



June 15, 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 May 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 May, commodity costs were lower than the PGA commodity WACOG, resulting in a rebate deferral in the amount of \$244,745. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$205,125. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$7,071,537 (including interest). The amount of amortization recorded for the month is \$365,738 for a total rebate balance of \$476,711 (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 JUN 15 PM 3:23
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: 201705

Last Saved by: Jenny Berg

Submitted by: Jenny Berg

Approved by:

Last Saved: 06/06/2017 8:50 AM

Approval Requested: 06/06/2017 8:50 AM

Seq	Co	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	46,722.57		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	75,334.45		Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		122,057.02	Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	4,160.87		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	639,185.29		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		643,346.16	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	77.78		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		77.78	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,871.55		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		45,491.12	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	39,619.57		Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	549.19		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	365,188.93		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		365,738.12	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.14		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		10.14	Amortization HB
Totals:						1,176,720.34	1,176,720.34	

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
 Date: 6/6/17
 Reviewed by: *Jenny Berg*
 Date: 6/6/17
 Approved for Entry: _____
 Corporate Accounting use Only
 Date: _____

D&A WA/ID

Data Input Validation	Preparer Checklist	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 May 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	Sign-off/Date
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. [completeness]	Noted that May 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.	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
1. How do you feel about the current state of the project?	Overall, I'm positive about the progress we've made, especially in the design phase.	
2. Are there any challenges or roadblocks you're facing?	The main challenge is the tight timeline for the development phase. We need to ensure we have all the resources we need.	
3. How do you think we can improve our communication and collaboration?	Regular team meetings and open communication channels are key. We should also consider using project management tools to track progress.	
4. What are your thoughts on the proposed budget changes?	I understand the need to stay within budget, but we should also consider the long-term benefits of investing in quality.	
5. How do you feel about the client's feedback on the prototype?	The feedback was very helpful and constructive. It shows that the client is engaged and interested in the project.	
6. What are your next steps for the upcoming week?	I will be focusing on finalizing the design specifications and starting the development phase.	
7. How do you think we can ensure the project stays on track?	Regular communication and clear roles and responsibilities are essential. We should also have a contingency plan in place.	
8. What are your thoughts on the proposed timeline changes?	I understand the need to adjust the timeline, but we should also consider the impact on the quality of the final product.	
9. How do you feel about the overall progress of the project?	I'm confident that we can complete the project successfully and deliver a high-quality product.	
10. What are your final thoughts on the project?	This has been a challenging but rewarding experience. I'm proud of the team's effort and the progress we've made.	

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

Update JE date to pull current month values

() = Rebate

191010	Month	201610	201611	201612	201701	201702	201703	201704	201705
Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance	(8,679,973.31)	(8,623,949.16)	(1,982,511.25)	(3,636,402.24)	(4,982,032.13)	(5,711,247.86)	(6,454,065.78)	(7,026,045.64)	(7,026,045.64)
Commodity Deferral	(187,704.02)	(104,602.75)	(541,227.72)	(217,372.93)	(640,372.67)	(408,480.45)	(126,214.27)	(205,125.27)	(205,125.27)
Demand Deferral	51,018.43	(277,184.76)	(1,110,323.03)	(1,124,312.93)	(4,453,668.77)	(5,066.77)	(5,614.37)	(5,871.55)	(5,871.55)
Interest (Rev/Expense)	(7,290.26)	(1,491.77)	(2,340.24)	(3,589.52)	(4,453.68)	(5,066.77)	(5,614.37)	(5,871.55)	(5,871.55)
Commodity Adjustment	0.00	7,114,880.37	0.00	0.00	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	0.00	0.00
Interest Adjustment	0.00	38,745.68	0.00	0.00	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	0.00	0.00
Ending Balance	(8,823,949.16)	(1,982,511.25)	(3,636,402.24)	(4,982,032.13)	(5,711,247.86)	(6,454,065.78)	(7,026,045.63)	(7,026,045.63)	(7,026,045.63)
GLW Check	(8,823,949.15)	(1,982,511.24)	(3,636,402.23)	(4,982,032.12)	(5,711,247.85)	(6,454,065.77)	(7,026,045.63)	(7,026,045.63)	(7,026,045.63)
Variance	(0.01)	(0.01)	(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	201704	201705
Schedule 101		3,728,792	5,746,085	12,024,731	12,030,330	8,205,105	7,018,804	4,807,641	2,613,793
Schedule 111		1,665,487	2,022,498	3,417,191	3,930,876	2,972,280	2,558,534	1,910,087	1,315,495
Schedule 131		0	0	0	0	0	0	0	0
Total		5,394,279	7,768,583	15,441,922	15,961,206	11,177,385	9,577,338	6,717,728	3,929,288
Calendar Sales Check		5,394,279	7,768,583	15,441,922	15,961,206	11,177,385	9,577,338	6,717,728	3,929,288
Variance		0	0	0	0	0	0	0	0

Rates									
191000	Month	201610	201611	201612	201701	201702	201703	201704	201705
Interest Rate		1.00%	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)	(2,356,091.62)	(1,466,224.97)	(841,900.17)	(841,900.17)
Amortization	154,898.46	36.71	(5,593.37)	(4,656.89)	(3,444.58)	(2,394.91)	(1,591.97)	(961.32)	(549.19)
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PGA Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment	0.00	0.00	0.00	0.00	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)	(841,900.17)	(841,900.17)	(841,900.17)
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)	(841,900.17)	(841,900.17)	(841,900.17)
Variance	0.00	0.00	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	201704	201705
Schedule 101		3,728,792	5,746,085	12,024,731	12,030,330	8,205,105	7,018,804	4,807,641	2,613,793
Schedule 111		1,665,487	2,022,498	3,417,191	3,930,876	2,972,280	2,558,534	1,910,087	1,315,495
Schedule 112		15,019	23,219	5,267	4,871	10,876	2,902	7,675	29,168
Schedule 121		0	0	0	0	0	0	0	0
Schedule 132		0	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	6,725,403	3,958,456
Calendar Sales Check		5,410,298	7,791,802	15,447,189	15,965,877	11,188,261	9,580,240	6,725,403	3,958,456
Variance		0	0	0	0	0	0	0	0

Rates									
191015	Month	201610	201611	201612	201701	201702	201703	201704	201705
Interest Rate		1.00%	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)	(12,141.86)	(12,151.98)	(12,162.10)	(12,162.10)
Amortization	0.00	0.00	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)	(10.14)	(10.14)
Misc Adjustment	0.00	0.00	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)	(12,172.24)	(12,172.24)
GLW Check	(12,101.47)	(12,111.55)	(12,121.66)	(12,131.76)	(12,141.87)	(12,151.99)	(12,162.12)	(12,172.24)	(12,172.24)
Variance	0.02	0.02	0.01	0.01	0.01	0.01	0.02	(10.12)	(10.12)

201705	419600 GD ID	0.00
201705	431600 GD ID	5,871.55
201705	191010 GD ID	45,491.12
201705	805120 GD ID	39,819.57
201705	191010 GD ID	0.00
201705	191000 GD ID	0.00
201705	191000 GD ID	0.00
201705	Check	0.00

201705	419600 GD ID	0.00
201705	431600 GD ID	549.19
201705	191000 GD ID	365,188.93
201705	805110 GD ID	365,738.13
201705	191000 GD ID	0.00
201705	805110 GD ID	0.00
201705	Check	0.00

201705	419600 GD ID	0.00
201705	431600 GD ID	10.14
201705	191015 GD ID	10.14
201705	805111 GD ID	0.00
201705	191015 GD ID	0.00
201705	431600 GD ID	0.00
201705	Check	0.00

Washington/Idaho Gas Costs		201705	201705
Demand (Transportation) Costs			
NWP Fixed		\$ 4,588,122.83	
NWP Variable		\$ 91,365.34	
NWP Capacity Release		\$ (3,242,371.64)	
GTN Fixed		\$ 191,512.75	
GTN Variable		\$ 6,022.09	
GTN Capacity Release		\$ (3,416.47)	
Transcanada Foothills (BC System) Fixed		\$ 194,116.37	
Transcanada Foothills (BC System) Variable		\$ 178,491.84	
ANG Total		\$ 440,653.83	
NOVA (AB System) Fixed		\$ 440,653.83	
NOVA (AB System) Variable		\$ 70,715.66	
Spectra Westcoast Fixed		\$ 275.21	
Spectra Westcoast Variable		\$ 2,196.41	
Questar		\$ 2,196.41	
NOVA Fixed charges		\$ -	
Third party capacity release		\$ -	
Other Pipeline Fixed charges		\$ 0.00	
Other capacity release credit		\$ 0.00	
Counterparty Invoice Total			
Thermal Transport			
Intracompany Transportation Optimization			
Total Demand Costs from Purchase Journals		\$ 2,333,310.24	
WAVID Buy/Sell Transportation Recovery		\$ (17,682.59)	
Total Demand Costs		\$ 2,315,727.65	
less variable costs charged to Commodity		\$ (97,682.64)	
Total Demand Costs to be Allocated		\$ 2,218,045.21	
Commodity Purchases (Natural Gas)			
Commodity Physical			
Misc		\$ 11,437,937.00	
804000 GD AN		\$ (43,054.17)	
811000 GD AN		\$ (32,552.85)	
804600 GD AN		\$ (122,764.98)	
804010 GD AN		\$ 1,383,448.91	
804730 GD AN		\$ 12,622,947.71	
Total Commodity Costs from Purchase Journals		\$ (5,911,037.23)	
Storage (Injections)/Withdrawals			
FAPB Commodity for Anderson Elementary/Li			
808100/808200 GD AN			
804000 GD AN			
804000 GD AN			
WAGD Gas Purchased from Interstate Asphalt			
GST			
M Chemical Accrual		\$ 7,000.00	
Broker Fees		\$ 24,679.43	
Mizuho Broker Fees		\$ 754.97	
Wells Fargo Journal DJ 473		\$ 6,383.39	
plus variable costs from Demand		\$ 97,082.64	
Merchandise Processing Fee DJ 467		\$ 94,701.51	
WAVID Off System Revenue		\$ (4,311,016.23)	
Deferred Exchange Revenue		\$ (375,000.00)	
Total Commodity Costs to be Allocated		\$ 2,258,068.79	
WA Imbalance		\$ (121,291.31)	
ID Imbalance		\$ (59,843.79)	
Total Deferred Commodity Costs:		\$ 2,077,933.69	
Total Net Gas Costs		\$ 4,292,978.90	
From DJ 430		\$ 4,292,978.90	
Check		\$ -	

Expense Calculation		201705	201705
Total Current Demand Costs (excluding refund)		\$ 2,218,045.21	\$ 2,218,045.21
Total Commodity Costs to be Allocated		\$ 2,258,068.79	\$ 2,258,068.79
Imbalance Cost Washington		\$ (121,291.31)	\$ (121,291.31)
Imbalance Cost Idaho		\$ (59,843.79)	\$ (59,843.79)
Total Commodity Costs before refund		\$ 2,077,933.69	\$ 2,077,933.69
Total		\$ 4,292,978.90	\$ 4,292,978.90
check		\$ -	\$ -
Total Demand Costs (including refund)		\$ 2,218,045.21	\$ 2,218,045.21
Total Commodity Costs to be Allocated		\$ 2,258,068.79	\$ 2,258,068.79
Imbalance Cost Washington		\$ (121,291.31)	\$ (121,291.31)
Imbalance Cost Idaho		\$ (59,843.79)	\$ (59,843.79)
Total Commodity Costs before refund		\$ 2,077,933.69	\$ 2,077,933.69
Total		\$ 4,292,978.90	\$ 4,292,978.90
check		\$ -	\$ -

Expense Calculation		201705	201705
Total Current Demand Costs (excluding refund)		\$ 2,218,045.21	\$ 2,218,045.21
Total Commodity Costs to be Allocated		\$ 2,258,068.79	\$ 2,258,068.79
Imbalance Cost Washington		\$ (121,291.31)	\$ (121,291.31)
Imbalance Cost Idaho		\$ (59,843.79)	\$ (59,843.79)
Total Commodity Costs before refund		\$ 2,077,933.69	\$ 2,077,933.69
Total		\$ 4,292,978.90	\$ 4,292,978.90
check		\$ -	\$ -
Total Demand Costs (including refund)		\$ 2,218,045.21	\$ 2,218,045.21
Total Commodity Costs to be Allocated		\$ 2,258,068.79	\$ 2,258,068.79
Imbalance Cost Washington		\$ (121,291.31)	\$ (121,291.31)
Imbalance Cost Idaho		\$ (59,843.79)	\$ (59,843.79)
Total Commodity Costs before refund		\$ 2,077,933.69	\$ 2,077,933.69
Total		\$ 4,292,978.90	\$ 4,292,978.90
check		\$ -	\$ -

Expense Calculation		201705	201705
Total Current Demand Costs (excluding refund)		\$ 2,218,045.21	\$ 2,218,045.21
Total Commodity Costs to be Allocated		\$ 2,258,068.79	\$ 2,258,068.79
Imbalance Cost Washington		\$ (121,291.31)	\$ (121,291.31)
Imbalance Cost Idaho		\$ (59,843.79)	\$ (59,843.79)
Total Commodity Costs before refund		\$ 2,077,933.69	\$ 2,077,933.69
Total		\$ 4,292,978.90	\$ 4,292,978.90
check		\$ -	\$ -
Total Demand Costs (including refund)		\$ 2,218,045.21	\$ 2,218,045.21
Total Commodity Costs to be Allocated		\$ 2,258,068.79	\$ 2,258,068.79
Imbalance Cost Washington		\$ (121,291.31)	\$ (121,291.31)
Imbalance Cost Idaho		\$ (59,843.79)	\$ (59,843.79)
Total Commodity Costs before refund		\$ 2,077,933.69	\$ 2,077,933.69
Total		\$ 4,292,978.90	\$ 4,292,978.90
check		\$ -	\$ -

OK, as shown when WA Total sign flipped from 10 Total sign prior WA Total flipped to negative from last prior WA Total b/c 723 volume dropped

483600 GD AN	\$	32,697.23	Input fr GLE Sales
483000 GD AN	\$	(2,581,922.56)	Input fr GLE Sales
483730 GD AN	\$	(1,761,790.90)	Input fr GLE Sales
		<u>(4,311,016.23)</u>	

Journal # 430 Entry					
	Dr.	Cr.			
232130 ZZ ZZ	\$ 2,233,183.35	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)		
142150 ZZ ZZ	\$ -	(2,233,183.35)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)		
142600 ZZ ZZ	\$ -	(3,018,889.24)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)		
232620 ZZ ZZ	\$ 3,018,889.24	\$ -	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	\$ -	\$ -	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 Adj		
232130.ZZ.ZZ	\$ -	\$ -	Misc Adj		
142600.ZZ.ZZ	\$ -	\$ -	Misc Adj		
903000.CD.AA	\$ -	\$ -	Misc Adj		
Total Other Adj	\$ 5,259,072.59	\$ (5,259,072.59)			

Total from GLE	\$ 21,240,233.09	\$ (21,240,233.09)	
Total DJ 430	\$ 26,499,305.68	\$ (26,499,305.68)	\$



Gas by GL Account - Estimate

Page: 2
Print Date: 06/05/17
11:46:51 AM
Database: NUCUT
arpgasbyglist

Accounting Month: 201705
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			\$191,512.75		\$191,512.75
Gas Transmission Northwest Corporation→IGI Resources Inc.	TPORT			(\$3,418.47)		(\$3,418.47)
Northwest Pipeline Corporation	TPORT			\$4,598,122.63		\$4,598,122.63
Northwest Pipeline Corporation→Avista Corporation	TPORT			(\$2,343,063.08)		(\$2,343,063.08)
Northwest Pipeline Corporation→Clark County PUD No. 1	TPORT			(\$444,850.00)		(\$444,850.00)
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)

- F ✓
- CR ✓
- F ✓
- CR ✓



Gas by GL Account - Estimate

Page: 3
Print Date: 06/05/17
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arpgasbyglect


Accounting Month: 201705
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				(\$81,979.50)	(\$81,979.50)	-C13 ✓
Northwest Pipeline Corporation→Puget Sound Energy, Inc.	TPORT				(\$102,391.76)	(\$102,391.76)	-F ✓
Questar Pipeline Company	ACCTSP				\$1,850.00	\$1,850.00	-F ✓
Questar Pipeline Company	ACCTSP			\$346.41		\$346.41	-F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,631.70	\$9,631.70	-F ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$59,822.39	\$59,822.39	-F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$986.36		\$986.36	-F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$2,499.40		\$2,499.40	-F ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$175,992.44	\$175,992.44	-F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT				\$434,483.91	\$434,483.91	-F ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$6,169.92		\$6,169.92	-F ✓
001-804001-GD-AN-DL	TOTALS:			\$10,002.09	\$2,225,625.51	\$2,235,627.60	✓
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	ACCTSP			(\$244.20)		(\$244.20)	-Y ✓
Gas Transmission Northwest Corporation	TPORT				\$6,237.62	\$6,237.62	-Y ✓
Gas Transmission Northwest Corporation	ACCTSP				\$28.67	\$28.67	-Y ✓
Northwest Pipeline Corporation	TPORT				\$91,385.34	\$91,385.34	-Y ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$275.21		\$275.21	-Y ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	-Y ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00		\$0.00	-Y ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00	-Y ✓
001-804002-GD-AN-DL	TOTALS:			\$31.01	\$97,651.63	\$97,682.64	✓
Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				(\$122,764.98)	(\$122,764.98)	✓
001-804010-GD-AN-DL	TOTALS:				(\$122,764.98)	(\$122,764.98)	✓
Gas Financial Derivatives AN							
Mizuho Securities USA LLC	FSWPS				(\$91,581.75)	(\$91,581.75)	✓
Mizuho Securities USA LLC	BSWPS				(\$4,226.85)	(\$4,226.85)	✓
Mizuho Securities USA LLC	FSWPS				\$26,086.50	\$26,086.50	✓
Mizuho Securities USA LLC	BSWPS				\$39,397.13	\$39,397.13	✓
Wells Fargo Securities, LLC	BSWPS				\$99,893.03	\$99,893.03	✓
Wells Fargo Securities, LLC	FSWPS				(\$121,698.25)	(\$121,698.25)	✓
Wells Fargo Securities, LLC	BSWPS				(\$99,105.39)	(\$99,105.39)	✓
Wells Fargo Securities, LLC	FSWPS				\$118,682.73	\$118,682.73	✓
001-804600-GD-AN-DL	TOTALS:				(\$32,552.85)	(\$32,552.85)	✓
Intra-company Gas Purchases AN							
Avista Corporation	GAS		557,154		\$1,383,448.91	\$1,383,448.91	✓
001-804730-GD-AN-DL	TOTALS:		557,154		\$1,383,448.91	\$1,383,448.91	✓
Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		6,738		\$16,336.32	\$16,336.32	✓
Questar Intrap Storage - AA	STOR		553		\$1,475.13	\$1,475.13	✓
001-808100-GD-AN-DL	TOTALS:		7,291		\$17,811.45	\$17,811.45	✓

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 	4/1/2017	6/30/2017	3.71% ✓
WA Deferral Rates Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.25031	11/1/2016	Next PGA filing	
Demand Rate		101	Debit	\$0.12133	11/1/2016	Next PGA filing	
		102	Debit	\$0.12678	11/1/2016	Next PGA filing	
		111/112	Debit	\$0.11426	11/1/2016	Next PGA filing	
		121/122	Debit	\$0.10385	11/1/2016	Next PGA filing	
		131/132	Debit	\$0.07107	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	\$0.02571	11/1/2016	Next PGA filing	
		102	Debit	\$0.02571	11/1/2016	Next PGA filing	
		111	Debit	\$0.01372	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	Debit Debit	\$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	11/1/2017 11/1/2017 11/1/2017 11/1/2017 11/1/2017	12/31/2017 12/31/2017 12/31/2017 12/31/2017 12/31/2017	

Idaho Sales Volumes

Consolidated Volumes

May/17 Description	Schedule	May/17 Billed	April/17 Unbilled	May/17 Unbilled	May/17 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
101 Firm		3,845,669	2,449,804	1,217,928	(1,231,876)	2,613,793 ✓	
111 Firm		1,677,958	852,709	490,246	(362,463)	1,315,495 ✓	
112 Firm		29,168	0	0	0	29,168 ✓	
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	0
132J Interruptible		0	0	0	0	0	0
Total Retail Sales for GTI		5,552,795	3,302,513	1,708,174	(1,594,339)	3,958,456 ✓	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation							
146 Transportation		326,955	326,955	333,392	6,437	333,392	
147 Transportation		135,545	135,545	134,733	(812)	134,733	
159 Transportation		4,312,624	0	0	0	4,312,624	
169 Transportation		0	0	0	0	0	
Total transportation		4,775,124	462,500	468,125	5,625	4,780,749	
Total sales		10,327,919	3,765,013	2,176,299	(1,588,714)	8,739,205	

Schedule Summary for Demand Deferral:

101 Firm		3,845,669	2,449,804	1,217,928	(1,231,876)	2,613,793 ✓	
111 Firm		1,677,958	852,709	490,246	(362,463)	1,315,495 ✓	
112 Firm		29,168	0	0	0	29,168 ✓	
121 Firm		0	0	0	0	0 ✓	
122 Firm		0	0	0	0	0 ✓	
Total Firm Sales		5,552,795	3,302,513	1,708,174	(1,594,339)	3,958,456 ✓	Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

101 Firm		3,845,669	2,449,804	1,217,928	(1,231,876)	2,613,793 ✓	
111 Firm		1,677,958	852,709	490,246	(362,463)	1,315,495 ✓	
121 Firm		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 Firm Sales		5,523,627	3,302,513	1,708,174	(1,594,339)	3,929,288	Volumes for PGA Commodity & Demand Amortization

112 Firm		29,168	0	0	0	29,168	Annual lump sum amortization
122 Firm		0	0	0	0	0	Annual lump sum amortization
132 Firm		0	0	0	0	0	Annual lump sum amortization
Total Firm Sales		5,552,795	3,302,513	1,708,174	(1,594,339)	3,958,456	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		4,775,124	462,500	468,125	5,625	4,780,749	
Check total sales		10,327,919	3,765,013	2,176,299	(1,588,714)	8,739,205	
		10,327,919	3,765,013	2,176,299		8,739,205	

Berg, Jenny

From: Brandon, Annette
Sent: Wednesday, May 31, 2017 7:58 AM
To: Berg, Jenny
Subject: RE: Rate Review - May

No rate changes.

From: Berg, Jenny
Sent: Tuesday, May 30, 2017 10:26 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - May

Hi Annette,

Attached is the rates review workbook for May 2017. I didn't make any updates.

If I've missed anything or you have any questions, please let me know.

Thank you!

Jenny Berg
Resource Accounting Analyst



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