



Idaho Public Utilities Commission
Office of the Secretary
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JUL 14 2017

Boise, Idaho

July 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 the month of June 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 June, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$324,187. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$347,787. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$7,053,819 (including interest). The amount of amortization recorded for the month is \$237,398 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

Avista Corporation Journal Entry

Effective Date: 201706

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Jenny Berg

Last Saved: 07/07/2017 11:05 AM

Type: C

Submitted by: Jenny Berg

Approval Requested: 07/07/2017 11:05 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co	FERC	Seq	Jur	S/L	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	46,101.69 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	326,939.58 ✓		Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		373,041.27 ✓	Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	2,587.85 ✓		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	379,974.13 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		382,561.98 ✓	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	47.85 ✓		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		47.85 ✓	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,883.11 ✓		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	17,717.54 ✓		Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL		23,600.65 ✓	Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	298.25 ✓		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	237,313.30 ✓		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		237,611.55 ✓	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:						1,016,873.44	1,016,873.44	

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 7/7/17
Reviewed by
Date 7/7/17
Approved for Entry
Corporate Accounting use Only
Date

6/1/67
m

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		Sign-off/Date
Data Input Validation	Review system parameters to ensure that the appropriate filters are used.	Noted that June data was used in all calculations. JW
[parameters accuracy and completeness]	Agree the system report screen shots to the system export data in the report.	Agreed amounts from appropriate Nucleus reports into the deferral calculation worksheet. Agreed revenue volumes from reports into deferral
	[source data accuracy and completeness]	and amortization calculations. JW
[source data accuracy and completeness]	Verify that total amounts agree to the underlying detail on attached reports.	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
[investigation used in the document are appropriate. [completeness]	Review report to ensure that any assumption and/or threshold for	Noted that June 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
[relevant considerations have been sufficiently documented.	Review explanations for all items to ensure appropriateness, and that all	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

[illegible]

() = Rebate

	1970/71	1971/72	1972/73	1973/74	1974/75	1975/76	1976/77	1977/78	1978/79	1979/80	1980/81	1981/82	1982/83	1983/84	1984/85	1985/86	1986/87	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40	2040/41	2041/42	2042/43	2043/44	2044/45	2045/46	2046/47	2047/48	2048/49	2049/50	2050/51	2051/52	2052/53	2053/54	2054/55	2055/56	2056/57	2057/58	2058/59	2059/60	2060/61	2061/62	2062/63	2063/64	2064/65	2065/66	2066/67	2067/68	2068/69	2069/70	2070/71	2071/72	2072/73	2073/74	2074/75	2075/76	2076/77	2077/78	2078/79	2079/80	2080/81	2081/82	2082/83	2083/84	2084/85	2085/86	2086/87	2087/88	2088/89	2089/90	2090/91	2091/92	2092/93	2093/94	2094/95	2095/96	2096/97	2097/98	2098/99	2099/00	2100/01	2101/02	2102/03	2103/04	2104/05	2105/06	2106/07	2107/08	2108/09	2109/10	2110/11	2111/12	2112/13	2113/14	2114/15	2115/16	2116/17	2117/18	2118/19	2119/20	2120/21	2121/22	2122/23	2123/24	2124/25	2125/26	2126/27	2127/28	2128/29	2129/30	2130/31	2131/32	2132/33	2133/34	2134/35	2135/36	2136/37	2137/38	2138/39	2139/40	2140/41	2141/42	2142/43	2143/44	2144/45	2145/46	2146/47	2147/48	2148/49	2149/50	2150/51	2151/52	2152/53	2153/54	2154/55	2155/56	2156/57	2157/58	2158/59	2159/60	2160/61	2161/62	2162/63	2163/64	2164/65	2165/66	2166/67	2167/68	2168/69	2169/70	2170/71	2171/72	2172/73	2173/74	2174/75	2175/76	2176/77	2177/78	2178/79	2179/80	2180/81	2181/82	2182/83	2183/84	2184/85	2185/86	2186/87	2187/88	2188/89	2189/90	2190/91	2191/92	2192/93	2193/94	2194/95	2195/96	2196/97	2197/98	2198/99	2199/00	2200/01	2201/02	2202/03	2203/04	2204/05	2205/06	2206/07	2207/08	2208/09	2209/10	2210/11	2211/12	2212/13	2213/14	2214/15	2215/16	2216/17	2217/18	2218/19	2219/20	2220/21	2221/22	2222/23	2223/24	2224/25	2225/26	2226/27	2227/28	2228/29	2229/30	2230/31	2231/32	2232/33	2233/34	2234/35	2235/36	2236/37	2237/38	2238/39	2239/40	2240/41	2241/42	2242/43	2243/44	2244/45	2245/46	2246/47	2247/48	2248/49	2249/50	2250/51	2251/52	2252/53	2253/54	2254/55	2255/56	2256/57	2257/58	2258/59	2259/60	2260/61	2261/62	2262/63	2263/64	2264/65	2265/66	2266/67	2267/68	2268/69	2269/70	2270/71	2271/72	2272/73	2273/74	2274/75	2275/76	2276/77	2277/78	2278/79	2279/80	2280/81	2281/82	2282/83	2283/84	2284/85	2285/86	2286/87	2287/88	2288/89	2289/90	2290/91	2291/92	2292/93	2293/94	2294/95	2295/96	2296/97	2297/98	2298/99	2299/00	2300/01	2301/02	2302/03	2303/04	2304/05	2305/06	2306/07	2307/08	2308/09	2309/10	2310/11	2311/12	2312/13	2313/14	2314/15	2315/16	2316/17	2317/18	2318/19	2319/20	2320/21	2321/22	2322/23	2323/24	2324/25	2325/26	2326/27	2327/28	2328/29	2329/30	2330/31	2331/32	2332/33	2333/34	2334/35	2335/36	2336/37	2337/38	2338/39	2339/40	2340/41	2341/42	2342/43	2343/44	2344/45	2345/46	2346/47	2347/48	2348/49	2349/50	2350/51	2351/52	2352/53	2353/54	2354/55	2355/56	2356/57	2357/58	2358/59	2359/60	2360/61	2361/62	2362/63	2363/64	2364/65	2365/66	2366/67	2367/68	2368/69	2369/70	2370/71	2371/72	2372/73	2373/74	2374/75	2375/76	2376/77	2377/78	2378/79	2379/80	2380/81	2381/82	2382/83	2383/84	2384/85	2385/86	2386/87	2387/88	2388/89	2389/90	2390/91	2391/92	2392/93	2393/94	2394/95	2395/96	2396/97	2397/98	2398/99	2399/00	2400/01	2401/02	2402/03	2403/04	2404/05	2405/06	2406/07	2407/08	2408/09	2409/10	2410/11	2411/12	2412/13	2413/14	2414/15	2415/16	2416/17	2417/18	2418/19	2419/20	2420/21	2421/22	2422/23	2423/24	2424/25	2425/26	2426/27	2427/28	2428/29	2429/30	2430/31	2431/32	2432/33	2433/34	2434/35	2435/36	2436/37	2437/38	2438/39	2439/40	2440/41	2441/42	2442/43	2443/44	2444/45	2445/46	2446/47	2447/48	2448/49	2449/50	2450/51	2451/52	2452/53	2453/54	2454/55	2455/56	2456/57	2457/58	2458/59	2459/60	2460/61	2461/62	2462/63	2463/64	2464/65	2465/66	2466/67	2467/68	2468/69	2469/70	2470/71	2471/72	2472/73	2473/74	2474/75	2475/76	2476/77	2477/78	2478/79	2479/80	2480/81	2481/82	2482/83	2483/84	2484/85	2485/86	2486/87	2487/88	2488/89	2489/90	2490/91	2491/92	2492/93	2493/94	2494/95	2495/96	2496/97	2497/98	2498/99	2499/00	2500/01	2501/02	2502/03	2503/04	2504/05	2505/06	2506/07	2507/08	2508/09	2509/10	2510/11	2511/12	2512/13	2513/14	2514/15	2515/16	2516/17	2517/18	2518/19	2519/20	2520/21	2521/22	2522/23	2523/24	2524/25	2525/26	2526/27	2527/28	2528/29	2529/30	2530/31	2531/32	2532/33	2533/34	2534/35	2535/36	2536/37	2537/38	2538/39	2539/40	2540/41	2541/42	2542/43	2543/44	2544/45	2545/46	2546/47	2547/48	2548/49	2549/50	2550/51	2551/52	2552/53	2553/54	2554/55	2555/56	2556/57	2557/58	2558/59	2559/60	2560/61	2561/62	2562/63	2563/64	2564/65	2565/66	2566/67	2567/68	2568/69	2569/70	2570/71	2571/72	2572/73	2573/74	2574/75	2575/76	2576/77	2577/78	2578/79	2579/80	2580/81	2581/82	2582/83	2583/84	2584/85	2585/86	2586/87	2587/88	2588/89	2589/90	2590/91	2591/92	2592/93	2593/94	2594/95	2595/96	2596/97	2597/98	2598/99	2599/00	2600/01	2601/02	2602/03	2603/04	2604/05	2605/06	2606/07	2607/08	2608/09	2609/10	2610/11	2611/12	2612/13	2613/14	2614/15	2615/16	2616/17	2617/18	2618/19	2619/20	2620/21	2621/22	2622/23	2623/24	2624/25	2625/26	2626/27	2627/28	2628/29	2629/30	2630/31	2631/32	2632/33	2633/34	2634/35	2635/36	2636/37	2637/38	2638/39	2639/40	2640/41	2641/42	2642/43	2643/44	2644/45	2645/46	2646/47	2647/48	2648/49	2649/50	2650/51	2651/52	2652/53	2653/54	2654/55	2655/56	2656/57	2657/58	2658/59	2659/60	2660/61	2661/62	2662/63	2663/64	2664/65	2665/66	2666/67	2667/68	2668/69	2669/70	2670/71	2671/72	2672/73	2673/74	2674/75	2675/76	2676/77	2677/78	2678/79	2679/80	2680/81	2681/82	2682/83	2683/84	2684/85	2685/86	2686/87	2687/88	2688/89	2689/90	2690/91	2691/92	2692/93	2693/94	2694/95	2695/96	2696/97	2697/98	2698/99	2699/00	2700/01	2701/02	2702/03	2703/04	2704/05	2705/06	2706/07	2707/08	2708/09	2709/10	2710/11	2711/12	2712/13	2713/14	2714/15	2715/16	2716/17	2717/18	2718/19	2719/20	2720/21	2721/22	2722/23	2723/24	2724/25	2725/26	2726/27	2727/28	2728/29	2729/30	2730/31	2731/32	2732/33	2733/34	2734/35	2735/36	2736/37	2737/38	2738/39	2739/40	2740/41	2741/42	2742/43	2743/44	2744/45	2745/46	2746/47	2747/48	2748/49	2749/50	2750/51	2751/52	2752/53	2753/54	2754/55	2755/56	2756/57	2757/58	2758/59	2759/60	2760/61	2761/62	2762/63	2763/64	2764/65	2765/66	2766/67	2767/68	2768/69	2769/70	2770/71	2771/72	2772/73	2773/74	2774/75	2775/76	2776/77	2777/78	2778/79	2779/80	2780/81	2781/82	2782/83	2783/84	2784/85	2785/86	2786/87	2787/88	2788/89	2789/90	2790/91	2791/92	2792/93	2793/94	2794/95	2795/96	2796/97	2797/98	2798/99	2799/00	2800/01	2801/02	2802/03	2803/04	2804/05	2805/06	2806/07	2807/08	2808/09	2809/10	2810/11	2811/12	2812/13	2813/14	2814/15	2815/16	2816/17	2817/18	2818/19	2819/20	2820/21	2821/22	2822/23	2823/24	2824/25	2825/26	2826/27	2827/28	2828/29	2829/30	2830/31	2831/32	2832/33	2833/34	2834/35	2835/36	2836/37	2837/38	2838/39	2839/40	2840/41	2841/42	2842/43	2843/44	2844/45	2845/46	2846/47	2847/48	2848/49	2849/50	2850/51	2851/52	2852/53	2853/54	2854/55	2855/56	2856/57	2857/58	2858/59	2859/60	2860/61	2861/62	2862/63	2863/64	2864/65	2865/66	2866/67	2867/68	2868/69	2869/70	2870/71	2871/72	2872/73	2873/74	2874/75	2875/76	2876/77	2877/78	2878/79	2879/80	2880/81	2881/82	2882/83	2883/84	2884/85	2885/86	2886/87	2887/88	2888/89	2889/90	2890/91	2891/92	2892/93	2893/94	2894/95	2895/96	2896/97	2897/98	2898/99	2899/00	2900/01	2901/02	2902/03	2903/04	2904/05	2905/06	2906/07	2907/08	2908/09	2909/10	2910/11	2911/12	2912/13	2913/14	2914/15	2915/16	2916/17	2917/18	2918/19	2919/20	2920/21	2921/22	2922/23	2923/24	2924/25	2925/26	2926/27	2927/28	2928/29	2929/30	2930/31	2931/32	2932/33	2933/34	2934/35	2935/36	2936/37	2937/38	2938/39	2939/40	2940/41	2941/42	2942/43	2943/44	2944/45	2945/46	2946/47	2947/48	2948/49	2949/50	2950/51	2951/52	2952/53	2953/54	2954/55	2955/56	2956/57	2957/58	2958/59	2959/60	2960/61	2961/62	2962/63	2963/64	2964/65	2965/66	2966/67	2967/68	2968/69	2969/70	2970/71	2971/72	2972/73	2973/74	2974/75	2975/76	2976/77	2977/78	2978/79	2979/80	2980/81	2981/82	2982/83	2983/84	2984/85	2985/86	2986/87	2987/88	2988/89	2989/90	2990/91	2991/92	2992/93	2993/94	2994/95	2995/96	2996/97	2997/98	2998/99	2999/00	3000/01	30
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	201610	201611	201612	201701	201702	201703	201704	201705	201706
Misc Adjustment			(0.42)						
Ending Balance	(8,823,949.16)	(1,982,531.25)	(3,636,402.24)	(4,582,032.13)	(5,731,247.86)	(6,454,065.78)	(7,026,045.64)	(7,071,536.76)	(7,051,818.22)
GLW Check	(8,823,949.15)	(1,982,531.24)	(3,636,402.23)	(4,582,032.12)	(5,731,247.85)	(6,454,065.77)	(7,026,045.63)	(7,071,536.75)	(7,071,536.75)
Variance		(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)
Idaho Amortization									
Volume - Commodity & Demand									
191000	201610	201611	201612	201701	201702	201703	201704	201705	201706
Month									
Schedule 101	3,729,792	5,746,085	12,024,731	12,030,330	8,205,105	7,018,804	4,807,641	2,513,793	1,233,197

[illegible]

GL	191000	Month	201610	201611	201612	201701	201702	201703	201704	201705	201706
		Interest Rate	1.00%	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)	(476,711.23)
		Amortization	154,898.46	724,503.00	1,430,823.00	1,485,669.05	1,040,391.00	891,458.62	625,286.12	395,738.13	237,611.65
		Interest	36.71	(5,583.37)	(4,655.89)	(3,444.56)	(2,394.91)	(1,591.97)	(961.32)	(549.19)	(268.25)
		PCA Transfer	0.00	(7,224,717.19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Misc Adjustment	0.00	81,983.57	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)	(476,711.23)	(233,397.94)
		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)	(476,711.23)	(233,397.94)

Volume - Demand only		(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.01)	237,313.30
Variance											
191016	Month	201610	201611	201612	201701	201702	201703	201704	201705		201706
Schedule 101		3,729,792	5,746,085	12,024,731	12,030,330	8,205,105	7,018,804	4,907,841	2,613,793		2,333,197
Schedule 111		1,665,487	2,022,488	3,417,191	3,930,876	2,972,280	2,598,534	1,910,087	1,315,495		1,315,570
Schedule 112		15,019	23,219	5,267	4,671	10,878	2,902	7,675	29,168		55,493
Schedule 121		0	0	0	0	0	0	0	0		0
Schedule 132		0	0	0	0	0	0	0	0		0
Total		5,410,308	7,791,802	15,447,189	15,965,172	11,189,263	9,630,240	6,735,493	3,968,852		7,508,760

[illegible]

191016	201610	201611	201612	201701	201702	201703	201704	201705	201706
Month									
Interest Rate	1.00%	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)	(12,172.24)
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)	(12,182.38)
GLW Check	(12,101.49)	(12,111.57)	(12,121.66)	(12,131.76)	(12,141.87)	(12,151.99)	(12,162.12)	(12,172.26)	(12,182.40)
Variance	0.02	0.02	0.01	0.01	0.01	0.01	0.02	0.02	(0.12)

201706

201706

Washington/Idaho Gas Costs	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
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Expense Calculation

Demand (Transportation) Costs	
NWP Fixed	\$ 4,449,796.05
NWP Variable	\$ 66,486.28
NWP Capacity Release	\$ (3,137,778.20)
NWP Total (excluding Refund)	\$ 1,377,513.13
GTN Fixed	\$ 186,334.84
GTN Variable	\$ 4,289.37
GTN Capacity Release	\$ (3,308.20)
Transcanada Foothills (BC System) Fixed	\$ 186,316.11
Transcanada Foothills (BC System) Variable	\$ 186,518.72
ANG Total	\$ 186,518.72
NOVA (AB System) Fixed	\$ 436,260.26
NOVA (AB System) Variable	\$ 73,138.32
Spectra Westcoast Fixed	\$ 436,260.26
Spectra Westcoast Variable	\$ 73,138.32
Questar	\$ 1,948.89
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed Charges	\$ 50.00
Other capacity release credit	\$ 50.00
Thermal Transport	\$ -
Intercountry Transportation Optimization	\$ 2,261,605.47
Total Demand Costs from Purchase Journals	\$ (6,912.36)
WABU Buy/Sell Transportation Recovery	\$ 2,262,782.11
Total Demand Costs	\$ (69,785.65)
less variable costs charged to Commodity	\$ -
Total Demand Costs to be Allocated	\$ 2,182,997.46

804001 GD AN

Commodity Purchases (Natural Gas)	
Commodity Physical	\$ 9,114,781.29
Misc	\$ -
804000 GD AN	\$ -
810000 GD AN	\$ (35,272.57)
804600 GD AN	\$ (296,417.55)
804010 GD AN	\$ (75,044.24)
804730 GD AN	\$ 975,485.27
Total Commodity Costs from Purchase Journals	\$ 9,085,512.25
Storage (Injections/Withdrawals)	\$ (3,334,486.25)
FAB Commodity for Anderson Elementary/Li	\$ -
WABU Gas Purchased from Interstate Asphalt	\$ -
GST	\$ 21,755.06
M Chemical Accrual	\$ 7,000.00
Broker Fees	\$ 20,134.36
Mizuho Broker Fees	\$ 1,106.52
Wells Fargo Journal DJ 473	\$ 6,943.44
plus variable costs from Demand	\$ 69,785.65
Merchandise Processing Fee DJ 467	\$ 15,372.09
WABU Off System Revenue	\$ (5,347,417.88)
Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ 720,702.24
NOVA Imbalance	\$ 94,937.33
ID Imbalance	\$ 44,793.22
Total Deferred Commodity Costs:	\$ 860,432.79

Total Net Gas Costs
From DJ 430
Check \$

Total Current Demand Costs (excluding refund)	\$ 2,182,997.46	\$ 1,539,668.11	\$ 643,329.35
Total Commodity Costs to be Allocated	\$ 720,702.24	\$ 466,438.49	\$ 254,263.75
Imbalance Cost Washington	\$ 94,937.33	\$ 94,937.33	\$ -
Imbalance Cost Idaho	\$ 44,793.22	\$ -	\$ 44,793.22
Total Commodity Costs before refund	\$ 860,432.79	\$ 561,375.82	\$ 299,056.97
Total	\$ 3,043,430.25	\$ 1,539,668.11	\$ 643,329.35

check \$

Balance Sheet Def Rev Calc	PGV Volumes	PGV Rate	PGV Revenue	PGV Volumes	PGV Rate	PGV Revenue
DEMAND						
Schedule 101	1,542,069	0.12678	\$ 322,283.51	1,233,197	0.11331	\$ 139,733.55
Schedule 102	3,619	0.12678	\$ 458.82	1,219,570	0.11331	\$ 149,520.48
Schedule 111	1,878,375	0.11865	\$ 222,869.19	55,493	0.11331	\$ 6,287.91
Schedule 112	0	0.11865	\$ -	0	0.11331	\$ -
Schedule 121	289,055	0.11561	\$ 33,359.84	0	0.11331	\$ -
Schedule 122	17,665	0.11641	\$ 2,036.83	0	0.11331	\$ -
Schedule 131	0	0.07431	\$ -	2,608,260	0.11331	\$ 295,541.94
Schedule 132	53,832	0.07431	\$ 4,003.97	2,608,260	0.11331	\$ 295,541.94
Schedule 146	2,531,843	0.00054	\$ 1,387.20	0	0.11331	\$ -
Total Demand	7,316,509		\$ 686,381.36	2,608,260		\$ 295,541.94
	7,316,509	check	\$ 0.06014			\$ 0.11331
COMMODITY						
Schedule 101	2,542,069	0.23860	\$ 606,537.66	1,233,197	0.23895	\$ 294,672.42
Schedule 102	3,619	0.23860	\$ 863.49	1,219,570	0.23895	\$ 315,311.25
Schedule 111	1,878,375	0.23860	\$ 448,180.28	55,493	0.23895	\$ 13,260.05
Schedule 112	0	0.23860	\$ -	0	0.23895	\$ -
Schedule 121	289,055	0.23860	\$ 68,968.52	0	0.23895	\$ -
Schedule 122	17,665	0.23860	\$ 4,215.11	0	0.23895	\$ -
Schedule 131	0	0.23860	\$ -	0	0.23895	\$ -
Schedule 132	53,832	0.23860	\$ 12,856.25	0	0.23895	\$ -
Total Commodity	53,832		\$ 1,141,521.31	2,608,260		\$ 623,243.73
	4,784,666	check	\$ 0.23860	2,608,260		\$ 0.23895

Deferral Calculation

Total Deferral Expenses from above
PGA Deferral Revenue from above
Adjustments
Amount to be Deferred

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 561,375.82	\$ 539,668.11	\$ 289,056.97	\$ 843,329.35	\$ 3,043,430.25
\$ (1,141,621.31)	\$ (586,381.36)	\$ (623,243.73)	\$ (295,541.94)	\$ (2,646,786.33)
\$ (580,245.49)	\$ 53,286.76	\$ (324,186.76)	\$ 847,787.41	\$ 396,641.92
WA Total	373,047.72	23,600.65		

JET Entry	Credits
Debits	
3,586,960.14	3,586,960.14
	(2,646,786.33)

Washington/Idaho Gas Costs		GL Account	Jun-17 Costs	
Nucleus Storage acct. JPRAIRIEAN -100408				
JP Injections	808200 GD AN	\$	(4,479,530.18)	(4,479,530.18)
JP Withdrawals	808100 GD AN	\$	1,084,985.05	
Total JP	164100 GD AN	\$	(3,394,545.13)	
Clay Basin (QUESTAA) Injections				
Clay Basin (QUESTAA) Withdrawals	808200 GD AN	\$		
Total Clay Basin	808100 GD AN	\$	10,055.88	1,095,040.93
	164115 GD AA	\$	10,055.88	
Total Net Storage (Injections)/Withdrawals		\$	(3,384,489.25)	✓
NUCUT PURCHASES (GL Estimate Report)				
Commodity Purchases	804000 GD AN	\$	9,114,751.29	
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,101,909.82	
Variable Demand (Transport) Costs	804002 GD AN	\$	89,785.65	
Hedge Activity	804010 GD AN	\$	(76,044.24)	
Financial Settlements	804600 GD AN	\$	(296,417.55)	
Interco Purchase from Thermal	804730 GD AN	\$	978,485.27	
Cochrane Credit	811000 GD AN	\$	(35,272.52)	
Information from other journals -Deferred Costs:				
WA Imbalance from DJ 436	804000 GD AN	\$	94,937.33	✓
ID Imbalance from DJ 436	804000 GD AN	\$	44,793.22	✓
M Chemical Accrual	804000 GD AN	\$	7,000.00	✓
Broker Fees DJ 471	804017 GD AN	\$	20,134.36	✓
Mizuho Journal DJ 473	804017 GD AN	\$	1,106.52	✓
Wells Fargo Journal DJ 473	804017 GD AN	\$	6,943.44	✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$	15,372.09	✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/48:	\$	(5,347,417.88)	✓
Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)	✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$	21,755.06	✓
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$		✓
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$	(8,912.36)	✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$		✓
Total Costs for Deferral including net gas costs		\$	3,043,430.25	Tie to Deferral Entry
	483600 GD AN	\$	150,582.75	Input fr GLE Sales
	483000 GD AN	\$	(3,901,605.45)	Input fr GLE Sales
	483730 GD AN	\$	(1,596,395.18)	Input fr GLE Sales
			(5,347,417.88)	

Journal # 430 Entry				
	Dr.	Cr.		
232130 ZZ ZZ	\$ 1,275,199.48	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)	
142150 ZZ ZZ	\$ -	\$ (1,275,199.48)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)	
142600 ZZ ZZ	\$ -	\$ (3,893,939.80)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)	
232620 ZZ ZZ	\$ 3,893,939.80	\$ -	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	
143020 ZZ ZZ	\$ 71.80	\$ -	Reclass Broker Fees from GST GL	
232135 ZZ ZZ	\$ -	\$ (71.80)	Reclass Broker Fees from GST GL	
Total Other Adj	\$ 5,176,211.08	\$ (5,176,211.08)		

Total from GLE	\$ 17,216,989.88	\$ (17,216,989.88)
Total DJ 430	\$ 22,393,200.96	\$ (22,393,200.96)



Gas by GL Account - Estimate

Page: 2
Print Date: 6/7/06/17
02:14:31 PM
Database: NUCUT
arpgasbyglacst

Accounting Month: 201706
Direction: ALL
Service Code: GD
Strategy: ALL
Jurisdiction: AN
Deal Type: ALL
Counter Party: ALL
Exclude Intra-Co Heat Rate: Y
Deal Number Exclusions: N

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

GD

PURCHASE

Gas Transportation AN						
Dominion Energy Questar Pipeline, LLC	ACCTSP				\$1,850.00	\$1,850.00
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$98.89		\$98.89
Gas Transmission Northwest Corporation	TPORT				\$185,334.94	\$185,334.94
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				(\$3,308.20)	(\$3,308.20)
Northwest Pipeline Corporation	TPORT				\$4,449,796.09	\$4,449,796.09
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)
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)

V. tied to
GLAND



Gas by GL Account - Estimate

Page: 3
Print Date: 07/06/17
02:14:31 PM
Database: NUCUT
arpgasbyglst

Accounting Month: 201706
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)
Spectra Energy - Westcoast Energy Inc.	TPORT				\$62,301.20	\$62,301.20
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,030.80	\$10,030.80
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$806.32		\$806.32
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$183,284.87	\$183,284.87
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$3,233.85		\$3,233.85
TransCanada Nova Gas Transmission Ltd.	TPORT				\$428,276.65	\$428,276.65
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$7,983.61		\$7,983.61
001-804001-GD-AN-DL	TOTALS:			\$12,122.67	\$2,179,787.15	\$2,191,909.82
Variable Transport Charges AN						
Gas Transmission Northwest Corporation	TPORT				\$4,289.37	\$4,289.37
Northwest Pipeline Corporation	TPORT				\$65,499.83	\$65,499.83
Northwest Pipeline Corporation	ACCTSP			(\$6.51)		(\$6.51)
Northwest Pipeline Corporation	ACCTSP				\$2.96	\$2.96
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$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:			(\$6.51)	\$69,792.16	\$69,785.65
Gas Cost - FX Hedge AN						
Avista Corporation	ACCTGS				(\$76,044.24)	(\$76,044.24)
001-804010-GD-AN-DL	TOTALS:				(\$76,044.24)	(\$76,044.24)
Gas Financial Derivatives AN						
Mizuho Securities USA LLC	BSWPS				\$11,628.75	\$11,628.75
Mizuho Securities USA LLC	BSWPS				(\$19,352.25)	(\$19,352.25)
Mizuho Securities USA LLC	FSWPS				(\$101,355.00)	(\$101,355.00)
Mizuho Securities USA LLC	FSWPS				\$16,132.50	\$16,132.50
Wells Fargo Securities, LLC	FSWPS				(\$119,152.50)	(\$119,152.50)
Wells Fargo Securities, LLC	BSWPS				\$23,873.25	\$23,873.25
Wells Fargo Securities, LLC	BSWPS				(\$194,755.80)	(\$194,755.80)
Wells Fargo Securities, LLC	FSWPS				\$86,563.50	\$86,563.50
001-804600-GD-AN-DL	TOTALS:				(\$296,417.55)	(\$296,417.55)
Intra-company Gas Purchases AN						
Avista Corporation	GAS		444,849		\$978,495.27	\$978,495.27
001-804730-GD-AN-DL	TOTALS:		444,849		\$978,495.27	\$978,495.27
Gas Storage Withdrawal AN						
Jackson Prairie - AN	STOR		447,378		\$1,084,985.05	\$1,084,985.05
Questar Intrap Storage - AA	STOR		3,771		\$10,055.88	\$10,055.88
001-808100-GD-AN-DL	TOTALS:		451,149		\$1,095,040.93	\$1,095,040.93

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting <div>OLD http://www.ferc.gov/enforcement/accd-matts/interest-rates.asp</div>	NEW	Begin Date	End Date	Interest Rates
<u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly						4/1/2017	6/30/2017	3.71%
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.25031	\$0.23860 ✓	11/1/2016	Next PGA filing	
Demand Rate		101	Debit	\$0.12133	\$0.12678 ✓	11/1/2016	Next PGA filing	
		102	Debit	\$0.12133	\$0.12678 ✓	11/1/2016	Next PGA filing	
		111/112	Debit	\$0.11426	\$0.11865 ✓	11/1/2016	Next PGA filing	
		121/122	Debit	\$0.10385	\$0.11541 ✓	11/1/2016	Next PGA filing	
		131/132	Debit	\$0.07107	\$0.07431 ✓	11/1/2016	Next PGA filing	
		146	Debit	\$0.00054	\$0.00054 ✓	11/1/2016	Next PGA filing	
<u>WA Commodity & Demand Amortization Rates (Sch 155)</u>	191000 GD WA	101	Debit	\$0.02571	\$0.09174 ✓	11/1/2016	Next PGA filing	
		102	Debit	\$0.02571	\$0.09174 ✓	11/1/2016	Next PGA filing	
		111	Debit	\$0.01372	\$0.07249 ✓	11/1/2016	Next PGA filing	
		112	Credit	n/a	n/a ✓	11/1/2016	Next PGA filing	
		121	Credit	(\$0.00529)	\$0.04448 ✓	11/1/2016	Next PGA filing	
		122	Credit	n/a	n/a ✓	11/1/2016	Next PGA filing	
		131	Credit	\$0.01635	\$0.08834 ✓	11/1/2016	Next PGA filing	
		132	Credit	n/a	n/a ✓	11/1/2016	Next PGA filing	
		146	Credit	n/a	n/a ✓	11/1/2016	Next PGA filing	
<u>WA Decoupling Mechanism Amortization (Sch 159)</u>	186328 GD WA	101		\$0.00000	\$0.02789	11/1/2016	Next PGA filing	
	182338 GD WA	111, 121			\$0.02009	11/1/2016	Next PGA filing	
<u>WA Jackson Prairie Amortization Rates (Sch 155)</u>	191025 GD WA	101-132	Debit	\$0.00013	\$0.00001 ✓	11/1/2016	Next PGA filing	
		146	Debit	\$0.00002	\$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> Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.25032	\$0.23895 ✓	11/1/2016	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.10855	\$0.11331 ✓	11/1/2016	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID	101	Debit	\$0.02871	\$0.09308 ✓	11/1/2016	Next PGA filing	
		111	Debit	\$0.02871	\$0.09308 ✓	11/1/2016	Next PGA filing	
		131	Debit	\$0.03004	\$0.09665 ✓	11/1/2016	Next PGA filing	
<u>ID 2014 Earnings Test Amortization</u>	254229 GD ID	101	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	
		111	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	
		112	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	
		131	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	
		132	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	

Idaho Sales Volumes

Consolidated Volumes							
June/17 Description	Schedule	June/17 Billed	May/17 Unbilled	June/17 Unbilled	June/17 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
101 Firm		1,793,983	1,217,928	657,142	(560,786)	1,233,197 ✓	
111 Firm		1,351,078	490,246	458,738	(31,508)	1,319,570 ✓	
112 Firm		55,493	0	0	0	55,493 ✓	
121 Firm		0	0	0	0	0 ✓	
122 Firm		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		3,200,554	1,708,174	1,115,880	(592,294)	2,608,260 ✓	Total sales for PGA commodity deferral, includes interruptible rate schedules
146 Transportation		333,392	333,392	254,664	(78,728)	254,664	
147 Transportation		134,733	134,733	143,947	9,214	143,947	
159 Transportation		2,590,032	0	0	0	2,590,032	
169 Transportation		0	0	0	0	0	
Total transportation		3,058,157	468,125	398,611	(69,514)	2,988,643	
Total sales		6,258,711	2,176,299	1,514,491	(661,808)	5,596,903	
Schedule Summary for Demand Deferral:							
101 Firm		1,793,983	1,217,928	657,142	(560,786)	1,233,197 ✓	
111 Firm		1,351,078	490,246	458,738	(31,508)	1,319,570 ✓	
112 Firm		55,493	0	0	0	55,493 ✓	
121 Firm		0	0	0	0	0 ✓	
122 Firm		0	0	0	0	0 ✓	
Total Firm Sales		3,200,554	1,708,174	1,115,880	(592,294)	2,608,260 ✓	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
101 Firm		1,793,983	1,217,928	657,142	(560,786)	1,233,197 ✓	
111 Firm		1,351,078	490,246	458,738	(31,508)	1,319,570 ✓	
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		3,145,061	1,708,174	1,115,880	(592,294)	2,552,767 ✓	Volumes for PGA Commodity & Demand Amortization
112 Firm		55,493	0	0	0	55,493	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		3,200,554	1,708,174	1,115,880	(592,294)	2,608,260	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		3,058,157	468,125	398,611	(69,514)	2,988,643	
Check total sales		6,258,711	2,176,299	1,514,491	(661,808)	5,596,903	
		6,258,711	2,176,299	1,514,491		5,596,903	

Berg, Jenny

From: Brandon, Annette
Sent: Thursday, June 29, 2017 3:06 PM
To: Berg, Jenny
Subject: RE: Rate Review - June

Looks good.

From: Berg, Jenny
Sent: Thursday, June 29, 2017 2:37 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - June

Hi Annette,

Attached is the rates review workbook for June 2017. I only made a couple of updates (highlighted in purple) to the Washington Rates located on the "Revenue Rates" tab.

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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