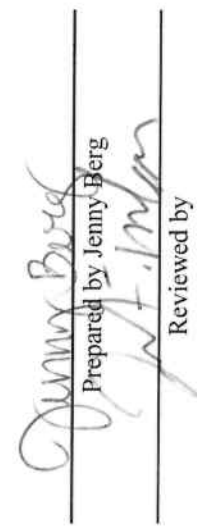


Avista Corporation Journal Entry

Journal: 431-D&A WA/ID Effective Date: 201810
 Team: Resource Accounting Last Saved by: Jenny Berg Last Saved: 11/05/2018 1:33 PM
 Type: C Submitted by: Jenny Berg Approval Requested: 11/05/2018 1:33 PM
 Category: DJ Approved by:
 Currency: USD

Seq	Co.	FERC	Seq.	Jur.	S.L.	Debit	Credit	Comment
			GD	WA	DL	✓	✓	
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	86,587.37		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		3,792,470.98	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	3,705,883.61		Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		5,414.99	Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,060,700.00		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,055,285.01	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	9,523.10		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		2,015,007.49	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	2,005,484.39		Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		1,001.44	Interest Income
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	567,787.08		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		566,785.64	Amortization Expense
Totals:						7,435,965.55	7,435,965.55	


 Prepared by Jenny Berg Date: 11/5/18
 Reviewed by _____ Date: 11/5/18

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

201810

Washington/Idaho Gas Costs

Demand (Transportation) Costs	
NWP Fixed	\$ 3,631,690.92
NWP Variable	\$ 12,933.68
NWP Capacity Release	\$ (2,340,563.09)
GTN Fixed	\$ 1,303,641.51
GTN Variable	\$ 170,759.32
GTN Capacity Release	\$ 6,220.88
Transcanada Foothills (BC System) Fixed	\$ (3,418.47)
Transcanada Foothills (BC System) Variable	\$ 175,531.73
ANG Total	\$ 184,713.46
NOVA (AB System) Fixed	\$ 366,690.19
NOVA (AB System) Variable	\$ 386,090.19
Spectra Westcoast Fixed	\$ 88,467.25
Spectra Westcoast Variable	\$ (1,395.16)
WEI (Duke) Total	\$ 87,082.09
Questar	\$ 470.34
NOVA Fixed charges	\$ 470.34
Third party capacity release	\$
Other Pipeline Fixed charges	\$ 0.00
Other capacity release credit	\$ 0.00
Thermal Transport	\$
Counterparty Invoice Total	\$
Intracompany Transportation Optimization	\$
Total Demand Costs from Purchase Journals	\$ 2,137,629.32
WA/ID Buy/Sell Transportation Recovery	\$ (8,261.60)
Total Demand Costs	\$ 2,129,267.72
804001 GD AN	\$ (19,769.40)
less variable costs charged to Commodity	\$
Total Demand Costs to be Allocated	\$ 2,109,498.32

Commodity Purchases (Natural Gas)	
Commodity Physical	\$ 5,866,824.16
Misc	\$
804000 GD AN	\$
811000 GD AN	\$ (100,842.78)
804600 GD AN	\$ 360,952.32
804010 GD AN	\$ 72,158.78
804730 GD AN	\$ 783,851.44
Total Commodity Costs from Purchase Journals	\$ 7,005,313.92
Storage (Injections)/Withdrawals	\$ 302,042.95
808100/808200 GD AN	\$
FAFB Commodity for Anderson Elementary/Li	\$
804000 GD AN	\$
804000 GD AN	\$
804000 GD AN	\$
M Chemical Accrual	\$
804000 GD AN	\$
804010 GD AN	\$ 7,000.00
804017 GD AN	\$ 17,995.25
804017 GD AN	\$ 3,826.37
804017 GD AN	\$ 6,090.07
804017 GD AN	\$
plus variable costs from Demand	\$ 19,769.40
Merchandise Processing Fee DJ 467	\$ 7,475.16
WA/ID Off System Revenue	\$ (9,832,499.91)
483000/483900/483730	\$
Deferred Exchange Revenue	\$ (375,000.00)
495028 GD AN	\$
Total Commodity Costs to be Allocated	\$ (2,638,001.09)
WA Imbalance	\$ (37,959.24)
ID Imbalance	\$ (18,657.77)
804000 GD AN	\$
804000 GD AN	\$
Total Deferred Commodity Costs:	\$ (2,694,618.10)
Total Net Gas Costs	\$ (585,119.78)
From DJ 430	\$
Check \$	\$ (585,119.78)

201810

Expense Calculation

Total System Cost	\$ 2,109,498.32	\$ 1,456,819.54	\$ 652,678.78
Total Current Demand Costs (excluding refund)	\$ 2,109,498.32	\$ 1,456,819.54	\$ 652,678.78
Total Commodity Costs to be Allocated	\$ (2,638,001.09)	\$ (1,738,706.52)	\$ (899,294.57)
Imbalance Cost Washington	\$ (37,959.24)	\$ (37,959.24)	\$
Imbalance Cost Idaho	\$ (18,657.77)	\$	\$ (18,657.77)
Total Commodity Costs before refund	\$ (2,694,618.10)	\$ (1,776,665.76)	\$ (917,952.34)
Total	\$ (585,119.78)	\$ 652,678.78	\$ (917,952.34)

check \$

WASHINGTON			IDAHO		
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate
DEMAND					
Schedule 101	6,390,484	0.10744	901,471.45	4,564,842	0.10497
Schedule 102	10,239	0.10744	1,100.08	1,897,853	0.10497
Schedule 111	3,674,467	0.09885	362,486.17	76,893	0.10497
Schedule 112	13,790	0.09885	1,360.38	0	0.10497
Schedule 121	389,880	0.10433	41,615.15	0	0.10497
Schedule 122	30,694	0.10433	3,202.31	0	0.10497
Schedule 131	0	0.06248	\$	6,509,598	\$
Schedule 132	88,694	0.06248	4,292.00	0	\$
Schedule 146	3,098,283	0.00954	1,673.06	0	\$
Total Demand	15,685,481	0.09054	1,317,200.60	6,509,598	0.10497
			\$ 0.08398		
	15,685,481 check		\$	6,509,598 check	
COMMODITY					
Schedule 101	8,390,484	0.16436	1,379,056.66	4,564,842	0.16236
Schedule 102	10,239	0.16436	1,682.88	1,897,853	0.16236
Schedule 111	3,674,467	0.16436	603,935.40	76,893	0.16236
Schedule 112	13,790	0.16436	2,266.52	0	0.16236
Schedule 121	398,880	0.16436	65,559.92	0	0.16236
Schedule 122	30,694	0.16436	5,044.87	0	0.16236
Schedule 131	0	0.16436	\$	0	0.16236
Schedule 132	88,694	0.16436	11,290.55	0	0.16236
Total Commodity	12,587,228	0.16436	2,068,836.79	6,509,598	0.16236
	12,587,228 check		\$	0.16436	

Washington Commodity	\$ (1,776,665.76)	\$ 1,456,819.54	\$ (917,952.34)	\$ 652,678.78
Washington Demand	\$ (2,068,836.79)	\$ (1,317,200.60)	\$ (1,056,696.33)	\$ (683,312.60)
Total	\$ (3,845,502.55)	\$ 139,618.94	\$ (1,974,850.67)	\$ (30,633.72)
WA Total		\$ (3,705,883.61)		\$ (2,005,484.39)
ID Total				\$ (30,633.72)
Total Deferral Expenses from above				
PGA Deferral Revenue from above				\$ (917,952.34)
Adjustments				\$ (1,056,696.33)
Amount to be Deferred				\$ (1,974,850.67)
(overcollected)/undercollected				\$ (30,633.72)
(rebate)/surcharge				\$ (2,005,484.39)
Deferral Check				\$

JET Entry		
Debits	7,435,965.55	
Credits		7,435,965.55

Blue Text = Drag Formula to next month and copy/paste value in prior month

() = Rebate

Update JE date to full current month values

191010	Month	YTD	Cumulative Balance	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201810
	Interest Rate			4.25%	4.25%	4.25%	4.47%	4.47%	4.47%	4.69%	4.69%	4.69%	4.96%	4.96%
	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)	(15,619,860.02)	(16,745,497.68)	(18,677,163.37)	(19,095,614.91)	419000 GD WA
	Commodity Deferral	(3,531,759.91)	(28,170,584.43)	(743,591.90)	1,500,569.24	282,271.12	(1,281,451.41)	(1,208,169.99)	(914,700.40)	(2,116,969.43)	(2,914,665.41)	(3,845,502.55)	(3,845,502.55)	431600 GD WA
	Demand Deferral	(530,200.14)	(4,489,635.62)	(1,331,008.65)	(1,492,728.86)	(772,819.14)	(46,824.41)	890,572.34	938,461.95	1,054,475.72	1,052,086.50	901,834.01	139,819.94	191010 GD WA
	Interest (Rev/Expense)	9,937,543.92	(912,326.38)	(43,012.86)	(46,825.06)	(47,861.06)	(53,373.95)	(57,251.61)	(59,012.14)	(63,123.95)	(69,095.78)	(73,670.34)	(96,587.37)	805120 GD WA
	Commodity Adjustment	4,395,506.82	24,087,163.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191010 GD WA
	Demand Adjustment	4,181,620.82	4,181,620.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191010 GD WA
	Interest Adjustment	436,126.67	684,577.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191000 GD WA
	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	Check
	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)	(15,619,860.02)	(16,745,497.68)	(18,677,163.37)	(19,095,614.91)	(19,095,614.91)	22,888,085.89
	GLW Check		(11,107,523.80)	(13,242,800.26)	(13,281,817.53)	(13,840,310.02)	(15,210,763.19)	(15,585,009.44)	(15,619,860.03)	(16,745,497.69)	(18,677,163.38)	(19,095,614.92)	(19,095,614.92)	(3,792,470.97)
	Variance		17,871.21	17,733.80	17,796.61	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
	Washington Amortization													
	Volume - Commodity & Demand													
	191000	YTD	PGA YTD	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201810
	Schedule 101	137,594,728.00	240,238,598	20,257,484	18,179,866	15,771,469	9,759,881	3,296,813	2,630,854	2,294,056	2,214,130	3,077,139	8,390,464	8,390,464
	Schedule 102	185,194.00	340,111	22,671	21,014	19,043	11,770	4,240	2,604	2,356	1,944	1,139	10,239	10,239
	Schedule 111	51,787,474.00	96,346,715	6,608,892	7,202,971	5,606,266	4,266,905	2,210,566	1,922,678	1,476,772	1,588,311	1,949,388	3,674,467	3,674,467
	Schedule 121	3,896,834.00	7,546,429	382,835	448,975	345,298	305,891	234,262	318,982	256,335	306,054	302,898	388,880	388,880
	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
	Schedule 146	36,224,919.00	67,139,519	3,629,622	3,567,188	3,349,134	3,031,741	2,500,964	2,373,559	2,265,824	2,281,685	2,309,719	3,096,255	3,096,255
	Total	223,692,149	411,611,632	30,881,504	29,419,914	25,091,210	17,375,868	8,336,785	7,248,705	6,266,333	6,392,127	7,641,283	15,572,303	15,572,303
	Calendar Sales Check	223,692,149	411,611,632	30,881,504	29,419,914	25,091,210	17,375,868	8,336,785	7,248,705	6,266,333	6,392,127	7,641,283	15,572,303	15,572,303
	191000	Month	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201810	201810
	Schedule 101	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067
	Schedule 102	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067	0.09067
	Schedule 111	0.07475	0.07475	0.07475	0.07475	0.07475	0.07475	0.07475	0.07475	0.07475	0.07475	0.07475	0.07475	0.07475
	Schedule 121	0.04745	0.04745	0.04745	0.04745	0.04745	0.04745	0.04745	0.04745	0.04745	0.04745	0.04745	0.04745	0.04745
	Schedule 131	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Schedule 146	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	GL	Month	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201810	201810
	Interest Rate		4.25%	4.25%	4.25%	4.47%	4.47%	4.47%	4.69%	4.69%	4.69%	4.96%	4.96%	
	Beginning Balance	(2,400,830.79)	(6,772,939.45)	(4,259,121.65)	(2,403,721.08)	(1,890,851.83)	(1,190,951.93)	(474,750.83)	(397,631.36)	(330,768.39)	(334,179.94)	(439,303.16)	(782,436.84)	419000 GD WA
	Amortization	16,000,566.83	2,350,032.85	2,209,994.99	1,867,178.50	1,219,451.78	474,750.83	330,768.39	330,768.39	330,768.39	334,179.94	439,303.16	1,055,285.01	191000 GD WA
	Interest	(142,882.10)	(240,404.20)	(11,777.93)	(6,682.63)	(3,552.07)	(1,940.49)	(620.17)	(620.17)	(620.17)	(616.83)	(2,190.99)	(5,414.89)	805110 GD WA
	PGA Transfer	(14,771,212.55)	(28,853,396.51)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191000 GD WA
	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	0.00	805110 GD WA
	Ending Balance	1,217,063.30	(8,772,939.45)	(6,449,815.91)	(4,259,121.65)	(2,403,721.08)	(1,890,951.93)	(474,750.83)	(397,631.36)	(330,768.39)	(334,179.94)	(439,303.16)	(782,436.84)	1,060,700.00
	GLW Check		(8,772,940.35)	(6,449,815.91)	(4,259,121.65)	(2,403,721.08)	(1,890,951.93)	(474,750.83)	(397,631.36)	(330,768.39)	(334,179.94)	(439,303.16)	(782,436.84)	1,060,700.00
	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

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Washington Sales Volumes

October/18 Description	Schedule	October/18 Billed	September/18 Unbilled	October/18 Unbilled	October/18 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm 101		5,289,110	1,931,195	5,032,549	3,101,354	8,390,464	✓
Firm 102		6,225	1,919	5,933	4,014	10,239	✓
Firm 111		2,554,354	1,188,000	2,308,113	1,120,113	3,674,467	✓
Firm 112		9,923	5,590	9,457	3,867	13,790	✓
Firm 121		316,925	175,022	256,977	81,955	398,880	✓
Firm 122		25,796	19,687	24,585	4,898	30,694	✓
Firm 122G		0	0	0	0	0	✓
Firm 122L		0	0	0	0	0	✓
Firm 122W		0	0	0	0	0	✓
Firm 131		68,694	0	0	0	68,694	✓
Firm 132		0	0	0	0	0	✓
Firm 132W		0	0	0	0	0	✓
Total Retail Sales for GTI		8,271,027	3,321,413	7,637,614	4,316,201	12,587,228	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
		2,340,543	2,309,719	3,067,429	757,710	3,098,253	✓
		2,340,543	2,309,719	3,067,429	757,710	3,098,253	
Total 147 & 148 Transportation Sales							
		695,787	0	0	0	695,787	
		3,697,655	3,697,655	4,111,496	413,841	4,111,496	
		4,393,442	3,697,655	4,111,496	413,841	4,807,283	
Total sales		15,005,012	9,328,787	14,816,539	5,487,752	20,492,764	
Schedule Sum for Demand Deferral:							
Firm 101		5,289,110	1,931,195	5,032,549	3,101,354	8,390,464	✓
Firm 102		6,225	1,919	5,933	4,014	10,239	✓
Firm 111		2,554,354	1,188,000	2,308,113	1,120,113	3,674,467	✓
Firm 112		9,923	5,590	9,457	3,867	13,790	✓
Firm 121		316,925	175,022	256,977	81,955	398,880	✓
Firm 122		25,796	19,687	24,585	4,898	30,694	✓
Firm 131		68,694	0	0	0	68,694	✓
Firm 132		0	0	0	0	0	✓
Firm 146		2,340,543	2,309,719	3,067,429	757,710	3,098,253	✓
Transportation		10,611,570	5,631,132	10,705,043	5,073,911	15,685,481	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm 101		5,289,110	1,931,195	5,032,549	3,101,354	8,390,464	✓ Sales for Decoupling amortization
Firm 102		6,225	1,919	5,933	4,014	10,239	✓
Firm 111		2,554,354	1,188,000	2,308,113	1,120,113	3,674,467	✓
Firm 121		316,925	175,022	256,977	81,955	398,880	✓
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		68,694	0	0	0	68,694	✓
Firm 132W		0	0	0	0	0	Special amortization rate
Firm 146		2,340,543	2,309,719	3,067,429	757,710	3,098,253	✓
Transportation		10,507,157	5,605,855	10,671,001	5,065,146	15,572,303	Volumes for PGA Commodity & Demand Amortization
Firm 112		9,923	5,590	9,457	3,867	13,790	Annual lump sum amortization
Firm 122		25,796	19,687	24,585	4,898	30,694	Annual lump sum amortization
Firm 132		68,694	0	0	0	68,694	Annual lump sum amortization
Total Firm Sales		8,202,333	3,321,413	7,637,614	4,316,201	12,518,534	
Total Interruptible Sales		68,694	0	0	0	68,694	
Total Transportation Sales (Schedule 146)		2,340,543	2,309,719	3,067,429	757,710	3,098,253	
Total Transportation Sales (Schedule 147 & 148)		4,393,442	3,697,655	4,111,496	413,841	4,807,283	
Check total sales		15,005,012	9,328,787	14,816,539	5,487,752	20,492,764	
		15,005,012	9,328,787	14,816,539	5,487,752	20,492,764	

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-matts/interest-rates.asp			<u>NEW</u>	10/1/2018	12/31/2018	4.96% ✓
<u>WA Deferral Rates</u>							
Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.21817	1/26/2018	Next PGA filing	
Demand Rate		101	Debit	\$0.10744 ✓	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	\$0.11541 ✓	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	
<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	\$0.07249 ✓	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			
<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	
		146	Debit	\$0.00000	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	\$0.16236 ✓	1/26/2018	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.10497 ✓	11/1/2017	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates</u>							
	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	
<u>ID 2014 Earnings Test Amortization</u>							
	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	(\$0.00268)	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	

Washington/Idaho Gas Costs		GL Account	Oct-17 Costs
Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$	(527,358.56)
JP Withdrawals	808100 GD AN	\$	891,491.93
Total JP	164100 GD AN	\$	364,133.37
Clay Basin (QUESTAA) Injections	808200 GD AN	\$	(62,090.72)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$	-
Total Clay Basin	164115 GD AA	\$	(62,090.72)
Total Net Storage (Injections)/Withdrawals			\$ 302,042.65

NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$	5,908,984.16
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,117,759.92
Variable Demand (Transport) Costs	804002 GD AN	\$	19,769.40
Hedge Activity	804010 GD AN	\$	72,158.78
Financial Settlements	804600 GD AN	\$	360,962.32
Interco Purchase from Thermal	804730 GD AN	\$	763,851.44
Cochrane Credit	811000 GD AN	\$	(100,642.78)

Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$	(37,959.24)
ID Imbalance from DJ 436	804000 GD AN	\$	(18,657.77)
M Chemical Accrual	804000 GD AN	\$	7,000.00
Broker Fees DJ 471	804017 GD AN	\$	17,996.25
Mizuho Journal DJ 473	804017 GD AN	\$	3,820.37
Wells Fargo Journal DJ 473	804017 GD AN	\$	6,080.07
Merchandise Processing Fee DJ 467	804018 GD AN	\$	7,476.16
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$	(9,632,499.91)
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	\$	(8,261.60)
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$	-
Total Costs for Deferral including net gas costs			\$ (585,119.78) Tie to Deferral Entry

483600 GD AN	\$	(39,664.60)	Input fr GLE Sales
483000 GD AN	\$	(4,845,402.66)	Input fr GLE Sales
483730 GD AN	\$	(4,747,432.65)	Input fr GLE Sales
		(9,632,499.91)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 1,562,158.20	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ	\$ -	\$ (1,562,158.20)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ	\$ -	\$ (5,426,960.97)	Intra-Co Transfer Thermal AN (LDC Sale to The
232620 ZZ ZZ	\$ 5,426,960.97	\$ -	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 Adjustment
232130.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adjustment
903000.CD.AA	\$ 10.00	\$ -	Bank Fee
253028.ZZ.ZZ GD AN	\$ -	\$ (10.00)	Bank Fee
142600.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adjustment
903000.CD.AA	\$ -	\$ -	Misc Rounding Adjustment
Total Other Adj			\$ 6,996,129.17 \$ (6,996,129.17)

Total from GLE	\$ 10,197,068.66	\$ (10,197,068.66)
Total DJ 430	\$ 17,193,197.83	\$ (17,193,197.83)



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>	

Demand

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

Berg, Jenny

From: Brandon, Annette
Sent: Tuesday, October 30, 2018 3:37 PM
To: Berg, Jenny
Subject: RE: Rate Review - October

No changes in Demand, Commodity or Amortization rates for October 2018. ✓

From: Berg, Jenny
Sent: Tuesday, October 30, 2018 8:24 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - October

Hi Annette,

Attached is the rates review workbook for October 2018.

No updates except for the usual WA/ID Commodity Jurisdiction Allocation and updating the quarterly FERC interest rate.

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

Thank you,

Jenny Berg
Resource Accounting Analyst



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