



April 14, 2017

State of Idaho
Idaho Public Utilities Commission
P.O. Box 83720
Boise, Idaho 83720-0074

RE: Monthly Deferred Cost Report

Attached is the PGA monthly report of activity in the Gas Deferral Accounts for March 2017. This information is submitted in compliance with Order Number 33635 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-16-02). This report is being filed in electronic format only per approval from the filing center.

For the month of February, commodity costs were lower than the PGA commodity WACOG, resulting in a deferral in the amount of \$329,271. In addition, demand costs were lower than the PGA demand WACOG, resulting in a deferral in the amount of \$408,480. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$6,454,066 (including interest). The amount of amortization recorded for the month is \$891,458.62 for a total rebate balance of \$1,466,225 (including interest).

If you have any questions regarding this information please feel free to contact me at annette.brandon@avistacorp.com or (509) 495-4324. Thank you!

Sincerely,

Annette Brandon

Annette Brandon
Sr. Regulatory Analyst
State and Federal Regulation

Enclosures

RECEIVED
2017 APR 14 AM 9:54
IDAHO PUBLIC
UTILITIES COMMISSION

Avista Corporation Journal Entry

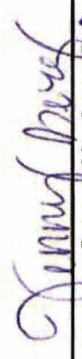
Journal: 431-D&A WA/ID
Team: Resource Accounting
Type: C
Category: DJ
Currency: USD

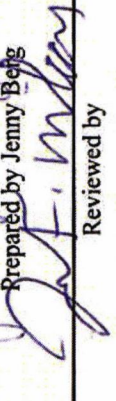
Effective Date: 201703
Last Saved by: Jenny Berg
Submitted by: Jenny Berg
Approved by:

Last Saved: 04/07/2017 1:07 PM
Approval Requested: 04/07/2017 1:07 PM

Seq	Co	FERC	Seq	Jur	S/L	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	38,340.61		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,651,689.89	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,613,349.28		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	10,815.69		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,725,725.92		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,736,541.61	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	204.33		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		204.33	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,066.77		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		742,817.92	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	737,751.15		Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,591.97		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	889,866.65		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		891,458.62	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.12		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		10.12	Amortization HB
Totals:						5,022,722.49	5,022,722.49	

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 4/7/17


Reviewed by
Date 4/7/17

Approved for Entry
Corporate Accounting use Only
Date

Avista Corp.
D&A WA/ID
Manager Review

Preparer Checklist	
Data Input Validation	Sign-off/Date
Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. [source data accuracy and completeness]	Agreed WA/ID Gas Costs Worksheet to detail. Noted that the jurisdiction is AN and that service is GD. JB
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. [parameters accuracy and completeness]	Checked necessary parameters are appropriately displayed. JB
Agree total amount(s) to relevant journal entries in the GL. [source data accuracy and completeness]	Agreed amounts from GLE to journal. JB
Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness]	Check totals equal \$0. JB
When rolling forward the document, ensure that all formulas are updated appropriately.	Confirmed that formulas have been rolled forward correctly. JB

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness]	Noted that March data was used in all calculations. JW
Agree the system report screen shots to the system export data in the report. [source data accuracy and completeness]	Agreed amounts from appropriate Nucleus reports into the deferral calculation worksheet. Agreed revenue volumes from reports into deferral and amortization calculations. JW
Verify that total amounts agree to the underlying detail on attached reports. [source data accuracy and completeness]	Totals tie to DJ 430 worksheets. Totals agree to deferral calculations within the spreadsheet. JW
Validate that check totals equal \$0 or are immaterial, as noted above. [source data accuracy and completeness]	Check totals are all \$0. JW
Spreadsheet Logic Validation	
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. [completeness]	Noted that March data was used in all calculations. JW
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. [accuracy]	Spot checked formulas within deferral and amortization worksheets. JW
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	JW
Review all comments left by preparer.	Noted large amortizations consistent with large rebates to customers. JW
Ensure all comments/questions resolved on a timely basis.	N/A

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up

JW
4/17/17

Formula to next month and copy/paste value in prior month
Idaho Current Deferral

Update JE date to pull current month values

191010	Month	201610	201611	201612	201701	201702	201703
Interest Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance	(8,679,973.31)	(8,823,949.16)	(1,982,511.25)	(3,636,402.24)	(4,982,032.13)	(5,711,247.85)	(5,711,247.85)
Commodity Deferral	(187,704.02)	(104,802.75)	(541,227.72)	(217,727.44)	(84,389.38)	(329,270.70)	(329,270.70)
Demand Deferral	51,018.43	(277,184.77)	(1,110,323.03)	(1,124,312.93)	(940,372.67)	(408,480.45)	(408,480.45)
Interest (Rev/Expense)	(7,290.26)	(1,491.77)	(2,340.24)	(3,589.52)	(4,463.69)	(5,099.77)	(5,099.77)
Commodity Adjustment	0.00	7,114,880.37	0.00	0.00	0.00	0.00	0.00
Demand Adjustment	0.00	70,091.56	0.00	0.00	0.00	0.00	0.00
Interest Adjustment	0.00	39,745.68	0.00	0.00	0.00	0.00	0.00
Misc Adjustment	0.00	(0.42)	0.00	0.00	0.00	0.00	0.00
Ending Balance	(8,823,949.16)	(1,982,511.25)	(3,636,402.24)	(4,982,032.13)	(5,711,247.85)	(5,711,247.85)	(5,711,247.85)
GLW Check	(8,823,949.15)	(1,982,511.24)	(3,636,402.23)	(4,982,032.12)	(5,711,247.85)	(5,711,247.85)	(5,711,247.85)
Variance	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)

Idaho Amortization							
Volume - Commodity & Demand							
191000	Month	201610	201611	201612	201701	201702	201703
Schedule 101	3,729,792	5,746,085	12,024,731	12,030,330	8,205,105	7,018,804	7,018,804
Schedule 111	1,665,487	2,022,498	3,417,191	3,930,876	2,972,280	2,558,534	2,558,534
Schedule 131	0	0	0	0	0	0	0
Total	5,395,279	7,768,583	15,441,922	15,961,206	11,177,385	9,577,338	9,577,338
Calendar Sales Check	5,395,279	7,768,583	15,441,922	15,961,206	11,177,385	9,577,338	9,577,338

Rates							
191000	Month	201610	201611	201612	201701	201702	201703
Schedule 101	0.02871	Main Calc	0.09308	0.09308	0.09308	0.09308	0.09308
Schedule 111	0.02871	Main Calc	0.09308	0.09308	0.09308	0.09308	0.09308
Schedule 131	0.03004	Main Calc	0.09665	0.09665	0.09665	0.09665	0.09665

GL							
191000	Month	201610	201611	201612	201701	201702	201703
Interest Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance	(33,400.48)	121,534.68	(6,302,479.31)	(4,876,312.20)	(3,394,087.71)	(2,356,091.62)	(2,356,091.62)
Amortization	154,898.46	724,509.00	1,430,823.00	1,465,669.05	1,040,391.00	891,458.62	891,458.62
Interest	36.71	(5,583.37)	(4,655.89)	(3,444.56)	(2,394.91)	(1,591.97)	(1,591.97)
PCA Transfer	0.00	(7,224,717.19)	0.00	0.00	0.00	0.00	0.00
Misc Adjustment	0.00	81,783.57	0.00	0.00	0.00	0.00	0.00
Ending Balance	121,534.68	(6,302,479.31)	(4,876,312.20)	(3,394,087.71)	(2,356,091.62)	(1,466,224.97)	(1,466,224.97)
GLW Check	121,534.68	(6,302,479.31)	(4,876,312.20)	(3,394,087.71)	(2,356,091.62)	(1,466,224.97)	(1,466,224.97)
Variance	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)

Volume - Demand only							
191015	Month	201610	201611	201612	201701	201702	201703
Schedule 101	3,729,792	5,746,085	12,024,731	12,030,330	8,205,105	7,018,804	7,018,804
Schedule 111	1,665,487	2,022,498	3,417,191	3,930,876	2,972,280	2,558,534	2,558,534
Schedule 112	15,019	23,219	5,267	4,671	10,676	2,902	2,902
Schedule 121	0	0	0	0	0	0	0
Schedule 132	0	0	0	0	0	0	0
Total	5,410,298	7,791,802	15,447,189	15,965,877	11,188,261	9,580,240	9,580,240
Calendar Sales Check	5,410,298	7,791,802	15,447,189	15,965,877	11,188,261	9,580,240	9,580,240

Rates							
191015	Month	201610	201611	201612	201701	201702	201703
Schedule 101	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Schedule 111	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Schedule 112	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Schedule 121	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Schedule 132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

GL							
191015	Month	201610	201611	201612	201701	201702	201703
Interest Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance	(12,091.39)	(12,101.47)	(12,111.55)	(12,121.65)	(12,131.75)	(12,141.85)	(12,141.85)
Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	(10.08)	(10.08)	(10.09)	(10.10)	(10.11)	(10.12)	(10.12)
Misc Adjustment	0.00	(12,101.47)	(12,111.55)	(12,121.65)	(12,131.75)	(12,141.85)	(12,141.85)
Ending Balance	(12,101.49)	(12,111.57)	(12,121.66)	(12,131.76)	(12,141.87)	(12,141.87)	(12,141.87)
GLW Check	(12,101.49)	(12,111.57)	(12,121.66)	(12,131.76)	(12,141.87)	(12,141.87)	(12,141.87)
Variance	0.02	0.02	0.01	0.01	0.01	0.01	(10.11)

201703							
ID Deferral Interest Income	419600	GD	ID	0.00	0.00	0.00	0.00
ID Deferral Interest Expense	431600	GD	ID	5,066.77	0.00	0.00	0.00
ID Deferral	191010	GD	ID	0.00	0.00	742,817.92	0.00
ID Deferral Expense	805120	GD	ID	737,751.15	0.00	0.00	0.00
Tracker Transfer	191010	GD	ID	0.00	0.00	0.00	0.00
Tracker Transfer	191000	GD	ID	0.00	0.00	0.00	0.00
Check							0.00

201703							
ID Amortization Interest Income	419600	GD	ID	0.00	0.00	0.00	0.00
ID Amortization Interest Expense	431600	GD	ID	1,591.97	0.00	0.00	0.00
ID Amortization	191000	GD	ID	889,866.65	0.00	0.00	0.00
ID Amortization Expense	805110	GD	ID	0.00	0.00	891,458.62	0.00
Large Customer Refund	191000	GD	ID	0.00	0.00	0.00	0.00
Large Customer Refund	805110	GD	ID	0.00	0.00	0.00	0.00
Check							0.00

201703							
ID Amortization Interest Income	419600	GD	ID	0.00	0.00	0.00	0.00
ID Amortization Interest Expense	431600	GD	ID	10.12	0.00	0.00	0.00
ID Amortization HB	191015	GD	ID	0.00	0.00	10.12	0.00
ID Amortization Expense HB	805111	GD	ID	0.00	0.00	0.00	0.00
Adjustment from Jan2015	191015	GD	ID	0.00	0.00	0.00	0.00
Adjustment from Jan2015	431600	GD	ID	0.00	0.00	0.00	0.00
Check							0.00

201703

Washington/Idaho Gas Costs

Demand (Transportation) Costs	
NWP Fixed	\$ 4,598,122.63
NWP Variable	\$ 73,672.55
NWP Capacity Release	\$ (3,242,371.64)
NWP Total (excluding Refund)	\$ 1,429,423.54
GTN Fixed	\$ 252,729.32
GTN Variable	\$ 8,377.64
GTN Capacity Release	\$ (13,415.47)
Current Month Estimate	\$ 257,688.49
TransCanada Foothills (BC System) Fixed	\$ 178,954.12
TransCanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 178,954.12
NOVA (AB System) Fixed	\$ 441,700.60
NOVA (AB System) Variable	\$ -
NOVA Total	\$ 441,700.60
Spectra Westcoast Fixed	\$ 75,407.43
Spectra Westcoast Variable	\$ 2,133.72
WEI (Duke) Total	\$ 77,541.15
Questar	\$ 4,390.80
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ \$0.00
Other capacity release credit	\$ \$0.00
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracompary Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,389,698.60
WAIM Buy/Sell Transportation Recovery	\$ (8,071.28)
Total Demand Costs	\$ 2,381,627.32
less variable costs charged to Commodity	\$ (84,183.91)
Total Demand Costs to be Allocated	\$ 2,297,443.41

Commodity Purchases (Natural Gas)	
Commodity Physical	\$ 9,074,120.32
Misc	\$ -
Cochrane Credit	\$ (66,316.32)
Financial Settlements	\$ 1,546,974.48
Foreign Exchange Hedge Activity	\$ (36,628.71)
Interco Purchase from Thermal	\$ 454,092.34
Total Commodity Costs from Purchase Journals	\$ 10,973,043.11
Storage (Injections)/Withdrawals	\$ 1,162,111.84
FAPB Commodity for Anderson Elementary/LR	\$ -
WAIM Gas Purchased from Interstate Asphalt	\$ -
GST	\$ (10,462.91)
M Chemical Accrual	\$ 7,000.00
Broker Fees	\$ 29,664.94
Mizhuo Broker Fees	\$ 1,910.66
Wells Fargo Journal DJ 473	\$ 9,007.93
plus variable costs from Demand	\$ 84,183.91
WAIM Off System Revenue	\$ (5,630,435.81)
Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ 6,248,823.66
WA Imbalance	\$ (75,592.07)
ID Imbalance	\$ (34,696.86)
Total Deferred Commodity Costs:	\$ 6,138,534.73
Total Net Gas Costs	\$ 8,435,976.04
From DJ 430	\$ 8,435,976.04
Check	\$ -

201703

Expense Calculation

Total Current Demand Costs (excluding refund) \$ 2,297,443.41

Total Commodity Costs to be Allocated \$ 6,248,823.66

Imbalance Cost Washington \$ (75,592.07)

Imbalance Cost Idaho \$ (34,696.86)

Total Commodity Costs before refund \$ 6,138,534.73

check \$

Total \$ 8,435,976.04

\$ 1,620,386.77

\$ 677,056.54

\$ 1,959,927.65

Balance Sheet	WASHINGTON	PGA	PGA	PGA	Balance Sheet	IDAHO	PGA	PGA	PGA
Def Rev Calc	Volumes	Rate	Revenue	Revenue	Def Rev Calc	Volumes	Rate	Revenue	Revenue
DEMAND					DEMAND				
Schedule 101	14,316,138	0.12678	\$ 1,814,999.98	\$ 1,814,999.98	Schedule 101	7,918,804	0.11331	\$ 795,300.68	\$ 795,300.68
Schedule 102	22,738	0.12678	\$ 2,882.72	\$ 2,882.72	Schedule 111	2,559,534	0.11331	\$ 289,907.49	\$ 289,907.49
Schedule 111	5,603,968	0.11865	\$ 664,910.80	\$ 664,910.80	Schedule 112	2,902	0.11331	\$ 328.63	\$ 328.63
Schedule 112	0	0.11865	\$ -	\$ -	Schedule 121	0	0.11331	\$ -	\$ -
Schedule 121	334,116	0.11541	\$ 38,560.33	\$ 38,560.33	Schedule 122	0	0.11331	\$ -	\$ -
Schedule 122	53,363	0.11541	\$ 6,156.62	\$ 6,156.62	Total Demand	9,580,240		\$ 1,065,638.99	\$ 1,065,638.99
Schedule 131	0	0.07431	\$ -	\$ -					
Schedule 132	102,871	0.07431	\$ 7,644.34	\$ 7,644.34					
Schedule 146	3,351,923	0.00054	\$ 1,826.24	\$ 1,826.24					
Total Demand	23,815,117		\$ 2,636,963.04	\$ 2,636,963.04					
			\$ 0.10653	\$ 0.10653					
	23,815,117	check							
COMMODITY					COMMODITY				
Schedule 101	14,316,138	0.23860	\$ 3,415,830.53	\$ 3,415,830.53	Schedule 101	7,018,804	0.23895	\$ 1,677,143.22	\$ 1,677,143.22
Schedule 102	22,738	0.23860	\$ 5,425.29	\$ 5,425.29	Schedule 111	2,559,534	0.23895	\$ 611,361.70	\$ 611,361.70
Schedule 111	5,603,968	0.23860	\$ 1,337,106.76	\$ 1,337,106.76	Schedule 112	2,902	0.23895	\$ 693.43	\$ 693.43
Schedule 112	0	0.23860	\$ -	\$ -	Schedule 121	0	0.23895	\$ -	\$ -
Schedule 121	334,116	0.23860	\$ 79,720.08	\$ 79,720.08	Schedule 122	0	0.23895	\$ -	\$ -
Schedule 122	53,363	0.23860	\$ 12,732.41	\$ 12,732.41	Schedule 131	0	0.23895	\$ -	\$ -
Schedule 131	0	0.23860	\$ -	\$ -	Schedule 132	0	0.23895	\$ -	\$ -
Schedule 132	102,871	0.23860	\$ 24,545.02	\$ 24,545.02	Total Commodity	9,580,240		\$ 2,289,198.35	\$ 2,289,198.35
Total Commodity	20,433,194		\$ 4,875,360.09	\$ 4,875,360.09					
	20,433,194	check							

Deferral Calculation

Total Deferral Expenses from above

PGA Deferral Expenses from above

Adjustments

Amount to be Deferred

(overcollected)/undercollected

(rebate)/surcharge

Deferral Check

JET Entry

Debits

Credits

5,022,722.48

5,022,722.48

\$ -

(10,787,078.47)

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
\$ 2,297,443.41	\$ 1,620,386.77	\$ 677,056.54	\$ 68.0800%	\$ 31.9200%

Total Current Demand Costs (excluding refund) \$ 2,297,443.41

Total Commodity Costs to be Allocated \$ 6,248,823.66

Imbalance Cost Washington \$ (75,592.07)

Imbalance Cost Idaho \$ (34,696.86)

Total Commodity Costs before refund \$ 6,138,534.73

check \$

Total \$ 8,435,976.04

\$ 1,620,386.77

\$ 677,056.54

\$ 4,176,607.06

\$ 1,959,927.65

Balance Sheet	WASHINGTON	PGA	PGA	PGA	Balance Sheet	IDAHO	PGA	PGA	PGA
Def Rev Calc	Volumes	Rate	Revenue	Revenue	Def Rev Calc	Volumes	Rate	Revenue	Revenue
DEMAND					DEMAND				
Schedule 101	14,316,138	0.12678	\$ 1,814,999.98	\$ 1,814,999.98	Schedule 101	7,918,804	0.11331	\$ 795,300.68	\$ 795,300.68
Schedule 102	22,738	0.12678	\$ 2,882.72	\$ 2,882.72	Schedule 111	2,559,534	0.11331	\$ 289,907.49	\$ 289,907.49
Schedule 111	5,603,968	0.11865	\$ 664,910.80	\$ 664,910.80	Schedule 112	2,902	0.11331	\$ 328.63	\$ 328.63
Schedule 112	0	0.11865	\$ -	\$ -	Schedule 121	0	0.11331	\$ -	\$ -
Schedule 121	334,116	0.11541	\$ 38,560.33	\$ 38,560.33	Schedule 122	0	0.11331	\$ -	\$ -
Schedule 122	53,363	0.11541	\$ 6,156.62	\$ 6,156.62	Total Demand	9,580,240		\$ 1,065,638.99	\$ 1,065,638.99
Schedule 131	0	0.07431	\$ -	\$ -					
Schedule 132	102,871	0.07431	\$ 7,644.34	\$ 7,644.34					
Schedule 146	3,351,923	0.00054	\$ 1,826.24	\$ 1,826.24					
Total Demand	23,815,117		\$ 2,636,963.04	\$ 2,636,963.04					
			\$ 0.10653	\$ 0.10653					
	23,815,117	check							
COMMODITY					COMMODITY				
Schedule 101	14,316,138	0.23860	\$ 3,415,830.53	\$ 3,415,830.53	Schedule 101	7,018,804	0.23895	\$ 1,677,143.22	\$ 1,677,143.22
Schedule 102	22,738	0.23860	\$ 5,425.29	\$ 5,425.29	Schedule 111	2,559,534	0.23895	\$ 611,361.70	\$ 611,361.70
Schedule 111	5,603,968	0.23860	\$ 1,337,106.76	\$ 1,337,106.76	Schedule 112	2,902	0.23895	\$ 693.43	\$ 693.43
Schedule 112	0	0.23860	\$ -	\$ -	Schedule 121	0	0.23895	\$ -	\$ -
Schedule 121	334,116	0.23860	\$ 79,720.08	\$ 79,720.08	Schedule 122	0	0.23895	\$ -	\$ -
Schedule 122	53,363	0.23860	\$ 12,732.41	\$ 12,732.41	Schedule 131	0	0.23895	\$ -	\$ -
Schedule 131	0	0.23860	\$ -	\$ -	Schedule 132	0	0.23895	\$ -	\$ -
Schedule 132	102,871	0.23860	\$ 24,545.02	\$ 24,545.02	Total Commodity	9,580,240		\$ 2,289,198.35	\$ 2,289,198.35
Total Commodity	20,433,194		\$ 4,875,360.09	\$ 4,875,360.09					
	20,433,194	check							

Deferral Calculation

Total Deferral Expenses from above

PGA Deferral Expenses from above

Adjustments

Amount to be Deferred

(overcollected)/undercollected

(rebate)/surcharge

Deferral Check

JET Entry

Debits

Credits

5,022,722.48

5,022,722.48

\$ -

(10,787,078.47)

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

Washington/Idaho Gas Costs

GL Account

Mar-17
Costs

Nucleus Storage acct. JPRAIRIEAN -100408

JP Injections	808200 GD AN	\$	(263,325.46)	
JP Withdrawals	808100 GD AN	\$	1,279,478.31	
Total JP	164100 GD AN	\$	1,016,152.85	(\$1,016,152.85)

Clay Basin (QUESTAA) Injections	808200 GD AN	\$	(27,464.41)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$	173,423.40	
Total Clay Basin	164115 GD AA	\$	145,958.99	(\$145,958.99)

Total Net Storage (Injections)/Withdrawals

\$ 1,162,111.84 ✓

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN	\$	9,074,120.32	
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,305,514.59	
Variable Demand (Transport) Costs	804002 GD AN	\$	84,183.91	
Hedge Activity	804010 GD AN	\$	(36,628.71)	
Financial Settlements	804600 GD AN	\$	1,546,674.48	
Interco Purchase from Thermal	804730 GD AN	\$	454,092.34	
Cochrane Credit	811000 GD AN	\$	(65,215.32)	

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$	(75,592.07)	
ID Imbalance from DJ 436	804000 GD AN	\$	(34,596.86)	
M Chemical Accrual	804000 GD AN	\$	7,000.00	
Broker Fees DJ 471	804017 GD AN	\$	28,664.94	
Mizuho Journal DJ 473	804017 GD AN	\$	1,810.65	
Wells Fargo Journal DJ 473	804017 GD AN	\$	8,007.93	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$	(5,630,535.81)	
Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)	
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$	(10,462.91)	
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$	-	
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$	(8,071.28)	
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$	-	

Total Costs for Deferral including net gas costs

\$ 8,435,978.04 Tie to Deferral Entry

483600 GD AN	\$	(593,705.04)	Input fr GLE Sales
483000 GD AN	\$	(3,489,345.06)	Input fr GLE Sales
483730 GD AN	\$	(1,547,485.71)	Input fr GLE Sales
		(5,630,535.81)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 1,902,284.48	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (1,902,284.48)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (1,792,655.90)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 1,792,655.90	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 34,237.50	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (34,237.50)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
143020.ZZ.ZZ	\$ -	\$ (10.00)	Fortis Bank Fee
903000.CD.AA	\$ 10.00	\$ -	Fortis Bank Fee
232620.ZZ.ZZ	\$ -	\$ -	Misc Adj
232130.ZZ.ZZ	\$ -	\$ -	Misc Adj
Total Other Adj	\$ 3,736,187.88	\$ (3,736,187.88)	

Total from GLE	\$ 14,954,118.08	\$ (14,954,118.08)
Total DJ 430	\$ 18,690,305.96	\$ (18,690,305.96)



Gas by GL Account - Estimate

Accounting Month: 201703
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

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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				(\$81,979.50)	(\$81,979.50)	-CR ✓
Northwest Pipeline Corporation→Puget Sound Energy, Inc.	TPORT				(\$102,391.76)	(\$102,391.76)	
Questar Pipeline Company	ACCTSP				\$1,850.00	\$1,850.00	-F ✓
Questar Pipeline Company	ACCTSP			\$2,540.80		\$2,540.80	-F ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$64,585.46	\$64,585.46	-F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,782.50	\$9,782.50	-F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$1,039.47		\$1,039.47	-F ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$178,747.89	\$178,747.89	-F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$206.23		\$206.23	-F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT				\$441,286.46	\$441,286.46	-F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT			(\$81.42)		(\$81.42)	-F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT			(\$81.42)		(\$81.42)	
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$576.98		\$576.98	
001-804001-GD-AN-DL	TOTALS:			\$4,200.64	\$2,301,313.95	\$2,305,514.59	
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT				\$8,377.64	\$8,377.64	-V ✓
Northwest Pipeline Corporation	ACCTSP				(\$312.87)	(\$312.87)	-V ✓
Northwest Pipeline Corporation	TPORT			\$0.00			-V ✓
Northwest Pipeline Corporation	TPORT				\$73,985.42	\$73,985.42	-V ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$2,133.72		\$2,133.72	-V ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00		
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00		
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00			
TransCanada Foothills Pipe Lines Ltd.	TPORT			\$0.00			
001-804002-GD-AN-DL	TOTALS:			\$2,133.72	\$82,050.19	\$84,183.91	
Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				(\$36,628.71)	(\$36,628.71)	
001-804010-GD-AN-DL	TOTALS:				(\$36,628.71)	(\$36,628.71)	
Gas Financial Derivatives AN							
Mizuho Securities USA LLC	FSWPS				\$1,199,915.45	\$1,199,915.45	
Mizuho Securities USA LLC	BSWPS				(\$164,488.36)	(\$164,488.36)	
Mizuho Securities USA LLC	BSWPS				\$92,050.19	\$92,050.19	
Wells Fargo Securities, LLC	FSWPS				\$724,883.85	\$724,883.85	
Wells Fargo Securities, LLC	BSWPS				\$83,183.56	\$83,183.56	
Wells Fargo Securities, LLC	BSWPS				(\$388,870.21)	(\$388,870.21)	
001-804600-GD-AN-DL	TOTALS:				\$1,546,674.48	\$1,546,674.48	
Intra-company Gas Purchases AN							
Avista Corporation	GAS		228,236		\$454,092.34	\$454,092.34	
001-804730-GD-AN-DL	TOTALS:		228,236		\$454,092.34	\$454,092.34	
Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		629,219		\$1,279,480.34	\$1,279,480.34	
Questar Intrap Storage - AA	STOR		54,648		\$173,423.39	\$173,423.39	
001-808100-GD-AN-DL	TOTALS:		683,867		\$1,452,903.73	\$1,452,903.73	



Gas by GL Account - Estimate

Page: 2
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Accounting Month: 201703
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

Gas Transmission Northwest Corporation	TPORT		\$252,729.32		\$252,729.32	-F ✓
Gas Transmission Northwest Corporation→IGI Resources Inc.	TPORT		(\$3,418.47)		(\$3,418.47)	-CR ✓
Northwest Pipeline Corporation	TPORT		\$4,598,122.63		\$4,598,122.63	-F ✓
Northwest Pipeline Corporation→Avista Corporation	TPORT		(\$2,343,063.08)		(\$2,343,063.08)	-F ✓
Northwest Pipeline Corporation→Clark County PUD No. 1	TPORT		(\$444,850.00)		(\$444,850.00)	-CR ✓
Northwest Pipeline Corporation→Duke Energy Marketing America LLC	TPORT		(\$127,100.00)		(\$127,100.00)	
Northwest Pipeline Corporation→IGI Resources Inc.	TPORT		(\$142,987.50)		(\$142,987.50)	

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				NEW QW	1/1/2017	3/31/2017	3.50% ✓
WA Deferral Rates Commodity Rate	191010 GD WA	101 - 132	Debit	✓ \$0.23860 ✓	11/1/2016	Next PGA filing	
Demand Rate		101	Debit	\$0.12678 ✓	11/1/2016	Next PGA filing	
		102	Debit	\$0.12678 ✓	11/1/2016	Next PGA filing	
		111/112	Debit	\$0.11865 ✓	11/1/2016	Next PGA filing	
		121/122	Debit	\$0.11541 ✓	11/1/2016	Next PGA filing	
		131/132	Debit	\$0.07431 ✓	11/1/2016	Next PGA filing	
		146	Debit	\$0.00054 ✓	11/1/2016	Next PGA filing	
WA Commodity & Demand Amortization Rates (Sch 155)	191000 GD WA	101	Debit	\$0.09174 ✓	11/1/2016	Next PGA filing	
		102	Debit	\$0.09174 ✓	11/1/2016	Next PGA filing	
		111	Debit	\$0.07249 ✓	11/1/2016	Next PGA filing	
		112	Credit	n/a	11/1/2016	Next PGA filing	
		121	Credit	(\$0.00529) ✓	11/1/2016	Next PGA filing	
		122	Credit	n/a	11/1/2016	Next PGA filing	
		131	Credit	\$0.08834 ✓	11/1/2016	Next PGA filing	
		132	Credit	n/a	11/1/2016	Next PGA filing	
		146	Credit	n/a	11/1/2016	Next PGA filing	
WA Decoupling Mechanism Amortization (Sch 159)	186328 GD WA 182338 GD WA	101 111, 121		\$0.02789 \$0.02009	11/1/2016 11/1/2016	Next PGA filing Next PGA filing	
WA Jackson Prairie Amortization Rates (Sch 155)	191025 GD WA	101-132 146	Debit Debit	\$0.00001 ✓ \$0.00000 ✓	11/1/2016 11/1/2016	Next PGA filing Next PGA filing	
ID Interest Rate Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664				1/1/2017	12/31/2017	1.00% ✓
ID Deferral Rates Commodity Rate (Without GTI) Demand Rate	191010 GD ID	101 - 132 101 - 112	Debit Debit	✓ \$0.23895 ✓ ✓ \$0.11331 ✓	11/1/2016 11/1/2016	Next PGA filing Next PGA filing	
ID Commodity & Demand Amortization Rates	191000 GD ID	101 111 131	Debit Debit Debit	\$0.09308 ✓ \$0.09308 ✓ \$0.09665 ✓	11/1/2016 11/1/2016 11/1/2016	Next PGA filing Next PGA filing Next PGA filing	
ID 2014 Earnings Test Amortization	254229 GD ID	101 111 112 131 132	Debit Debit Debit Debit Debit	\$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000	1/1/2017 1/1/2017 1/1/2017 1/1/2017 1/1/2017	12/31/2017 12/31/2017 12/31/2017 12/31/2017 12/31/2017	

Idaho Sales Volumes

Consolidated Volumes

March/17 Description	Schedule	March/17 Billed	February/17 Unbilled	March/17 Unbilled	March/17 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
101 Firm		8,063,059	4,367,051	3,322,796	(1,044,255)	7,018,804 ✓	
111 Firm		2,827,511	1,348,985	1,080,008	(268,977)	2,558,534 ✓	
112 Firm		2,902	0	0	0	2,902 ✓	
121 Firm		0	0	0	0	0	
122 Firm		0	0	0	0	0	
Interruptible		0	0	0	0	0	
131 Interruptible		0	0	0	0	0	Notify Rates Dept if used
132 Interruptible		0	0	0	0	0	
132J Interruptible		0	0	0	0	0	
Total Retail Sales for GTI		10,893,472	5,716,036	4,402,804	(1,313,232)	9,580,240 ✓	Total sales for PGA commodity deferral, includes interruptible rate schedules

146 Transportation		291,918	291,918	329,459	37,541	329,459	
147 Transportation		118,931	118,931	130,966	12,035	130,966	
159 Transportation		4,539,626	0	0	0	4,539,626	
169 Transportation		0	0	0	0	0	
Total transportation		4,950,475	410,849	460,425	49,576	5,000,051	
Total sales		15,843,947	6,126,885	4,863,229	(1,263,656)	14,580,291	

Schedule Summary for Demand Deferral:

101 Firm		8,063,059	4,367,051	3,322,796	(1,044,255)	7,018,804 ✓	
111 Firm		2,827,511	1,348,985	1,080,008	(268,977)	2,558,534 ✓	
112 Firm		2,902	0	0	0	2,902 ✓	
121 Firm		0	0	0	0	0	
122 Firm		0	0	0	0	0	
Total Firm Sales		10,893,472	5,716,036	4,402,804	(1,313,232)	9,580,240 ✓	Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

101 Firm		8,063,059	4,367,051	3,322,796	(1,044,255)	7,018,804 ✓	
111 Firm		2,827,511	1,348,985	1,080,008	(268,977)	2,558,534 ✓	
121 Firm		0	0	0	0	0	
131 Interruptible		0	0	0	0	0	Notify Rates Dept if used
132J Interruptible		0	0	0	0	0	Special amortization rate
Total Firm Sales		10,890,570	5,716,036	4,402,804	(1,313,232)	9,577,338 ✓	Volumes for PGA Commodity & Demand Amortization

112 Firm		2,902	0	0	0	2,902	Annual lump sum amortization
122 Firm		0	0	0	0	0	Annual lump sum amortization
132 Interruptible		0	0	0	0	0	Annual lump sum amortization

Total Firm Sales		10,893,472	5,716,036	4,402,804	(1,313,232)	9,580,240	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		4,950,475	410,849	460,425	49,576	5,000,051	
Check total sales		15,843,947	6,126,885	4,863,229	(1,263,656)	14,580,291	
		15,843,947	6,126,885	4,863,229		14,580,291	

Berg, Jenny

From: Brandon, Annette
Sent: Monday, April 03, 2017 3:57 PM
To: Berg, Jenny
Subject: RE: Rate Review - March

Oregon interest rate is based on the Modified Blended Treasury rate which is updated every January for the *following* November. I believe the document states that if you wanted to just take a look for yourself. (so no is the quick answer, you don't need to update)

So – Christine needs it to update the model, but it's not used for the journal until the new PGA goes into effect.

From: Berg, Jenny
Sent: Monday, April 03, 2017 3:55 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: RE: Rate Review - March

Great – thank you! Just to clarify, do I need to update any of the Oregon interest rates or keep as is?

From: Brandon, Annette
Sent: Monday, April 03, 2017 3:54 PM
To: Berg, Jenny <Jenny.Berg@avistacorp.com>
Subject: RE: Rate Review - March

No changes for March.

From: Berg, Jenny
Sent: Tuesday, March 28, 2017 8:52 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - March

Hi Annette,

Attached is the rates review workbook for March 2017. I didn't need to make any changes; however I believe the Interest Rates on the "OR PGA Deferral-Amortization" & "OR Intervenor Funding" tabs might need to be updated this month (or possibly next month?). It looks like they were updated last year around this time.

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

Thank you!

Jenny Berg
Resource Accounting Analyst



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