

Avista Corporation Journal Entry

Effective Date: 201808

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Jenny Berg

Last Saved: 09/06/2018 12:01 PM

Type: C

Submitted by: Jenny Berg

Approval Requested: 09/06/2018 12:02 PM

Category: DJ

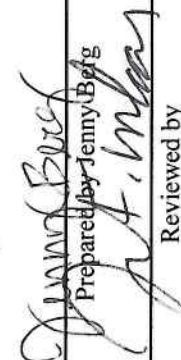
Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
			GD	WA	DL			
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	✓ 69,086.78		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		✓ 1,931,665.69	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	✓ 1,862,578.90		Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		✓ 676.83	Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	✓ 334,856.77		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		✓ 334,179.94	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	✓ 7,938.24		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		✓ 1,056,986.23	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	✓ 1,049,047.99		Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		✓ 472.32	Interest Income
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	✓ 184,796.42		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		✓ 184,324.09	Amortization Expense
Totals:						3,508,305.10	3,508,305.10	

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
 Date: 9/6/18

Reviewed by:
 Date:

Approved for Entry
 Corporate Accounting use Only
 Date:

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	Cumulative Balance	201711	201712	201801	201802	201803	201804	201805	201806	201807	201808
	Interest Rate		4.21%	4.21%	4.25%	4.25%	4.25%	4.25%	4.47%	4.47%	4.47%	4.69%	4.69%
	Beginning Balance	(6,508,323.87)	(6,189,815.94)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)
	Commodity Deferral	(14,998,507.26)	(3,864,464.00)	(1,205,525.65)	(1,205,525.65)	(1,205,525.65)	(1,205,525.65)	(1,205,525.65)	(1,205,525.65)	(1,205,525.65)	(1,205,525.65)	(1,205,525.65)	(1,205,525.65)
	Demand Deferral	(3,531,759.91)	(4,469,686.62)	(92,732.92)	(92,732.92)	(92,732.92)	(92,732.92)	(92,732.92)	(92,732.92)	(92,732.92)	(92,732.92)	(92,732.92)	(92,732.92)
	Interest (Rev/Expense)	(530,200.14)	(912,226.36)	(33,791.47)	(33,791.47)	(33,791.47)	(33,791.47)	(33,791.47)	(33,791.47)	(33,791.47)	(33,791.47)	(33,791.47)	(33,791.47)
	Commodity Adjustment	9,837,543.92	24,087,163.01	4,395,506.62	4,395,506.62	4,395,506.62	4,395,506.62	4,395,506.62	4,395,506.62	4,395,506.62	4,395,506.62	4,395,506.62	4,395,506.62
	Demand Adjustment	4,356,506.82	4,181,620.67	684,577.32	684,577.32	684,577.32	684,577.32	684,577.32	684,577.32	684,577.32	684,577.32	684,577.32	684,577.32
	Interest Adjustment	35.15	35.56	35.15	35.15	35.15	35.15	35.15	35.15	35.15	35.15	35.15	35.15
	Misc Adjustment	4,289,254.79	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)
	Ending Balance	4,289,254.79	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)	(1,107,523.79)
	GLW Check												
	Variance		0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
	Washington Amortization												
	Volume - Commodity & Demand												
	191000												
	YTD	131,594,728.00	240,238,596	14,838,696	22,763,596	20,257,484	18,179,886	15,771,469	9,759,891	3,286,813	2,630,854	2,294,000	2,214,130
	Schedule 101	188,194.00	340,511	20,740	25,043	22,671	21,014	19,043	11,770	4,240	2,604	2,356	1,944
	Schedule 111	51,787,474.00	96,346,775	5,325,716	7,830,439	6,608,852	7,202,871	5,606,268	4,266,905	2,210,506	1,922,676	1,476,772	1,538,311
	Schedule 121	3,896,834.00	7,546,429	453,300	377,693	362,835	446,875	345,238	395,691	234,262	318,982	256,335	306,054
	Schedule 131	0.00	0	0	0	0	0	0	0	0	0	0	0
	Schedule 146	35,224,919.00	67,139,519	3,418,526	3,967,695	3,629,622	3,567,169	3,349,134	3,031,741	2,500,984	2,373,569	2,236,824	2,231,663
	Total	223,692,149	411,611,832	30,881,504	34,944,456	30,881,504	29,419,914	25,091,210	17,375,986	8,236,785	7,248,705	6,266,353	6,392,127
	Calendar Sales Check												
	191000												
	YTD	15,000,566.83	22,501,687.66	1,518,525.20	(11,530,657.69)	(6,772,939.45)	(6,449,815.91)	(4,259,121.65)	(2,403,721.08)	(1,190,951.93)	(719,753.17)	(324,062.30)	6,085.92
	Schedule 101	(142,882.10)	(240,404.20)	(43,398.34)	(35,553.88)	(26,909.31)	(18,930.22)	(11,777.93)	(6,662.63)	(3,552.07)	(1,940.49)	(620.17)	676.33
	Schedule 111	(14,771,212.55)	(28,853,396.51)	(14,771,212.55)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Schedule 121	130,571.12	320,004.39	0.00	130,571.12	0.00	(370.51)	0.00	0.00	0.00	0.00	0.00	0.00
	Schedule 131	1,217,063.30	(6,772,939.45)	(11,530,657.69)	(6,772,939.45)	(6,449,815.91)	(4,259,121.65)	(2,403,721.08)	(1,190,951.93)	(719,753.17)	(324,062.30)	(6,085.92)	340,942.69
	Schedule 146												
	Total	15,000,566.83	22,501,687.66	1,518,525.20	(11,530,657.69)	(6,772,939.45)	(6,449,815.91)	(4,259,121.65)	(2,403,721.08)	(1,190,951.93)	(719,753.17)	(324,062.30)	6,085.92
	GLW Check												
	Variance		(229.25)	(459.10)	(459.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	191000												
	YTD	16,000,566.83	22,501,687.66	1,518,525.20	(11,530,657.69)	(6,772,939.45)	(6,449,815.91)	(4,259,121.65)	(2,403,721.08)	(1,190,951.93)	(719,753.17)	(324,062.30)	6,085.92
	Schedule 101	(142,882.10)	(240,404.20)	(43,398.34)	(35,553.88)	(26,909.31)	(18,930.22)	(11,777.93)	(6,662.63)	(3,552.07)	(1,940.49)	(620.17)	676.33
	Schedule 111	(14,771,212.55)	(28,853,396.51)	(14,771,212.55)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Schedule 121	130,571.12	320,004.39	0.00	130,571.12	0.00	(370.51)	0.00	0.00	0.00	0.00	0.00	0.00
	Schedule 131	1,217,063.30	(6,772,939.45)	(11,530,657.69)	(6,772,939.45)	(6,449,815.91)	(4,259,121.65)	(2,403,721.08)	(1,190,951.93)	(719,753.17)	(324,062.30)	(6,085.92)	340,942.69
	Schedule 146												
	Total	16,000,566.83	22,501,687.66	1,518,525.20	(11,530,657.69)	(6,772,939.45)	(6,449,815.91)	(4,259,121.65)	(2,403,721.08)	(1,190,951.93)	(719,753.17)	(324,062.30)	6,085.92
	GLW Check												
	Variance		(229.25)	(459.10)	(459.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

201808	201808	201808	201808
WA Deferral Interest Income	419600 GD WA	16,745,497.68	4.69%
WA Deferral Interest Expense	431600 GD WA	(2,914,665.41)	4.69%
WA Deferral	191000 GD WA	1,862,086.80	0.00
WA Deferral	805120 GD WA	1,862,086.80	0.00
Trucker Transfer	191000 GD WA	1,862,086.80	0.00
Trucker Transfer	191000 GD WA	1,862,086.80	0.00
Check			

201808	201808	201808	201808
WA Amortization Interest Income	419600 GD WA	0.00	0.00
WA Amortization Interest Expense	431600 GD WA	334,856.77	0.00
WA Amortization	191000 GD WA	6,085.92	0.00
WA Amortization	805110 GD WA	334,179.94	0.00
Large Customer Refund	191000 GD WA	0.00	0.00
Large Customer Refund	805110 GD WA	0.00	0.00
Check			

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201808

Washington/Idaho Gas Costs

WNP Fixed	\$ 3,855,974.78
WNP Variable	\$ 15,491.29
WNP Capacity Release	\$ (2,355,636.44)
NWP Total (excluding Refund)	\$ 1,515,829.73
GTN Fixed	\$ 191,912.76
GTN Variable	\$ 10,899.95
GTN Capacity Release	\$ (3,418.47)
Current Month Estimate	\$ 198,954.23
Transcanada Foothills (BC System) Fixed	\$ 168,540.61
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 189,540.61
NOVA (AB System) Fixed	\$ 394,090.28
NOVA (AB System) Variable	\$ 89,601.35
NOVA Total	\$ 483,691.63
Spectra Westcoast Fixed	\$ 375.96
Spectra Westcoast Variable	\$ -
WEI (Duke) Total	\$ 375.96
Questar	\$ -
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 50.00
Other capacity release credit	\$ 50.00
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracountry Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,187,432.16
WAVID Buy/Sell Transportation Recovery	\$ (9,635.31)
Total Demand Costs	\$ 2,177,796.85
less variable costs charged to Commodity	\$ (27,195.19)
Total Demand Costs to be Allocated	\$ 2,151,700.66

804000 GD AN	\$ 5,889,532.55
804000 GD AN	\$ -
811000 GD AN	\$ (110,522.59)
804600 GD AN	\$ 425,826.55
804010 GD AN	\$ 34,012.65
804730 GD AN	\$ 315,224.08
Total Commodity Costs from Purchase Journals	\$ 6,554,073.25
Storage (injections)/Withdrawals	\$ (2,362,004.81)
FAFB Commodity for Anderson Elementary/Li	\$ -
WAVID Gas Purchased from Interstate Asphalt	\$ -
GST	\$ -
M Chemical Accrual	\$ 7,000.00
Broker Fees	\$ 15,167.79
Mizuho Broker Fees	\$ 3,895.92
Wells Fargo Journal DJ 473	\$ 4,827.92
plus variable costs from Demand	\$ 27,196.19
Merchandise Processing Fee DJ 467	\$ 6,719.89
WAVID Off-System Revenue	\$ (7,195,631.70)
Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ (3,312,041.55)
WA Imbalance	\$ (36,888.06)
ID Imbalance	\$ (19,500.96)
Total Deferred Commodity Costs:	\$ (3,368,430.57)

Total Net Gas Costs	\$ (1,216,729.91)
From DJ 430	\$ -
Check \$	\$ (1,216,729.91)

201808

Expense Calculation

Total System Cost	\$ 2,151,700.66	Demand Allocated to Washington	\$ 1,485,964.48	Demand Allocated to Idaho	\$ 665,736.18	Commodity Allocated to Washington	\$ 66.1200%	Commodity Allocated to Idaho	\$ 33.8800%
Total Current Demand Costs (excluding refund)	\$ 2,151,700.66								
Total Commodity Costs to be Allocated	\$ (3,312,041.55)								
Imbalance Cost Washington	\$ (36,888.06)								
Imbalance Cost Idaho	\$ (19,500.96)								
Total Commodity Costs before refund	\$ (3,368,430.57)	cost to allocate is negative...							
Total	\$ (1,216,729.91)		\$ 1,485,964.48		\$ 665,736.18		\$ (2,226,809.93)		\$ (1,141,820.64)

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO			
	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND	2,214,130	0.10744	\$ 237,896.13		1,826,426	0.10497	\$ 107,743.94
Schedule 101	1,944	0.10744	\$ 208.86		1,065,551	0.10497	\$ 111,850.89
Schedule 102	1,589,311	0.09955	\$ 156,686.88		52,053	0.10497	\$ 5,464.00
Schedule 111	5,300	0.09955	\$ 522.85		0	0.10497	\$ -
Schedule 112	306,054	0.10433	\$ 31,930.61		0	0.10497	\$ -
Schedule 121	25,800	0.10433	\$ 2,691.71		2,144,030	0.10497	\$ 225,058.83
Schedule 122	0	0.06248	\$ -		2,144,030	0.10497	\$ 225,058.83
Schedule 131	43,515	0.06248	\$ 2,718.82		0	0.10497	\$ -
Schedule 132	2,281,688	0.00054	\$ 1,232.11		0	0.10497	\$ -
Schedule 146	6,466,742	0.00054	\$ 433,877.97		0	0.10497	\$ -
Total Demand	6,466,742	0.06709	\$ 433,877.97		2,144,030	0.10497	\$ 225,058.83
			\$ 0.06709				\$ 0.10497
COMMODITY	2,214,130	0.16436	\$ 363,914.41		1,026,426	0.16236	\$ 166,650.53
Schedule 101	1,944	0.16436	\$ 319.52		1,065,551	0.16236	\$ 173,002.86
Schedule 102	1,589,311	0.16436	\$ 261,054.80		52,053	0.16236	\$ 8,451.33
Schedule 111	5,300	0.16436	\$ 871.11		0	0.16236	\$ -
Schedule 112	306,054	0.16436	\$ 50,303.04		0	0.16236	\$ -
Schedule 121	25,800	0.16436	\$ 4,240.49		0	0.16236	\$ -
Schedule 122	0	0.16436	\$ -		0	0.16236	\$ -
Schedule 131	43,515	0.16436	\$ 7,152.13		2,144,030	0.16236	\$ 348,104.71
Schedule 132	4,185,054	0.16436	\$ 687,855.48		2,144,030	0.16236	\$ 348,104.71
Total Commodity	4,185,054	0.16436	\$ 687,855.48		2,144,030	0.16236	\$ 348,104.71

Deferral Calculation

Washington Commodity	\$ (2,226,809.93)	Idaho Commodity	\$ (1,141,820.64)	Idaho Demand	\$ 655,736.18	Totals from above	\$ (1,216,729.91)
Total Deferral Expenses from above	\$ (687,855.48)	Washington Demand	\$ (433,877.97)	Id Total	\$ (1,485,964.48)		\$ (1,694,896.99)
Adjustments	\$ -		\$ -		\$ -		\$ (2,911,626.90)
Amount to be Deferred	\$ (2,914,665.41)		\$ -		\$ 440,877.36		\$ (2,911,626.90)
(overcollected)/undercollected	\$ -		\$ (1,852,578.90)		\$ (1,049,047.99)		\$ -
(rebate)/surcharge	\$ -		\$ -		\$ -		\$ -
Deferral Check	\$ -		\$ -		\$ -		\$ -

JET Entry	
Debits	\$ 3,508,305.10
Credits	\$ 3,508,305.10

Washington Sales Volumes

August/18 Description	Schedule	August/18 Billed	July/18 Unbilled	August/18 Unbilled	August/18 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	2,083,857	1,163,529	1,293,802	130,273	2,214,130 ✓	
Firm	102	1,951	1,219	1,212	(7)	1,944 ✓	
Firm	111	1,446,384	704,295	846,222	141,927	1,588,311 ✓	
Firm	112	4,653	2,243	2,890	647	5,300 ✓	
Firm	121	270,466	103,836	139,424	35,588	306,054 ✓	
Firm	122	22,970	11,440	14,270	2,830	25,800 ✓	
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	43,515	0	0	0	43,515 ✓	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		3,873,796	1,986,562	2,297,820	311,258	4,185,054 ✓	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
146		2,200,204	2,194,451	2,275,935	81,484	2,281,688	
		2,200,204	2,194,451	2,275,935	81,484	2,281,688	
Total 147 & 148 Transportation Sales							
147		967,242	0	0	0	967,242	
148		3,571,396	3,571,396	3,533,977	(37,419)	3,533,977	
		4,538,638	3,571,396	3,533,977	(37,419)	4,501,219	
Total sales		10,612,638	7,752,409	8,107,732	355,323	10,967,961	
Schedule Sum for Demand Deferral:							
Firm	101	2,083,857	1,163,529	1,293,802	130,273	2,214,130 ✓	
Firm	102	1,951	1,219	1,212	(7)	1,944 ✓	
Firm	111	1,446,384	704,295	846,222	141,927	1,588,311 ✓	
Firm	112	4,653	2,243	2,890	647	5,300 ✓	
Firm	121	270,466	103,836	139,424	35,588	306,054 ✓	
Firm	122	22,970	11,440	14,270	2,830	25,800 ✓	
Interruptible	131	0	0	0	0	0	
Interruptible	132	43,515	0	0	0	43,515 ✓	
Transportation	146	2,200,204	2,194,451	2,275,935	81,484	2,281,688	
		6,074,000	4,181,013	4,573,755	392,742	6,466,742 ✓	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	2,083,857	1,163,529	1,293,802	130,273	2,214,130 ✓	
Firm	102	1,951	1,219	1,212	(7)	1,944 ✓	
Firm	111	1,446,384	704,295	846,222	141,927	1,588,311 ✓	
Firm	121	270,466	103,836	139,424	35,588	306,054 ✓	
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	132	43,515	0	0	0	43,515 ✓	
Transportation	146	2,200,204	2,194,451	2,275,935	81,484	2,281,688	
		6,002,862	4,167,330	4,556,595	389,265	6,392,127 ✓	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales							
112		4,653	2,243	2,890	647	5,300	Annual lump sum amortization
122		22,970	11,440	14,270	2,830	25,800	Annual lump sum amortization
132		43,515	0	0	0	43,515	Annual lump sum amortization
Total Interruptible Sales							
131		43,515	0	0	0	43,515	
Total Transportation Sales (Schedule 146)							
146		2,200,204	2,194,451	2,275,935	81,484	2,281,688	
		4,538,638	3,571,396	3,533,977	(37,419)	4,501,219	
Check total sales		10,612,638	7,752,409	8,107,732	355,323	10,967,961	
		10,612,638	7,752,409	8,107,732		10,967,961	

Washington/Idaho Gas Costs

	GL Account	Aug-18 Costs
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Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (2,382,331.27)
JP Withdrawals	808100 GD AN	\$ 12,096.67
Total JP	164100 GD AN	\$ (2,370,234.60)

Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 8,229.79
Total Clay Basin	164115 GD AA	\$ 8,229.79

Total Net Storage (Injections)/Withdrawals **\$ (2,362,004.81)**

NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 5,889,532.56 ✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,160,235.97 >
Variable Demand (Transport) Costs	804002 GD AN	\$ 27,196.19 ✓
Hedge Activity	804010 GD AN	\$ 34,012.65 ✓
Financial Settlements	804600 GD AN	\$ 425,826.55 ✓
Interco Purchase from Thermal	804730 GD AN	\$ 315,224.08 ✓
Cochrane Credit	811000 GD AN	\$ (110,522.59) ✓

2,187,432.10 ✓

Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ (36,885.06) ✓
ID Imbalance from DJ 436	804000 GD AN	\$ (19,500.96) ✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00 ✓
Broker Fees DJ 471	804017 GD AN	\$ 15,167.79 ✓
Mizuho Journal DJ 473	804017 GD AN	\$ 3,809.92 ✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 4,827.92 ✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 8,719.89 ✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (7,195,831.70) ✓
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00) ✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ -
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,635.31) ✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -
Total Costs for Deferral including net gas costs		\$ (1,216,729.91) Tie to Deferral Entry ✓

483600 GD AN	\$ (128,974.73)	Input fr GLE Sales
483000 GD AN	\$ (2,483,366.33)	Input fr GLE Sales
483730 GD AN	\$ (4,583,490.64)	Input fr GLE Sales
	(7,195,831.70)	✓

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 4,540,587.46	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ		\$ (4,540,587.46)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ	\$ -	\$ (5,198,705.15)	Intra-Co Transfer Thermal AN (LDC Sale to The
232620 ZZ ZZ	\$ 5,198,705.15	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to The
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
232130 ZZ ZZ	\$ -	\$ (10.00)	Fortis Bank Fee
903000.CD.AA	\$ 10.00	\$ -	Fortis Bank Fee
232130.ZZ.ZZ	\$ 624.53	\$ -	GTN Reclass
232620.ZZ.ZZ		\$ (624.53)	GTN Reclass
808100.GD.AN	\$ 13.58	\$ -	Clay Basin Storage Clean-Up
164115.GD.AA		\$ (13.58)	Clay Basin Storage Clean-Up
Total Other Adj	\$ 9,746,940.72	\$ (9,746,940.72)	

Total from GLE	\$ 11,242,589.06	\$ (11,242,589.06)
Total DJ 430	\$ 20,989,529.78	\$ (20,989,529.78)



Gas by GL Account - Estimate

Page: 2
 Print Date: 09/06/18
 10:00:46 AM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201808
 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	Notes
Dominion Energy Questar Pipeline, LLC	ACCTSP			(\$1,474.04)		(\$1,474.04)	- F ✓
Dominion Energy Questar Pipeline, LLC	ACCTSP				\$1,850.00	\$1,850.00	- F ✓
Gas Transmission Northwest Corporation	TPORT			(\$3,418.47)	\$191,512.75	\$191,512.75	- CR ✓
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				(\$3,418.47)	(\$3,418.47)	- 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)	- 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: 09/06/18
 10:00:46 AM
 Database: NUCUT
 argasbyglest

Accounting Month: 201808
 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.	ACCTGS			(\$905.61)		(\$905.61)	F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,969.70	\$9,969.70	F ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$80,732.41	\$80,732.41	✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$189,357.14	\$189,357.14	F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$816.53)		(\$816.53)	F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT				\$395,796.48	\$395,796.48	F ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$1,706.20)		(\$1,706.20)	✓
001-804001-GD-AN-DL	TOTALS:				(\$4,902.38)	\$2,165,138.35	\$2,160,235.97 ✓
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT			\$1.30		\$1.30	✓
Gas Transmission Northwest Corporation	ACCTSP			(\$138.53)		(\$138.53)	✓
Gas Transmission Northwest Corporation	TPORT				\$11,037.18	\$11,037.18	✓
Northwest Pipeline Corporation	TPORT				\$16,491.39	\$16,491.39	✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$195.15)		(\$195.15)	✓
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:				(\$332.38)	\$27,528.57	\$27,196.19 ✓
Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				\$34,012.65	\$34,012.65	✓
001-804010-GD-AN-DL	TOTALS:					\$34,012.65	\$34,012.65 ✓
Gas Financial Derivatives AN							
Mizuho Securities USA LLC	FSWPS				(\$10,323.00)	(\$10,323.00)	✓
Mizuho Securities USA LLC	BSWPS				(\$21,831.75)	(\$21,831.75)	✓
Mizuho Securities USA LLC	BSWPS				\$79,564.91	\$79,564.91	✓
Wells Fargo Securities, LLC	FSWPS				\$38,211.38	\$38,211.38	✓
Wells Fargo Securities, LLC	BSWPS				(\$134,013.01)	(\$134,013.01)	✓
Wells Fargo Securities, LLC	BSWPS				\$484,959.52	\$484,959.52	✓
Wells Fargo Securities, LLC	FSWPS				(\$10,741.50)	(\$10,741.50)	✓
001-804600-GD-AN-DL	TOTALS:					\$425,826.55	\$425,826.55 ✓
Intra-company Gas Purchases AN							
Avista Corporation	GAS		327,736		\$315,224.08	\$315,224.08	✓
001-804730-GD-AN-DL	TOTALS:		327,736		\$315,224.08	\$315,224.08	✓
Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		8,887		\$12,096.67	\$12,096.67	✓
Questar Intrup Storage - AA	STOR		3,119		\$8,229.79	\$8,229.79	✓
001-808100-GD-AN-DL	TOTALS:		12,006		\$20,326.46	\$20,326.46	✓
Gas Storage Injection AN							
Jackson Prairie - AN	STOR		(1,348,658)		(\$2,382,331.27)	(\$2,382,331.27)	✓
001-808200-GD-AN-DL	TOTALS:		(1,348,658)		(\$2,382,331.27)	(\$2,382,331.27)	✓

✓ ties to GRASS

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			<u>OLD</u>	7/1/2018	9/30/2018	4.69% ✓
WA Deferral Rates Commodity Rate	191010 GD WA	101 - 132	Debit	<u>NEW</u> \$0.21817 ✓	1/26/2018	Next PGA filing	
Demand Rate		101	Debit	\$0.12678 ✓	11/1/2017	Next PGA filing	
		102	Debit	\$0.12678 ✓	11/1/2017	Next PGA filing	
		111/112	Debit	\$0.11865 ✓	11/1/2017	Next PGA filing	
		121/122	Debit	\$0.11541 ✓	11/1/2017	Next PGA filing	
		131/132	Debit	\$0.07431 ✓	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	191010 GD ID				1/1/2018	12/31/2018	
Commodity Rate (Without GTI)		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	\$0.00000	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: Wednesday, August 29, 2018 8:58 AM
To: Berg, Jenny
Subject: RE: Rate Review - August

✓ No changes to any PGA-related expenses. Thanks!

From: Berg, Jenny
Sent: Tuesday, August 28, 2018 3:02 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - August

Hi Annette,

Attached is the rates review workbook for August 2018.

No updates except for the usual WA/ID Commodity Jurisdiction Allocation.

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

Thank you,

Jenny Berg
Resource Accounting Analyst



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