



Idaho Public Utilities Commission
Office of the Secretary
RECEIVED

SEP 21 2017

September 21, 2017

Boise, Idaho

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 August 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 August, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$1,323,184. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$381,249. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$8,761,725 (including interest). The amount of amortization recorded for the month is \$219,009 for a total rebate balance of \$167,468 (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: 201708

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Jenny Berg

Last Saved: 09/07/2017 8:18 AM

Type: C

Submitted by: Jenny Berg

Approval Requested: 09/07/2017 8:18 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co	FERC	Ser	Jur	S.L	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	54,174.23		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,067,496.19	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,013,321.96		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	619.18		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	309,581.10		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		310,200.28	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	38.87		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		38.87	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	6,903.21		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		948,837.73	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	941,934.52		Deferral Expense
120	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		48.26	Interest Income
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	219,057.68		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		219,009.42	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.16		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		10.16	Amortization HB
Totals:						2,545,640.91	2,545,640.91	

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.

<i>Jenny Berg</i>	9/7/17
Prepared by Jenny Berg	Date 9/7/17
<i>J.E. M...</i>	Date
Reviewed by	Date
Approved for Entry	Date
Corporate Accounting use Only	

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

[illegible]

Update JE date to pull current month values
() = Rebate

() = Rebate

[illegible]

Idaho Amortization

[illegible]

GL

191000	Month	201611	201612	201701	201702	201703	201704	201705	201706	201707	201708
Interest Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance	121,534.68	(6,302,479.31)	(6,302,479.31)	(4,876,312.20)	(3,394,087.71)	(2,358,091.62)	(1,466,224.97)	(841,900.17)	(476,711.23)	(239,397.94)	(51,589.21)
Amortization	724,503.00	1,430,823.00	1,430,823.00	1,485,669.05	1,040,391.05	891,459.62	625,206.12	365,738.15	231,611.55	187,929.92	149,009.42
Interest	(5,593.37)	(4,655.89)	(4,655.89)	(3,444.56)	(2,394.91)	(1,591.97)	(961.32)	(549.19)	(288.25)	(121.19)	(48.26)
PGA Transfer	(7,224,717.19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Adjustment	61,783.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	(6,302,479.31)	(4,876,312.20)	(4,876,312.20)	(3,394,087.71)	(2,358,091.62)	(1,466,224.97)	(841,900.17)	(476,711.23)	(239,397.94)	(51,589.21)	(51,589.21)
GLW Check	(6,302,479.31)	(4,876,312.20)	(4,876,312.20)	(3,394,087.71)	(2,358,091.62)	(1,466,224.97)	(841,900.17)	(476,711.23)	(239,397.94)	(51,589.21)	(51,589.21)

Volume - Demand only

191015		191015											
	Month	201611	201612	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710
Schedule 101		5,746,085	12,024,731	12,030,330	8,705,105	7,018,804	4,807,641	2,613,793	1,233,197	1,087,844	988,375	1,087,844	988,375
Schedule 111		2,022,498	3,417,191	3,930,876	2,972,280	2,558,534	1,910,087	1,315,495	1,319,570	931,171	1,369,641	931,171	1,369,641
Schedule 112		23,219	5,267	4,671	10,876	2,902	7,675	29,168	55,493	70,854	82,239	70,854	82,239
Schedule 121		0	0	0	0	0	0	0	0	0	0	0	0
Schedule 122		0	0	0	0	0	0	0	0	0	0	0	0
Schedule 132		0	0	0	0	0	0	0	0	0	0	0	0
Total		7,791,802	15,447,189	15,965,877	11,188,261	9,580,240	6,725,403	3,551,456	2,608,260	2,095,949	2,435,155	2,095,949	2,435,155

Index

[illegible]

GL

191015	Month	201611	201612	201701	201702	201703	201704	201705	201706	201707	201708
Interest Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance	(12,101.47)	(12,111.55)	(12,111.55)	(12,121.65)	(12,131.75)	(12,141.86)	(12,151.98)	(12,162.10)	(12,172.24)	(12,182.38)	(12,192.53) ✓
Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	(10.08)	(10.09)	(10.09)	(10.10)	(10.11)	(10.12)	(10.13)	(10.14)	(10.15)	(10.15)	(10.16) ✓
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance	(12,111.55)	(12,121.65)	(12,131.75)	(12,141.86)	(12,151.98)	(12,162.10)	(12,172.24)	(12,182.38)	(12,192.53) ✓	(12,202.69)	(12,212.85)
GLW Check	(12,111.57)	(12,121.66)	(12,131.76)	(12,141.87)	(12,151.99)	(12,162.12)	(12,172.26)	(12,182.40)	(12,192.55)	(12,192.55)	(12,192.55)
Variance	0.02	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02	0.02	(10.14)

	2017/08			
ID Deferral Interest Income		419600	GD ID	0.00
ID Deferral Interest Expense		431600	GD ID	6,903.21 ✓
ID Deferral		191010	GD ID	0.00
ID Deferral Expense		505120	GD ID	944,934.52 ✓
Tracker Transfer		191010	GD ID	0.00
Tracker Transfer		191000	GD ID	0.00
			Check	0.00

	201708	
ID Amortization Interest Income	419600 GD ID	0.00
ID Amortization Interest Expense	437600 GD ID	0.00
ID Amortization	391000 GD ID	0.00
ID Amortization Expense	805110 GD ID	219,057.68 ✓
Large Customer Refund	191000 GD ID	0.00
Large Customer Refund	805110 GD ID	219,059.42
		0.00
		0.00
		0.00

	201708		
ID Amortization Interest Income	419600	GD ID	0.00
ID Amortization Interest Expense	431600	GD ID	10.36 ✓
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
		Check	0.00

Washington/Idaho Gas Costs	
Demand (Transportation) Costs	
NWP Fixed	\$ 4,598,122.63
GTN Variable	\$ 42,807.44
NWP Capacity Release	\$ (3,242,371.84)
GTN Fixed	\$ 1,398,558.23
GTN Variable	\$ 181,512.75
Current Month Estimate	\$ 6,446.71
Transcanada Foothills (BC System) Fixed	\$ (3,418.47)
Transcanada Foothills (BC System) Variable	\$ 184,540.99
ANG Total	\$ 188,427.35
NOVA (AB System) Fixed	\$ 188,427.35
NOVA (AB System) Variable	\$ 440,292.23
NOVA Total	\$ 73,591.07
Spectra Westcoast Fixed	\$ (4,284.96)
Spectra Westcoast Variable	\$ 69,216.11
WEI (Duke) Total	\$ 1,720.29
Questar	\$ 1,720.29
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	\$ 2,292,765.24
WAI/D Buy/Sell Transportation Recovery	\$ (17,801.02)
Total Demand Costs	\$ 2,274,964.22
less variable costs charged to Commodity	\$ (44,968.19)
Total Demand Costs to be Allocated	\$ 2,229,996.03
Commodity Purchases (Natural Gas)	
Commodity Physical	\$ 7,642,153.64
Misc	\$ -
Cochrane Credit	\$ (84,881.29)
Financial Settlements	\$ 395,153.91
Foreign Exchange Hedge Activity	\$ 54,490.60
Interco Purchase from Thermal	\$ 350,599.55
Total Commodity Costs from Purchase Journals	\$ 8,258,582.41
Storage (Injections)/Withdrawals	\$ (1,636,409.36)
FAEB Commodity for Anderson Elementary/Li	\$ -
WAI/D Gas Purchased from Interstate Asphalt	\$ -
GST	\$ -
M Chemical Accrual	\$ 7,000.90
Broker Fees	\$ 17,272.16
Mizuho Broker Fees	\$ 1,011.96
Wells Fargo Journal DJ 473	\$ 4,896.32
plus variable costs from Demand	\$ 44,968.19
Merchandise Processing Fee DJ 467	\$ 44,496.21
WAI/D Off System Revenue	\$ (8,179,991.97)
Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ (1,823,262.98)
WAI Imbalance	\$ (60,364.39)
ID Imbalance	\$ (38,982.91)
Total Deferred Commodity Costs:	\$ (1,922,609.88)
Total Net Gas Costs	\$ 307,375.15
From DJ 430	\$ -
Check \$	\$ 307,375.15

201708		201708	
Expense Calculation		Expense Calculation	
Total System Cost	\$ 2,229,996.03	Total System Cost	\$ 2,229,996.03
Demand Allocated to Washington	\$ 1,572,008.44	Demand Allocated to Washington	\$ 1,572,008.44
Demand Allocated to Idaho	\$ 657,176.59	Demand Allocated to Idaho	\$ 657,176.59
Commodity Allocated to Washington	\$ 61.4800%	Commodity Allocated to Washington	\$ 61.4800%
Commodity Allocated to Idaho	\$ 38.5200%	Commodity Allocated to Idaho	\$ 38.5200%
Total Current Demand Costs (excluding refund)		Total Current Demand Costs (excluding refund)	
\$ 2,229,996.03		\$ 2,229,996.03	
Total Commodity Costs to be Allocated		Total Commodity Costs to be Allocated	
\$ (1,823,262.98)		\$ (1,823,262.98)	
Imbalance Cost Washington		Imbalance Cost Washington	
\$ (60,364.39)		\$ (60,364.39)	
Imbalance Cost Idaho		Imbalance Cost Idaho	
\$ (38,982.51)		\$ (38,982.51)	
Total Commodity Costs before refund		Total Commodity Costs before refund	
\$ (1,922,609.88)		\$ (1,922,609.88)	
Total		Total	
\$ 307,375.15		\$ 307,375.15	
check \$		check \$	
\$ 307,375.15		\$ 307,375.15	
Total Demand Costs from Purchase Journals		Total Demand Costs from Purchase Journals	
\$ 2,274,964.22		\$ 2,274,964.22	
less variable costs charged to Commodity		less variable costs charged to Commodity	
\$ (44,968.19)		\$ (44,968.19)	
Total Demand Costs to be Allocated		Total Demand Costs to be Allocated	
\$ 2,229,996.03		\$ 2,229,996.03	
Commodity Purchases (Natural Gas)		Commodity Purchases (Natural Gas)	
Commodity Physical	\$ 7,642,153.64	Commodity Physical	\$ 7,642,153.64
Misc	\$ -	Misc	\$ -
Cochrane Credit	\$ (84,881.29)	Cochrane Credit	\$ (84,881.29)
Financial Settlements	\$ 395,153.91	Financial Settlements	\$ 395,153.91
Foreign Exchange Hedge Activity	\$ 54,490.60	Foreign Exchange Hedge Activity	\$ 54,490.60
Interco Purchase from Thermal	\$ 350,599.55	Interco Purchase from Thermal	\$ 350,599.55
Total Commodity Costs from Purchase Journals	\$ 8,258,582.41	Total Commodity Costs from Purchase Journals	\$ 8,258,582.41
Storage (Injections)/Withdrawals	\$ (1,636,409.36)	Storage (Injections)/Withdrawals	\$ (1,636,409.36)
FAEB Commodity for Anderson Elementary/Li	\$ -	FAEB Commodity for Anderson Elementary/Li	\$ -
WAI/D Gas Purchased from Interstate Asphalt	\$ -	WAI/D Gas Purchased from Interstate Asphalt	\$ -
GST	\$ -	GST	\$ -
M Chemical Accrual	\$ 7,000.90	M Chemical Accrual	\$ 7,000.90
Broker Fees	\$ 17,272.16	Broker Fees	\$ 17,272.16
Mizuho Broker Fees	\$ 1,011.96	Mizuho Broker Fees	\$ 1,011.96
Wells Fargo Journal DJ 473	\$ 4,896.32	Wells Fargo Journal DJ 473	\$ 4,896.32
plus variable costs from Demand	\$ 44,968.19	plus variable costs from Demand	\$ 44,968.19
Merchandise Processing Fee DJ 467	\$ 44,496.21	Merchandise Processing Fee DJ 467	\$ 44,496.21
WAI/D Off System Revenue	\$ (8,179,991.97)	WAI/D Off System Revenue	\$ (8,179,991.97)
Deferred Exchange Revenue	\$ (375,000.00)	Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ (1,823,262.98)	Total Commodity Costs to be Allocated	\$ (1,823,262.98)
WAI Imbalance	\$ (60,364.39)	WAI Imbalance	\$ (60,364.39)
ID Imbalance	\$ (38,982.91)	ID Imbalance	\$ (38,982.91)
Total Deferred Commodity Costs:	\$ (1,922,609.88)	Total Deferred Commodity Costs:	\$ (1,922,609.88)
Total Net Gas Costs	\$ 307,375.15	Total Net Gas Costs	\$ 307,375.15
From DJ 430	\$ -	From DJ 430	\$ -
Check \$	\$ 307,375.15	Check \$	\$ 307,375.15

W

Handwritten signature

201708		201708	
Expense Calculation		Expense Calculation	
Total System Cost	\$ 2,229,996.03	Total System Cost	\$ 2,229,996.03
Demand Allocated to Washington	\$ 1,572,008.44	Demand Allocated to Washington	\$ 1,572,008.44
Demand Allocated to Idaho	\$ 657,176.59	Demand Allocated to Idaho	\$ 657,176.59
Commodity Allocated to Washington	\$ 61.4800%	Commodity Allocated to Washington	\$ 61.4800%
Commodity Allocated to Idaho	\$ 38.5200%	Commodity Allocated to Idaho	\$ 38.5200%
Total Current Demand Costs (excluding refund)		Total Current Demand Costs (excluding refund)	
\$ 2,229,996.03		\$ 2,229,996.03	
Total Commodity Costs to be Allocated		Total Commodity Costs to be Allocated	
\$ (1,823,262.98)		\$ (1,823,262.98)	
Imbalance Cost Washington		Imbalance Cost Washington	
\$ (60,364.39)		\$ (60,364.39)	
Imbalance Cost Idaho		Imbalance Cost Idaho	
\$ (38,982.51)		\$ (38,982.51)	
Total Commodity Costs before refund		Total Commodity Costs before refund	
\$ (1,922,609.88)		\$ (1,922,609.88)	
Total		Total	
\$ 307,375.15		\$ 307,375.15	
check \$		check \$	
\$ 307,375.15		\$ 307,375.15	
Total Demand Costs from Purchase Journals		Total Demand Costs from Purchase Journals	
\$ 2,274,964.22		\$ 2,274,964.22	
less variable costs charged to Commodity		less variable costs charged to Commodity	
\$ (44,968.19)		\$ (44,968.19)	
Total Demand Costs to be Allocated		Total Demand Costs to be Allocated	
\$ 2,229,996.03		\$ 2,229,996.03	
Commodity Purchases (Natural Gas)		Commodity Purchases (Natural Gas)	
Commodity Physical	\$ 7,642,153.64	Commodity Physical	\$ 7,642,153.64
Misc	\$ -	Misc	\$ -
Cochrane Credit	\$ (84,881.29)	Cochrane Credit	\$ (84,881.29)
Financial Settlements	\$ 395,153.91	Financial Settlements	\$ 395,153.91
Foreign Exchange Hedge Activity	\$ 54,490.60	Foreign Exchange Hedge Activity	\$ 54,490.60
Interco Purchase from Thermal	\$ 350,599.55	Interco Purchase from Thermal	\$ 350,599.55
Total Commodity Costs from Purchase Journals	\$ 8,258,582.41	Total Commodity Costs from Purchase Journals	\$ 8,258,582.41
Storage (Injections)/Withdrawals	\$ (1,636,409.36)	Storage (Injections)/Withdrawals	\$ (1,636,409.36)
FAEB Commodity for Anderson Elementary/Li	\$ -	FAEB Commodity for Anderson Elementary/Li	\$ -
WAI/D Gas Purchased from Interstate Asphalt	\$ -	WAI/D Gas Purchased from Interstate Asphalt	\$ -
GST	\$ -	GST	\$ -
M Chemical Accrual	\$ 7,000.90	M Chemical Accrual	\$ 7,000.90
Broker Fees	\$ 17,272.16	Broker Fees	\$ 17,272.16
Mizuho Broker Fees	\$ 1,011.96	Mizuho Broker Fees	\$ 1,011.96
Wells Fargo Journal DJ 473	\$ 4,896.32	Wells Fargo Journal DJ 473	\$ 4,896.32
plus variable costs from Demand	\$ 44,968.19	plus variable costs from Demand	\$ 44,968.19
Merchandise Processing Fee DJ 467	\$ 44,496.21	Merchandise Processing Fee DJ 467	\$ 44,496.21
WAI/D Off System Revenue	\$ (8,179,991.97)	WAI/D Off System Revenue	\$ (8,179,991.97)
Deferred Exchange Revenue	\$ (375,000.00)	Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ (1,823,262.98)	Total Commodity Costs to be Allocated	\$ (1,823,262.98)
WAI Imbalance	\$ (60,364.39)	WAI Imbalance	\$ (60,364.39)
ID Imbalance	\$ (38,982.91)	ID Imbalance	\$ (38,982.91)
Total Deferred Commodity Costs:	\$ (1,922,609.88)	Total Deferred Commodity Costs:	\$ (1,922,609.88)
Total Net Gas Costs	\$ 307,375.15	Total Net Gas Costs	\$ 307,375.15
From DJ 430	\$ -	From DJ 430	\$ -
Check \$	\$ 307,375.15	Check \$	\$ 307,375.15

Handwritten signature

W

Washington/Idaho Gas Costs

	GL Account	Aug-17 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (2,108,794.83)
JP Withdrawals	808100 GD AN	\$ 422,385.48
Total JP	164100 GD AN	\$ (1,686,409.35)

Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ -
Total Clay Basin	164115 GD AA	\$ -

Total Net Storage (Injections)/Withdrawals \$ (1,686,409.35) (commodity)

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN	\$ 7,542,183.64 (commodity)
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,247,786.05 (demand)
Variable Demand (Transport) Costs	804002 GD AN	\$ 44,969.19 (commodity)
Hedge Activity	804010 GD AN	\$ 54,490.60 (commodity)
Financial Settlements	804600 GD AN	\$ 306,159.91 (commodity)
Interco Purchase from Thermal	804730 GD AN	\$ 350,599.55 (commodity)
Cochrane Credit	811000 GD AN	\$ (54,851.29) (commodity)

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$ (60,364.39) (commodity)
ID Imbalance from DJ 436	804000 GD AN	\$ (38,982.51) (commodity)
M Chemical Accrual	804000 GD AN	\$ 7,000.00 (commodity)
Broker Fees DJ 471	804017 GD AN	\$ 17,272.15 (commodity)
Mizuho Journal DJ 473	804017 GD AN	\$ 1,011.96 (commodity)
Wells Fargo Journal DJ 473	804017 GD AN	\$ 4,806.32 (commodity)
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 44,496.21 (commodity)
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (8,179,991.87) (commodity)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00) (commodity)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ - (commodity)
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ - (commodity)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (17,801.02) (demand)
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ - (commodity)

Total Costs for Deferral including net gas costs

\$ 307,376.15 Tie to Deferral Entry

483600 GD AN	\$ (268,611.14)	Input fr GLE Sales
483000 GD AN	\$ (3,188,020.17)	Input fr GLE Sales
483730 GD AN	\$ (4,723,360.56)	Input fr GLE Sales
	\$ (8,179,991.87)	

Journal # 430 Entry

	Dr.	Cr.	
232130 ZZ ZZ	\$ 5,890,143.55	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ		\$ (5,890,143.55)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ	\$ -	\$ (5,689,840.07)	Intra-Co Transfer Thermal AN (LDC Sale to Ther
232620 ZZ ZZ	\$ 5,689,840.07	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Ther
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
232130.ZZ.ZZ			Misc Rounding Adj
903000.CD.AA			Misc Rounding Adj
143020.ZZ.ZZ			Misc Rounding Adj
903000.CD.AA			Misc Rounding Adj
232620.CD.AA			Misc Rounding Adj
903000.CD.AA		\$ (30.00)	Nevada Power Adj
142600.ZZ.ZZ	\$ 30.00		Nevada Power Adj
232130.ZZ.ZZ	\$ 630,337.17		Transcanada Nova Reclass
232620.ZZ.ZZ		\$ (630,337.17)	Transcanada Nova Reclass
232620.ZZ.ZZ	\$ 265,230.71		Transcanada Nova Reclass
232130.ZZ.ZZ		\$ (265,230.71)	Transcanada Nova Reclass
Total Other Adj	\$ 12,382,581.50	\$ (12,382,581.50)	

Total from GLE \$ 12,754,983.79 \$ (12,754,983.79)
 Total DJ 430 \$ 25,137,565.29 \$ (25,137,565.29) \$



Gas by GL Account - Estimate

Page: 2
Print Date: 09/06/17
02:04:51 PM
Database: NUCUT
arpgasbyglst

Accounting Month: 201708
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	- F ✓
Dominion Energy Questar Pipeline, LLC	ACCTSP			(\$129.71)		(\$129.71)	- F ✓
Gas Transmission Northwest Corporation	TPORT				\$191,512.75	\$191,512.75	- F ✓
Gas Transmission Northwest Corporation→IGI Resources Inc.	TPORT				(\$3,418.47)	(\$3,418.47)	- CR ✓
Northwest Pipeline Corporation	TPORT				\$4,598,122.63	\$4,598,122.63	- F ✓
Northwest Pipeline Corporation→Avista Corporation	TPORT				(\$2,343,063.08)	(\$2,343,063.08)	- CR ✓
Northwest Pipeline Corporation→Clark County PUD No. 1	TPORT				(\$444,850.00)	(\$444,850.00)	- CR ✓
Northwest Pipeline Corporation→Duke Energy Marketing America LLC	TPORT				(\$127,100.00)	(\$127,100.00)	- CR ✓
Northwest Pipeline Corporation→IGI Resources Inc.	TPORT				(\$142,987.50)	(\$142,987.50)	- CR ✓

V. try to
GADD



Gas by GL Account - Estimate

Page: 3
Print Date: 09/06/17
02:04:51 PM
Database: NUCUT
arpgasbyglect

Accounting Month: 201708
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		
				PRIOR PERIOD	CURRENT MONTH	TOTAL USD
Northwest Pipeline Corporation→Kaiser Aluminum & Chemical Corporation,	TPORT				(\$81,979.50)	(\$81,979.50)
Northwest Pipeline Corporation→Puget Sound Energy, Inc.	TPORT				(\$102,391.76)	(\$102,391.76)
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$1,586.97)		(\$1,586.97)
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,413.00	\$10,413.00
Spectra Energy - Westcoast Energy Inc.	TPORT				\$64,675.04	\$64,675.04
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$1,841.12)		(\$1,841.12)
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$190,268.51	\$190,268.51
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$4,302.90)		(\$4,302.90)
TransCanada Nova Gas Transmission Ltd.	TPORT				\$444,595.13	\$444,595.13
001-804001-GD-AN-DL	TOTALS:			(\$7,860.70)	\$2,255,646.75	\$2,247,786.05
Variable Transport Charges AN						
Gas Transmission Northwest Corporation	TPORT				\$6,446.71	\$6,446.71
Northwest Pipeline Corporation	ACCTSP			(\$158.87)		(\$158.87)
Northwest Pipeline Corporation	ACCTSP				\$117.92	\$117.92
Northwest Pipeline Corporation	TPORT			\$0.00		
Northwest Pipeline Corporation	TPORT				\$42,848.39	\$42,848.39
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$4,284.96)		(\$4,284.96)
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00		
001-804002-GD-AN-DL	TOTALS:			(\$4,443.83)	\$49,413.02	\$44,969.19
Gas Cost - FX Hedge AN						
Avista Corporation	ACCTGS				\$54,490.60	\$54,490.60
001-804010-GD-AN-DL	TOTALS:				\$54,490.60	\$54,490.60
Gas Financial Derivatives AN						
Mizuho Securities USA LLC	BSWPS				(\$6,138.00)	(\$6,138.00)
Mizuho Securities USA LLC	FSWPS				\$36,549.00	\$36,549.00
Mizuho Securities USA LLC	BSWPS				\$62,608.38	\$62,608.38
Mizuho Securities USA LLC	FSWPS				(\$58,016.50)	(\$58,016.50)
Wells Fargo Securities, LLC	FSWPS				\$132,168.50	\$132,168.50
Wells Fargo Securities, LLC	FSWPS				(\$67,897.75)	(\$67,897.75)
Wells Fargo Securities, LLC	BSWPS				(\$14,473.13)	(\$14,473.13)
Wells Fargo Securities, LLC	BSWPS				\$221,359.41	\$221,359.41
001-804600-GD-AN-DL	TOTALS:				\$306,159.91	\$306,159.91
Intra-company Gas Purchases AN						
Avista Corporation	GAS		246,524		\$350,599.55	\$350,599.55
001-804730-GD-AN-DL	TOTALS:		246,524		\$350,599.55	\$350,599.55
Gas Storage Withdrawal AN						
Jackson Prairie - AN	STOR		183,594		\$422,385.48	\$422,385.48
001-808100-GD-AN-DL	TOTALS:		183,594		\$422,385.48	\$422,385.48

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly				<u>NEW</u>	7/1/2017	9/30/2017	3.96%
<u>WA Deferral Rates</u> <u>Commodity Rate</u>	191010 GD WA	101 - 132	Debit	\$0.23860	11/1/2016	Next PGA filing	
<u>Demand Rate</u>		101	Debit	\$0.12678	11/1/2016	Next PGA filing	
		102	Debit	\$0.12678	11/1/2016	Next PGA filing	
		111/112	Debit	\$0.11865	11/1/2016	Next PGA filing	
		121/122	Debit	\$0.11541	11/1/2016	Next PGA filing	
		131/132	Debit	\$0.07431	11/1/2016	Next PGA filing	
		146	Debit	\$0.00054	11/1/2016	Next PGA filing	
<u>WA Commodity & Demand Amortization Rates (Sch 155)</u>	191000 GD WA	101	Debit	\$0.02571	11/1/2016	Next PGA filing	
		102	Debit	\$0.02571	11/1/2016	Next PGA filing	
		111	Debit	\$0.07249	11/1/2016	Next PGA filing	
		112	Credit	n/a	11/1/2016	Next PGA filing	
		121	Credit	(\$0.00529)	11/1/2016	Next PGA filing	
		122	Credit	n/a	11/1/2016	Next PGA filing	
		131	Credit	\$0.08834	11/1/2016	Next PGA filing	
		132	Credit	n/a	11/1/2016	Next PGA filing	
		146	Credit	n/a	11/1/2016	Next PGA filing	
<u>WA Decoupling Mechanism Amortization (Sch 159)</u>	186328 GD WA	101		\$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	\$0.00001	11/1/2016	Next PGA filing	
		146	Debit	\$0.00000	11/1/2016	Next PGA filing	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664				1/1/2017	12/31/2017	1.00%
<u>ID Deferral Rates</u> <u>Commodity Rate (Without GTI)</u> <u>Demand Rate</u>	191010 GD ID	101 - 132	Debit	\$0.23895	11/1/2016	Next PGA filing	
		101 - 112	Debit	\$0.11331	11/1/2016	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID	101	Debit	\$0.09308	11/1/2016	Next PGA filing	
		111	Debit	\$0.09308	11/1/2016	Next PGA filing	
		131	Debit	\$0.09665	11/1/2016	Next PGA filing	
<u>ID 2014 Earnings Test Amortization</u>	254229 GD ID	101	Debit	\$0.00000	1/1/2017	12/31/2017	
		111	Debit	\$0.00000	1/1/2017	12/31/2017	
		112	Debit	\$0.00000	1/1/2017	12/31/2017	
		131	Debit	\$0.00000	1/1/2017	12/31/2017	
		132	Debit	\$0.00000	1/1/2017	12/31/2017	

Idaho Sales Volumes

Consolidated Volumes

July/17 Description	Schedule	July/17 Billed	June/17 Unbilled	July/17 Unbilled	July/17 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	942,425	595,530	639,380	43,850	986,275 ✓	
Firm	111	1,110,464	445,424	701,601	256,177	1,366,641 ✓	
Firm	112	82,239	0	0	0	82,239 ✓	
Firm	121	0	0	0	0	0 ✓	
Firm	122	0	0	0	0	0 ✓	
Interruptible	131	0	0	0	0	0 ✓	Notify Rates Dept if used
Interruptible	132	0	0	0	0	0 ✓	
Interruptible	132J	0	0	0	0	0 ✓	
Total Retail Sales for GTI		2,135,128	1,040,954	1,340,981	300,027	2,435,155 ✓	Total sales for PGA commodity deferral, includes interruptible rate schedules

Transportation	146	248,248	248,248	216,245	(32,003)	216,245	
Transportation	147	139,922	139,922	144,429	4,507	144,429	
Transportation	159	3,621,995	0	0	0	3,621,995	
Transportation	169	0	0	0	0	0	
Total transportation		4,010,165	388,170	360,674	(27,496)	3,982,669	
Total sales		6,145,293	1,429,124	1,701,655	272,531	6,417,824	

Schedule Summary for Demand Deferral:

Firm	101	942,425	595,530	639,380	43,850	986,275 ✓	
Firm	111	1,110,464	445,424	701,601	256,177	1,366,641 ✓	
Firm	112	82,239	0	0	0	82,239 ✓	
Firm	121	0	0	0	0	0 ✓	
Firm	122	0	0	0	0	0 ✓	
Total Firm Sales		2,135,128	1,040,954	1,340,981	300,027	2,435,155 ✓	Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

Firm	101	942,425	595,530	639,380	43,850	986,275 ✓	
Firm	111	1,110,464	445,424	701,601	256,177	1,366,641 ✓	
Firm	121	0	0	0	0	0 ✓	
Interruptible	131	0	0	0	0	0 ✓	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0 ✓	Special amortization rate
		2,052,889	1,040,954	1,340,981	300,027	2,352,916 ✓	Volumes for PGA Commodity & Demand Amortization

Firm	112	82,239	0	0	0	82,239	Annual lump sum amortization
Firm	122	0	0	0	0	0	Annual lump sum amortization
Interruptible	132	0	0	0	0	0	Annual lump sum amortization

Total Firm Sales		2,135,128	1,040,954	1,340,981	300,027	2,435,155	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		4,010,165	388,170	360,674	(27,496)	3,982,669	
Check total sales		6,145,293	1,429,124	1,701,655	272,531	6,417,824	

Berg, Jenny

From: Brandon, Annette
Sent: Tuesday, September 05, 2017 10:24 AM
To: Berg, Jenny
Subject: RE: Rate Review - August

No changes.

From: Berg, Jenny
Sent: Thursday, August 31, 2017 3:18 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - August

Hi Annette,

Attached is the rates review workbook for August 2017. No changes were made.

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

Thank you!

Jenny Berg
Resource Accounting Analyst



1411 E. Mission Ave. MSK-07
Spokane, WA 99202
P: 509-456-2611
<http://www.avistatilities.com>

This email (including any attachments) may contain confidential and privileged information, and unauthorized disclosure or use is prohibited. If you are not an intended recipient, please notify the sender and delete this email from your system. Thank you.

CONFIDENTIALITY NOTICE: The contents of this email message and any attachments are intended solely for the addressee(s) and may contain confidential and/or privileged information and may be legally protected from disclosure. If you are not the intended recipient of this message or an agent of the intended recipient, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any attachments.