,772,939.45)	(6,449,815.91)	(4,259,121.65)	(2,403,721.08)	(1,190,951.93)	(719,753.17)	(324,062.30)
GLW Check		3,237,063.30	(8,772,939.45)	1,518,525.41	(11,530,828.44)	(8,772,480.35)	(6,449,815.91)	(4,258,121.65)	(2,403,721.08)	(1,190,951.93)	(719,753.17)	(324,062.30)
Variance				(0.21)	(229.25)	(459.10)	0.00	0.00	0.00	0.00	0.00	395,690.87

M

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Washington/Idaho Gas Costs

NOVA Fixed	\$ 3,535,778.01
NOVA Variable	\$ 23,950.11
NWP Capacity Release	\$ (2,230,645.90)
NWP Total (excluding Refund)	\$ 1,280,152.22
GTN Fixed	\$ 185,334.94
GTN Variable	\$ 19,400.35
GTN Total	\$ (3,368.20)
Transcanada Foothills (BC System) Fixed	\$ 201,427.09
Transcanada Foothills (BC System) Variable	\$ 182,735.21
ANG Total	\$ 381,955.20
NOVA (AB System) Fixed	\$ 381,955.20
NOVA (AB System) Variable	\$ 381,955.20
Spectra Westcoast Fixed	\$ 381,955.20
Spectra Westcoast Variable	\$ 381,955.20
WEI (Duke) Total	\$ 81,666.30
Questar	\$ 4,325.54
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 50.00
Other capacity release credit	\$ 50.00
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,132,281.56
WAI/D Buy/Sell Transportation Recovery	\$ 6,835.86
Total Demand Costs	\$ 2,140,817.42
less variable costs charged to Commodity	\$ (37,657.15)
Total Demand Costs to be Allocated	\$ 2,103,260.27

804000 GD AN	\$ 5,113,166.41
804000 GD AN	\$ -
811000 GD AN	\$ (81,263.93)
804600 GD AN	\$ 1,484,432.08
804010 GD AN	\$ (4,938.99)
804730 GD AN	\$ 545,518.42
Total Commodity Costs from Purchase Journals	\$ 7,056,903.18
Storage (injections)/Withdrawals	\$ (2,879,722.99)
FAB Commodity for Anderson Elementary/Li	\$ -
WAI/D Gas Purchased from Interstate Asphalt	\$ -
GST	\$ (245.95)
M Chemical Accrual	\$ 7,000.00
Broker Fees	\$ 15,563.33
Mizuho Broker Fees	\$ 3,456.35
Wells Fargo Journal DJ 473	\$ 3,660.56
plus variable costs from Demand	\$ 37,557.15
Merchandise Processing Fee DJ 467	\$ 11,783.67
WAI/D Off System Revenue	\$ (4,005,711.09)
Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ (124,555.46)
WA Imbalance	\$ (19,480.59)
ID Imbalance	\$ (11,859.25)
Total Deferred Commodity Costs:	\$ (156,197.29)
Total Net Gas Costs	\$ 1,947,062.98
From DJ 430	\$ -
Check \$	\$ 1,947,062.98

Expense Calculation

Total System Cost	\$ 2,103,260.27
Demand Allocated to Washington	\$ 1,452,511.54
Demand Allocated to Idaho	\$ 650,748.73
Commodity Allocated to Washington	\$ 64.0100%
Commodity Allocated to Idaho	\$ 35.9900%
Total Current Demand Costs (excluding refund)	\$ 2,103,260.27
Total Commodity Costs to be Allocated	\$ (124,555.46)
Imbalance Cost Washington	\$ (19,480.59)
Imbalance Cost Idaho	\$ (11,859.25)
Total Commodity Costs before refund	\$ (156,197.29)
Total	\$ 1,947,062.98
check \$	\$ 1,947,062.98

WASHINGTON			IDAHO		
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate
<b>DEMAND</b>					
Schedule 101	2,630,854	0.10744	Schedule 101	1,425,062	0.10497
Schedule 102	2,604	0.10744	Schedule 111	1,286,771	0.10497
Schedule 111	1,922,676	0.09865	Schedule 112	77,211	0.10497
Schedule 112	6,600	0.09865	Schedule 121	0	0.10497
Schedule 121	318,982	0.10433	Schedule 122	0	0.10497
Schedule 122	31,254	0.10433	Total Demand	2,789,064	0.10497
Schedule 131	0	0.06248			
Schedule 132	47,470	0.06248			
Schedule 146	2,373,589	0.00054			
Total Demand	7,334,029	0.00054			
<b>COMMODITY</b>					
Schedule 101	2,630,854	0.16436	Schedule 101	1,425,062	0.16236
Schedule 102	2,604	0.16436	Schedule 111	1,286,771	0.16236
Schedule 111	1,922,676	0.16436	Schedule 112	77,211	0.16236
Schedule 112	6,600	0.16436	Schedule 121	0	0.16236
Schedule 121	318,982	0.16436	Schedule 122	0	0.16236
Schedule 122	31,254	0.16436	Schedule 131	0	0.16236
Schedule 131	0	0.16436	Schedule 132	0	0.16236
Schedule 132	47,470	0.16436	Total Commodity	2,789,064	0.16236
Total Commodity	4,960,440	0.16436			

Washington Commodity	\$ (99,402.48)
Idaho Commodity	\$ (815,297.92)
Idaho Demand	\$ (914,709.40)
Washington Demand	\$ 938,461.85
WA Total	\$ (156,197.29)
ID Total	\$ 23,761.55
Total Deferred Commodity Costs	\$ (132,435.74)
check	\$ 1,947,062.98

Jet Entry	
Debits	\$ 853,134.24
Credits	\$ -
Total	\$ 853,134.24

*only bc the direction of amt to be deferred is different between WA & ID.*

Washington/Idaho Gas Costs		GL Account	Jun-18 Costs	
<b>Nucleus Storage acct. JPRAIRIEAN -100408</b>				
JP Injections	808200 GD AN	\$	(3,021,098.32)	(3,021,098.32)
JP Withdrawals	808100 GD AN	\$	3,459.10	
Total JP	164100 GD AN	\$	(3,017,639.22)	
<b>Clay Basin (QUESTAA) Injections</b>				
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$	137,916.56	141,375.66
Total Clay Basin	164115 GD AA	\$	137,916.56	
<b>Total Net Storage (Injections)/Withdrawals</b>			<b>\$ (2,879,722.66)</b>	

**NUCUT PURCHASES (GL Estimate Report)**

Commodity Purchases	804000 GD AN	\$	5,113,168.41	✓
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,094,724.41	✓
Variable Demand (Transport) Costs	804002 GD AN	\$	37,557.15	✓
Hedge Activity	804010 GD AN	\$	(4,939.80)	✓
Financial Settlements	804600 GD AN	\$	1,484,422.08	✓
Interco Purchase from Thermal	804730 GD AN	\$	545,518.42	✓
Cochrane Credit	811000 GD AN	\$	(81,263.93)	✓

*2,132,281.56 ✓*

**Information from other journals -Deferred Costs:**

WA Imbalance from DJ 436	804000 GD AN	\$	(19,480.58)	✓
ID Imbalance from DJ 436	804000 GD AN	\$	(11,858.25)	✓
M Chemical Accrual	804000 GD AN	\$	7,000.00	✓
Broker Fees DJ 471	804017 GD AN	\$	15,563.33	✓
Mizuho Journal DJ 473	804017 GD AN	\$	3,456.35	✓
Wells Fargo Journal DJ 473	804017 GD AN	\$	3,560.56	✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$	11,793.67	✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483	\$	(4,005,713.09)	✓
Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)	✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$	(246.95)	✓
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$	-	✓
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$	8,535.86	✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$	-	✓
<b>Total Costs for Deferral including net gas costs</b>		<b>\$</b>	<b>1,947,062.98</b>	<b>Tie to Deferral Entry</b>

*WV ✓*

483600 GD AN	\$	(758,355.75)	Input fr GLE Sales
483000 GD AN	\$	(1,731,991.72)	Input fr GLE Sales
483730 GD AN	\$	(1,515,365.62)	Input fr GLE Sales
		(4,005,713.09)	✓

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 664,057.13	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (664,057.13)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (2,015,344.41)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 2,015,344.41	\$ -	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
<b>Total Other Adj</b>			<b>\$ 2,686,401.54      \$ (2,686,401.54)</b>

<b>Total from GLE</b>	<b>\$ 12,442,646.25</b>	<b>\$ (12,442,646.25)</b>
<b>Total DJ 430</b>	<b>\$ 15,129,047.79</b>	<b>\$ (15,129,047.79)</b>



# Gas by GL Account - Estimate

Page: 2  
 Print Date: 07/03/18 01:56:34 PM  
 Database: NUCUT  
 arpgasbyglest

Accounting Month: 201806  
 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		\$2,475.54		\$2,475.54 - F
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$1,850.00	\$1,850.00 - F
Gas Transmission Northwest Corporation	TPORT			\$185,334.94	\$185,334.94 - F
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,308.20)	(\$3,308.20) - CR
Northwest Pipeline Corporation	ACCTSP			(\$1,262.08)	(\$1,262.08) - F
Northwest Pipeline Corporation	TPORT			\$3,538,040.09	\$3,538,040.09 - F
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$1,446,530.02)	(\$1,446,530.02) - CR
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$412,587.00)	(\$412,587.00) - CR
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$117,882.00)	(\$117,882.00) - CR
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$132,617.25)	(\$132,617.25) - CR



# Gas by GL Account - Estimate

Page: 3  
 Print Date: 07/03/18  
 01:56:34 PM  
 Database: NUCUT  
 argasbyglest

Accounting Month: 201806  
 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	
<b>GD PURCHASE</b>						
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.	TPORT				\$80,079.73	\$80,079.73
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$2,449.22)		(\$2,449.22) - F
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,889.10	\$9,889.10 - F
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$5,091.08)		(\$5,091.08) - F
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$187,826.29	\$187,826.29
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$10,641.46)		(\$10,641.46) - F
TransCanada Nova Gas Transmission Ltd.	TPORT				\$392,596.66	\$392,596.66
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>			(\$15,706.22)	\$2,110,430.63	\$2,094,724.41
<b>Variable Transport Charges AN</b>						
Gas Transmission Northwest Corporation	ACCTSP				\$14,381.14	\$14,381.14 - V
Gas Transmission Northwest Corporation	TPORT				\$5,019.21	\$5,019.21 - V
Northwest Pipeline Corporation	TPORT				\$23,990.11	\$23,990.11 - V
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$5,833.31)		(\$5,833.31) - V
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>			(\$5,833.31)	\$43,390.46	\$37,557.15
<b>Gas Cost - FX Hedge AN</b>						
Avista Corporation	ACCTGS				(\$4,939.80)	(\$4,939.80)
<b>001-804010-GD-AN-DL</b>	<b>TOTALS:</b>				(\$4,939.80)	(\$4,939.80)
<b>Gas Financial Derivatives AN</b>						
Mizuho Securities USA LLC	BSWPS				\$608,567.33	\$608,567.33
Mizuho Securities USA LLC	FSWPS				(\$29,092.50)	(\$29,092.50)
Wells Fargo Securities, LLC	FSWPS				(\$43,008.75)	(\$43,008.75)
Wells Fargo Securities, LLC	BSWPS				\$934,968.25	\$934,968.25
Wells Fargo Securities, LLC	FSWPS				\$12,987.75	\$12,987.75
<b>001-804600-GD-AN-DL</b>	<b>TOTALS:</b>				\$1,484,422.08	\$1,484,422.08
<b>Intra-company Gas Purchases AN</b>						
Avista Corporation	GAS		413,883		\$545,518.42	\$545,518.42
<b>001-804730-GD-AN-DL</b>	<b>TOTALS:</b>		413,883		\$545,518.42	\$545,518.42
<b>Gas Storage Withdrawal AN</b>						
Jackson Prairie - AN	STOR		2,806		\$3,459.10	\$3,459.10
Questar Intrup Storage - AA	STOR		52,264		\$137,916.57	\$137,916.57
<b>001-808100-GD-AN-DL</b>	<b>TOTALS:</b>		55,070		\$141,375.67	\$141,375.67
<b>Gas Storage Injection AN</b>						
Jackson Prairie - AN	STOR		(2,414,769)		(\$3,021,098.32)	(\$3,021,098.32)
<b>001-808200-GD-AN-DL</b>	<b>TOTALS:</b>		(2,414,769)		(\$3,021,098.32)	(\$3,021,098.32)

804001 + 804002 = \$2,137,201.56 ✓

Washington Sales Volumes

June/18 Description	Schedule	June/18 Billed	May/18 Unbilled	June/18 Unbilled	June/18 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral :</b>							
Firm 101		2,885,593	1,565,369	1,310,630	(254,739)	2,630,854 ✓	
Firm 102		3,125	1,941	1,420	(521)	2,604 ✓	
Firm 111		1,890,738	772,170	804,108	31,938	1,922,676 ✓	
Firm 112		5,577	1,511	2,534	1,023	6,600 ✓	
Firm 121		274,869	60,281	104,394	44,113	318,982 ✓	
Firm 122		28,454	10,110	12,930	2,800	31,254 ✓	
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		47,470	0	0	0	47,470 ✓	
Interruptible 132W		0	0	0	0	0 ✓	
<b>Total Retail Sales for GTI</b>		<b>5,135,826</b>	<b>2,411,402</b>	<b>2,236,016</b>	<b>(175,386)</b>	<b>4,960,440</b> ✓	<b>Total retail sales for PGA commodity deferral, includes interruptible rate schedules</b>
<b>145</b>		<b>2,500,055</b>	<b>2,500,962</b>	<b>2,374,496</b>	<b>(126,466)</b>	<b>2,373,589</b>	
<b>Total 146 Transportation Sales</b>		<b>2,500,055</b>	<b>2,500,962</b>	<b>2,374,496</b>	<b>(126,466)</b>	<b>2,373,589</b>	
<b>147</b>		<b>240,428</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>240,428</b>	
<b>148</b>		<b>3,690,093</b>	<b>3,689,297</b>	<b>3,611,778</b>	<b>(77,519)</b>	<b>3,612,574</b>	
<b>Total 147 &amp; 148 Transportation Sales</b>		<b>3,930,521</b>	<b>3,689,297</b>	<b>3,611,778</b>	<b>(77,519)</b>	<b>3,853,002</b>	
<b>Total sales</b>		<b>11,566,402</b>	<b>8,601,661</b>	<b>8,222,290</b>	<b>(379,371)</b>	<b>11,187,031</b>	
<b>Schedule Sum for Demand Deferral:</b>							
Firm 101		2,885,593	1,565,369	1,310,630	(254,739)	2,630,854 ✓	
Firm 102		3,125	1,941	1,420	(521)	2,604 ✓	
Firm 111		1,890,738	772,170	804,108	31,938	1,922,676 ✓	
Firm 112		5,577	1,511	2,534	1,023	6,600 ✓	
Firm 121		274,869	60,281	104,394	44,113	318,982 ✓	
Firm 122		28,454	10,130	12,930	2,800	31,254 ✓	
Interruptible 131		0	0	0	0	0 ✓	
Interruptible 132		47,470	0	0	0	47,470 ✓	
Transportation 146		2,500,055	2,500,962	2,374,496	(126,466)	2,373,589 ✓	
<b>Total sales</b>		<b>7,635,881</b>	<b>4,912,364</b>	<b>4,610,512</b>	<b>(301,852)</b>	<b>7,334,029</b> ✓	<b>Total sales for PGA demand deferral, includes interruptible rate schedules &amp; schedule 146 transportation</b>
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm 101		2,885,593	1,565,369	1,310,630	(254,739)	2,630,854	Sales for Decoupling amortization
Firm 102		3,125	1,941	1,420	(521)	2,604	
Firm 111		1,890,738	772,170	804,108	31,938	1,922,676	
Firm 121		274,869	60,281	104,394	44,113	318,982	
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		2,500,055	2,500,962	2,374,496	(126,466)	2,373,589	
<b>Total sales</b>		<b>7,554,380</b>	<b>4,900,723</b>	<b>4,595,048</b>	<b>(305,675)</b>	<b>7,248,705</b> ✓	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
<b>112</b>		<b>5,577</b>	<b>1,511</b>	<b>2,534</b>	<b>1,023</b>	<b>6,600</b>	Annual lump sum amortization
<b>122</b>		<b>28,454</b>	<b>10,130</b>	<b>12,930</b>	<b>2,800</b>	<b>31,254</b>	Annual lump sum amortization
<b>132</b>		<b>47,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,470</b>	Annual lump sum amortization
<b>Total Firm Sales</b>		<b>5,088,356</b>	<b>2,411,402</b>	<b>2,236,016</b>	<b>(175,386)</b>	<b>4,912,970</b>	
<b>Total Interruptible Sales</b>		<b>47,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,470</b>	
<b>Total Transportation Sales (Schedule 146)</b>		<b>2,500,055</b>	<b>2,500,962</b>	<b>2,374,496</b>	<b>(126,466)</b>	<b>2,373,589</b>	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		<b>3,930,521</b>	<b>3,689,297</b>	<b>3,611,778</b>	<b>(77,519)</b>	<b>3,853,002</b>	
<b>Check total sales</b>		<b>11,566,402</b>	<b>8,601,661</b>	<b>8,222,290</b>	<b>(379,371)</b>	<b>11,187,031</b>	
<b>Total sales</b>		<b>11,566,402</b>	<b>8,601,661</b>	<b>8,222,290</b>	<b>(379,371)</b>	<b>11,187,031</b>	



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	<a href="http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a>			<u>OLD</u>	<u>NEW</u>	3/31/2018	6/30/2018	4.47% ✓
<u>WA Deferral Rates</u> <u>Commodity Rate</u>	191010 GD WA	101 - 132	Debit	\$0.21817	\$0.16436 ✓	1/26/2018	Next PGA filing	
<u>Demand Rate</u>		101	Debit	\$0.12678	\$0.10744 ✓	11/1/2017	Next PGA filing	
		102	Debit	\$0.12678	\$0.10744 ✓	11/1/2017	Next PGA filing	
		111/112	Debit	\$0.11865	\$0.09865 ✓	11/1/2017	Next PGA filing	
		121/122	Debit	\$0.11541	\$0.10433 ✓	11/1/2017	Next PGA filing	
		131/132	Debit	\$0.07431	\$0.06248 ✓	11/1/2017	Next PGA filing	
		146	Debit	\$0.00054	\$0.00054 ✓	11/1/2017	Next PGA filing	
<u>WA Commodity &amp; Demand Amortization Rates (Sch 155)</u>	191000 GD WA	101	Debit	\$0.09174	\$0.09067 ✓	11/1/2017	Next PGA filing	
		102	Debit	\$0.09174	\$0.09067 ✓	11/1/2017	Next PGA filing	
		111	Debit	\$0.07249	\$0.07475 ✓	11/1/2017	Next PGA filing	
		112	n/a	n/a	n/a			
		121	Debit	\$0.04448	\$0.04745 ✓	11/1/2017	Next PGA filing	
		122	n/a	n/a	n/a			
		131	n/a	\$0.08834	n/a		Next PGA filing	
		132	n/a	n/a	n/a			
		146	n/a	n/a	n/a			
<u>WA Jackson Prairie Amortization Rates (Sch 155)</u>	191025 GD WA	101-132	Debit	\$0.00001	n/a	11/1/2017	Rolled into PGA Nov 1st 2017	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664	146	Debit	\$0.00000	n/a	11/1/2017	Rolled into PGA Nov 1st 2017	1.00% ✓
<u>ID Deferral Rates</u> <u>Commodity Rate (Without GTI)</u> <u>Demand Rate</u>	191010 GD ID	101 - 132	Debit	\$0.21725	\$0.16236 ✓	1/26/2018	Next PGA filing	
		101 - 112	Debit	\$0.11331	\$0.10497 ✓	11/1/2017	Next PGA filing	
<u>ID Commodity &amp; Demand Amortization Rates</u>	191000 GD ID	101	Debit	\$0.09308	\$0.08811 ✓	11/1/2017	Next PGA filing	
		111	Debit	\$0.09308	\$0.08811 ✓	11/1/2017	Next PGA filing	
		131	Debit	\$0.09665	n/a	11/1/2017	Next PGA filing	
<u>ID 2014 Earnings Test Amortization</u>	254229 GD ID	101	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	
		111	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	
		112	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	
		131	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	
		132	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	



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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>	

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

## Berg, Jenny

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**From:** Brandon, Annette  
**Sent:** Monday, June 25, 2018 3:49 PM  
**To:** Berg, Jenny  
**Subject:** RE: Rate Review - June

Looks great. Won't the person doing the unbilled add-on journal need to see those rates? Even though you personally will use the cognos report?

---

**From:** Berg, Jenny  
**Sent:** Monday, June 25, 2018 3:47 PM  
**To:** Brandon, Annette <Annette.Brandon@avistacorp.com>  
**Subject:** RE: Rate Review - June

Thank you Annette. I appreciate the feedback. Please see my **comments** below.

---

**From:** Brandon, Annette  
**Sent:** Monday, June 25, 2018 2:38 PM  
**To:** Berg, Jenny <Jenny.Berg@avistacorp.com>  
**Subject:** RE: Rate Review - June

Looks okay except for a few things:

There is a new rate schedule 126 which should be added to your revenue tab. There are currently no customers so it doesn't impact anything but I wanted you to make sure and update it so you're ready when there are customers. **Good idea - I just added this to the spreadsheet.**

Also for the add-on journal there should be the impact of the taxes (rate schedule 174). Tara says you're working on it and have it set up to amortize, but the amount is not included on this worksheet. (Unless it shouldn't be included here? It was my understanding it was going to be recorded as billed only so you would need to include the add-on in order to capture total amortization expense). **Correct, I'm working on putting something together, so I can amortize (and book interest) monthly. I probably won't need the rates because as you said, it will be recorded as billed and I'll just run a Cognos report to pull the amounts. However, I think it would be good to have it added to the workbook anyways. I added this new section and all the schedules associated with Rider 174. If we need to slim the number of schedules down, I'd be happy to delete some rows. This new section is highlighted in purple.**

---

**From:** Berg, Jenny  
**Sent:** Monday, June 25, 2018 2:22 PM  
**To:** Brandon, Annette <Annette.Brandon@avistacorp.com>  
**Subject:** Rate Review - June

Hi Annette,

Attached is the rates review workbook for June 2018. I made a couple of updates to the Revenue Rates tab for Washington and Oregon. All updates are highlighted in purple.

We are in the middle of a mock close (June 22nd) to test our procedures with a potential mid-month settlement close, so if you would be able to approve these rates before Wednesday (6/27), we'll go ahead and use these rates for our mock close as well as our "real" June close next week.

Thank you,

**Jenny Berg**  
Resource Accounting Analyst



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