

Avista Corporation Journal Entry

Effective Date: 201809

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Jenny Berg

Last Saved: 10/03/2018 10:20 AM

Type: C

Submitted by: Jenny Berg



Approval Requested: 10/03/2018 10:20 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Exp	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	WA DL	73,670.34 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD WA DL		418,451.54 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD WA DL	344,781.20 ✓		Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD WA DL		2,190.99 ✓	Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD WA DL	441,494.15 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD WA DL		439,303.16 ✓	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD ID DL	8,531.16 ✓		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD ID DL		366,626.76 ✓	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD ID DL	358,095.60 ✓		Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD ID DL		657.13 ✓	Interest Income
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD ID DL	258,913.88 ✓		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD ID DL		258,256.75 ✓	Amortization Expense
Totals:				1,485,486.33	1,485,486.33	


 Prepared by Jenny Berg
 Reviewed by 
 Date 10/3/18
 Date 10/3/18

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

201809

Washington/Idaho Gas Costs

Demand (Transportation) Costs	\$ 3,538,040.69
NWP Fixed	\$ 17,503.69
NWP Variable	\$ (2,290,616.90)
NWP Capacity Release	\$ 1,274,927.78
GTN Fixed	\$ 195,334.94
GTN Variable	\$ 6,305.64
GTN Capacity Release	\$ (13,308.20)
Current Month Estimate	\$ 188,352.38
Transcanada Foothills (BC System) Fixed	\$ 193,191.44
Transcanada Foothills (BC System) Variable	\$ 493,611.32
ANG Total	\$ 403,811.32
NOVA (AB System) Fixed	\$ 92,534.60
NOVA (AB System) Variable	\$ (257.89)
Spectra Westcoast Fixed	\$ 92,236.71
Spectra Westcoast Variable	\$ 540.07
Questar	\$ 540.07
Questar	\$ -
NOVA Fixed charges	\$ -
Third party capacity release	\$ 0.00
Other Pipeline Fixed charges	\$ 0.00
Other capacity release credit	\$ -
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracountry Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,153,039.70
WA/ID Buy/Sell Transportation Recovery	\$ (8,535.18)
Total Demand Costs	\$ 2,144,504.52
less variable costs charged to Commodity	\$ -
Total Demand Costs to be Allocated	\$ (23,511.34)

804000 GD AN	\$ 4,988,497.39
804000 GD AN	\$ -
811000 GD AN	\$ (97,103.62)
804600 GD AN	\$ 738,289.26
804010 GD AN	\$ (20,260.22)
804730 GD AN	\$ 485,036.71
Total Commodity Costs from Purchase Journals	\$ 5,064,468.26
Storage (Injections)/Withdrawals	\$ -
FAFB Commodity for Anderson Elementary/Lk	\$ (2,250,704.71)
804000 GD AN	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ -
804017 GD AN	\$ 18,325.62
804017 GD AN	\$ 2,439.51
804017 GD AN	\$ 3,945.72
804018 GD AN	\$ 23,511.34
plus variable costs from Demand	\$ 10,996.59
Merchandise Processing Fee DJ 467	\$ (4,653,146.22)
WA/ID OH System Revenue	\$ (375,000.00)
Deferred Exchange Revenue	\$ (57,771.17)
483000/483600/483730	\$ (12,036.72)
WA Imbalance	\$ (7,491.05)
ID Imbalance	\$ -
Total Deferred Commodity Costs:	\$ (657,288.94)
Total Net Gas Costs	\$ 1,663,704.24
From DJ 430	\$ 1,663,704.24
Check	\$ -

201809

Expense Calculation

Total System Cost	\$ 2,120,993.18	\$ 1,464,757.89	\$ 656,235.29
Demand Allocated to Washington	69.06%		
Demand Allocated to Idaho	30.94%		
Commodity Allocated to Washington	64.03000%		
Commodity Allocated to Idaho	35.97000%		
Total Current Demand Costs (excluding refund)	\$ 2,120,993.18	\$ 1,464,757.89	\$ 656,235.29
Total Commodity Costs to be Allocated	\$ (537,771.17)	\$ (344,334.88)	\$ (193,436.29)
Imbalance Cost Washington	\$ (12,036.72)	\$ -	\$ (12,036.72)
Imbalance Cost Idaho	\$ (7,491.05)	\$ -	\$ (7,491.05)
Total Commodity Costs before refund	\$ (557,288.94)	\$ -	\$ (557,288.94)
Total	\$ 1,663,704.24	\$ 1,464,757.89	\$ 656,235.29

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO			PGA Revenue
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue	
DEMAND							
Schedule 101	3,077,139	0.10744	\$ 330,607.81	1,666,078	0.10497	\$ 175,098.15	
Schedule 102	3,129	0.10744	\$ 336.18	1,262,994	0.10497	\$ 132,576.48	
Schedule 111	1,946,398	0.09865	\$ 192,209.46	111,660	0.10497	\$ 11,720.95	
Schedule 112	9,757	0.09865	\$ 962.53	0	0.10497	\$ -	
Schedule 121	302,898	0.10433	\$ 31,601.35	0	0.10497	\$ -	
Schedule 122	30,270	0.10433	\$ 3,158.07	0	0.10497	\$ -	
Schedule 131	0	0.06248	\$ -	3,042,732	0.10497	\$ 319,395.58	
Schedule 132	44,834	0.06248	\$ 2,801.23	3,042,732	0.10497	\$ 10,497	
Schedule 146	2,306,719	0.00064	\$ 1,247.25				
Total Demand	7,726,144	0.07286	\$ 562,923.88	3,042,732	0.10497	\$ 319,395.58	
			\$ 0.07286				
COMMODITY							
Schedule 101	3,077,139	0.16436	\$ 505,758.57	1,666,078	0.16236	\$ 270,829.14	
Schedule 102	3,129	0.16436	\$ 514.28	1,262,994	0.16236	\$ 205,059.71	
Schedule 111	1,946,398	0.16436	\$ 320,238.70	111,660	0.16236	\$ 18,129.12	
Schedule 112	9,757	0.16436	\$ 1,603.66	0	0.16236	\$ -	
Schedule 121	302,898	0.16436	\$ 49,784.32	0	0.16236	\$ -	
Schedule 122	30,270	0.16436	\$ 4,975.18	0	0.16236	\$ -	
Schedule 131	0	0.16436	\$ -	3,042,732	0.16236	\$ 494,017.97	
Schedule 132	44,834	0.16436	\$ 7,368.92	3,042,732	0.16236	\$ 50,162.96	
Total Commodity	5,416,425	0.16436	\$ 890,243.61	3,042,732	0.16236	\$ 702,876.80	
			\$ 0.16436				

Deferral Calculation

Total Deferral Expenses from above	\$ 1,464,757.89	\$ 200,917.34	\$ 1,563,704.24
PGA Deferral Revenue from above	\$ (562,923.88)	\$ (494,017.97)	\$ (1,056,941.85)
Adjustments	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (1,246,615.21)	\$ (901,834.01)	\$ (2,148,449.22)
(overcollected)/undercollected (rebate)/surcharge	\$ (344,781.20)	\$ -	\$ -
Deferral Check	\$ -	\$ -	\$ -
JET Entry Debits	1,485,486.33		
Credits	\$ -		

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	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Check
	Interest Rate			4.25%	4.25%	4.25%	4.47%	4.47%	4.47%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%	
	Beginning Balance	(14,988,507.26)	(6,508,323.87)	(11,107,523.79)	(13,225,129.05)	(13,264,083.73)	(13,822,513.41)	(15,210,763.18)	(15,585,009.43)	(15,819,880.02)	(16,745,497.68)	(18,677,163.37)	(19,095,634.91)	(19,095,634.91)	(19,095,634.91)	0.00
	Commodity Deferral	(3,531,759.91)	(4,469,685.62)	(743,591.90)	1,300,589.24	282,271.12	(1,287,451.41)	(1,208,166.99)	(914,700.40)	(2,116,989.43)	(2,814,665.41)	(3,124,615.21)	(3,124,615.21)	(3,124,615.21)	73,670.54	0.00
	Demand Deferral	(530,200.14)	(912,326.38)	(43,012.90)	(1,492,728.86)	(772,819.74)	(46,824.41)	890,572.34	938,461.95	1,054,475.72	1,052,086.50	901,854.01	901,854.01	901,854.01	418,451.54	0.00
	Interest (Rev/Expense)	9,937,543.92	24,087,163.01	0.00	(46,825.06)	(47,861.06)	(53,973.95)	(57,251.61)	(58,012.14)	(63,123.95)	(69,086.78)	(73,670.54)	(73,670.54)	(73,670.54)	344,781.20	0.00
	Commodity Adjustment	4,395,506.82	9,937,543.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Demand Adjustment	438,126.67	884,577.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	35.15	35.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance	(4,289,254.75)	(11,107,523.79)	(13,225,129.05)	(13,264,083.73)	(13,822,513.41)	(15,210,763.18)	(15,585,009.43)	(15,519,860.02)	(16,745,497.68)	(18,677,163.37)	(19,095,634.91)	(19,095,634.91)	(19,095,634.91)	0.00	0.00
	GLW Check		(11,107,523.80)	(13,242,800.26)	(13,281,817.53)	(13,840,310.92)	(15,210,763.19)	(15,585,009.44)	(15,819,860.03)	(16,745,497.69)	(18,677,163.38)	(19,095,634.92)	(19,095,634.92)	(19,095,634.92)	0.01	0.01
	Variance			17,671.21	17,733.80	17,796.61	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
	Washington Amortization & Demand															
191000	Volume - Amortization															
	Month	YTD	PGA YTD	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	
	Schedule 101	131,594,728.00	240,238,596	20,257,484	18,179,898	15,771,499	9,759,851	3,286,813	2,650,854	2,294,096	2,214,130	3,077,139	3,077,139	3,077,139	3,077,139	0.00
	Schedule 102	168,194.00	340,511	22,671	21,014	18,043	11,770	4,240	2,804	2,356	1,944	3,129	3,129	3,129	3,129	0.00
	Schedule 111	51,787,474.00	96,346,775	6,606,992	7,202,971	6,006,266	4,286,905	2,210,506	1,922,676	1,476,772	1,586,311	1,948,398	1,948,398	1,948,398	1,948,398	0.00
	Schedule 121	3,896,834.00	7,546,429	382,835	448,875	345,298	305,691	234,202	318,982	256,335	306,054	302,898	302,898	302,898	302,898	0.00
	Schedule 131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Schedule 146	36,224,919.00	87,139,519	3,629,622	3,567,188	3,349,134	3,031,741	2,500,964	2,373,589	2,236,824	2,261,688	2,909,719	2,909,719	2,909,719	2,909,719	0.00
	Total	223,692,149	411,611,832	30,881,504	29,419,914	25,091,210	17,375,988	8,236,785	7,248,705	6,266,353	6,392,127	7,541,283	7,541,283	7,541,283	7,541,283	0.00
	Calendar Sales Check			30,881,504	29,419,914	25,091,210	17,375,988	8,236,785	7,248,705	6,266,353	6,392,127	7,541,283	7,541,283	7,541,283	7,541,283	0.00
191000	Rates															
	Month	YTD	PGA YTD	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	
	Schedule 101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Schedule 102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Schedule 111	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Schedule 121	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Schedule 131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Schedule 146	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
191000	GL															
	Month	YTD	PGA YTD	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	
	Interest Rate			4.25%	4.25%	4.25%	4.47%	4.47%	4.47%	4.69%	4.69%	4.69%	4.69%	4.69%	4.69%	
	Beginning Balance	16,000,566.83	(2,400,830.79)	(8,772,938.45)	(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	340,942.69	340,942.69	340,942.69	0.00
	Amortization	(142,882.10)	(240,404.20)	(26,909.31)	(18,930.22)	(11,777.33)	(6,662.63)	(3,552.07)	(1,940.49)	(820.17)	676.83	2,193.99	2,193.99	2,193.99	2,193.99	0.00
	Interest	(142,882.10)	(240,404.20)	(26,909.31)	(18,930.22)	(11,777.33)	(6,662.63)	(3,552.07)	(1,940.49)	(820.17)	676.83	2,193.99	2,193.99	2,193.99	2,193.99	0.00
	PGA Transfer	(14,771,212.55)	(28,653,386.51)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	130,571.12	320,004.39	0.00	(370.51)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance	3,217,063.30	(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	340,942.69	340,942.69	340,942.69	340,942.69	0.00
	GLW Check		(6,772,480.35)	(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	340,942.69	340,942.69	340,942.69	340,942.69	0.00
	Variance			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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201809	201810	201811	201812
419600 GD WA	419600 GD WA	419600 GD WA	419600 GD WA
431600 GD WA	431600 GD WA	431600 GD WA	431600 GD WA
191010 GD WA	191010 GD WA	191010 GD WA	191010 GD WA
805120 GD WA	805120 GD WA	805120 GD WA	805120 GD WA
191010 GD WA	191010 GD WA	191010 GD WA	191010 GD WA
191000 GD WA	191000 GD WA	191000 GD WA	191000 GD WA
Trucker Transfer	Trucker Transfer	Trucker Transfer	Trucker Transfer
418,451.54	418,451.54	418,451.54	418,451.54

201809	201810	201811	201812
419600 GD WA	419600 GD WA	419600 GD WA	419600 GD WA
431600 GD WA	431600 GD WA	431600 GD WA	431600 GD WA
191010 GD WA	191010 GD WA	191010 GD WA	191010 GD WA
805110 GD WA	805110 GD WA	805110 GD WA	805110 GD WA
191000 GD WA	191000 GD WA	191000 GD WA	191000 GD WA
Large Customer Refund	Large Customer Refund	Large Customer Refund	Large Customer Refund
2,193.99	2,193.99	2,193.99	2,193.99

Washington Sales Volumes

September/18 Description	Schedule	September/18 Billed	August/18 Unbilled	September/18 Unbilled	September/18 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral:							
Firm 101		2,439,746	1,293,802	1,931,195	637,393	3,077,139	✓
Firm 102		2,422	1,212	1,919	707	3,129	✓
Firm 111		1,606,620	846,222	1,188,000	341,778	1,948,398	✓
Firm 112		7,057	2,890	5,590	2,700	9,757	✓
Firm 121		267,300	139,424	175,022	35,598	302,898	✓
Firm 122		24,853	14,270	19,687	5,417	30,270	✓
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		44,834	0	0	0	44,834	✓
Interruptible 132W		0	0	0	0	0	
Total Retail Sales for GTI		4,392,832	2,297,820	3,321,413	1,023,593	5,416,425	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
		2,275,935	2,275,935	2,309,719	33,784	2,309,719	
		2,275,935	2,275,935	2,309,719	33,784	2,309,719	
Total 147 & 148 Transportation Sales							
		1,028,750	0	0	0	1,028,750	
		3,533,977	3,533,977	3,697,655	163,678	3,697,655	
		4,562,727	3,533,977	3,697,655	163,678	4,726,405	
Total sales		11,231,494	8,107,732	9,328,787	1,221,055	12,452,549	
Schedule Sum for Demand Deferral:							
Firm 101		2,439,746	1,293,802	1,931,195	637,393	3,077,139	✓
Firm 102		2,422	1,212	1,919	707	3,129	✓
Firm 111		1,606,620	846,222	1,188,000	341,778	1,948,398	✓
Firm 112		7,057	2,890	5,590	2,700	9,757	✓
Firm 121		267,300	139,424	175,022	35,598	302,898	✓
Firm 122		24,853	14,270	19,687	5,417	30,270	✓
Interruptible 131		0	0	0	0	0	
Interruptible 132		44,834	0	0	0	44,834	✓
Transportation 146		2,275,935	2,275,935	2,309,719	33,784	2,309,719	✓
		6,868,767	4,573,755	5,631,132	1,057,377	7,726,144	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm 101		2,439,746	1,293,802	1,931,195	637,393	3,077,139	✓ Sales for Decoupling amortization
Firm 102		2,422	1,212	1,919	707	3,129	✓
Firm 111		1,606,620	846,222	1,188,000	341,778	1,948,398	✓
Firm 121		267,300	139,424	175,022	35,598	302,898	✓
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		2,275,935	2,275,935	2,309,719	33,784	2,309,719	✓
		6,592,023	4,556,595	5,605,855	1,049,260	7,641,283	Volumes for PGA Commodity & Demand Amortization
Firm 112							
		7,057	2,890	5,590	2,700	9,757	Annual lump sum amortization
Firm 122							
		24,853	14,270	19,687	5,417	30,270	Annual lump sum amortization
Interruptible 132							
		44,834	0	0	0	44,834	Annual lump sum amortization
Total Firm Sales		4,347,998	2,297,820	3,321,413	1,023,593	5,371,591	
Total Interruptible Sales		44,834	0	0	0	44,834	
Total Transportation Sales (Schedule 146)		2,275,935	2,275,935	2,309,719	33,784	2,309,719	
Total Transportation Sales (Schedule 147 & 148)		4,562,727	3,533,977	3,697,655	163,678	4,726,405	
Check total sales		11,231,494	8,107,732	9,328,787	1,221,055	12,452,549	
		11,231,494	8,107,732	9,328,787		12,452,549	

Washington/Idaho Gas Costs	GL Account	Sep-18 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (2,255,946.26)
JP Withdrawals	808100 GD AN	\$ 5,882.24
Total JP	164100 GD AN	\$ (2,250,264.02)
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (633.23)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 192.54
Total Clay Basin	164115 GD AA	\$ (440.69)

Total Net Storage (Injections)/Withdrawals \$ (2,250,704.71) zero or negative prices will cause decrease

NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 4,958,497.39
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,129,528.36
Variable Demand (Transport) Costs	804002 GD AN	\$ 23,611.34
Hedge Activity	804010 GD AN	\$ (20,250.22)
Financial Settlements	804600 GD AN	\$ 738,289.20
Interco Purchase from Thermal	804730 GD AN	\$ 485,035.71
Cochrane Credit	811000 GD AN	\$ (97,103.82)

zero or negative prices will cause decrease
 2,153,039.70
 intra company costs

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$ (12,036.72)
ID Imbalance from DJ 436	804000 GD AN	\$ (7,481.05)
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees DJ 471	804017 GD AN	\$ 18,325.62
Mizuho Journal DJ 473	804017 GD AN	\$ 2,439.51
Wells Fargo Journal DJ 473	804017 GD AN	\$ 3,945.72
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 10,996.50
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (4,053,146.22)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ 10,392.81
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,535.18)
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -

Total Costs for Deferral including net gas costs \$ 1,563,704.24 Tie to Deferral Entry

483600 GD AN	\$ (405,951.75)	Input fr GLE Sales
483000 GD AN	\$ (1,563,712.89)	Input fr GLE Sales
483730 GD AN	\$ (2,083,481.58)	Input fr GLE Sales
	\$ (4,053,146.22)	zero or negative prices will cause increase

Journal # 430 Entry			
	Dr.	Cr.	
232130.ZZ.ZZ	\$ 3,692,297.92	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase fr
142150.ZZ.ZZ		\$ (3,692,297.92)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600.ZZ.ZZ	\$ -	\$ (2,580,243.77)	Intra-Co Transfer Thermal AN (LDC Sale to The
232620.ZZ.ZZ	\$ 2,580,243.77	\$ -	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
903000.CD.AA		\$ -	Misc Rounding Adj
232130.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adj
232130.ZZ.ZZ		\$ -	Reclass Fortis Bank Fee
903000.CD.AA	\$ -	\$ -	Reclass Fortis Bank Fee
232620.ZZ.ZZ		\$ -	Misc Rounding Adj
232130.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adj
142600.ZZ.ZZ		\$ -	Misc Rounding Adj
903000.CD.AA	\$ -	\$ -	Misc Rounding Adj
232130.ZZ.ZZ	\$ 1.25	\$ -	Misc Rounding Adj
903000.CD.AA		\$ 1.25	Misc Rounding Adj
232130.ZZ.ZZ		\$ 7,941.00	Accrue Rawhide Leasing (Inv No. 61015)
804000.GD.OR	\$ 7,941.00		Accrue Rawhide Leasing (Inv No. 61015)
Total Other Adj	\$ 6,287,483.94	\$ (6,271,599.44)	

Total from GLE	\$ 10,611,691.66	\$ (10,611,691.66)	
Total DJ 430	\$ 16,899,175.60	\$ (16,883,291.10)	Misc Rounding Adj



Gas by GL Account - Estimate

Page: 2
 Print Date: 10/02/18
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 Database: NUCUT
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Accounting Month: 201809
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

GD

PURCHASE

Gas Transportation AN						
Dominion Energy Questar Pipeline, LLC	ACCTSP				\$1,850.00	\$1,850.00
Dominion Energy Questar Pipeline, LLC	ACCTSP			(\$1,309.93)		(\$1,309.93)
Gas Transmission Northwest Corporation	TPORT				\$185,334.94	\$185,334.94
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				(\$3,308.20)	(\$3,308.20)
Northwest Pipeline Corporation	TPORT				\$3,538,040.09	\$3,538,040.09
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$1,446,530.02)	(\$1,446,530.02)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$412,587.00)	(\$412,587.00)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$117,882.00)	(\$117,882.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$132,617.25)	(\$132,617.25)

F ✓
 F ✓
 CR ✓
 CR ✓
 CR ✓



Gas by GL Account - Estimate

Page: 3
 Print Date: 10/02/18
 11:19:32 AM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201809
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

GD

PURCHASE

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				(\$76,033.89)	(\$76,033.89)	CR ✓	
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$94,965.74)	(\$94,965.74)	✓	
Spectra Energy - Westcoast Energy Inc.	ACCTGS		\$933.63			\$933.63	F ✓	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$81,532.47	\$81,532.47	F ✓	
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,068.50	\$10,068.50	F ✓	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS		\$1,957.77			\$1,957.77	F ✓	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$191,233.67	\$191,233.67	F ✓	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$399,718.84	\$399,718.84	F ✓	
TransCanada Nova Gas Transmission Ltd.	ACCTGS		\$4,092.48			\$4,092.48	✓	
001-804001-GD-AN-DL	TOTALS:				\$5,673.95	\$2,123,854.41	\$2,129,528.36	✓
Variable Transport Charges AN								
Gas Transmission Northwest Corporation	TPORT				\$6,305.64	\$6,305.64	✓ ✓	
Northwest Pipeline Corporation	TPORT				\$16,793.57	\$16,793.57	✓ ✓	
Northwest Pipeline Corporation	ACCTSP		\$710.02			\$710.02	✓ ✓	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	✓ ✓	
Spectra Energy - Westcoast Energy Inc.	ACCTGS				(\$297.89)	(\$297.89)	✓ ✓	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00	✓	
001-804002-GD-AN-DL	TOTALS:				\$412.13	\$23,099.21	\$23,511.34	✓

✓ files to GRADD

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource 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-mats/interest-rates.asp			<u>OLD</u>	7/1/2018	9/30/2018	4.69% ✓
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	<u>NEW</u> \$0.16436 ✓	1/26/2018	Next PGA filing	
<u>Demand Rate</u>		101	Debit	\$0.12678 ✓	11/1/2017	Next PGA filing	
		102	Debit	\$0.10744 ✓	11/1/2017	Next PGA filing	
		111/112	Debit	\$0.09865 ✓	11/1/2017	Next PGA filing	
		121/122	Debit	\$0.10433 ✓	11/1/2017	Next PGA filing	
		131/132	Debit	\$0.06248 ✓	11/1/2017	Next PGA filing	
		146	Debit	\$0.00054 ✓	11/1/2017	Next PGA filing	
<u>WA Commodity & Demand Amortization Rates (Sch 155)</u>	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	\$0.07475 ✓	11/1/2017	Next PGA filing	
		112	n/a	n/a			
		121	Debit	\$0.04745 ✓	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			
<u>WA Jackson Prairie Amortization Rates (Sch 155)</u>	191025 GD WA	101-132	Debit	\$0.00001	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	11/1/2017	Rolled into PGA Nov 1st 2017	1.00% ✓
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.16236 ✓	1/26/2018	Next PGA filing	
<u>Demand Rate</u>		101 - 112	Debit	\$0.10497 ✓	11/1/2017	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID						
		101	Debit	\$0.08811 ✓	11/1/2017	Next PGA filing	
		111	Debit	\$0.08811 ✓	11/1/2017	Next PGA filing	
		131	Debit	n/a	11/1/2017	Next PGA filing	
<u>ID 2014 Earnings Test Amortization</u>	254229 GD ID						
		101	Debit	\$0.00000	1/1/2017	12/31/2017	
		111	Debit	\$0.00000	1/1/2017	12/31/2017	
		112	Debit	\$0.00000	1/1/2017	12/31/2017	
		131	Debit	\$0.00000	1/1/2017	12/31/2017	
		132	Debit	\$0.00000	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: Monday, October 01, 2018 8:30 AM
To: Berg, Jenny
Subject: RE: Rate Review - September

No updates to demand, commodity or amortization rates. ✓

From: Berg, Jenny
Sent: Friday, September 28, 2018 9:22 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - September

Hi Annette,

Attached is the rates review workbook for September 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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