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2017 MAR 15 PM 2:51

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

For the month of February, commodity costs were lower than the PGA commodity WACOG, resulting in a deferral in the amount of \$84,389. In addition, demand costs were lower than the PGA demand WACOG, resulting in a deferral in the amount of \$640,373. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$5,711,248 (including interest). The amount of amortization recorded for the month is \$1,485,669.05 for a total amortization balance of \$2,356,092 (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: 201702

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Jenny Berg

Submitted by: Jenny Berg

Approved by:

Last Saved: 03/07/2017 10:24 AM

Approval Requested: 03/07/2017 10:24 AM

Seq	Co	FERC	Ser	Jur	S.L	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	32,890.96		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		2,090,660.67	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	2,057,769.71		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	16,659.68		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	2,287,423.71		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		2,304,083.39	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	270.31		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		270.31	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	4,453.68		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		729,215.73	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	724,762.05		Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,394.91		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,037,996.09		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		1,040,391.00	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.11		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		10.11	Amortization HB
Totals:						6,164,631.21	6,164,631.21	

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
3/7/17
Date

Jenny Berg
Reviewed by
3/7/17
Date

Approved for Entry
Corporate Accounting use Only

Date

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 Oregon Gas Costs Worksheet to detail. Noted that the jurisdiction is OR and that service is GD. System reports are attached to DJ432. KM
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. System reports attached to DJ432. KM
Agree total amount(s) to relevant journal entries in the GL. [source data accuracy and completeness]	Agreed amounts from GLE to journal. KM
Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness]	Check totals equal \$0. KM
When rolling forward the document, ensure that all formulas are updated appropriately.	Confirmed that formulas have been rolled forward correctly. KM

Reviewer Checklist	
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used.	Noted that February 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. [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.	Totals tie to DJ 432 worksheets. Totals agree to deferral calculations within the spreadsheet. JW
[source data accuracy and completeness] 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 February 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.	N/a
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

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

Update JE date to pull current month values

191010	Month	201610	201611	201612	201701	201702
Beginning Balance	Interest Rate	3.50%	3.50%	3.50%	3.50%	3.50%
(16,306,032.83)	(16,334,597.33)	(16,334,597.33)	(16,334,597.33)	(16,334,597.33)	(16,334,597.33)	(16,334,597.33)
Commodity Deferral	Commodity Deferral	(389,419.71)	(192,871.36)	(1,133,881.90)	(491,376.17)	(201,411.09)
208,678.05	(208,678.05)	(521,813.36)	(2,594,975.89)	(2,913,519.23)	(1,856,358.51)	(1,856,358.51)
Interest (Rev/Expense)	Interest (Rev/Expense)	(47,822.84)	(7,903.48)	(14,406.68)	(24,852.09)	(32,890.96)
Commodity Adjustment	Commodity Adjustment	0.00	0.00	0.00	0.00	0.00
Demand Adjustment	Demand Adjustment	0.00	0.00	0.00	0.00	0.00
Interest Adjustment	Interest Adjustment	0.00	0.00	0.00	0.00	0.00
Misc Adjustment	Misc Adjustment	0.00	0.00	0.00	0.00	0.00
Ending Balance	Ending Balance	(16,334,597.33)	(16,334,597.33)	(16,334,597.33)	(16,334,597.33)	(16,334,597.33)
GLW Check	GLW Check	(16,334,597.34)	(3,075,004.58)	(6,818,269.05)	(10,248,016.54)	(10,248,016.54)
Variance	Variance	0.01	0.01	0.01	0.01	(2,090,660.85)

Washington Amortization Volume - Commodity & Demand 191000	Month	201610	201611	201612	201701	201702
Schedule 101	Schedule 101	11,352,333	11,352,333	24,209,007	27,259,641	19,157,522
Schedule 102	Schedule 102	12,809	19,581	35,292	40,615	28,103
Schedule 111	Schedule 111	3,586,972	4,116,109	8,576,537	8,738,107	7,258,148
Schedule 121	Schedule 121	401,880	314,956	234,225	284,721	399,264
Schedule 131	Schedule 131	0	0	0	0	0
Schedule 146	Schedule 146	2,505,633	2,750,396	3,806,098	4,261,830	3,513,823
Total	Total	13,844,627	18,553,428	36,861,159	40,584,714	30,357,660
Calendar Sales Check	Calendar Sales Check	13,844,627	18,553,428	36,861,159	40,584,714	30,357,660

Rates	Month	201610	201611	201612	201701	201702
Schedule 101	Schedule 101	0.02571	Main Calc	0.09174	0.09174	0.09174
Schedule 102	Schedule 102	0.02571	Main Calc	0.09174	0.09174	0.09174
Schedule 111	Schedule 111	0.01372	Main Calc	0.07249	0.07249	0.07249
Schedule 121	Schedule 121	0.00529	Main Calc	0.04446	0.04446	0.04446
Schedule 131	Schedule 131	0.01635	Main Calc	0.08634	0.08634	0.08634
Schedule 146	Schedule 146	0.00000	Main Calc	0.00000	0.00000	0.00000

GL	Month	201610	201611	201612	201701	201702
Beginning Balance	Beginning Balance	(353,667.88)	(123,445.19)	(12,794,629.54)	(9,990,002.74)	(6,863,930.14)
Amortization	Amortization	230,917.00	1,361,030.00	2,837,806.00	3,150,615.25	2,304,083.39
Interest	Interest	(694.78)	(39,463.66)	(33,179.20)	(24,542.86)	(16,659.68)
PGA Transfer	PGA Transfer	0.00	0.00	0.00	0.00	0.00
Misc Adjustment	Misc Adjustment	0.00	0.00	0.00	0.00	0.00
Ending Balance	Ending Balance	(123,444.66)	(12,794,629.33)	(9,990,002.53)	(6,863,930.14)	(2,287,423.50)
GLW Check	GLW Check	(123,444.66)	(12,794,629.33)	(9,990,002.53)	(6,863,930.14)	(2,287,423.50)
Variance	Variance	0.01	0.01	0.01	0.01	0.00

Volume - Demand only 191025	Month	201610	201611	201612	201701	201702
Schedule 101	Schedule 101	7,137,333	11,352,336	24,209,007	27,259,641	19,157,522
Schedule 102	Schedule 102	12,809	19,581	35,292	40,615	28,103
Schedule 111	Schedule 111	3,586,972	4,116,109	8,576,537	8,738,107	7,258,148
Schedule 112	Schedule 112	0	0	0	0	0
Schedule 121	Schedule 121	401,880	314,956	234,225	284,721	399,264
Schedule 122	Schedule 122	37,231	51,431	69,958	64,203	55,333
Schedule 131	Schedule 131	0	0	0	0	0
Schedule 132	Schedule 132	59,610	85,100	111,788	160,387	131,962
Schedule 146	Schedule 146	2,505,633	2,750,396	3,806,098	4,261,830	3,513,823
Total	Total	13,741,468	18,689,959	37,042,905	40,809,304	30,544,975
Calendar Sales Check	Calendar Sales Check	13,741,468	18,689,959	37,042,905	40,809,304	30,544,975

Rates	Month	201610	201611	201612	201701	201702
Schedule 101	Schedule 101	0.00013	Main Calc	0.00001	0.00001	0.00001
Schedule 102	Schedule 102	0.00013	Main Calc	0.00001	0.00001	0.00001
Schedule 111	Schedule 111	0.00013	Main Calc	0.00001	0.00001	0.00001
Schedule 112	Schedule 112	0.00013	Main Calc	0.00001	0.00001	0.00001
Schedule 121	Schedule 121	0.00013	Main Calc	0.00001	0.00001	0.00001
Schedule 122	Schedule 122	0.00013	Main Calc	0.00001	0.00001	0.00001
Schedule 131	Schedule 131	0.00013	Main Calc	0.00001	0.00001	0.00001
Schedule 132	Schedule 132	0.00013	Main Calc	0.00001	0.00001	0.00001
Schedule 146	Schedule 146	0.00002	Main Calc	0.00000	0.00000	0.00000

GL	Month	201610	201611	201612	201701	201702
Beginning Balance	Beginning Balance	(4,950.59)	(3,439.82)	(4,198.82)	(4,496.82)	(3,535.34)
Amortization	Amortization	1,510.77	(759.00)	(298.00)	365.48	270.31
Misc Adjustment	Misc Adjustment	0.00	0.00	0.00	596.00	0.00
Ending Balance	Ending Balance	(3,439.82)	(4,198.82)	(4,496.82)	(4,131.34)	(3,265.03)
GLW Check	GLW Check	(3,439.83)	(4,198.83)	(4,496.83)	(4,131.35)	(3,265.03)
Variance	Variance	0.01	0.01	0.01	0.01	270.32

201702	201702	201702	201702	201702	201702	201702
WA Deferral Interest Income	WA Deferral Interest Income	419600	GD	WA	0.00	0.00
WA Deferral Interest Expense	WA Deferral Interest Expense	431800	GD	WA	32,890.96	0.00
WA Deferral	WA Deferral	191010	GD	WA	0.00	0.00
WA Deferral	WA Deferral	805120	GD	WA	2,057,769.71	0.00
Tracker Transfer	Tracker Transfer	191010	GD	WA	0.00	0.00
Tracker Transfer	Tracker Transfer	191000	GD	WA	0.00	0.00
Check	Check					0.00

201702	201702	201702	201702	201702	201702	201702
WA Amortization Interest Income	WA Amortization Interest Income	419600	GD	WA	0.00	0.00
WA Amortization Interest Expense	WA Amortization Interest Expense	431800	GD	WA	16,659.68	0.00
WA Amortization	WA Amortization	191000	GD	WA	2,287,423.71	0.00
WA Amortization	WA Amortization	805110	GD	WA	0.00	2,304,083.39
Large Customer Refund	Large Customer Refund	191000	GD	WA	0.00	0.00
Large Customer Refund	Large Customer Refund	805110	GD	WA	0.00	0.00
Check	Check					0.00

201702	201702	201702	201702	201702	201702	201702
WA Amortization JP	WA Amortization JP	191025	GD	WA	270.31	0.00
WA Amortization Expense JP	WA Amortization Expense JP	805110	GD	WA	0.00	270.31
"Misc Adjustments"	"Misc Adjustments"	191025	GD	WA	0.00	0.00
"Misc Adjustments"	"Misc Adjustments"	805110	GD	WA	0.00	0.00
Check	Check					0.00

Formula to next month and copy/paste value in prior month

Idaho Current Deferral

191010	Month	201610	201611	201612	201701	201702
Interest Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance	(8,679,973.31)	(8,823,949.16)	(1,982,511.25)	(3,636,402.24)	(4,982,032.13)	(4,982,032.13)
Commodity Deferral	(187,704.02)	(104,602.75)	(541,227.72)	(217,727.44)	(84,389.38)	0.00
Demand Deferral	51,018.43	(277,184.76)	(1,110,323.03)	(1,124,312.93)	(640,372.67)	729,215.73
Interest (Rev/Expense)	(7,250.26)	(1,491.77)	(2,340.24)	(3,589.52)	(4,453.68)	0.00
Commodity Adjustment	0.00	7,114,880.37	0.00	0.00	0.00	0.00
Demand Adjustment	0.00	70,091.56	0.00	0.00	0.00	0.00
Interest Adjustment	0.00	39,745.68	0.00	0.00	0.00	0.00
Misc Adjustment	0.00	(0.42)	0.00	0.00	0.00	0.00
Ending Balance	(8,823,949.16)	(1,982,511.25)	(3,636,402.24)	(4,982,032.12)	(5,711,247.86)	(5,711,247.86)
GLW Check	(8,823,949.15)	(1,982,511.24)	(3,636,402.23)	(4,982,032.12)	(5,711,247.85)	(5,711,247.85)
Variance	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)

Idaho Amortization

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

Rates

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

GL

191000	Month	201610	201611	201612	201701	201702
Interest Rate	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)	(3,394,087.71)
Amortization	154,898.46	724,503.00	1,430,823.00	1,485,669.05	1,040,391.00	1,040,391.00
Interest	36.71	(5,583.37)	(4,655.89)	(3,444.56)	(2,394.91)	(2,394.91)
PGA Transfer	0.00	(7,224,717.19)	0.00	0.00	0.00	0.00
Misc Adjustment	0.00	81,783.57	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)	(2,356,091.62)
GLW Check	121,534.68	(6,302,479.31)	(4,876,312.20)	(3,394,087.71)	(2,356,091.62)	(2,356,091.62)
Variance	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)

Volume - Demand only

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

Rates

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

GL

191015	Month	201610	201611	201612	201701	201702
Interest Rate	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)	(12,131.75)
Amortization	0.00	0.00	0.00	0.00	0.00	0.00
Interest	(10.08)	(10.08)	(10.08)	(10.10)	(10.11)	(10.11)
Misc Adjustment	(12,101.47)	(12,111.57)	(12,121.66)	(12,131.76)	(12,141.86)	(12,141.86)
Ending Balance	(12,101.47)	(12,111.57)	(12,121.66)	(12,131.76)	(12,141.86)	(12,141.86)
GLW Check	(12,101.49)	(12,111.57)	(12,121.66)	(12,131.76)	(12,141.86)	(12,141.86)
Variance	0.02	0.02	0.01	0.01	0.01	(10.10)

Update JE date to pull current month values

201702	Check
ID Deferral Interest Income	419600 GD ID 0.00
ID Deferral Interest Expense	431600 GD ID 4,453.68
ID Deferral	191010 GD ID 0.00
ID Deferral Expense	805120 GD ID 724,762.05
Tracker Transfer	191010 GD ID 0.00
Tracker Transfer	191000 GD ID 0.00
	0.00

201702	Check
ID Amortization Interest Income	419600 GD ID 0.00
ID Amortization Interest Expense	431600 GD ID 2,394.91
ID Amortization	191000 GD ID 1,037,996.09
ID Amortization Expense	805110 GD ID 0.00
Large Customer Refund	191000 GD ID 1,040,391.00
Large Customer Refund	805110 GD ID 0.00
	0.00

201702	Check
ID Amortization Interest Income	419600 GD ID 0.00
ID Amortization Interest Expense	431600 GD ID 10.11
ID Amortization HB	191015 GD ID 0.00
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
	0.00

201702

201702

Washington/Idaho Gas Costs

Demand (Transportation) Costs

NWP Fixed	\$ 4,153,143.02
NWP Variable	\$ 86,715.95
NWP Capacity Release	\$ (2,928,593.82)
NWP Total (excluding Refund)	\$ 1,320,265.05
GTN Fixed	\$ 229,271.63
GTN Variable	\$ 8,318.18
GTN Capacity Release	\$ (3,087.64)
Current Month Estimate	\$ 233,502.17
Transcanada Foothills (BC System) Fixed	\$ 176,113.10
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 176,113.10
NOVA (AB System) Fixed	\$ 434,745.86
NOVA (AB System) Variable	\$ -
NOVA Total	\$ 434,745.86
Spectra Westcoast Fixed	\$ 73,316.42
Spectra Westcoast Variable	\$ 3,763.45
WEI (Duke) Total	\$ 77,081.87
Questar	\$ 3,858.09
NOVA Fixed charges	\$ 3,858.09
Third party capacity release	\$ -
Other Pipeline Fixed Charges	\$ \$0.00
Other capacity release credit	\$ \$0.00
Thermal Transport	\$ -
Counterparty Invoice Total	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,245,656.14
WAID Buy/Sell Transportation Recovery	\$ (6,928.43)
Total Demand Costs	\$ 2,238,727.71
less variable costs charged to Commodity	\$ (107,797.58)
Total Demand Costs to be Allocated	\$ 2,130,930.13

Commodity Purchases (Natural Gas)

Commodity Physical	\$ 10,130,075.87
Misc	\$ -
Cochrane Credit	\$ (96,409.49)
Financial Settlements	\$ 697,370.80
Foreign Exchange Hedge Activity	\$ 41,213.58
Interco Purchase from Thermal	\$ 723,815.09
Total Commodity Costs from Purchase Journals	\$ 11,496,064.85
Storage (Injections)/Withdrawals	\$ 2,289,855.12
FAFB Commodity for Anderson Elementary/Li	\$ -
WAID Gas Purchased from Interstate Asphalt	\$ -
GST	\$ -
M Chemical Accrual	\$ 7,000.00
Broker Fees	\$ 27,753.92
Mizuho Broker Fees	\$ 5,264.82
Wells Fargo Journal DJ 473	\$ 13,341.55
plus variable costs from Demand	\$ 107,797.58
WAID Off System Revenue	\$ (4,857,914.40)
Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ 8,714,199.44
WA Imbalance	\$ 84,716.23
ID Imbalance	\$ 35,399.41
Total Deferred Commodity Costs:	\$ 8,837,315.08
Total Net Gas Costs	\$ 10,966,155.21
From DJ 430	\$ -
Check	\$ -

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,128,840.13	\$ 1,501,470.94	\$ 627,369.19
Total Commodity Costs to be Allocated	\$ 8,714,199.44	\$ 6,163,553.26	\$ 2,550,646.18
Imbalance Cost Washington	\$ 84,716.23	\$ 84,716.23	\$ -
Imbalance Cost Idaho	\$ 38,399.41	\$ -	\$ 38,399.41
Total Commodity Costs before refund	\$ 8,837,315.08	\$ 6,248,269.49	\$ 2,589,045.59
Total	\$ 10,966,155.21	\$ 1,501,470.94	\$ 627,369.19

check \$

Balance Sheet Def Rev Calc	WASHINGTON	PGA	PGA Rate	PGA Revenue	IDAHO	PGA	PGA Rate	PGA Revenue
Def Rev Calc	Volumes				Volumes			
DEMAND								
Schedule 101	19,157,522	0.12678	\$	2,428,790.64	8,205,105	0.11331	\$	929,720.45
Schedule 102	29,103	0.12678	\$	3,689.68	2,972,280	0.11331	\$	336,789.05
Schedule 111	7,258,148	0.11865	\$	861,179.26	10,876	0.11331	\$	1,232.36
Schedule 112	0	0.11865	\$	-	0	0.11331	\$	-
Schedule 121	399,264	0.11541	\$	46,079.98	0	0.11331	\$	-
Schedule 122	55,333	0.11541	\$	6,385.96	0	0.11331	\$	-
Schedule 131	0	0.07431	\$	-	11,188,261	0.11331	\$	1,267,741.85
Schedule 132	131,982	0.07431	\$	9,807.58	11,188,261	0.11331	\$	1,267,741.85
Schedule 146	3,613,623	0.00054	\$	1,897.36	0	0.11331	\$	-
Total Demand	30,544,975		\$	3,357,825.56	11,188,261		\$	2,673,434.97
	30,544,975		\$	0.10993			\$	0.11331
COMMODITY								
Schedule 101	19,157,522	0.23860	\$	4,570,984.75	8,205,105	0.23895	\$	1,960,609.84
Schedule 102	29,103	0.23860	\$	6,943.98	2,972,280	0.23895	\$	710,226.31
Schedule 111	7,258,148	0.23860	\$	1,731,794.11	10,876	0.23895	\$	2,598.82
Schedule 112	0	0.23860	\$	-	0	0.23895	\$	-
Schedule 121	399,264	0.23860	\$	95,264.39	0	0.23895	\$	-
Schedule 122	55,333	0.23860	\$	13,202.45	0	0.23895	\$	-
Schedule 131	0	0.23860	\$	-	0	0.23895	\$	-
Schedule 132	131,982	0.23860	\$	31,490.91	0	0.23895	\$	-
Total Commodity	27,031,352		\$	6,449,680.59	11,188,261		\$	2,673,434.97
	27,031,352		\$	0.23860			\$	0.23895

Deferral Calculation

Total Deferral Expenses from above	\$ 2,589,045.59
PGA Deferral Revenue from above	\$ (2,673,434.97)
Adjustments	\$ (94,389.38)
Amount to be Deferred	\$ (640,372.67)

(overcollected)/undercollected (rebate)/surcharge

Deferral Check

JET Entry	
Debits	6,164,631.20
Credits	6,164,631.20
	(13,748,686.96)

Washington/Idaho Gas Costs		Feb-17 Costs	
GL Account			
Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$ (349,445.97)	
JP Withdrawals	808100 GD AN	\$ 2,637,264.49	
Total JP	164100 GD AN	\$ 2,287,818.52	(\$2,287,818.52)
Clay Basin (QUESTAA) Injections			
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 2,036.60	
Total Clay Basin	164115 GD AA	\$ 2,036.60	(\$2,036.60)
Total Net Storage (Injections)/Withdrawals		\$ 2,289,855.12	✓
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$ 10,130,076.87	✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,137,768.56	✓
Variable Demand (Transport) Costs	804002 GD AN	\$ 107,797.68	✓
Hedge Activity	804010 GD AN	\$ 41,212.68	✓
Financial Settlements	804600 GD AN	\$ 697,370.80	✓
Interco Purchase from Thermal	804730 GD AN	\$ 723,815.09	✓
Cochrane Credit	811000 GD AN	\$ (96,409.49)	✓
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$ 84,716.23	✓
ID Imbalance from DJ 436	804000 GD AN	\$ 38,399.41	✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00	✓
Broker Fees DJ 471	804017 GD AN	\$ 27,793.92	✓
Mizuho Journal DJ 473	804017 GD AN	\$ 5,264.82	✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 13,341.55	✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (4,857,918.40)	✓
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)	✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ -	✓
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -	✓
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,926.43)	✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -	✓
Total Costs for Deferral including net gas costs		\$ 10,966,155.21	Tie to Deferral Entry
483600 GD AN	\$ 143,797.50	Input fr GLE Sales	
483000 GD AN	\$ (2,735,388.45)	Input fr GLE Sales	
483730 GD AN	\$ (2,266,327.45)	Input fr GLE Sales	
	(4,857,918.40)		

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 3,396,998.24	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (3,396,998.24)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (2,992,717.14)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 2,992,717.14	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
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
232130 ZZ ZZ	\$ 219,284.32	\$ -	AP Correction
232620 ZZ ZZ	\$ -	\$ (219,284.32)	AP Correction
232620 ZZ ZZ	\$ 32,850.00	\$ -	AP Correction
232130 ZZ ZZ	\$ -	\$ (32,850.00)	AP Correction
232130 ZZ ZZ	\$ -	\$ -	Fortis Bank Fee
903000.CD.AA	\$ -	\$ -	Fortis Bank Fee
Total Other Adj	\$ 6,648,649.70	\$ (6,648,649.70)	

Total from GLE	\$ 16,477,341.53	\$ (16,477,341.53)	
Total DJ 430	\$ 23,125,991.23	\$ (23,125,991.23)	\$



Gas by GL Account - Estimate

Accounting Month: 201702
 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

Page: 3
 Print Date: 03/03/17
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 Database: NUCU
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 Feb. 2017
 Page 7 of 12

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				(\$74,046.00)	(\$74,046.00)	CR ✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$92,482.88)	(\$92,482.88)	
Questar Pipeline Company	ACCTSP				\$1,850.00	\$1,850.00	F ✓
Questar Pipeline Company	ACCTSP			\$2,008.09		\$2,008.09	
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$9,774.70	\$9,774.70	F ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$64,533.97	\$64,533.97	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$990.25)		(\$990.25)	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$178,605.37	\$178,605.37	F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$2,492.27)		(\$2,492.27)	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$441,015.98	\$441,015.98	F ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$6,270.12)		(\$6,270.12)	
001-804001-GD-AN-DL	TOTALS:				(\$7,744.55)	\$2,145,513.11	\$2,137,768.56 ✓
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	ACCTSP				\$198.93	\$198.93	✓ ✓
Gas Transmission Northwest Corporation	TPORT				\$8,119.25	\$8,119.25	
Northwest Pipeline Corporation	ACCTSP				(\$660.78)	(\$660.78)	✓ ✓
Northwest Pipeline Corporation	TPORT				\$96,376.73	\$96,376.73	
Northwest Pipeline Corporation	TPORT			\$0.00			
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00		
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$3,763.45		\$3,763.45	✓ ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00			
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00		
001-804002-GD-AN-DL	TOTALS:				\$3,763.45	\$104,034.13	\$107,797.58 ✓
Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				\$41,212.58	\$41,212.58	
001-804010-GD-AN-DL	TOTALS:					\$41,212.58	\$41,212.58 ✓
Gas Financial Derivatives AN							
Mizuho Securities USA Inc.	FSWPS				(\$467,929.00)	(\$467,929.00)	
Mizuho Securities USA Inc.	FSWPS				\$304,243.80	\$304,243.80	
Mizuho Securities USA Inc.	BSWPS				\$548,901.64	\$548,901.64	
Wells Fargo Securities, LLC	BSWPS				\$482,283.76	\$482,283.76	
Wells Fargo Securities, LLC	FSWPS				\$105,271.60	\$105,271.60	
Wells Fargo Securities, LLC	FSWPS				(\$267,967.00)	(\$267,967.00)	
Wells Fargo Securities, LLC	BSWPS				(\$7,434.00)	(\$7,434.00)	
001-804600-GD-AN-DL	TOTALS:					\$697,370.80	\$697,370.80 ✓
Intra-company Gas Purchases AN							
Avista Corporation	GAS		321,194		\$723,815.09	\$723,815.09	
001-804730-GD-AN-DL	TOTALS:		321,194			\$723,815.09	\$723,815.09 ✓
Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		1,312,724		\$2,637,264.45	\$2,637,264.45	
Questar Intrup Storage - AA	STOR		642		\$2,036.60	\$2,036.60	
001-808100-GD-AN-DL	TOTALS:		1,313,366			\$2,639,301.05	\$2,639,301.05 ✓



Gas by GL Account - Estimate

Accounting Month: 201702
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

Page: 2
Print Date: 03/03/17
Database: NUCUT
arpgasbyglect
Feb. 2017
Page 8 of 12

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			\$228,271.63		\$228,271.63
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,087.64)		(\$3,087.64)
Northwest Pipeline Corporation	TPORT			\$4,153,143.02		\$4,153,143.02
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$2,116,315.04)		(\$2,116,315.04)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$401,800.00)		(\$401,800.00)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$114,800.00)		(\$114,800.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$129,150.00)		(\$129,150.00)

-FV
-CR
-FV
-CR

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 http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp	1/1/2017	2/28/2017	3.50%
WA Deferral Rates Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.25031	11/1/2016	Next PGA filing	
Demand Rate		101 102 111/112 121/122 131/132 146	Debit Debit Debit Debit Debit Debit	\$0.12133 \$0.12133 \$0.11426 \$0.10385 \$0.07107 \$0.00054	11/1/2016 11/1/2016 11/1/2016 11/1/2016 11/1/2016 11/1/2016	Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing	
WA Commodity & Demand Amortization Rates (Sch 155)	191000 GD WA	101 102 111 112 121 122 131 132 146	Debit Debit Debit Credit Credit Credit Credit Credit Credit	\$0.02571 \$0.02571 \$0.01372 n/a (\$0.00529) n/a \$0.01635 n/a n/a	11/1/2016 11/1/2016 11/1/2016 11/1/2016 11/1/2016 11/1/2016 11/1/2016 11/1/2016 11/1/2016	Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing	
WA Decoupling Mechanism Amortization (Sch 159)	186328 GD WA 182338 GD WA	101 111, 121		\$0.02789 \$0.02009	11/1/2016 11/1/2016	Next PGA filing Next PGA filing	
WA Jackson Prairie Amortization Rates (Sch 155)	191025 GD WA	101-132 146	Debit Debit	\$0.00013 \$0.00002	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	(\$0.00268) (\$0.00268) (\$0.00268) (\$0.00268) (\$0.00268)	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	

February/17 Description	Schedule	February/17 Billed	January/17 Unbilled	February/17 Unbilled	February/17 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral:							
Firm	101	22,790,288	13,416,757	9,783,991	(3,632,766)	19,157,522	✓
Firm	102	34,454	20,178	14,827	(5,351)	29,103	✓
Firm	111	8,207,928	4,331,879	3,382,099	(949,780)	7,258,148	✓
Firm	112	0	0	0	0	0	✓
Firm	121	400,577	185,159	183,846	(1,313)	399,264	✓
Firm	122	55,333	0	0	0	55,333	✓
Firm	122G	0	0	0	0	0	✓
Firm	122L	0	0	0	0	0	✓
Firm	122W	0	0	0	0	0	✓
Interruptible	131	0	0	0	0	0	✓
Interruptible	132	131,982	0	0	0	131,982	✓
Interruptible	132W	0	0	0	0	0	✓
Total Retail Sales for GTI		31,620,562	17,953,973	13,364,763	(4,589,210)	27,031,352	✓ Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
	146	4,261,630	4,261,630	3,513,623	(748,007)	3,513,623	✓
Total 147 & 148 Transportation Sales							
	147	234,728	0	0	0	234,728	✓
	148	5,186,280	5,186,280	4,377,752	(808,528)	4,377,752	✓
		5,421,008	5,186,280	4,377,752	(808,528)	4,612,480	✓
Total sales		41,303,200	27,401,883	21,256,138	(6,145,745)	35,157,455	✓
Schedule Sum for Demand Deferral:							
Firm	101	22,790,288	13,416,757	9,783,991	(3,632,766)	19,157,522	✓
Firm	102	34,454	20,178	14,827	(5,351)	29,103	✓
Firm	111	8,207,928	4,331,879	3,382,099	(949,780)	7,258,148	✓
Firm	112	0	0	0	0	0	✓
Firm	121	400,577	185,159	183,846	(1,313)	399,264	✓
Firm	122	55,333	0	0	0	55,333	✓
Interruptible	131	0	0	0	0	0	✓
Interruptible	132	131,982	0	0	0	131,982	✓
Transportation	146	4,261,630	4,261,630	3,513,623	(748,007)	3,513,623	✓
		35,882,192	22,215,603	16,878,386	(5,337,217)	30,544,975	✓ Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	22,790,288	13,416,757	9,783,991	(3,632,766)	19,157,522	✓
Firm	102	34,454	20,178	14,827	(5,351)	29,103	✓
Firm	111	8,207,928	4,331,879	3,382,099	(949,780)	7,258,148	✓
Firm	121	400,577	185,159	183,846	(1,313)	399,264	✓
Firm	122G	0	0	0	0	0	✓ Special amortization rate
Firm	122L	0	0	0	0	0	✓ Special amortization rate
Firm	122W	0	0	0	0	0	✓ Special amortization rate
Interruptible	131	0	0	0	0	0	✓ Special amortization rate
Interruptible	132W	0	0	0	0	0	✓ Special amortization rate
Transportation	146	4,261,630	4,261,630	3,513,623	(748,007)	3,513,623	✓
		35,694,877	22,215,603	16,878,386	(5,337,217)	30,357,660	✓ Volumes for PGA Commodity & Demand Amortization
Total Firm Sales							
	112	0	0	0	0	0	✓ Annual lump sum amortization
	122	55,333	0	0	0	55,333	✓ Annual lump sum amortization
	132	131,982	0	0	0	131,982	✓ Annual lump sum amortization
Total Transportation Sales (Schedule 146)		31,488,580	17,953,973	13,364,763	(4,589,210)	26,899,370	✓
Total Transportation Sales (Schedule 147 & 148)		5,421,008	5,186,280	4,377,752	(808,528)	4,612,480	✓
Check total sales		41,303,200	27,401,883	21,256,138	(6,145,745)	35,157,455	✓
		41,303,200	27,401,883	21,256,138		35,157,455	✓

Idaho Sales Volumes

Consolidated Volumes

February/17 Description	Schedule	February/17 Billed	January/17 Unbilled	February/17 Unbilled	February/17 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral:							
101 Firm		10,031,328	6,193,274	4,367,051	(1,826,223)	8,205,105	
111 Firm		3,481,600	1,858,305	1,348,985	(509,320)	2,972,280	
112 Firm		10,876	0	0	0	10,876	
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		13,523,804	8,051,579	5,716,036	(2,335,543)	11,188,261	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation							
146 Transportation		397,832	397,832	291,918	(105,914)	291,918	
147 Transportation		134,053	134,053	118,931	(15,122)	118,931	
159 Transportation		4,998,550	0	0	0	4,998,550	
169 Transportation		0	0	0	0	0	
Total transportation		5,530,435	531,885	410,849	(121,036)	5,409,399	
Total sales		19,054,239	8,583,464	6,126,885	(2,456,579)	16,597,660	
Schedule Summary for Demand Deferral:							
101 Firm		10,031,328	6,193,274	4,367,051	(1,826,223)	8,205,105	
111 Firm		3,481,600	1,858,305	1,348,985	(509,320)	2,972,280	
112 Firm		10,876	0	0	0	10,876	
121 Firm		0	0	0	0	0	
122 Firm		0	0	0	0	0	
Total Firm Sales		13,523,804	8,051,579	5,716,036	(2,335,543)	11,188,261	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
101 Firm		10,031,328	6,193,274	4,367,051	(1,826,223)	8,205,105	
111 Firm		3,481,600	1,858,305	1,348,985	(509,320)	2,972,280	
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	Special amortization rate
Total Firm Sales		13,512,928	8,051,579	5,716,036	(2,335,543)	11,177,385	Volumes for PGA Commodity & Demand Amortization
Annual lump sum amortization							
112 Firm		10,876	0	0	0	10,876	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		13,523,804	8,051,579	5,716,036	(2,335,543)	11,188,261	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		5,530,435	531,885	410,849	(121,036)	5,409,399	
Check total sales		19,054,239	8,583,464	6,126,885	(2,456,579)	16,597,660	
Total sales		19,054,239	8,583,464	6,126,885	(2,456,579)	16,597,660	

Berg, Jenny

From: Brandon, Annette
Sent: Monday, March 06, 2017 7:33 AM
To: Berg, Jenny
Subject: RE: Rate Review - February

✓ No changes to rates in February 2017. Changes were effective January 1st in Idaho and Oregon.

Thanks! Have a good day!

From: Berg, Jenny
Sent: Monday, February 27, 2017 8:27 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - February

Hi Annette,

Attached is the rates review workbook for February 2017. I didn't have to make any updates this month, so I think it's okay if your review happens after you are back in the office. My entry isn't due until March 7th. ✓

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

Thank you!

Jenny Berg
Resource Accounting Analyst



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