



October 24, 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 September 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 September, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$1,205,028. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$366,051. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$9,608,353 (including interest). The amount of amortization recorded for the month is \$226,872 for a total rebate balance of \$394,575 (including interest).

If you have any questions regarding this information please feel free to contact me at annette.brandon@avistacorp.com or (509) 495-4324. Thank you!

Sincerely,

Annette Brandon

Annette Brandon
Sr. Regulatory Analyst
State and Federal Regulation

Enclosures

RECEIVED
2017 OCT 24 PM 3:55
IDAHO PUBLIC
UTILITIES COMMISSION

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Effective Date: 201709

Last Saved by: Jenny Berg

Submitted by: Jenny Berg

Approved by:

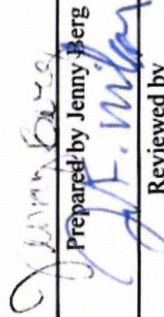
Last Saved: 10/05/2017 9:03 AM

Approval Requested: 10/05/2017 9:03 AM

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	59,202.79 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,985,145.90 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,925,943.11 ✓		Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		652.17 ✓	Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	462,206.62 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		461,554.45 ✓	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	57.23 ✓		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		57.23 ✓	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	7,651.01 ✓		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		846,628.06 ✓	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	838,977.05 ✓		Deferral Expense
120	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		234.09 ✓	Interest Income
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	227,106.44 ✓		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		226,872.35 ✓	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.17 ✓		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		10.17 ✓	Amortization HB
Totals:						3,521,154.42 ✓	3,521,154.42 ✓	

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.

	Prepared by Jenny Berg	Date 10/5/17
	Reviewed by	Date
	Approved for Entry Corporate Accounting use Only	Date

Avista Corp.
D&A WA/JD
Manager Review

Preparer Checklist	
Data Input Validation	Sign-off/Date
Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. [source data accuracy and completeness]	Agreed WA/JD Gas Costs Worksheet to detail. Noted that the jurisdiction is AN and that service is GD. JB
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. [parameters accuracy and completeness]	Checked necessary parameters are appropriately displayed. JB
Agree total amount(s) to relevant journal entries in the GL. [source data accuracy and completeness]	Agreed amounts from GLE to journal. JB
Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness]	Check totals equal \$0. JB
When rolling forward the document, ensure that all formulas are updated appropriately.	Confirmed that formulas have been rolled forward correctly. JB

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

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up

JW
10/5/17

Update JE date to pull current month values

() = Rebate

() = Rebate

201709	
ID Deferral Interest Income	415600 GD ID 0.00 0.00
ID Deferral Interest Expense	431600 GD ID 7,651.01 ✓
ID Deferral	191010 GD ID 846,628.06
ID Deferral Expense	905120 GD ID 838,977.05 ✓
Tracker Transfer	191010 GD ID 0.00 0.00
Tracker Transfer	191000 GD ID 0.00 0.00
	Check 0.00

2017/09			
ID Amortization Interest Expense	✓ 419500	GS ID	0.00
ID Amortization Interest Expense	431900	GD ID	0.00
ID Amortization Interest Expense	191000	GD ID	227,106.34
ID Amortization Interest Expense	805110	GD ID	0.00
ID Amortization Interest Expense	191000	GD ID	206,872.35
Large Customer Refund	191000	GD ID	0.00
Large Customer Refund	805110	GD ID	0.00
Check			0.00

	201709		
ID Amortization Interest Income	419600	GD ID	0.00
ID Amortization Interest Expense	431600	GD ID	10.17
ID Amortization HB	191015	GD ID	10.17
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

[illegible][illegible]

GL	191000	201701	201702	201703	201704	201705	201706	201707	201708	201709
	Month	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	Interest Rate									
	Beginning Balance	(4,876,312.20)	(3,394,087.71)	(2,356,091.62)	(1,466,224.97)	(841,900.17)	(476,711.23)	(239,397.94)	(51,589.21)	167,468.47
	Amortization	1,485,669.05	1,040,391.00	891,458.62	625,286.12	385,738.13	237,611.55	187,929.92	219,009.42	226,872.35
	Interest	(3,444.56)	(2,394.91)	(1,591.97)	(961.32)	(593.19)	(298.25)	(121.19)	48.26	204.09
	PCA Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance	(3,394,087.71)	(2,356,091.62)	(1,466,224.97)	(841,900.17)	(476,711.23)	(239,397.94)	(51,589.21)	167,468.47	394,574.91
	GLW Check	(3,394,087.71)	(2,356,091.62)	(1,466,224.97)	(841,900.17)	(476,711.23)	(239,397.94)	(51,589.21)	167,468.48	394,574.91
	Variance	(0.00)	(0.00)	(0.00)	(0.00)	(0.01)	(0.01)	0.01	0.01	227,106.45

Volume - Demand only		191016	Month	201701	201702	201703	201704	201705	201706	201707	201708
Schedule 101		12,030,330	8,205,105	7,018,804	4,807,641	2,613,793	1,233,197	1,087,844	986,275	1,445,438	2,509,124
Schedule 111		3,930,876	2,972,280	2,958,534	1,910,087	1,315,495	1,319,570	931,171	1,366,641	991,903	1,458,933
Schedule 112		4,671	10,876	2,902	7,675	29,168	55,493	70,834	82,239	71,793	100,000
Schedule 121		0	0	0	0	0	0	0	0	0	0
Schedule 132		0	0	0	0	0	0	0	0	0	0
Total		15,968,877	11,188,261	9,980,340	6,725,003	3,958,656	2,606,260	2,059,849	2,435,155	2,509,124	4,108,467
Collected Sales Only		15,968,877	11,188,261	9,980,340	6,725,003	3,958,656	2,606,260	2,059,849	2,435,155	2,509,124	4,108,467

[illegible]

191015	Month	201701	201702	201703	201704	201705	201706	201707	201708	201709
Interest Rate		1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance		(12,131.65)	(12,131.75)	(12,141.86)	(12,151.98)	(12,162.10)	(12,172.24)	(12,182.38)	(12,192.53)	(12,202.69)
Amortization		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest		(10.10)	(10.11)	(10.12)	(10.13)	(10.14)	(10.14)	(10.15)	(10.16)	(10.17)
Misc Adjustment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Balance		(12,131.75)	(12,141.86)	(12,151.98)	(12,162.10)	(12,172.24)	(12,182.38)	(12,192.53)	(12,202.69)	(12,212.86)
GLW Check		(12,131.76)	(12,141.87)	(12,151.99)	(12,162.12)	(12,172.26)	(12,182.40)	(12,192.55)	(12,202.71)	(12,212.87)
Variance		0.01	0.01	0.01	0.02	0.02	0.02	0.02	0.02	0.01

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Gas by GL Account - Estimate

Page: 2
Print Date: 10/04/17
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Database: NUCUT
arpgasbyglst

Accounting Month: 201709
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			(\$118.03)		(\$118.03)	
Dominion Energy Questar Pipeline, LLC	ACCTSP				\$1,850.00	\$1,850.00	F
Gas Transmission Northwest Corporation	TPORT				\$185,334.94	\$185,334.94	F
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				(\$3,308.20)	(\$3,308.20)	OK
Northwest Pipeline Corporation	TPORT				\$4,449,796.09	\$4,449,796.09	F
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$2,267,480.40)	(\$2,267,480.40)	
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$430,500.00)	(\$430,500.00)	
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$123,000.00)	(\$123,000.00)	OK
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$138,375.00)	(\$138,375.00)	

✓ High to 75.00



Gas by GL Account - Estimate

Page: 3
Print Date: 10/04/17
01:58:22 PM
Database: NUCUT
arpgasbyglect

Accounting Month: 201709
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.	ACCTSP				\$10,427.30	\$10,427.30	✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS		\$965.36			\$965.36	✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$64,763.86	\$64,763.86	✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS		\$2,422.90			\$2,422.90	✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$190,529.81	\$190,529.81	✓
TransCanada Nova Gas Transmission Ltd.	TPORT				\$445,205.68	\$445,205.68	✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS		\$5,661.51			\$5,661.51	✓
001-804001-GD-AN-DL	TOTALS:			\$8,931.74	\$2,206,820.28	\$2,215,752.02	✓
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT				\$6,179.64	\$6,179.64	✓
Northwest Pipeline Corporation	ACCTSP			(\$158.87)		(\$158.87)	✓
Northwest Pipeline Corporation	TPORT				\$52,291.14	\$52,291.14	✓
Northwest Pipeline Corporation	ACCTSP				(\$3.67)	(\$3.67)	✓
Northwest Pipeline Corporation	TPORT		\$0.00				✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS		(\$4,871.81)			(\$4,871.81)	✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00		✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00		✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS		\$0.00				✓
001-804002-GD-AN-DL	TOTALS:			(\$5,030.68)	\$58,467.11	\$53,436.43	✓
Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				\$70,508.51	\$70,508.51	✓
001-804010-GD-AN-DL	TOTALS:				\$70,508.51	\$70,508.51	✓

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>OLD</u> http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp			
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.25031	7/1/2017	9/30/2017	3.96%
Demand Rate		101	Debit	\$0.12133	11/1/2016	Next PGA filing	
		102	Debit	\$0.12133	11/1/2016	Next PGA filing	
		111/112	Debit	\$0.11426	11/1/2016	Next PGA filing	
		121/122	Debit	\$0.10385	11/1/2016	Next PGA filing	
		131/132	Debit	\$0.07107	11/1/2016	Next PGA filing	
		146	Debit	\$0.00054	11/1/2016	Next PGA filing	
<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	\$0.01372	11/1/2016	Next PGA filing	
		112	Credit	n/a	11/1/2016	Next PGA filing	
		121	Credit	(\$0.00529)	11/1/2016	Next PGA filing	
		122	Credit	n/a	11/1/2016	Next PGA filing	
		131	Credit	\$0.01635	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		\$0.00000	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> Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.23895	11/1/2016	Next PGA filing	
Demand Rate		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

Schedule Description	Schedule	September/17 Billed	August/17 Unbilled	September/17 Unbilled	September/17 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral:							
Firm	101	1,107,314	639,380	977,504	338,124	1,445,438 ✓	
Firm	111	931,107	701,601	762,447	60,846	991,953 ✓	
Firm	112	71,733	0	0	0	71,733 ✓	
Firm	121	0	0	0	0	0 ✓	
Firm	122	0	0	0	0	0 ✓	
Interruptible	131	0	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		2,110,154	1,340,981	1,739,951	398,970	2,509,124 ✓	Total sales for PGA commodity deferral, includes interruptible rate schedules

Transportation	146	216,245	216,245	305,145	88,900	305,145	
Transportation	147	144,429	144,429	125,638	(18,791)	125,638	
Transportation	159	4,077,312	0	0	0	4,077,312	
Transportation	169	0	0	0	0	0	
Total transportation		4,437,986	360,674	430,783	70,109	4,508,095	
Total sales		6,548,140	1,701,655	2,170,734	469,079	7,017,219	

Schedule Summary for Demand Deferral:

Firm	101	1,107,314	639,380	977,504	338,124	1,445,438 ✓	
Firm	111	931,107	701,601	762,447	60,846	991,953 ✓	
Firm	112	71,733	0	0	0	71,733 ✓	
Firm	121	0	0	0	0	0 ✓	
Firm	122	0	0	0	0	0 ✓	
Total Firm Sales		2,110,154	1,340,981	1,739,951	398,970	2,509,124 ✓	Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

Firm	101	1,107,314	639,380	977,504	338,124	1,445,438 ✓	
Firm	111	931,107	701,601	762,447	60,846	991,953 ✓	
Firm	121	0	0	0	0	0 ✓	
Interruptible	131	0	0	0	0	0 ✓	0 Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0 ✓	Special amortization rate
Total Firm Sales		2,038,421	1,340,981	1,739,951	398,970	2,437,391 ✓	Volumes for PGA Commodity & Demand Amortization

Firm	112	71,733	0	0	0	71,733	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		2,110,154	1,340,981	1,739,951	398,970	2,509,124	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		4,437,986	360,674	430,783	70,109	4,508,095	
Check total sales		6,548,140	1,701,655	2,170,734	469,079	7,017,219	
		6,548,140	1,701,655	2,170,734		7,017,219	

Berg, Jenny

From: Brandon, Annette
Sent: Monday, October 02, 2017 1:53 PM
To: Berg, Jenny
Subject: RE: Rate Review - September

No changes.



From: Berg, Jenny
Sent: Friday, September 29, 2017 1:20 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: RE: Rate Review - September

Hi Annette,

Attached is the rates review workbook for September 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. MSC-07
Spokane, WA 99202
P 509 495 2631
<http://www.avistautilities.com>

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