

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Effective Date: 201807

Last Saved by: Jenny Berg

Submitted by: Jenny Berg

Approved by:


Last Saved: 08/03/2018 8:55 AM

Approval Requested: 08/03/2018 8:55 AM


Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	63,123.95 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,125,637.66 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,062,513.71 ✓		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	620.17 ✓		Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	330,148.22 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		330,768.39 ✓	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	7,168.70 ✓		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		790,678.37 ✓	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	783,509.67 ✓		Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		312.17 ✓	Interest Income
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	199,741.93 ✓		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		199,429.76 ✓	Amortization Expense
Totals:						2,446,826.35 ✓	2,446,826.35 ✓	

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.



 Prepared by Jenny Berg 8/13/18

 Reviewed by  8/13/18

 Approved for Entry Date

 Corporate Accounting use Only Date

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

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

191010	Month	YTD	Cumulative Balance	201711	201712	201801	201802	201803	201804	201805	201806	201807	201807
	Interest Rate			4.21%	4.21%	4.25%	4.25%	4.25%	4.47%	4.47%	4.47%	4.69%	4.69%
	Beginning Balance	(4,289,354.75)	(6,506,323.87)	(21,954,910.56)	(8,189,815.54)	(11,107,523.79)	(13,225,129.05)	(13,284,083.73)	(13,822,513.41)	(15,210,763.19)	(15,585,609.43)	(15,619,860.02)	(15,619,860.02)
	Commodity Deferral	(14,998,507.26)	(28,170,584.43)	(96,464.00)	(1,205,525.65)	(743,591.90)	1,500,599.24	262,271.12	(1,287,451.41)	(1,208,166.99)	(914,700.40)	(2,116,989.43)	(2,116,989.43)
	Demand Deferral	(3,531,759.91)	(4,469,685.62)	(592,732.92)	(1,678,391.13)	(1,331,000.46)	(1,492,728.86)	(772,819.74)	(46,824.41)	896,572.34	938,451.95	1,054,475.72	1,054,475.72
	Interest (Rev/Expense)	(530,200.14)	(917,326.38)	(26,920.61)	(33,791.47)	(43,012.90)	(46,825.96)	(47,881.06)	(53,973.95)	(57,251.61)	(58,012.14)	(63,123.95)	(63,123.95)
	Commodity Adjustment	9,837,543.92	24,087,163.01	9,937,543.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Demand Adjustment	4,395,506.82	4,181,620.62	4,395,506.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Adjustment	438,126.87	684,126.87	438,126.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	35.15	35.15	35.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance	(4,289,354.75)	(11,107,523.79)	(8,189,815.54)	(11,107,523.79)	(13,225,129.05)	(13,284,083.73)	(13,822,513.41)	(15,210,763.19)	(15,585,609.43)	(15,619,860.02)	(15,745,497.68)	(15,745,497.68)
	GLW Check		(11,107,523.80)	(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)	(15,619,860.03)	(15,619,860.03)	(15,619,860.03)
	Variance		0.01	0.01	0.01	17,671.21	17,793.80	17,796.61	0.01	0.01	0.01	0.01	(1,125,637.65)
	Washington Amortization												
	Volume - Commodity & Demand												
	191000	YTD	PGA YTD	201711	201712	201801	201802	201803	201804	201805	201806	201807	201807
	Schedule 101	131,594,728.00	240,238,588	14,836,686	22,763,596	20,257,464	18,179,666	15,771,469	9,759,681	3,286,813	2,630,854	2,394,066	2,394,066
	Schedule 102	186,184.00	340,511	20,740	25,043	22,871	21,014	10,043	11,770	4,240	2,604	2,356	2,356
	Schedule 111	51,787,474.00	96,346,775	5,325,718	7,830,439	6,608,892	7,202,971	5,608,288	4,298,905	2,210,508	1,922,678	1,476,772	1,476,772
	Schedule 121	3,896,834.00	7,546,429	458,380	377,693	392,635	448,875	345,288	305,691	234,282	318,982	256,335	256,335
	Schedule 131	0.00	0	0	0	0	0	0	0	0	0	0	0
	Schedule 146	36,224,919.00	67,139,519	3,418,526	3,997,685	3,628,622	3,567,188	3,348,134	3,051,741	2,500,964	2,373,589	2,236,824	2,236,824
	Total	223,692,148	411,611,832	24,062,058	34,964,456	30,881,504	29,419,914	25,091,210	17,375,986	8,236,785	7,248,705	6,266,353	6,266,353
	Calendar Sales Check	223,692,148	411,611,832	24,062,058	34,964,456	30,881,504	29,419,914	25,091,210	17,375,986	8,236,785	7,248,705	6,266,353	6,266,353
	Rates												
	191000	Month	201711	201712	201801	201802	201803	201804	201805	201806	201807	201807	201807
	Schedule 101	Main Calc	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067
	Schedule 102	Main Calc	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067
	Schedule 111	Main Calc	0.07475	0.07475	0.07475	0.07475	0.07475	0.07475	0.07475	0.07475	0.07475	0.07475	0.07475
	Schedule 121	Main Calc	0.04745	0.04745	0.04745	0.04745	0.04745	0.04745	0.04745	0.04745	0.04745	0.04745	0.04745
	Schedule 131	Main Calc	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Schedule 146	Main Calc	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	GL	Month	201711	201712	201801	201802	201803	201804	201805	201806	201807	201807	201807
	Interest Rate		4.21%	4.21%	4.25%	4.25%	4.25%	4.47%	4.47%	4.47%	4.69%	4.69%	4.69%
	Beginning Balance	16,000,566.83	(2,400,830.79)	1,518,525.20	(11,530,857.69)	(8,772,939.45)	(6,449,815.91)	(4,259,121.65)	(2,403,721.08)	(1,180,951.93)	(719,753.17)	(324,062.30)	(324,062.30)
	Amortization	(142,862.10)	22,501,687.66	1,765,228.00	2,882,901.00	2,350,032.85	2,209,994.99	1,867,178.50	1,219,451.78	474,750.83	397,631.36	330,768.39	330,768.39
	Interest	(14,771,212.55)	(240,404.20)	(43,398.34)	(35,553.88)	(28,909.31)	(18,930.22)	(11,777.93)	(6,682.63)	(3,552.07)	(1,940.49)	(620.17)	(620.17)
	PGA Transfer	(14,771,212.55)	(28,953,396.51)	(14,771,212.55)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	130,571.12	320,004.38	0.00	130,571.12	0.00	(370.51)	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance	3,217,063.30	(8,772,480.35)	(11,530,857.69)	(8,772,939.45)	(6,449,815.91)	(4,259,121.65)	(2,403,721.08)	(1,180,951.93)	(719,753.17)	(324,062.30)	(324,062.30)	(324,062.30)
	GLW Check		(8,772,480.35)	(11,530,857.69)	(8,772,480.35)	(6,449,815.91)	(4,259,121.65)	(2,403,721.08)	(1,180,951.93)	(719,753.17)	(324,062.30)	(324,062.30)	(324,062.30)
	Variance		(229.25)	(229.25)	(459.10)	(459.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

191000	Month	YTD	Cumulative Balance	201711	201712	201801	201802	201803	201804	201805	201806	201807	201807
	Interest Rate			4.21%	4.21%	4.25%	4.25%	4.25%	4.47%	4.47%	4.47%	4.69%	4.69%
	Beginning Balance	16,000,566.83	(2,400,830.79)	1,518,525.20	(11,530,857.69)	(8,772,939.45)	(6,449,815.91)	(4,259,121.65)	(2,403,721.08)	(1,180,951.93)	(719,753.17)	(324,062.30)	(324,062.30)
	Amortization	(142,862.10)	22,501,687.66	1,765,228.00	2,882,901.00	2,350,032.85	2,209,994.99	1,867,178.50	1,219,451.78	474,750.83	397,631.36	330,768.39	330,768.39
	Interest	(14,771,212.55)	(240,404.20)	(43,398.34)	(35,553.88)	(28,909.31)	(18,930.22)	(11,777.93)	(6,682.63)	(3,552.07)	(1,940.49)	(620.17)	(620.17)
	PGA Transfer	(14,771,212.55)	(28,953,396.51)	(14,771,212.55)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	130,571.12	320,004.38	0.00	130,571.12	0.00	(370.51)	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance	3,217,063.30	(8,772,480.35)	(11,530,857.69)	(8,772,480.35)	(6,449,815.91)	(4,259,121.65)	(2,403,721.08)	(1,180,951.93)	(719,753.17)	(324,062.30)	(324,062.30)	(324,062.30)
	GLW Check		(8,772,480.35)	(11,530,857.69)	(8,772,480.35)	(6,449,815.91)	(4,259,121.65)	(2,403,721.08)	(1,180,951.93)	(719,753.17)	(324,062.30)	(324,062.30)	(324,062.30)
	Variance		(229.25)	(229.25)	(459.10)	(459.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

WA

WA

201807	201807	201807	201807
WA Deferral Interest Income	419600	GD	WA
WA Deferral Interest Expense	431800	GD	WA
WA Deferral	191010	GD	WA
WA Deferral Expense	805120	GD	WA
Tracker Transfer	191010	GD	WA
Tracker Transfer	191000	GD	WA
Check			

201807	201807	201807	201807
WA Amortization Interest Income	419600	GD	WA
WA Amortization Interest Expense	431800	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			

Washington Sales Volumes

M

July/18 Description	Schedule	July/18 Billed	June/18 Unbilled	July/18 Unbilled	July/18 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral:							
Firm 101		2,441,167	1,310,630	1,163,529	(147,101)	2,294,066	✓
Firm 102		2,557	1,420	1,219	(201)	2,356	✓
Firm 111		1,576,585	804,108	704,295	(99,813)	1,476,772	✓
Firm 112		4,704	2,534	2,243	(291)	4,413	✓
Firm 121		256,893	104,394	103,836	(558)	256,335	✓
Firm 122		23,989	12,930	11,440	(1,490)	22,499	✓
Firm 122G		0	0	0	0	0	
Firm 122L		0	0	0	0	0	
Firm 122W		0	0	0	0	0	
Firm 131		0	0	0	0	0	
Interruptible 132		41,737	0	0	0	41,737	✓
Interruptible 132W		0	0	0	0	0	
Total Retail Sales for GTI		4,347,632	2,236,016	1,986,562	(249,454)	4,098,178	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
		2,416,869	2,374,496	2,194,451	(180,045)	2,236,824	✓
		2,416,869	2,374,496	2,194,451	(180,045)	2,236,824	
Total 147 & 148 Transportation Sales							
		144,453	0	0	0	144,453	
		3,611,778	3,611,778	3,571,396	(40,382)	3,571,396	✓
		3,756,231	3,611,778	3,571,396	(40,382)	3,715,849	✓
Total sales		10,520,732	8,222,290	7,752,409	(469,881)	10,050,851	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Demand Deferral:							
Firm 101		2,441,167	1,310,630	1,163,529	(147,101)	2,294,066	✓
Firm 102		2,557	1,420	1,219	(201)	2,356	✓
Firm 111		1,576,585	804,108	704,295	(99,813)	1,476,772	✓
Firm 112		4,704	2,534	2,243	(291)	4,413	✓
Firm 121		256,893	104,394	103,836	(558)	256,335	✓
Firm 122		23,989	12,930	11,440	(1,490)	22,499	✓
Interruptible 131		0	0	0	0	0	
Interruptible 132		41,737	0	0	0	41,737	✓
Transportation 146		2,416,869	2,374,496	2,194,451	(180,045)	2,236,824	✓
		6,764,501	4,610,512	4,181,013	(429,499)	6,335,002	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm 101		2,441,167	1,310,630	1,163,529	(147,101)	2,294,066	✓ Sales for Decoupling amortization
Firm 102		2,557	1,420	1,219	(201)	2,356	✓
Firm 111		1,576,585	804,108	704,295	(99,813)	1,476,772	✓
Firm 121		256,893	104,394	103,836	(558)	256,335	✓
Firm 122G		0	0	0	0	0	Special amortization rate
Firm 122L		0	0	0	0	0	Special amortization rate
Firm 122W		0	0	0	0	0	Special amortization rate
Firm 131		0	0	0	0	0	Special amortization rate
Interruptible 132W		2,416,869	2,374,496	2,194,451	(180,045)	2,236,824	✓
Transportation 146		6,694,071	4,595,048	4,167,330	(427,718)	6,266,353	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales							
		4,704	2,534	2,243	(291)	4,413	Annual lump sum amortization
		23,989	12,930	11,440	(1,490)	22,499	Annual lump sum amortization
		41,737	0	0	0	41,737	Annual lump sum amortization
Total Interruptible Sales		4,305,895	2,236,016	1,986,562	(249,454)	4,056,441	
Total Transportation Sales (Schedule 146)		41,737	0	0	0	41,737	
Total Transportation Sales (Schedule 147 & 148)		2,416,869	2,374,496	2,194,451	(180,045)	2,236,824	
Total sales		3,756,231	3,611,778	3,571,396	(40,382)	3,715,849	
Check total sales		10,520,732	8,222,290	7,752,409	(469,881)	10,050,851	
		10,520,732	8,222,290	7,752,409	(469,881)	10,050,851	



Gas by GL Account - Estimate

Page: 2
 Print Date: 08/02/18
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 Database: NUCUT
 arpgasbyglest

Accounting Month: 201807
 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	- F ✓
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$1,362.65		\$1,362.65	- 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	TPORT				\$3,655,974.78	\$3,655,974.78	- F ✓
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$1,494,747.70)	(\$1,494,747.70)	- F ✓
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

Page: 3
 Print Date: 08/02/18
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 Database: NUCUT
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Accounting Month: 201807
 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)	- CR ✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$98,131.26)	(\$98,131.26)	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$81,027.17	\$81,027.17	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$34.07)		(\$34.07)	- F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,006.10	\$10,006.10	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$190,048.50	\$190,048.50	- F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$66.92)		(\$66.92)	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$397,241.57	\$397,241.57	- F ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$139.85)		(\$139.85)	
001-804001-GD-AN-DL	TOTALS:				\$1,121.81	\$2,167,605.96	\$2,168,727.77 ✓
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	ACCTSP			\$411.32		\$411.32	- ✓ ✓
Gas Transmission Northwest Corporation	TPORT				\$6,182.66	\$6,182.66	- ✓ ✓
Northwest Pipeline Corporation	TPORT			\$0.00		\$0.00	
Northwest Pipeline Corporation	TPORT				\$6,998.70	\$6,998.70	- ✓ ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$3,105.97)		(\$3,105.97)	- ✓ ✓
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:				(\$2,694.65)	\$13,181.36	\$10,486.71 ✓
Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				(\$38,613.25)	(\$38,613.25)	
001-804010-GD-AN-DL	TOTALS:				(\$38,613.25)	(\$38,613.25)	✓
Gas Financial Derivatives AN							
Mizuho Securities USA LLC	FSWPS				(\$69,238.50)	(\$69,238.50)	
Mizuho Securities USA LLC	BSWPS				\$126,561.07	\$126,561.07	
Wells Fargo Securities, LLC	FSWPS				\$69.75	\$69.75	
Wells Fargo Securities, LLC	BSWPS				\$726,715.81	\$726,715.81	
Wells Fargo Securities, LLC	FSWPS				(\$123,685.35)	(\$123,685.35)	
001-804600-GD-AN-DL	TOTALS:				\$660,422.78	\$660,422.78	✓
Intra-company Gas Purchases AN							
Avista Corporation	GAS		324,546		\$382,633.78	\$382,633.78	
001-804730-GD-AN-DL	TOTALS:		324,546		\$382,633.78	\$382,633.78	✓
Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		159,849		\$203,002.88	\$203,002.88	
Questar Intrap Storage - AA	STOR		6,823		\$18,005.76	\$18,005.76	
001-808100-GD-AN-DL	TOTALS:		166,672		\$221,008.64	\$221,008.64	✓
Gas Storage Injection AN							
Jackson Prairie - AN	STOR		(401,439)		(\$656,591.36)	(\$656,591.36)	
001-808200-GD-AN-DL	TOTALS:		(401,439)		(\$656,591.36)	(\$656,591.36)	✓

✓ is tied to GADD

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>	<u>NEW</u>	7/1/2018	9/30/2018	4.69% ✓
<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	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 & 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	
		146	Debit	\$0.00000	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					1/1/2018	12/31/2018	1.00% ✓
<u>ID Deferral Rates</u>								
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.21725	\$0.16236 ✓	1/26/2018	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.11331	\$0.10497 ✓	11/1/2017	Next PGA filing	
<u>ID Commodity & 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	

M



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, July 31, 2018 9:38 AM
To: Berg, Jenny
Subject: RE: Rate Review - July

It's so much easier when it's only PGA – which changes once a year (well, usually).

Looks good to me. ✓

From: Berg, Jenny
Sent: Monday, July 30, 2018 2:10 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - July

Hi Annette,

Attached is the rates review workbook for July 2018. As discussed last month, I've eliminated the Revenue Rates tab. No updates except for the usual WA/ID Commodity Jurisdiction Allocation and the FERC Natural Gas 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 509.495.2531
<http://www.avistautilities.com>

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