



RECEIVED
2017 MAY 18 PM 3:08
IDAHO PUBLIC
UTILITIES COMMISSION

May 17, 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 April 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 April, commodity costs were lower than the PGA commodity WACOG, resulting in a deferral in the amount of \$440,151. In addition, demand costs were lower than the PGA demand WACOG, resulting in a deferral in the amount of \$126,214. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$7,026,046 (including interest). The amount of amortization recorded for the month is \$625,286 for a total rebate balance of \$841,900 (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

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Effective Date: 201704

Last Saved by: Jenny Berg

Submitted by: Jenny Berg

Approved by:

Last Saved: 05/04/2017 4:12 PM

Approval Requested: 05/04/2017 4:12 PM

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	45,012.82 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,183,084.33 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,138,071.51 ✓		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	6,973.74 ✓		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,183,272.61 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,190,246.35 ✓	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	140.90 ✓		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		140.90 ✓	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,614.37 ✓		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		571,979.86 ✓	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	566,365.49 ✓		Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	961.32 ✓		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	624,324.80 ✓		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		625,286.12 ✓	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.13 ✓		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		10.13 ✓	Amortization HB
Totals:						3,570,747.69 ✓	3,570,747.69 ✓	

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.

Jenny Berg
Prepared by: Jenny Berg
[Signature]
Reviewed by:

5/4/17
Date

5/4/17
Date

Date

Approved for Entry
Corporate Accounting use Only

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 April 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 April 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

NW
5/4/17

Update JE date to pull current month values

2017/04			
ID Deferral Interest Income	419600	GD ID	0.00
ID Deferral Interest Expense	431600	GD ID	5,614.37 ✓
ID Deferral	191010	GD ID	0.00
ID Deferral Expense	895120	GD ID	566,365.49 ✓
Tracker Transfer	191010	GD ID	0.00
Tracker Transfer	191000	GD ID	0.00
		Check	0.00

[illegible]

Icabo Amortization									
Volume - Commodity & Demand									
191000									
Month									
	201610	201611	201612	201701	201702	201703	201704		
Schedule 101	3,729,792	5,746,095	12,024,731	12,030,330	8,205,105	7,018,804	4,807,641	✓	
Schedule 111	1,665,487	2,022,498	3,417,191	3,930,976	2,972,280	2,556,534	1,910,087	✓	
Schedule 131	0	0	0	0	0	0	0	✓	
Total	5,395,279	7,768,593	15,441,922	15,961,206	11,177,385	9,577,338	6,717,728		
Calendar Sales Check	5,395,279	7,768,593	15,441,922	15,961,206	11,177,385	9,577,338	6,717,728		
Rates									
191000									
Month									
	201610	201611	201612	201701	201702	201703	201704		
Schedule 101	0.02871	Main Calc	Main Calc	0.09308	0.09308	0.09308	0.09308	✓	
Schedule 111	0.02871	Main Calc	Main Calc	0.09308	0.09308	0.09308	0.09308	✓	
Schedule 131	0.03004	Main Calc	Main Calc	0.09665	0.09665	0.09665	0.09665	✓	

191000	Month	201610	201611	201612	201701	201702	201703	201704
	Interest Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	Beginning Balance	(33,400.49)	121,534.68	(6,302,479.31)	(4,876,312.20)	(3,394,087.71)	(2,396,091.62)	(1,466,224.97) ✓
	Amortization	164,898.46	724,505.00	1,430,823.00	1,495,669.05	1,040,391.00	891,458.62	625,288.12
	Interest	36.71	(5,583.37)	(4,655.89)	(3,444.56)	(2,394.91)	(1,591.97)	(951.32) ✓
	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)	(2,396,091.62)	(1,466,224.97)	(841,900.17)
	GLW Check	121,534.68	(6,302,479.31)	(4,876,312.20)	(3,394,087.71)	(2,396,091.62)	(1,466,224.97)	(1,466,224.97)

	2017/24			
ID Amortization Interest Income	419600	GD	ID	0.00
ID Amortization Interest Expense	431600	GD	ID	961.32
ID Amortization	191000	GD	ID	624,324.80
ID Amortization Expense	805110	GD	ID	625,286.12
Large Customer Refund	191000	GD	ID	0.00
Large Customer Refund	805110	GD	ID	0.00
			Check	0.00

[illegible]

GL	191015	Month	201810	201811	201812	201701	201702	201703	201704
		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)	(12,141.98)	(12,151.99)
		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)	(10.13)
		Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Ending Balance	(12,101.47)	(12,111.55)	(12,121.65)	(12,131.75)	(12,141.86)	(12,151.98)	(12,162.10)
		GLW Check	(12,101.48)	(12,111.57)	(12,121.66)	(12,131.76)	(12,141.87)	(12,151.99)	(12,162.11)
		Variance	0.02	0.02	0.01	0.01	0.01	0.01	(10.11)

	2017/04			
ID Amortization Interest Income	419600	GD	ID	0.00
ID Amortization Interest Expense	431600	GD	ID	0.00
ID Amortization HB	191015	GD	ID	10.13 ✓
ID Amortization Expense HB	805111	GD	ID	0.00
Adjustment from Jan2015	191015	GD	ID	0.00
Adjustment from Jan2015	431600	GD	ID	0.00
			Check	0.00

201704

Washington/Idaho Gas Costs

Demand (Transportation) Costs	
NWP Fixed	\$ 4,446,796.09
NWP Variable	\$ 79,034.83
NWP Capacity Release	\$ (3,137,776.20)
GTN Fixed	\$ 486,334.94
GTN Variable	\$ 6,472.04
GTN Capacity Release	\$ (3,300.20)
Transcanada Foothills (BC System) Fixed	\$ 188,498.78
Transcanada Foothills (BC System) Variable	\$ 171,047.85
ANG Total	\$ 422,276.30
NOVA (AB System) Fixed	\$ 422,276.30
NOVA (AB System) Variable	\$ 67,443.09
Spectra Westcoast Fixed	\$ 3,314.65
Spectra Westcoast Variable	\$ 70,757.74
WEI (Duke) Total	\$ 2,777.18
Quasar	\$ 2,777.18
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 50.00
Other capacity release credit	\$ 50.00
Thermal Transport	
Intraccompany Transportation Optimization	
Total Demand Costs from Purchase Journals	\$ 2,246,408.57
WAIID Buy/Sell Transportation Recovery	\$ 2,246,408.57
Total Demand Costs	\$ 180,321.52
less variable costs charged to Commodity	\$ -
Total Demand Costs to be Allocated	\$ 2,157,588.05

201704

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,157,588.05
Total Commodity Costs to be Allocated	\$ 3,514,160.20
Imbalance Cost Washington	\$ 70,287.94
Imbalance Cost Idaho	\$ 31,458.61
Total Commodity Costs before refund	\$ 3,615,906.75
Total	\$ 5,773,494.80

check \$ 5,773,494.80

Balance Sheet	WASHINGTON	PGA	PGA	PGA	IDAHO	PGA	PGA	PGA
Def Rev Calc	Def Rev Calc	Volumes	Rate	Revenue	Def Rev Calc	Volumes	Rate	Revenue
DEMAND								
Schedule 101	9,541,125	0.12678	\$	1,222,301.83	4,807,641	0.11331	\$	544,753.80
Schedule 102	15,697	0.12678	\$	1,990.07	1,910,087	0.11331	\$	216,431.96
Schedule 111	4,021,494	0.11865	\$	477,150.26	7,675	0.11331	\$	869.65
Schedule 112	0	0.11865	\$	-	0	0.11331	\$	-
Schedule 121	288,026	0.11841	\$	33,241.06	0	0.11331	\$	-
Schedule 122	35,134	0.11541	\$	4,054.81	0	0.11331	\$	-
Schedule 131	0	0.07491	\$	-	0	0.11331	\$	-
Schedule 132	88,850	0.07431	\$	6,602.44	0	0.11331	\$	-
Schedule 146	2,558,530	0.00654	\$	1,549.06	6,725,403	0.11331	\$	762,055.41
Total Demand	16,968,956		\$	1,746,889.56	6,725,403		\$	1,607,035.06
				\$ 0.10301				\$ 0.11331
COMMODITY								
Schedule 101	9,541,125	0.23860	\$	2,300,372.43	4,807,641	0.23895	\$	1,148,785.82
Schedule 102	15,697	0.23860	\$	3,745.30	1,910,087	0.23895	\$	456,415.29
Schedule 111	4,021,494	0.23860	\$	959,528.47	7,675	0.23895	\$	1,833.94
Schedule 112	0	0.23860	\$	-	0	0.23895	\$	-
Schedule 121	288,026	0.23860	\$	68,723.00	0	0.23895	\$	-
Schedule 122	35,134	0.23860	\$	8,382.97	0	0.23895	\$	-
Schedule 131	0	0.23860	\$	-	0	0.23895	\$	-
Schedule 132	88,850	0.23860	\$	21,199.61	0	0.23895	\$	-
Total Commodity	14,090,326		\$	3,381,951.78	6,725,403		\$	1,607,035.06
				\$ 0.23860				\$ 0.23895

Deferral Calculation

Total Deferral Expenses from above	\$ 2,449,022.98
PGA Deferral Revenue from above	\$ (3,361,861.78)
Adjustments	\$ -
Amount to be Deferred	\$ (812,838.80)
(over/undercollected)/undercollected (rebate)/surcharge	\$ (1,138,071.51)
Deferral Check	\$ (7,477,931.80)

JET Entry

Debits	\$ 3,570,747.69
Credits	\$ 3,570,747.69

Total System Cost	\$ 2,157,588.05
Demand Allocated to Washington	\$ 1,521,746.85
Demand Allocated to Idaho	\$ 635,841.20
Commodity Allocated to Washington	\$ 67.6900%
Commodity Allocated to Idaho	\$ 32.3100%

Total Current Demand Costs (excluding refund)	\$ 2,157,588.05
Total Commodity Costs to be Allocated	\$ 3,514,160.20
Imbalance Cost Washington	\$ 70,287.94
Imbalance Cost Idaho	\$ 31,458.61
Total Commodity Costs before refund	\$ 3,615,906.75
Total	\$ 5,773,494.80

check \$ 5,773,494.80

Balance Sheet	WASHINGTON	PGA	PGA	PGA	IDAHO	PGA	PGA	PGA
Def Rev Calc	Def Rev Calc	Volumes	Rate	Revenue	Def Rev Calc	Volumes	Rate	Revenue
DEMAND								
Schedule 101	9,541,125	0.12678	\$	1,222,301.83	4,807,641	0.11331	\$	544,753.80
Schedule 102	15,697	0.12678	\$	1,990.07	1,910,087	0.11331	\$	216,431.96
Schedule 111	4,021,494	0.11865	\$	477,150.26	7,675	0.11331	\$	869.65
Schedule 112	0	0.11865	\$	-	0	0.11331	\$	-
Schedule 121	288,026	0.11841	\$	33,241.06	0	0.11331	\$	-
Schedule 122	35,134	0.11541	\$	4,054.81	0	0.11331	\$	-
Schedule 131	0	0.07491	\$	-	0	0.11331	\$	-
Schedule 132	88,850	0.07431	\$	6,602.44	0	0.11331	\$	-
Schedule 146	2,558,530	0.00654	\$	1,549.06	6,725,403	0.11331	\$	762,055.41
Total Demand	16,968,956		\$	1,746,889.56	6,725,403		\$	1,607,035.06
				\$ 0.10301				\$ 0.11331
COMMODITY								
Schedule 101	9,541,125	0.23860	\$	2,300,372.43	4,807,641	0.23895	\$	1,148,785.82
Schedule 102	15,697	0.23860	\$	3,745.30	1,910,087	0.23895	\$	456,415.29
Schedule 111	4,021,494	0.23860	\$	959,528.47	7,675	0.23895	\$	1,833.94
Schedule 112	0	0.23860	\$	-	0	0.23895	\$	-
Schedule 121	288,026	0.23860	\$	68,723.00	0	0.23895	\$	-
Schedule 122	35,134	0.23860	\$	8,382.97	0	0.23895	\$	-
Schedule 131	0	0.23860	\$	-	0	0.23895	\$	-
Schedule 132	88,850	0.23860	\$	21,199.61	0	0.23895	\$	-
Total Commodity	14,090,326		\$	3,381,951.78	6,725,403		\$	1,607,035.06
				\$ 0.23860				\$ 0.23895

JET Entry

Debits	\$ 3,570,747.69
Credits	\$ 3,570,747.69

201704

Demand (Transportation) Costs	
NWP Fixed	\$ 4,446,796.09
NWP Variable	\$ 79,034.83
NWP Capacity Release	\$ (3,137,776.20)
GTN Fixed	\$ 486,334.94
GTN Variable	\$ 6,472.04
GTN Capacity Release	\$ (3,300.20)
Transcanada Foothills (BC System) Fixed	\$ 188,498.78
Transcanada Foothills (BC System) Variable	\$ 171,047.85
ANG Total	\$ 422,276.30
NOVA (AB System) Fixed	\$ 422,276.30
NOVA (AB System) Variable	\$ 67,443.09
Spectra Westcoast Fixed	\$ 3,314.65
Spectra Westcoast Variable	\$ 70,757.74
WEI (Duke) Total	\$ 2,777.18
Quasar	\$ 2,777.18
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 50.00
Other capacity release credit	\$ 50.00
Thermal Transport	
Intraccompany Transportation Optimization	
Total Demand Costs from Purchase Journals	\$ 2,246,408.57
WAIID Buy/Sell Transportation Recovery	\$ 2,246,408.57
Total Demand Costs	\$ 180,321.52
less variable costs charged to Commodity	\$ -
Total Demand Costs to be Allocated	\$ 2,157,588.05

Commodity Purchases (Natural Gas)	
Commodity Physical	
Misc	\$ 9,356,409.94
Cochrane Credit	\$ (41,723.63)
Financial Settlements	\$ 180,549.60
Foreign Exchange Hedge Activity	\$ 112,268.62
Interco Purchase from Thermal	\$ 375,964.83
Total Commodity Costs from Purchase Journals	\$ 10,483,489.18
Storage Injections/Withdrawals	\$ (2,391,151.37)
FAPB Commodity for Anderson Elementary/Li	\$ -
WAIID Gas Purchased from Interstate Asphalt	\$ -
GST	\$ -
M Chemical Accrual	\$ 7,000.00
Broker Fees	\$ 20,998.96
Mizuhro Broker Fees	\$ 1,083.39
Wells Fargo Journal DJ 473	\$ 7,081.51
plus variable costs from Demand	\$ 88,821.52
WAIID Off System Revenue	\$ (4,336,144.87)
Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ 3,514,160.20
WA Imbalance	\$ 70,287.94
ID Imbalance	\$ 31,458.61
Total Deferred Commodity Costs:	\$ 3,615,906.75

Total Net Gas Costs	\$ 5,773,494.80
From DJ 430	\$ 5,773,494.80
Check	\$ -

201704

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,157,588.05
Total Commodity Costs to be Allocated	\$ 3,514,160.20
Imbalance Cost Washington	\$ 70,287.94
Imbalance Cost Idaho	\$ 31,458.61
Total Commodity Costs before refund	\$ 3,615,906.75
Total	\$ 5,773,494.80

check \$ 5,773,494.80

Balance Sheet	WASHINGTON	PGA	PGA	PGA	IDAHO	PGA	PGA	PGA
Def Rev Calc	Def Rev Calc	Volumes	Rate	Revenue	Def Rev Calc	Volumes	Rate	Revenue
DEMAND								
Schedule 101	9,541,125	0.12678	\$	1,222,301.83	4,807,641	0.11331	\$	544,753.80
Schedule 102	15,697	0.12678	\$	1,990.07	1,910,087	0.11331	\$	216,431.96
Schedule 111	4,021,494	0.11865	\$	477,150.26	7,675	0.11331	\$	869.65
Schedule 112	0	0.11865	\$	-	0	0.11331	\$	-
Schedule 121	288,026	0.11841	\$	33,241.06	0	0.11331	\$	-
Schedule 122	35,134	0.11541	\$	4,054.81	0	0.11331	\$	-
Schedule 131	0	0.07491	\$	-	0	0.11331	\$	-
Schedule 132	88,850	0.07431	\$	6,602.44	0	0.11331	\$	-
Schedule 146	2,558,530	0.00654	\$	1,549.06	6,725,403	0.11331	\$	762,055.41
Total Demand	16,968,956		\$	1,746,889.56	6,725,403		\$	1,607,035.06
				\$ 0.10301				\$ 0.11331
COMMODITY								
Schedule 101	9,541,125	0.23860	\$	2,300,372.43	4,807,641	0.23895	\$	1,148,785.82
Schedule 102	15,697	0.23860	\$	3,745.30	1,910,087	0.23895	\$	456,415.29
Schedule 111	4,021,494	0.23860	\$	959,528.47	7,675	0.23895	\$	1,833.94
Schedule 112	0	0.23860	\$	-	0	0.23895	\$	-
Schedule 121	288,026	0.23860	\$	68,723.00	0	0.23895	\$	-
Schedule 122	35,134	0.23860	\$	8,382.97	0	0.23895	\$	-
Schedule 131	0	0.23860	\$	-	0	0.23895	\$	-
Schedule 132	88,850	0.23860	\$	21,199.61	0	0.23895	\$	-
Total Commodity	14,090,326		\$	3,381,951.78	6,725,403		\$	1,607,035.06
				\$ 0.23860				\$ 0.23895

Deferral Calculation

Total Deferral Expenses from above	\$ 2,449,022.98
PGA Deferral Revenue from above	\$ (3,361,861.78)
Adjustments	\$ -
Amount to be Deferred	\$ (812,838.80)
(over/undercollected)/undercollected (rebate)/surcharge	\$ (1,138,071.51)
Deferral Check	\$ (7,477,931.80)

JET Entry

Debits	\$ 3,570,747.69
Credits	\$ 3,570,747.69

Total System Cost	\$ 2,157,588.05
Demand Allocated to Washington	\$ 1,521,746.85
Demand Allocated to Idaho	\$ 635,841.20
Commodity Allocated to Washington	\$ 67.6900%
Commodity Allocated to Idaho	\$ 32.3100%

Total Current Demand Costs (excluding refund)	\$ 2,157,588.05
Total Commodity Costs to be Allocated	\$ 3,514,160.20
Imbalance Cost Washington	\$ 70,287.94
Imbalance Cost Idaho	\$ 31,458.61
Total Commodity Costs before refund	\$ 3,615,906.75
Total	\$ 5,773,494.80

check \$ 5,773,494.80

WASHINGTON					IDAHO				
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue		Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	
DEMAND					DEMAND				
Schedule 101	9,541,125	0.12678	\$	1,222,301.83	Schedule 101	4,807,641	0.11331	\$	544,753.80
Schedule 102	15,697	0.12678	\$	1,990.07	Schedule 111	1,910,087	0.11331	\$	216,431.96
Schedule 111	4,021,494	0.11865	\$	477,150.26	Schedule 112	7,675	0.11331	\$	869.65
Schedule 112	0	0.11865	\$	-	Schedule 121	0	0.11331	\$	-
Schedule 121	288,026	0.11841	\$	33,241.08	Schedule 122	0	0.11331	\$	-
Schedule 122	35,134	0.11541	\$	4,054.81	Schedule 132	0	0.11331	\$	-
Schedule 131	0	0.07491	\$	-	Total Demand	6,725,403		\$	782,055.41
Schedule 132	88,850	0.07431	\$	6,602.44		6,725,403	check	0.11331	
Schedule 146	2,885,630	0.00054	\$	1,549.06					
Total Demand	16,958,956		\$	1,746,889.56					
	16,968,956	check	\$	0.10301					
COMMODITY					COMMODITY				
Schedule 101	9,541,125	0.23860	\$	2,300,372.43	Schedule 101	4,807,641	0.23895	\$	1,148,785.82
Schedule 102	15,697	0.23860	\$	3,745.30	Schedule 111	1,910,087	0.23895	\$	458,415.29
Schedule 111	4,021,494	0.23860	\$	959,528.47	Schedule 112	7,675	0.23895	\$	1,833.94
Schedule 112	0	0.23860	\$	-	Schedule 121	0	0.23895	\$	-
Schedule 121	288,026	0.23860	\$	68,723.00	Schedule 122	0	0.23895	\$	-
Schedule 122	35,134	0.23860	\$	8,382.97	Schedule 131	0	0.23895	\$	-
Schedule 131	0	0.23860	\$	-	Schedule 132	0	0.23895	\$	-
Schedule 132	88,850	0.23860	\$	21,199.61	Total Commodity	6,725,403		\$	1,607,035.06
Total Commodity	14,090,326		\$	3,381,951.78		6,725,403	check		\$0.2865
	14,090,326	check	\$	0.21860					

Washington/Idaho Gas Costs	GL Account	Apr-17 Costs
----------------------------	------------	-----------------

Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$ (2,840,374.66)	(2,876,600.92)
JP Withdrawals	808100 GD AN	\$ 449,161.41	
Total JP	184100 GD AN	\$ (2,391,213.25)	

Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (36,228.26)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 36,348.14	485,449.55
Total Clay Basin	164115 GD AA	\$ 121.88	

Total Net Storage (Injections)/Withdrawals \$ (2,391,151.37) ✓

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN	\$ 9,356,409.94 ✓	
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,157,588.06 ✓	
Variable Demand (Transport) Costs	804002 GD AN	\$ 88,821.52 ✓	2240,409.57
Hedge Activity	804010 GD AN	\$ 112,258.82 ✓	
Financial Settlements	804800 GD AN	\$ 180,549.60 ✓	
Interco Purchase from Thermal	804730 GD AN	\$ 875,984.83 ✓	
Cochrane Credit	811000 GD AN	\$ (41,723.83) ✓	

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804008 GD AN	\$ 70,287.84 ✓	
ID Imbalance from DJ 436	804008 GD AN	\$ 31,459.61 ✓	
M Chemical Accrual	804008 GD AN	\$ 7,000.00 ✓	
Broker Fees DJ 471	804017 GD AN	\$ 28,969.96 ✓	
Mizuho Journal DJ 473	804017 GD AN	\$ 1,053.89 ✓	
Wells Fargo Journal DJ 473	804017 GD AN	\$ 7,091.91 ✓	
WAID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (4,336,144.87) ✓	
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	\$ -	
WAID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ -	
WAID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -	
Total Costs for Deferral including net gas costs		\$ 5,773,454.80 Tie to Deferral Entry	

483600 GD AN	\$ (27,114.75) Input fr GLE Sales
483000 GD AN	\$ (2,861,255.56) Input fr GLE Sales
483730 GD AN	\$ (1,447,774.55) Input fr GLE Sales
	(4,336,144.87)

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 1,752,218.22	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (1,752,218.22)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (2,068,334.27)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 2,068,334.27	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ 979.22	\$ -	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ -	\$ (979.22)	Clear MTM on FX for 2 months out
804700 GD AN	\$ 5,186.67	\$ -	Provide Bookout dollars for SEC reporting
804711 GD AN	\$ -	\$ (5,186.67)	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 Adj
232130 ZZ ZZ	\$ -	\$ -	Misc Adj
142600 ZZ ZZ	\$ -	\$ -	Misc Adj
903000 CD AA	\$ -	\$ -	Misc Adj
Total Other Adj	\$ 3,833,718.38	\$ (3,833,718.38)	

Total from GLE	\$ 15,648,345.36	\$ (15,648,345.36)	
Total DJ 430	\$ 19,482,063.74	\$ (19,482,063.74)	\$



Gas by GL Account - Estimate

Page: 3
Print Date: 05/03/17
03:14:42 PM
Database: NUCUT
arpgasbyglect

Accounting Month: 201704
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				(\$79,335.00)	(\$79,335.00)
Northwest Pipeline Corporation--Puget Sound Energy, Inc.	TPORT				(\$99,088.80)	(\$99,088.80)
Questar Pipeline Company	ACCTSP				\$1,850.00	\$1,850.00
Questar Pipeline Company	ACCTSP			\$927.18		\$927.18
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,521.20	\$9,521.20
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$1,214.19)		(\$1,214.19)
Spectra Energy - Westcoast Energy Inc.	TPORT				\$59,136.08	\$59,136.08
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$173,973.36	\$173,973.36
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$2,925.51)		(\$2,925.51)
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$7,222.98)		(\$7,222.98)
TransCanada Nova Gas Transmission Ltd.	TPORT				\$429,499.28	\$429,499.28
001-804001-GD-AN-DL	TOTALS:			(\$10,435.50)	\$2,168,023.55	\$2,157,588.05
Variable Transport Charges AN						
Gas Transmission Northwest Corporation	TPORT				\$6,318.34	\$6,318.34
Gas Transmission Northwest Corporation	ACCTSP				\$153.70	\$153.70
Northwest Pipeline Corporation	ACCTSP				(\$2.34)	(\$2.34)
Northwest Pipeline Corporation	TPORT				\$79,305.26	\$79,305.26
Northwest Pipeline Corporation	ACCTSP			(\$268.09)		(\$268.09)
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$3,314.65		\$3,314.65
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00		\$0.00
001-804002-GD-AN-DL	TOTALS:			\$3,046.56	\$85,774.96	\$88,821.52
Gas Cost - FX Hedge AN						
Avista Corporation	ACCTGS				\$112,268.62	\$112,268.62
001-804010-GD-AN-DL	TOTALS:				\$112,268.62	\$112,268.62
Gas Financial Derivatives AN						
Mizuho Securities USA LLC	BSWPS				\$99,415.80	\$99,415.80
Mizuho Securities USA LLC	FSWPS				\$20,790.00	\$20,790.00
Mizuho Securities USA LLC	FSWPS				(\$99,450.00)	(\$99,450.00)
Wells Fargo Securities, LLC	FSWPS				\$86,446.50	\$86,446.50
Wells Fargo Securities, LLC	FSWPS				(\$203,304.00)	(\$203,304.00)
Wells Fargo Securities, LLC	BSWPS				\$290,637.30	\$290,637.30
Wells Fargo Securities, LLC	BSWPS				(\$13,986.00)	(\$13,986.00)
001-804600-GD-AN-DL	TOTALS:				\$180,549.60	\$180,549.60
Intra-company Gas Purchases AN						
Avista Corporation	GAS		385,051		\$875,984.83	\$875,984.83
001-804730-GD-AN-DL	TOTALS:		385,051		\$875,984.83	\$875,984.83
Gas Storage Withdrawal AN						
Jackson Prairie - AN	STOR		197,430		\$449,101.41	\$449,101.41
Questar Intrap Storage - AA	STOR		13,182		\$36,348.14	\$36,348.14
001-808100-GD-AN-DL	TOTALS:		210,612		\$485,449.55	\$485,449.55



Gas by GL Account - Estimate

Page: 2
Print Date: 05/03/17
03:14:42 PM
Database: NUCUT
arpgasbyglect

Accounting Month: 201704
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			\$185,334.94	\$185,334.94	- F ✓
Gas Transmission Northwest Corporation→IGI Resources Inc.	TPORT			(\$3,308.20)	(\$3,308.20)	- CR ✓
Northwest Pipeline Corporation	TPORT			\$4,449,796.09	\$4,449,796.09	- F ✓
Northwest Pipeline Corporation→Avista Corporation	TPORT			(\$2,267,480.40)	(\$2,267,480.40)	
Northwest Pipeline Corporation→Clark County PUD No. 1	TPORT			(\$430,500.00)	(\$430,500.00)	- CR ✓
Northwest Pipeline Corporation→Duke Energy Marketing America LLC	TPORT			(\$123,000.00)	(\$123,000.00)	
Northwest Pipeline Corporation→IGI Resources Inc.	TPORT			(\$138,375.00)	(\$138,375.00)	

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-matls/interest-rates.asp			<u>OLD</u>	4/1/2017	6/30/2017	3.71% ✓
<u>WA Deferral Rates</u> <u>Commodity Rate</u>	191010 GD WA	101 - 132	Debit	✓ \$0.23860 ✓	11/1/2016	Next PGA filing	
<u>Demand Rate</u>		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	
<u>WA Commodity & Demand Amortization Rates (Sch 155)</u>	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	
<u>WA Decoupling Mechanism Amortization (Sch 159)</u>	186328 GD WA	101	Debit	\$0.02789	11/1/2016	Next PGA filing	
	182338 GD WA	111, 121	Debit	\$0.02009	11/1/2016	Next PGA filing	
<u>WA Jackson Prairie Amortization Rates (Sch 155)</u>	191025 GD WA	101-132	Debit	\$0.00001 ✓	11/1/2016	Next PGA filing	
		146	Debit	\$0.00000 ✓	11/1/2016	Next PGA filing	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664				1/1/2017	12/31/2017	1.00% ✓
<u>ID Deferral Rates</u> <u>Commodity Rate (Without GTI)</u> <u>Demand Rate</u>	191010 GD ID	101 - 132	Debit	✓ \$0.23895 ✓	11/1/2016	Next PGA filing	
		101 - 112	Debit	✓ \$0.11331 ✓	11/1/2016	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID	101	Debit	\$0.09308 ✓	11/1/2016	Next PGA filing	
		111	Debit	\$0.09308 ✓	11/1/2016	Next PGA filing	
		131	Debit	\$0.09665 ✓	11/1/2016	Next PGA filing	
<u>ID 2014 Earnings Test Amortization</u>	254229 GD ID	101	Debit	\$0.00000	11/1/2017	12/31/2017	
		111	Debit	\$0.00000	11/1/2017	12/31/2017	
		112	Debit	\$0.00000	11/1/2017	12/31/2017	
		131	Debit	\$0.00000	11/1/2017	12/31/2017	
		132	Debit	\$0.00000	11/1/2017	12/31/2017	

Idaho Sales Volumes

Consolidated Volumes

April/17 Description	Schedule	April/17 Billed	March/17 Unbilled	April/17 Unbilled	April/17 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
101 Firm		5,680,633	3,322,796	2,449,804	(872,992)	4,807,641	✓
111 Firm		2,137,386	1,080,008	852,709	(227,299)	1,910,087	✓
112 Firm		7,675	0	0	0	7,675	✓
121 Firm		0	0	0	0	0	✓
122 Firm		0	0	0	0	0	✓
131 Interruptible		0	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		7,825,694	4,402,804	3,302,513	(1,100,291)	6,725,403	Total sales for PGA commodity deferral, includes interruptible rate schedules

146 Transportation		329,459	329,459	326,955	(2,504)	326,955	
147 Transportation		130,966	130,966	135,545	4,579	135,545	
159 Transportation		4,319,998	0	0	0	4,319,998	
169 Transportation		0	0	0	0	0	
Total transportation		4,780,423	460,425	462,500	2,075	4,782,498	
Total sales		12,606,117	4,863,229	3,765,013	(1,098,216)	11,507,901	

Schedule Summary for Demand Deferral:

101 Firm		5,680,633	3,322,796	2,449,804	(872,992)	4,807,641	✓
111 Firm		2,137,386	1,080,008	852,709	(227,299)	1,910,087	✓
112 Firm		7,675	0	0	0	7,675	✓
121 Firm		0	0	0	0	0	✓
122 Firm		0	0	0	0	0	✓
Total Firm Sales		7,825,694	4,402,804	3,302,513	(1,100,291)	6,725,403	Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

101 Firm		5,680,633	3,322,796	2,449,804	(872,992)	4,807,641	✓
111 Firm		2,137,386	1,080,008	852,709	(227,299)	1,910,087	✓
121 Firm		0	0	0	0	0	0
131 Interruptible		0	0	0	0	0	0 Notify Rates Dept if used
132J Interruptible		0	0	0	0	0	0 Special amortization rate
Total		7,818,019	4,402,804	3,302,513	(1,100,291)	6,717,736	Volumes for PGA Commodity & Demand Amortization

112 Firm		7,675	0	0	0	7,675	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		7,825,694	4,402,804	3,302,513	(1,100,291)	6,725,403	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		4,780,423	460,425	462,500	2,075	4,782,498	
Check total sales		12,606,117	4,863,229	3,765,013	(1,098,216)	11,507,901	
		12,606,117	4,863,229	3,765,013		11,507,901	