



November 27, 2017

State of Idaho
Idaho Public Utilities Commission
P.O. Box 83720
Boise, Idaho 83720-0074

RECEIVED
2017 NOV 27 PM 2:33
IDAHO PUBLIC
UTILITIES COMMISSION

RE: Monthly Deferred Cost Report

Attached is the PGA monthly report of activity in the Gas Deferral Accounts for the month of October 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 October, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$1,567,469. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$100,975. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$11,285,499 (including interest). The amount of amortization recorded for the month is \$629,393 for a total surcharge balance of \$1,024,559 (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

Journal: 431-D&A W/A/ID

Effective Date: 201710

Team: Resource Accounting

Last Saved by: Jenny Berg

Last Saved: 11/06/2017 10:34 AM

Type: C

Submitted by: Jenny Berg

Approval Requested: 11/06/2017 10:34 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Set.	Jul.	SL	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	71,650.12 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		2,992,495.76 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	2,920,845.64 ✓		Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		3,410.40 ✓	Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,089,467.81 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,086,057.41 ✓	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	128.03 ✓		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		128.03 ✓	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	8,702.15 ✓		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		1,677,145.30 ✓	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	1,668,443.15 ✓		Deferral Expense
120	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		591.06 ✓	Interest Income
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	629,984.24 ✓		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		629,393.18 ✓	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.18 ✓		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		10.18 ✓	Amortization HB
Totals:						6,389,231.32	6,389,231.32	

Explanation:

To record the monthly deferral of unrecovered commodity and demand costs related to W/A and ID. Also to record the amortization of recoverable costs for W/A and ID.

Prepared by Jenny Berg
Reviewed by
Approved for Entry
Corporate Accounting use Only
Date
Date

Avista Corp.
D&A WA/ID
Manager Review

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	

Data Input Validation	Reviewer Checklist	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness]	Noted that October 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 October 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
11/6/17

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

Update JE date to pull current month values

() = Rebate

191010	Month	201703	201704	201705	201706	201707	201708	201709	201710
Interest Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance	(5,711,247.86)	(6,454,065.78)	(7,026,045.64)	(7,071,536.76)	(7,053,819.22)	(7,812,887.48)	(8,761,725.21)	(9,608,353.27)	(9,608,353.27)
Commodity Deferral	(329,270.70)	(440,151.28)	(244,742.85)	(324,188.78)	(1,187,641.08)	(1,323,183.70)	(1,205,028.08)	(1,567,468.60)	(1,567,468.60)
Demand Deferral	(408,480.45)	(126,214.22)	205,125.27	347,787.41	434,764.70	381,248.18	366,051.02	(100,974.50)	(8,702.15)
Interest (Rev/Expense)	(5,086.77)	(5,514.37)	(5,871.55)	(5,883.11)	(6,191.88)	(6,903.31)	(7,651.07)	(8,702.15)	(8,702.15)
Commodity Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Demand Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Adjustment	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	(6,454,065.78)	(7,026,045.64)	(7,071,536.76)	(7,053,819.22)	(7,812,887.48)	(8,761,725.21)	(9,608,353.27)	(9,608,353.27)	(9,608,353.27)
GLW Check	(6,454,065.77)	(7,026,045.63)	(7,071,536.75)	(7,053,819.21)	(7,812,887.47)	(8,761,725.20)	(9,608,353.26)	(9,608,353.26)	(9,608,353.26)
Variance	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)

201710	419600 GD ID	0.00	0.00
ID Deferral Interest Income	419600 GD ID	8,702.15	0.00
ID Deferral Interest Expense	431600 GD ID	0.00	0.00
ID Deferral Expense	191010 GD ID	1,658,443.15	0.00
ID Deferral Expense	805110 GD ID	0.00	0.00
ID Deferral Expense	191010 GD ID	0.00	0.00
ID Deferral Expense	191000 GD ID	0.00	0.00
Tracer Transfer	191000 GD ID	0.00	0.00
Tracer Refund	191000 GD ID	0.00	0.00
Check			0.00

191000	Month	201703	201704	201705	201706	201707	201708	201709	201710
Interest Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance	(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	394,574.91
Commodity Deferral	891,458.62	625,256.12	365,726.13	231,611.55	187,929.92	219,009.42	226,872.35	629,393.18	629,393.18
Demand Deferral	(1,591.97)	(961.32)	(549.19)	(298.25)	(121.19)	48.26	224.09	501.06	501.06
Interest (Rev/Expense)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodity Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Demand Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Adjustment	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	(1,466,224.97)	(841,900.17)	(476,711.23)	(239,397.94)	(51,589.21)	167,468.47	394,574.91	394,574.91	394,574.91
GLW Check	(1,466,224.97)	(841,900.17)	(476,711.24)	(239,397.94)	(51,589.22)	167,468.46	394,574.90	394,574.90	394,574.90
Variance	(0.00)	0.00	0.01	0.00	0.01	0.01	0.01	0.01	0.01

201710	419600 GD ID	0.00	0.00
ID Deferral Interest Income	419600 GD ID	0.00	0.00
ID Deferral Interest Expense	431600 GD ID	0.00	0.00
ID Deferral Expense	191000 GD ID	629,393.18	0.00
ID Deferral Expense	805110 GD ID	0.00	0.00
ID Deferral Expense	191010 GD ID	0.00	0.00
ID Deferral Expense	191000 GD ID	0.00	0.00
Tracer Transfer	191000 GD ID	0.00	0.00
Tracer Refund	805110 GD ID	0.00	0.00
Check			0.00

191015	Month	201703	201704	201705	201706	201707	201708	201709	201710
Interest Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance	7,018,804	4,807,641	2,613,793	1,233,197	1,087,844	986,275	1,445,438	4,795,103	4,795,103
Commodity Deferral	2,558,534	1,910,087	1,315,495	1,319,570	1,319,570	1,366,641	991,953	1,996,749	1,996,749
Demand Deferral	2,902	7,675	29,168	55,493	70,834	82,239	71,733	47,715	47,715
Interest (Rev/Expense)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodity Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Demand Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Adjustment	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	9,580,240	6,725,403	3,938,456	2,608,260	2,089,449	2,435,155	2,509,124	6,809,567	6,809,567
GLW Check	9,580,240	6,725,403	3,938,456	2,608,260	2,089,449	2,435,155	2,509,124	6,809,567	6,809,567
Variance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

201710	419600 GD ID	0.00	0.00
ID Deferral Interest Income	419600 GD ID	10.16	0.00
ID Deferral Interest Expense	431600 GD ID	0.00	0.00
ID Deferral Expense	191015 GD ID	0.00	0.00
ID Deferral Expense	805111 GD ID	0.00	0.00
ID Deferral Expense	191015 GD ID	0.00	0.00
ID Deferral Expense	191015 GD ID	0.00	0.00
ID Deferral Expense	431600 GD ID	0.00	0.00
Check			0.00

Washington/Idaho Gas Costs

201710

Demand (Transportation) Costs

NWP Fixed	\$ 4,599,122.63
NWP Variable	\$ 48,935.29
NWP Capacity Release	\$ 13,742,377.86
NWP Total (excluding Refund)	\$ 1,399,686.08
GTN Fixed	\$ 252,728.32
GTN Variable	\$ 7,767.77
GTN Capacity Release	\$ 13,418.47
TransCanada Footings (BC System) Fixed	\$ 257,078.82
TransCanada Footings (BC System) Variable	\$ 181,626.90
NOVA (AB System) Fixed	\$ 424,402.97
NOVA (AB System) Variable	\$ 424,402.97
Spectra Westcoast Fixed	\$ 424,402.97
Spectra Westcoast Variable	\$ 71,674.67
Questar Westcoast Variable	\$ 64,443.62
Questar	\$ 1,731.97
NOVA Fixed charges	\$ 1,731.97
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 50.00
Other capacity release credit	\$ 50.00
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Thermal Transport Optimization	\$ -
Thermal Transport Recovery	\$ -
WAB/D B/S/EL Transportation Recovery	\$ -
Total Demand Costs	\$ 2,320,056.87
less variable costs charged to Commodity	\$ (44,472.11)
Total Demand Costs to be Allocated	\$ 2,275,584.76

Commodity Purchases (Natural Gas)

Commodity Physical	\$ 804000 GD AN	\$ 3,301,870.41
Misc	\$ 804000 GD AN	\$ (81,142.62)
Cochrane Credit	\$ 804000 GD AN	\$ 1,084,919.76
Financial Settlements	\$ 804000 GD AN	\$ (19,731.43)
Foreign Exchange Hedge Activity	\$ 804000 GD AN	\$ 143,152.29
Interco Purchase from Thermal	\$ 804730 GD AN	\$ 4,433,058.41
Total Commodity Costs from Purchase Journals	\$ 80810080800 GD AN	\$ 8,041,738.33
Storage (Injections)/Withdrawals	\$ 804000 GD AN	\$ -
FAB/D Commodity for Anderson Elementary/Al	\$ 804000 GD AN	\$ -
WAB/D Gas Purchased from Interstate Asphalt	\$ 804000 GD AN	\$ -
GST	\$ 804000 GD AN	\$ 2,000.00
M Chemical Accrual	\$ 804000 GD AN	\$ 18,045.59
Broker Fees	\$ 804017 GD AN	\$ 1,352.29
Mazaro Broker Fees	\$ 804017 GD AN	\$ 6,604.48
Wells Fargo Journal DU 473	\$ 804018 GD AN	\$ 44,472.11
plus variable costs from Demand	\$ 804018 GD AN	\$ 7,278.33
Merchandise Processing Fee DU 467	\$ 483000483000483730	\$ (6,031,154.59)
WAB/D System Revenue	\$ 485028 GD AN	\$ (37,000.00)
Deferred Exchange Revenue	\$ 37,000.00	\$ 21,894.78
Total Commodity Costs to be Allocated	\$ 804000 GD AN	\$ 184,489.94
WA Imbalance	\$ 804000 GD AN	\$ 51,074.57
ID Imbalance	\$ 804000 GD AN	\$ 179,470.29
Total Deferred Commodity Costs:	\$ 2,454,064.05	\$ 2,454,064.05
Total Net Gas Costs	\$ 2,454,064.05	\$ 2,454,064.05
From DU 430	\$ 52,454,064.05	\$ 52,454,064.05
Check	\$ -	\$ -

201710 Expense Calculation

System	Total	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Total Current Demand Costs (excluding refund)	\$ 2,275,584.76	\$ 1,804,976.28	\$ 670,617.48	\$ 14,292.91	\$ 7,601.87
Total Commodity Costs to be Allocated	\$ 21,894.78	\$ 104,499.94	\$ 52,075.57	\$ 52,075.57	\$ 59,617.44
Imbalance Cost Idaho	\$ 52,075.57	\$ 178,470.29	\$ -	\$ 118,792.85	\$ -
Total Commodity Costs before refund	\$ 178,470.29	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,454,064.05	\$ 1,804,976.28	\$ 670,617.48	\$ 118,792.85	\$ 59,617.44
Check	\$ -	\$ -	\$ -	\$ -	\$ -

WASHINGTON				IDAHO			
Balance Sheet	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet	PGA Volumes	PGA Rate	PGA Revenue
Def Rev Calc				Def Rev Calc			
DEMAND				DEMAND			
Schedule 101	8,035,636	0.12678	\$ 1,120,207.29	Schedule 101	4,795,103	0.11331	\$ 543,333.12
Schedule 102	13,952	0.12678	\$ 1,768.83	Schedule 101	1,965,749	0.11331	\$ 222,852.33
Schedule 111	3,829,858	0.11865	\$ 430,682.65	Schedule 111	47,715	0.11331	\$ 5,406.59
Schedule 112	0	0.11865	\$ -	Schedule 112	0	0.11331	\$ -
Schedule 121	346,414	0.11547	\$ 28,669.46	Schedule 121	0	0.11331	\$ -
Schedule 122	34,728	0.11547	\$ 3,950.02	Schedule 122	0	0.11331	\$ -
Schedule 131	40,231	0.07431	\$ 2,969.57	Schedule 131	0	0.11331	\$ -
Schedule 132	3,085,821	0.00054	\$ 1,666.40	Schedule 132	0	0.11331	\$ -
Schedule 146	15,888,438	0.00054	\$ 1,609,934.22	Schedule 146	0	0.11331	\$ -
Total Demand	18,888,438		\$ 1,609,934.22	Total Demand	6,809,567		\$ 771,592.04
Check			\$ 0.10007	check			\$ 0.11331
COMMODITY				COMMODITY			
Schedule 101	8,035,636	0.23860	\$ 2,108,230.47	Schedule 101	4,795,103	0.23865	\$ 1,145,789.86
Schedule 102	13,952	0.23860	\$ 3,328.95	Schedule 101	1,965,749	0.23865	\$ 469,954.67
Schedule 111	3,829,858	0.23860	\$ 896,084.12	Schedule 111	47,715	0.23865	\$ 11,401.50
Schedule 112	0	0.23860	\$ -	Schedule 112	0	0.23865	\$ -
Schedule 121	346,414	0.23860	\$ 59,271.56	Schedule 121	0	0.23865	\$ -
Schedule 122	34,728	0.23860	\$ 8,166.32	Schedule 122	0	0.23865	\$ -
Schedule 131	40,231	0.23860	\$ 9,599.12	Schedule 131	0	0.23865	\$ -
Schedule 132	3,085,821	0.23860	\$ 73,054.60	Schedule 132	0	0.23865	\$ -
Schedule 146	15,888,438	0.23860	\$ 3,804,680.56	Schedule 146	0	0.23865	\$ -
Total Commodity	12,802,517		\$ 3,804,680.56	Total Commodity	6,809,567		\$ 1,627,148.03
check			\$ 0.23960	check			\$ 0.23965

Deferred Calculation

Washington	Washington	Idaho	Idaho	Totals from above
Commodity	Demand	Commodity	Demand	
Total Demand Expenses from above	\$ 118,792.85	\$ 1,804,976.28	\$ 59,617.44	\$ 2,454,064.05
PGA Demand Revenue from above	\$ (13,064,680.56)	\$ (1,609,934.22)	\$ (1,627,148.03)	\$ (7,043,382.55)
Adjustments	\$ -	\$ -	\$ -	\$ (4,589,288.50)
Amount to be Deferred	\$ (12,935,887.70)	\$ (1,609,934.22)	\$ (1,627,148.03)	\$ (4,589,288.50)
WA Total	\$ (12,935,887.70)	\$ (1,609,934.22)	\$ (1,627,148.03)	\$ (4,589,288.50)
ID Total	\$ -	\$ -	\$ -	\$ -

JEET Entry	Credits
Debits	\$ 6,306,231.33

Washington/Idaho Gas Costs	GL Account	Oct-17 Costs
----------------------------	------------	-----------------

Nucleus Storage acct. JPRAIRIEAN -100408

JP Injections	808200 GD AN	\$	(138,770.47)
JP Withdrawals	808100 GD AN	\$	1,042,908.80
Total JP	164100 GD AN	\$	904,138.33

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 \$ 904,138.33 ✓

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN	\$	3,301,870.41 ✓
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,284,498.05 ✓
Variable Demand (Transport) Costs	804002 GD AN	\$	44,472.11 ✓
Hedge Activity	804010 GD AN	\$	(9,731.43) ✓
Financial Settlements	804600 GD AN	\$	1,084,919.76 ✓
Interco Purchase from Thermal	804730 GD AN	\$	143,152.29 ✓
Cochrane Credit	811000 GD AN	\$	(81,142.62) ✓

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$	104,499.94 ✓
ID Imbalance from DJ 436	804000 GD AN	\$	52,075.57 ✓
M Chemical Accrual	804000 GD AN	\$	7,000.00 ✓
Broker Fees DJ 471	804017 GD AN	\$	18,045.69 ✓
Mizuho Journal DJ 473	804017 GD AN	\$	1,352.29 ✓
Wells Fargo Journal DJ 473	804017 GD AN	\$	6,694.18 ✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$	7,278.33 ✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$	(5,031,154.56) ✓
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	804000 GD AN	\$	(8,904.29) ✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$	- ✓
Total Costs for Deferral including net gas costs		\$	2,454,064.05 Tie to Deferral Entry

483600 GD AN	\$	(809,406.92)	Input fr GLE Sales
483000 GD AN	\$	(1,653,665.56)	Input fr GLE Sales
483730 GD AN	\$	(2,568,082.08)	Input fr GLE Sales
		(5,031,154.56)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 1,959,497.63	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ		\$ (1,959,497.63)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ	\$ -	\$ (2,954,837.99)	Intra-Co Transfer Thermal AN (LDC Sale to Ther
232620 ZZ ZZ	\$ 2,954,837.99	\$ -	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
903000.CD.AA	\$ -	\$ -	Misc Rounding Adjustment
232130.ZZ.ZZ		\$ -	Misc Rounding Adjustment
903000.CD.AA	\$ -	\$ -	Bank Fee
232130.ZZ.ZZ		\$ -	Bank Fee
142600.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adjustment
903000.CD.AA		\$ -	Misc Rounding Adjustment
Total Other Adj	\$ 4,921,335.62	\$ (4,921,335.62)	

Total from GLE	\$ 7,911,552.83	\$ (7,911,552.83)
Total DJ 430	\$ 12,832,888.45	\$ (12,832,888.45) \$



Gas by GL Account - Estimate

Page: 2
Print Date 11/03/17
01:37:11 PM
Database: NUCUT
arpgasbyglst

Accounting Month: 201710
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			(\$118.03)		(\$118.03)	
Gas Transmission Northwest Corporation	TPORT				\$252,729.32	\$252,729.32	- 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)	- F ✓
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)	
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$142,987.50)	(\$142,987.50)	



Gas by GL Account - Estimate

Page: 3
Print Date: 11/03/17
01:37:11 PM
Database: NUCUT
arpgasbyglst

Accounting Month: 201710
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 VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT PRIOR PERIOD	CURRENT MONTH	TOTAL USD
GD						
PURCHASE						
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			(\$1,041.77)		(\$1,041.77) ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$62,632.24	\$62,632.24 ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,084.10	\$10,084.10 ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$2,631.90)		(\$2,631.90) ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$184,258.80	\$184,258.80 ✓
TransCanada Nova Gas Transmission Ltd.	TPORT				\$430,552.37	\$430,552.37 ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$6,149.40)		(\$6,149.40) ✓
001-804001-GD-AN-DL	TOTALS:			(\$9,941.10)	\$2,294,439.15	\$2,284,498.05 ✓
Variable Transport Charges AN						
Gas Transmission Northwest Corporation	TPORT				\$7,767.77	\$7,767.77 ✓
Northwest Pipeline Corporation	ACCTSP			(\$335.72)		(\$335.72) ✓
Northwest Pipeline Corporation	TPORT				\$44,271.01	\$44,271.01 ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00 ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$7,230.95)		(\$7,230.95) ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00		\$0.00 ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00 ✓
001-804002-GD-AN-DL	TOTALS:			(\$7,230.95)	\$51,703.06	\$44,472.11 ✓
Gas Cost - FX Hedge AN						
Avista Corporation	ACCTGS				(\$9,731.43)	(\$9,731.43) ✓
001-804010-GD-AN-DL	TOTALS:				(\$9,731.43)	(\$9,731.43) ✓
Gas Financial Derivatives AN						
Mizuho Securities USA LLC	BSWPS				\$208,605.06	\$208,605.06 ✓
Mizuho Securities USA LLC	FSWPS				\$74,627.85	\$74,627.85 ✓
Mizuho Securities USA LLC	FSWPS			(\$18,166.00)		(\$18,166.00) ✓
Mizuho Securities USA LLC	BSWPS				(\$3,557.25)	(\$3,557.25) ✓
Wells Fargo Securities, LLC	BSWPS				\$725,580.30	\$725,580.30 ✓
Wells Fargo Securities, LLC	FSWPS			(\$36,693.93)		(\$36,693.93) ✓
Wells Fargo Securities, LLC	FSWPS				\$138,917.98	\$138,917.98 ✓
Wells Fargo Securities, LLC	BSWPS				(\$4,394.25)	(\$4,394.25) ✓
001-804600-GD-AN-DL	TOTALS:				\$1,084,919.76	\$1,084,919.76 ✓
Intra-company Gas Purchases AN						
Avista Corporation	GAS		246,410		\$143,152.29	\$143,152.29 ✓
001-804730-GD-AN-DL	TOTALS:		246,410		\$143,152.29	\$143,152.29 ✓
Gas Storage Withdrawal AN						
Jackson Prairie - AN	STOR		466,669		\$1,042,908.78	\$1,042,908.78 ✓
001-808100-GD-AN-DL	TOTALS:		466,669		\$1,042,908.78	\$1,042,908.78 ✓
Gas Storage Injection AN						
Jackson Prairie - AN	STOR		(71,347)		(\$138,770.47)	(\$138,770.47) ✓
001-808200-GD-AN-DL	TOTALS:		(71,347)		(\$138,770.47)	(\$138,770.47) ✓

✓ - total to be added

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	http://www.ferc.gov/enforcement/acct-mats/interest-rates.asp			OLD			
				NEW			
WA Deferral Rates Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.25031	11/1/2016	Next PGA filing	4.21%
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	\$0.11865	11/1/2016	Next PGA filing	
		121/122	Debit	\$0.10385	11/1/2016	Next PGA filing	
		131/132	Debit	\$0.07107	11/1/2016	Next PGA filing	
		146	Debit	\$0.00054	11/1/2016	Next PGA filing	
WA Commodity & Demand Amortization Rates (Sch 155)	191000 GD WA						
		101	Debit	\$0.02571	11/1/2016	Next PGA filing	
		102	Debit	\$0.02571	11/1/2016	Next PGA filing	
		111	Debit	\$0.01372	11/1/2016	Next PGA filing	
		112	Credit	n/a	11/1/2016	Next PGA filing	
		121	Credit	(\$0.00529)	11/1/2016	Next PGA filing	
		122	Credit	n/a	11/1/2016	Next PGA filing	
		131	Credit	\$0.01635	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	
WA Decoupling Mechanism Amortization (Sch 159)	186328 GD WA	101	Debit	\$0.00000	11/1/2016	Next PGA filing	
	182338 GD WA	111, 121	Debit	\$0.02009	11/1/2016	Next PGA filing	
WA Jackson Prairie Amortization Rates (Sch 155)	191025 GD WA	101 - 132	Debit	\$0.00013	11/1/2016	Next PGA filing	
		146	Debit	\$0.00002	11/1/2016	Next PGA filing	
ID Interest Rate Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664				11/1/2017	12/31/2017	1.00%
ID Deferral Rates Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.25032	11/1/2016	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.10855	11/1/2016	Next PGA filing	
ID Commodity & Demand Amortization Rates	191000 GD ID	101	Debit	\$0.02871	11/1/2016	Next PGA filing	
		111	Debit	\$0.02871	11/1/2016	Next PGA filing	
		131	Debit	\$0.03004	11/1/2016	Next PGA filing	
ID 2014 Earnings Test Amortization	254229 GD ID	101	Debit	(\$0.00268)	11/1/2017	12/31/2017	
		111	Debit	(\$0.00268)	11/1/2017	12/31/2017	
		112	Debit	(\$0.00268)	11/1/2017	12/31/2017	
		131	Debit	(\$0.00268)	11/1/2017	12/31/2017	
		132	Debit	(\$0.00268)	11/1/2017	12/31/2017	

Idaho Sales Volumes

Consolidated Volumes

October/17 Description	Schedule	October/17 Billed	September/17 Unbilled	October/17 Unbilled	October/17 Net Unbilled	Total	Notes
---------------------------	----------	----------------------	--------------------------	------------------------	----------------------------	-------	-------

Schedule Summary for Commodity Deferral:

Firm	101	2,769,393	977,504	3,003,214	2,025,710	4,795,103 ✓	
Firm	111	1,377,402	762,447	1,351,794	589,347	1,966,749 ✓	
Firm	112	47,715	0	0	0	47,715 ✓	
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		4,194,510	1,739,951	4,355,008	2,615,057	6,809,567 ✓	Total sales for PGA commodity deferral, includes interruptible rate schedules

Transportation	146	305,145	305,145	276,043	(29,102)	276,043	
Transportation	147	125,638	125,638	151,469	25,831	151,469	
Transportation	159	3,730,037	0	0	0	3,730,037	
Transportation	169	0	0	0	0	0	
Total Transportation		4,160,820	430,783	427,512	(3,271)	4,157,549	
Total sales		8,355,330	2,170,734	4,782,520	2,611,786	10,967,116	

Schedule Summary for Demand Deferral:

Firm	101	2,769,393	977,504	3,003,214	2,025,710	4,795,103 ✓	
Firm	111	1,377,402	762,447	1,351,794	589,347	1,966,749 ✓	
Firm	112	47,715	0	0	0	47,715 ✓	
Firm	121	0	0	0	0	0 ✓	
Firm	122	0	0	0	0	0 ✓	
Total Firm Sales		4,194,510	1,739,951	4,355,008	2,615,057	6,809,567 ✓	Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

Firm	101	2,769,393	977,504	3,003,214	2,025,710	4,795,103 ✓	
Firm	111	1,377,402	762,447	1,351,794	589,347	1,966,749 ✓	
Firm	121	0	0	0	0	0 ✓	
Firm	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
		4,146,795	1,739,951	4,355,008	2,615,057	6,761,852 ✓	Volumes for PGA Commodity & Demand Amortization

Firm	112	47,715	0	0	0	47,715	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
Total Interruptible Sales
Total Transportation Sales (Schedule 146 - 169)
Check total sales

	4,194,510	1,739,951	4,355,008	2,615,057	6,809,567	
	0	0	0	0	0	
	4,160,820	430,783	427,512	(3,271)	4,157,549	
	8,355,330	2,170,734	4,782,520	2,611,786	10,967,116	
	8,355,330	2,170,734	4,782,520		10,967,116	

Berg, Jenny

From: Brandon, Annette
Sent: Friday, November 03, 2017 1:38 PM
To: Berg, Jenny
Subject: RE: Rate Review - October

The changes you have highlighted on the Revenue Rate tab are correct. ✓ Otherwise, no changes for PGA accounts in October.

From: Berg, Jenny
Sent: Friday, November 03, 2017 12:58 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: FW: Rate Review - October

Hi Annette, I just wanted to check in with you on this.

From: Berg, Jenny
Sent: Tuesday, October 31, 2017 3:12 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - October

Hi Annette,

Attached is the rates review workbook for October 2017. All rate changes (WA & OR) have been highlighted in purple.

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

Thank you,

Jenny Berg
Resource Accounting Analyst



1401 E. Mission Ave. MSC 01
Spokane, WA 99202
Phone 408-2621
<http://www.avistautilities.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.