

AVU-G-17-04



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IDAHO PUBLIC
UTILITIES COMMISSION

January 23, 2018

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 December 2017. This information is submitted in compliance with Order Number 33886 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-17-04). This report is being filed in electronic format only per approval from the filing center.

For the month of December, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$548,536. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$800,150. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$6,073,141 (including interest). The amount of amortization recorded for the month is \$1,270,294 for a total rebate balance of \$3,799,116 (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

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	YTD	Cumulative Balance	201705	201706	201707	201708	201709	201710	201711	201712
	Interest Rate			1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	Beginning Balance			(6,722,143.63)	(6,767,381.49)	(6,749,410.49)	(7,508,225.07)	(8,456,898.92)	(9,303,182.89)	(10,980,073.88)	(14,719,860.16)
	Commodity Deferral	(14,202,866.82)	(3,892,072.07)	(244,744.85)	(324,186.76)	(1,187,641.08)	(1,323,183.70)	(1,205,028.08)	(1,567,468.60)	(1,372,219.40)	(548,638.08)
	Demand Deferral	(2,086,312.21)	270,495.33	205,125.27	347,787.41	434,764.70	381,248.18	366,051.02	(100,974.56)	(348,265.17)	(800,149.73)
	Interest (Rev/Expense)	(123,423.66)	(13,104.92)	(5,618.29)	(5,629.65)	(5,938.21)	(6,649.33)	(7,394.91)	(6,447.84)	(3,727.84)	(4,495.21)
	Commodity Adjustment	12,125,762.08		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Demand Adjustment	1,748,492.32		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Adjustment	99,873.26		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	15.65		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance	69,119,540	79,142,017	(6,767,381.49)	(6,749,410.49)	(7,508,225.07)	(8,456,898.92)	(9,303,182.89)	(10,980,073.88)	(14,719,860.16)	(18,414,297)
	GLW Check	(7,071,536.75)		(7,053,819.21)	(7,812,887.47)	(8,761,725.20)	(9,608,553.26)	(11,285,498.96)	(12,855,986.96)	(14,720,876.96)	(16,352,264.20)
	Variance	304,155.26		304,408.72	304,662.40	304,916.28	305,170.37	305,424.68	305,678.99	305,933.29	306,187.59
	Idaho Amortization										
	Volume - Commodity & Demand										
	191000										
	Month	YTD	PGA YTD	201705	201706	201707	201708	201709	201710	201711	201712
	Schedule 101	52,831,322	50,972,655	2,613,793	1,233,197	1,087,844	986,275	1,445,438	4,795,103	7,458,719	10,866,998
	Schedule 111	21,647,482	20,818,624	1,315,485	1,319,570	931,171	1,366,641	991,953	1,986,749	2,362,350	3,547,299
	Schedule 131	0	0	0	0	0	0	0	0	0	0
	Total	69,119,540	79,142,017	3,929,278	2,552,767	2,019,015	2,352,916	2,437,391	6,781,852	9,821,069	14,414,297
	Calendar Sales Check	69,054,815	79,142,017	2,996,454	2,383,145	2,156,482	2,352,916	2,437,391	6,781,852	9,821,069	14,414,297
	Rates										
	191000										
	Month	YTD	PGA YTD	201705	201706	201707	201708	201709	201710	201711	201712
	Schedule 101	3,597,815.10	2,061,373	(841,900.17)	(476,711.23)	(239,397.94)	(51,569.21)	167,468.47	394,574.91	1,024,559.16	(5,065,718.69)
	Amortization	365,738.13	(6.124)	(549.19)	(268.25)	(121.19)	48.26	234.09	591.06	(4,620.99)	(3,692.14)
	Interest	(13,609.60)	(7,224,717.19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PGA Transfer	81,763.57		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
	Ending Balance	69,119,540	79,142,017	(476,711.23)	(239,397.94)	(51,569.21)	167,468.47	394,574.91	1,024,559.16	(5,065,718.69)	(3,799,116.84)
	GLW Check	(476,711.23)		(476,711.23)	(239,397.94)	(51,569.21)	167,468.47	394,574.91	1,024,559.16	(5,065,718.69)	(3,799,116.84)
	Variance	0.01		0.01	0.01	0.01	0.01	0.01	0.02	93,573.27	1,360,175.12
	Volume - Demand only										
	191015										
	Month	YTD	PGA YTD	201705	201706	201707	201708	201709	201710	201711	201712
	Schedule 101	40,316,153	40,012,811	2,613,793	1,233,197	1,087,844	986,275	1,445,438	4,795,103	7,458,719	10,866,998
	Schedule 111	20,736,662	20,789,686	1,315,485	1,319,570	931,171	1,366,641	991,953	1,986,749	2,362,350	3,547,299
	Schedule 112	252,450	281,962	29,168	55,493	70,834	82,239	71,733	47,715	35,223	2,676
	Schedule 121	0	0	0	0	0	0	0	0	0	0
	Schedule 132	146,273	211,954	0	0	0	0	0	0	0	0
	Total	69,455,538	69,276,413	3,958,456	2,608,260	2,089,849	2,435,155	2,509,124	6,806,567	9,856,392	14,416,973
	Calendar Sales Check	69,455,538	69,276,413	3,024,022	2,420,319	2,230,031	2,435,155	2,509,124	6,806,567	9,856,392	14,416,973
	Rates										
	191015										
	Month	YTD	PGA YTD	201705	201706	201707	201708	201709	201710	201711	201712
	Schedule 101	0.00	317,123	(12,162.10)	(12,172.24)	(12,182.38)	(12,192.53)	(12,202.69)	(12,212.86)	(12,223.04)	0.00
	Amortization	(108.46)	(379)	(10.14)	(10.14)	(10.15)	(10.16)	(10.17)	(10.18)	(10.19)	0.00
	Interest	(9.91)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment			(12,172.24)	(12,182.36)	(12,192.53)	(12,202.69)	(12,212.86)	(12,223.04)	0.00	0.00
	Ending Balance	(12,172.26)	(12,182.40)	(12,172.26)	(12,182.40)	(12,192.55)	(12,202.71)	(12,212.86)	(12,223.06)	0.00	0.00
	GLW Check			0.02	0.02	0.02	0.02	0.02	0.02	0.00	0.00
	Variance										

201710	201711	201712
419600 GD ID	419600 GD ID	419600 GD ID
431600 GD ID	431600 GD ID	431600 GD ID
805120 GD ID	805120 GD ID	805120 GD ID
191010 GD ID	191010 GD ID	191010 GD ID
191000 GD ID	191000 GD ID	191000 GD ID
	Check	0.00

201710	201711	201712
ID Amortization Interest Income	ID Amortization Interest Income	ID Amortization Interest Income
ID Amortization Interest Expense	ID Amortization Interest Expense	ID Amortization Interest Expense
ID Deferral	ID Deferral	ID Deferral
ID Deferral Expense	ID Deferral Expense	ID Deferral Expense
Tracker Transfer	Tracker Transfer	Tracker Transfer
	Check	0.00

201710	201711	201712
ID Amortization Interest Income	ID Amortization Interest Income	ID Amortization Interest Income
ID Amortization Interest Expense	ID Amortization Interest Expense	ID Amortization Interest Expense
ID Deferral	ID Deferral	ID Deferral
ID Deferral Expense	ID Deferral Expense	ID Deferral Expense
Tracker Transfer	Tracker Transfer	Tracker Transfer
	Check	0.00

201710	201711	201712
ID Amortization Interest Income	ID Amortization Interest Income	ID Amortization Interest Income
ID Amortization Interest Expense	ID Amortization Interest Expense	ID Amortization Interest Expense
ID Deferral	ID Deferral	ID Deferral
ID Deferral Expense	ID Deferral Expense	ID Deferral Expense
Tracker Transfer	Tracker Transfer	Tracker Transfer
	Check	0.00

201710	201711	201712
ID Amortization Interest Income	ID Amortization Interest Income	ID Amortization Interest Income
ID Amortization Interest Expense	ID Amortization Interest Expense	ID Amortization Interest Expense
ID Deferral	ID Deferral	ID Deferral
ID Deferral Expense	ID Deferral Expense	ID Deferral Expense
Tracker Transfer	Tracker Transfer	Tracker Transfer
	Check	0.00

201710	201711	201712
ID Amortization Interest Income	ID Amortization Interest Income	ID Amortization Interest Income
ID Amortization Interest Expense	ID Amortization Interest Expense	ID Amortization Interest Expense
ID Deferral	ID Deferral	ID Deferral
ID Deferral Expense	ID Deferral Expense	ID Deferral Expense
Tracker Transfer	Tracker Transfer	Tracker Transfer
	Check	0.00

201710	201711	201712
ID Amortization Interest Income	ID Amortization Interest Income	ID Amortization Interest Income
ID Amortization Interest Expense	ID Amortization Interest Expense	ID Amortization Interest Expense
ID Deferral	ID Deferral	ID Deferral
ID Deferral Expense	ID Deferral Expense	ID Deferral Expense
Tracker Transfer	Tracker Transfer	Tracker Transfer
	Check	0.00

201710	201711	201712
ID Amortization Interest Income	ID Amortization Interest Income	ID Amortization Interest Income
ID Amortization Interest Expense	ID Amortization Interest Expense	ID Amortization Interest Expense
ID Deferral	ID Deferral	ID Deferral
ID Deferral Expense	ID Deferral Expense	ID Deferral Expense
Tracker Transfer	Tracker Transfer	Tracker Transfer
	Check	0.00

201710	201711	201712
ID Amortization Interest Income	ID Amortization Interest Income	ID Amortization Interest Income
ID Amortization Interest Expense	ID Amortization Interest Expense	ID Amortization Interest Expense
ID Deferral	ID Deferral	ID Deferral
ID Deferral Expense	ID Deferral Expense	ID Deferral Expense
Tracker Transfer	Tracker Transfer	Tracker Transfer
	Check	0.00

201710	201711	201712
ID Amortization Interest Income	ID Amortization Interest Income	ID Amortization Interest Income
ID Amortization Interest Expense	ID Amortization Interest Expense	ID Amortization Interest Expense
ID Deferral	ID Deferral	ID Deferral
ID Deferral Expense	ID Deferral Expense	ID Deferral Expense
Tracker Transfer	Tracker Transfer	Tracker Transfer
	Check	0.00

201710	201711	201712
ID Amortization Interest Income	ID Amortization Interest Income	ID Amortization Interest Income
ID Amortization Interest Expense	ID Amortization Interest Expense	ID Amortization Interest Expense
ID Deferral	ID Deferral	ID Deferral
ID Deferral Expense	ID Deferral Expense	ID Deferral Expense
Tracker Transfer	Tracker Transfer	Tracker Transfer
	Check	0.00

201710	201711	201712
ID Amortization Interest Income	ID Amortization Interest Income	ID Amortization Interest Income
ID Amortization Interest Expense	ID Amortization Interest Expense	ID Amortization Interest Expense
ID Deferral	ID Deferral	ID Deferral
ID Deferral Expense	ID Deferral Expense	ID Deferral Expense
Tracker Transfer	Tracker Transfer	Tracker Transfer
	Check	0.00

201710	201711	201712
ID Amortization Interest Income	ID Amortization Interest Income	ID Amortization Interest Income
ID Amortization Interest Expense	ID Amortization Interest Expense	ID Amortization Interest Expense
ID Deferral	ID Deferral	ID Deferral
ID Deferral Expense	ID Deferral Expense	ID Deferral Expense
Tracker Transfer	Tracker Transfer	Tracker Transfer
	Check	0.00

201710	201711	201712
ID Amortization Interest Income	ID Amortization Interest Income	ID Amortization Interest Income
ID Amortization Interest Expense	ID Amortization Interest Expense	ID Amortization Interest Expense
ID Deferral	ID Deferral	ID Deferral
ID Deferral Expense	ID Deferral Expense	ID Deferral Expense
Tracker Transfer	Tracker Transfer	Tracker Transfer
	Check	0.00

Don't get booked in Nov.

201712

Washington/Idaho Gas Costs

\$	3,814,703.66
\$	(119,399.56)
\$	(2,458,952.86)
\$	1,236,351.24
\$	252,725.32
\$	(8,921.71)
\$	(3,415.47)
\$	258,232.56
\$	191,115.57
\$	191,115.57
\$	446,574.44
\$	446,574.44
\$	75,422.32
\$	(352.14)
\$	75,060.18
\$	1,731.97
\$	1,731.97
\$	-
\$	50.00
\$	50.00
\$	-
\$	-
\$	2,209,065.96
\$	(8,647.80)
\$	2,200,418.16
\$	110,835.98
\$	2,311,254.14

804001 GD AN

\$	9,651,355.70
\$	(80,985.46)
\$	1,503,256.61
\$	(65,900.42)
\$	545,907.52
\$	11,983,622.95
\$	6,046,184.67
\$	-
\$	(118,762.51)
\$	7,000.00
\$	22,975.84
\$	4,085.49
\$	8,192.96
\$	(110,939.98)
\$	6,406.34
\$	(9,303,626.57)
\$	(375,005.09)
\$	8,170,179.89
\$	5,267.34
\$	3,644.06
\$	8,179,091.29
\$	10,490,349.43
\$	510,490,349.43

Total Net Gas Costs

\$	10,490,349.43
\$	510,490,349.43
\$	520,980,698.86

From DJ 430

\$	8,179,091.29
\$	10,490,349.43
\$	18,669,440.72

Check

\$	8,179,091.29
\$	10,490,349.43
\$	18,669,440.72

201712

Expense Calculation

Total System Cost	\$ 2,311,254.14	Demand Allocated to Washington	\$ 1,596,154.87	Demand Allocated to Idaho	\$ 715,103.27	Commodity Allocated to Washington	\$ 68.3600%	Commodity Allocated to Idaho	\$ 31.6200%
Total Current Demand Costs (excluding refund)	\$ 2,311,254.14		\$ 1,596,154.87		\$ 715,103.27				
Total Commodity Costs to be Allocated	\$ 8,170,179.89								
Imbalance Cost Washington	\$ 5,267.34								
Imbalance Cost Idaho	\$ 3,644.06								
Total Commodity Costs before refund	\$ 8,179,091.29								
Total	\$ 10,490,349.43	\$ 1,596,154.87	\$ 715,103.27	\$ 5,992,036.35	\$ 2,587,054.94				

WASHINGTON

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND	22,763,596	MAIN CALC	\$ 2,442,861.00
Schedule 101	25,043	MAIN CALC	\$ 2,685.00
Schedule 102	7,830,439	MAIN CALC	\$ 768,458.00
Schedule 111	22,211	MAIN CALC	\$ 2,167.00
Schedule 112	377,693	MAIN CALC	\$ 44,395.00
Schedule 121	47,834	MAIN CALC	\$ 4,793.00
Schedule 122	0	MAIN CALC	\$ -
Schedule 131	113,048	MAIN CALC	\$ 7,046.00
Schedule 132	3,967,685	MAIN CALC	\$ 2,120.00
Schedule 146	35,147,549	MAIN CALC	\$ 3,274,546.00
Total Demand	35,147,549		\$ 0.09317

IDAHO

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND	10,665,998	MAIN CALC	\$ 1,142,014.00
Schedule 101	3,647,299	MAIN CALC	\$ 372,858.00
Schedule 111	2,676	MAIN CALC	\$ 261.00
Schedule 112	0	MAIN CALC	\$ -
Schedule 121	0	MAIN CALC	\$ -
Schedule 122	0	MAIN CALC	\$ -
Schedule 131	14,415,973	MAIN CALC	\$ 1,615,253.00
Schedule 132	0	MAIN CALC	\$ -
Total Demand	14,415,973		\$ 0.11

COMMODITY

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
COMMODITY	10,665,998	MAIN CALC	\$ 2,363,305.00
Schedule 101	3,547,299	MAIN CALC	\$ 771,804.00
Schedule 111	2,676	MAIN CALC	\$ 562.00
Schedule 112	0	MAIN CALC	\$ -
Schedule 121	0	MAIN CALC	\$ -
Schedule 122	0	MAIN CALC	\$ -
Schedule 131	14,415,973	MAIN CALC	\$ 3,135,691.00
Schedule 132	0	MAIN CALC	\$ -
Total Commodity	14,415,973		\$ 3,135,691.00

DEFERRAL CALCULATION

Washington Commodity	\$ 5,692,036.35
Idaho Commodity	\$ (6,797,662.00)
Washington Demand	\$ 1,696,154.87
Idaho Demand	\$ (3,274,546.00)
WA Total	\$ (1,205,525.65)
ID Total	\$ (1,678,391.13)
Total	\$ (2,883,916.78)

Total Deferral Expenses from above

PGA Deferral Revenue from above	\$ 2,587,054.94
Adjustments	\$ (1,135,691.00)
Amount to be Deferred	\$ (1,401,363.06)
WA Total	\$ (1,401,363.06)
ID Total	\$ (1,348,785.79)
Total	\$ (2,750,148.85)

WA Total

WA Total	\$ (1,401,363.06)
ID Total	\$ (1,348,785.79)
Total	\$ (2,750,148.85)

201712

Expense Calculation

Total System Cost	\$ 2,311,254.14	Demand Allocated to Washington	\$ 1,596,154.87	Demand Allocated to Idaho	\$ 715,103.27	Commodity Allocated to Washington	\$ 68.3600%	Commodity Allocated to Idaho	\$ 31.6200%
Total Current Demand Costs (excluding refund)	\$ 2,311,254.14		\$ 1,596,154.87		\$ 715,103.27				
Total Commodity Costs to be Allocated	\$ 8,170,179.89								
Imbalance Cost Washington	\$ 5,267.34								
Imbalance Cost Idaho	\$ 3,644.06								
Total Commodity Costs before refund	\$ 8,179,091.29								
Total	\$ 10,490,349.43	\$ 1,596,154.87	\$ 715,103.27	\$ 5,992,036.35	\$ 2,587,054.94				

WASHINGTON

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND	22,763,596	MAIN CALC	\$ 2,442,861.00
Schedule 101	25,043	MAIN CALC	\$ 2,685.00
Schedule 102	7,830,439	MAIN CALC	\$ 768,458.00
Schedule 111	22,211	MAIN CALC	\$ 2,167.00
Schedule 112	377,693	MAIN CALC	\$ 44,395.00
Schedule 121	47,834	MAIN CALC	\$ 4,793.00
Schedule 122	0	MAIN CALC	\$ -
Schedule 131	113,048	MAIN CALC	\$ 7,046.00
Schedule 132	3,967,685	MAIN CALC	\$ 2,120.00
Schedule 146	35,147,549	MAIN CALC	\$ 3,274,546.00
Total Demand	35,147,549		\$ 0.09317

IDAHO

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND	10,665,998	MAIN CALC	\$ 1,142,014.00
Schedule 101	3,647,299	MAIN CALC	\$ 372,858.00
Schedule 111	2,676	MAIN CALC	\$ 261.00
Schedule 112	0	MAIN CALC	\$ -
Schedule 121	0	MAIN CALC	\$ -
Schedule 122	0	MAIN CALC	\$ -
Schedule 131	14,415,973	MAIN CALC	\$ 1,615,253.00
Schedule 132	0	MAIN CALC	\$ -
Total Demand	14,415,973		\$ 0.11

COMMODITY

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
COMMODITY	10,665,998	MAIN CALC	\$ 2,363,305.00
Schedule 101	3,547,299	MAIN CALC	\$ 771,804.00
Schedule 111	2,676	MAIN CALC	\$ 562.00
Schedule 112	0	MAIN CALC	\$ -
Schedule 121	0	MAIN CALC	\$ -
Schedule 122	0	MAIN CALC	\$ -
Schedule 131	14,415,973	MAIN CALC	\$ 3,135,691.00
Schedule 132	0	MAIN CALC	\$ -
Total Commodity	14,415,973		\$ 3,135,691.00

DEFERRAL CALCULATION

Washington Commodity	\$ 5,692,036.35
Idaho Commodity	\$ (6,797,662.00)
Washington Demand	\$ 1,696,154.87
Idaho Demand	\$ (3,274,546.00)
WA Total	\$ (1,205,525.65)
ID Total	\$ (1,678,391.13)
Total	\$ (2,883,916.78)

Total Deferral Expenses from above

PGA Deferral Revenue from above	\$ 2,587,054.94
Adjustments	\$ (1,135,691.00)
Amount to be Deferred	\$ (1,401,363.06)
WA Total	\$ (1,401,363.06)
ID Total	\$ (1,348,785.79)
Total	\$ (2,750,148.85)

WA Total

WA Total	\$ (1,401,363.06)
ID Total	\$ (1,348,785.79)
Total	\$ (2,750,148.85)

Washington/Idaho Gas Costs

	GL Account	Dec-17 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (12,758.63)
JP Withdrawals	808100 GD AN	\$ 6,121,088.52
Total JP	164100 GD AN	\$ 6,108,329.89
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (68,133.37)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 5,988.15
Total Clay Basin	164115 GD AA	\$ (62,145.22)
Total Net Storage (Injections)/Withdrawals		\$ 6,046,184.67 ✓

NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 9,681,385.70 ✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,319,905.94 ✓
Variable Demand (Transport) Costs	804002 GD AN	\$ (110,839.98) ✓
Hedge Activity	804010 GD AN	\$ (65,900.42) ✓
Financial Settlements	804600 GD AN	\$ 1,903,258.61 ✓
Interco Purchase from Thermal	804730 GD AN	\$ 545,907.52 ✓
Cochrane Credit	811000 GD AN	\$ (80,988.46) ✓

2,209,065.90

Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ 5,267.34 ✓
ID Imbalance from DJ 436	804000 GD AN	\$ 3,644.06 ✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00 ✓
Broker Fees DJ 471	804017 GD AN	\$ 22,876.54 ✓
Mizuho Journal DJ 473	804017 GD AN	\$ 4,085.49 ✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 8,192.96 ✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 6,406.34 ✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (9,303,626.57) ✓
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00) ✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ (118,762.51) ✓
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ - ✓
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,647.80) ✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ - ✓
Total Costs for Deferral including net gas costs		\$ 10,490,349.43 Tie to Deferral Entry ✓

mm

483600 GD AN	\$ (249,251.63)	Input fr GLE Sales
483000 GD AN	\$ (5,848,184.37)	Input fr GLE Sales
483730 GD AN	\$ (3,206,190.57)	Input fr GLE Sales
	(9,303,626.57)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 2,671,802.62		Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ		\$ (2,671,802.62)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ		\$ (4,695,843.28)	Intra-Co Transfer Thermal AN (LDC Sale to Ther
232620 ZZ ZZ	\$ 4,695,843.28		Intra-Co Transfer Thermal AN (LDC Sale to Ther
182374 CD AA			Clear MTM on FX for 2 months out
245746 ZZ ZZ			Clear MTM on FX for 2 months out
804700.GD.AN	\$ 4,268.88		Provide Bookout dollars for SEC reporting
804711.GD.AN		\$ (4,268.88)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00		AN Odorization Expense Accrual
232130.ZZ.ZZ		\$ (7,000.00)	AN Odorization Expense Accrual
263028.GD.AN		\$ (10.00)	Bank Fee
903000.CD.AA	\$ 10.00		Bank Fee
142600 ZZ ZZ			Misc Rounding Adjustment
903000 CD AA			Misc Rounding Adjustment
232620 ZZ ZZ			Misc Rounding Adjustment
903000 CD AA			Misc Rounding Adjustment
263028 GD AN			Fortis Bank Fees
903000 CD AA			Fortis Bank Fees
	Total Other Adj	\$ 7,378,924.78	\$ (7,378,924.78)

Total from GLE	\$ 20,705,580.06	\$ (20,705,580.06)
Total DJ 430	\$ 28,084,504.84	\$ (28,084,504.84)

Accounting Month: 201712
 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)	- F ✓
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				\$3,814,703.65	\$3,814,703.65	- F ✓
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$1,559,644.10)	(\$1,559,644.10)	- 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)	- CR ✓
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$142,987.50)	(\$142,987.50)	- CR ✓

V-ties to GADD

Accounting Month: 201712
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				(\$81,979.50)	(\$81,979.50)	CR
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$102,391.76)	(\$102,391.76)	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$709.25		\$709.25	F ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$64,352.07	\$64,352.07	F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,361.00	\$10,361.00	F ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$189,318.35	\$189,318.35	F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$1,797.22		\$1,797.22	F ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$4,199.51		\$4,199.51	F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT				\$442,374.93	\$442,374.93	
001-804001-GD-AN-DL	TOTALS:				\$6,587.95	\$2,313,317.99	\$2,319,905.94 ✓
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT				\$8,921.71	\$8,921.71	- ✓ ✓
Northwest Pipeline Corporation	TPORT				\$144,686.25	\$144,686.25	- ✓ ✓
Northwest Pipeline Corporation	ACCTSP				(\$264,085.80)	(\$264,085.80)	- ✓ ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$362.14)		(\$362.14)	- ✓ ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	
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:				(\$362.14)	(\$110,477.84)	(\$110,839.98) ✓
Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				(\$65,900.42)	(\$65,900.42)	
001-804010-GD-AN-DL	TOTALS:				(\$65,900.42)	(\$65,900.42)	✓
Gas Financial Derivatives AN							
Mizuho Securities USA LLC	FSWPS				(\$52,991.40)	(\$52,991.40)	
Mizuho Securities USA LLC	BSWPS				\$610,101.70	\$610,101.70	
Mizuho Securities USA LLC	FSWPS				\$447,982.55	\$447,982.55	
Wells Fargo Securities, LLC	BSWPS				\$597,532.40	\$597,532.40	
Wells Fargo Securities, LLC	FSWPS				\$314,199.74	\$314,199.74	
Wells Fargo Securities, LLC	FSWPS				(\$13,566.38)	(\$13,566.38)	
001-804600-GD-AN-DL	TOTALS:				\$1,903,258.61	\$1,903,258.61	
Intra-company Gas Purchases AN							
Avista Corporation	GAS		353,597		\$545,907.52	\$545,907.52	
001-804730-GD-AN-DL	TOTALS:		353,597		\$545,907.52	\$545,907.52	
Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		2,733,467		\$6,121,088.51	\$6,121,088.51	
Questar Intrup Storage - AA	STOR		2,295		\$5,988.15	\$5,988.15	
001-808100-GD-AN-DL	TOTALS:		2,735,762		\$6,127,076.66	\$6,127,076.66	
Gas Storage Injection AN							
Jackson Prairie - AN	STOR		(4,950)		(\$12,758.63)	(\$12,758.63)	
Questar Intrup Storage - AA	STOR		(26,760)		(\$68,133.36)	(\$68,133.36)	
001-808200-GD-AN-DL	TOTALS:		(31,710)		(\$80,891.99)	(\$80,891.99)	



Interoffice Memorandum
Rates and Tariff Administration

DATE: 5/17/17
TO: Christine Machado, Resource Accounting
FROM: Annette Brandon
SUBJECT: 5-Day Peak Allocator

Attached is the latest consecutive 5-Day Peak Firm Sales requirement analysis. This analysis develops the three-year average percentage of firm sales gas purchased and delivered for Washington and Idaho.

The average is based on the maximum firm sales requirements for five consecutive days for each of the past three heating seasons. The calculation method used was approved by the Washington Utilities and Transportation Commission in Docket No. U-89-3105.

The following new percentages for Washington and Idaho should be used effective **November 1, 2017**:

Washington	69.06%
Idaho	30.94%
Total	<u>100.00%</u>

If you have any questions about this please call me at 4324.

Idaho Sales Volumes

Consolidated Volumes

December/17 Description	Schedule	December/17 Billed	November/17 Unbilled	December/17 Unbilled	December/17 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
101 Firm		8,853,839	4,460,203	6,473,362	2,013,159	10,866,998	
111 Firm		3,022,182	1,492,290	2,017,407	525,117	3,547,299	
112 Firm		2,676	0	0	0	2,676	
121 Firm		0	0	0	0	0	
122 Firm		0	0	0	0	0	
131 Interruptible		0	0	0	0	0	Notify Rates Dept if used
132 Interruptible		0	0	0	0	0	
132J Interruptible		0	0	0	0	0	
Total Retail Sales for GTI		11,878,697	5,952,493	8,490,769	2,538,276	14,416,973	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation							
146 Transportation		273,528	273,528	294,520	20,992	294,520	
147 Transportation		150,274	150,274	159,175	8,901	159,175	
159 Transportation		3,872,962	0	0	0	3,872,962	
169 Transportation		0	0	0	0	0	
Total transportation		4,296,764	423,802	453,695	29,893	4,326,657	
Total sales		16,175,461	6,376,295	8,944,464	2,568,169	18,743,630	
Schedule Summary for Demand Deferral:							
101 Firm		8,853,839	4,460,203	6,473,362	2,013,159	10,866,998	
111 Firm		3,022,182	1,492,290	2,017,407	525,117	3,547,299	
112 Firm		2,676	0	0	0	2,676	
131 Firm		0	0	0	0	0	
132 Firm		0	0	0	0	0	
Total Firm Sales		11,878,697	5,952,493	8,490,769	2,538,276	14,416,973	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
101 Firm		8,853,839	4,460,203	6,473,362	2,013,159	10,866,998	
111 Firm		3,022,182	1,492,290	2,017,407	525,117	3,547,299	
121 Firm		0	0	0	0	0	
131 Interruptible		0	0	0	0	0	Notify Rates Dept if used
132J Interruptible		0	0	0	0	0	Special amortization rate
Total Firm Sales		11,876,021	5,952,493	8,490,769	2,538,276	14,414,297	Volumes for PGA Commodity & Demand Amortization
112 Firm		2,676	0	0	0	2,676	Annual lump sum amortization
131 Firm		0	0	0	0	0	Annual lump sum amortization
132 Interruptible		0	0	0	0	0	Annual lump sum amortization
Total Firm Sales		11,878,697	5,952,493	8,490,769	2,538,276	14,416,973	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		4,296,764	423,802	453,695	29,893	4,326,657	
Check total sales		16,175,461	6,376,295	8,944,464	2,568,169	18,743,630	
		16,175,461	6,376,295	8,944,464	2,568,169	18,743,630	

AMISTA CORPORATION
 DECEMBER 2017 IDAHO PGA ~ 150

Actual Billed

Schedule	Revenue (a)	Remove RCF (b)	Remove RCF (c)	Total PGA Cost (d)	Percentage Commodity (e)	Percentage Demand (f)	Commodity Cost (g)	Demand Cost (h)
				[b*c]			[d*e]	[d*f]
0101	\$ 2,873,339	✓	0.994188	\$ 2,856,639	67.42%	32.58%	\$ 1,925,946	\$ 930,693
0111	\$ 981,262	✓	0.994188	\$ 975,559	67.42%	32.58%	\$ 657,722	\$ 317,837
0112	\$ 868	✓	0.994188	\$ 863	67.42%	32.58%	\$ 582	\$ 281
Schedule Totals	\$ 3,855,469	✓		\$ 3,833,061			\$ 2,584,250	\$ 1,248,811

Schedule	Therms (i)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m)	Demand Cost (n)
	(u)	(k)	(l)	[j*k]	[j*l]
0101	6,473,362	0.21725	0.10497	\$ 1,406,338	\$ 679,509
0111	2,017,407	0.21725	0.10497	\$ 438,282	\$ 211,767
	8,490,769			\$ 1,844,620	\$ 891,276

Schedule	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s)	Demand Cost (t)
	(p)	(q)	(r)	[p*q]	[p*r]
0101	4,460,203	0.21725	0.10497	\$ (968,979)	\$ (468,188)
0111	1,492,290	0.21725	0.10497	\$ (324,200)	\$ (156,646)
	5,952,493			\$ (1,293,179)	\$ (624,834)

Schedule	Billed (g)	December Unbilled (m)	November Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 1,925,946	\$ 1,406,338	\$ (968,979)	\$ 2,363,305
0111	\$ 657,722	\$ 438,282	\$ (324,200)	\$ 771,804
0112	\$ 582	\$ -	\$ -	\$ 582
0132	\$ -	\$ -	\$ -	\$ -
	\$ 2,584,250	\$ 1,844,620	\$ (-1,293,179)	\$ 3,135,691

Schedule	Billed (h)	December Unbilled (n)	November Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ 930,693	\$ 679,509	\$ (468,188)	\$ 1,142,014
0111	\$ 317,837	\$ 211,767	\$ (156,646)	\$ 372,958
0112	\$ 281	\$ -	\$ -	\$ 281
0132	\$ -	\$ -	\$ -	\$ -
	\$ 1,248,811	\$ 891,276	\$ (624,834)	\$ 1,515,253



Revenue By Rate Schedule Gas for ID

Data Source: Financial Reporting
Data Updated Daily

Accounting Period: 201712

Rate Schedule Desc	Billing Determinant	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
0101 - FIRM AND GENERAL SER	RIDER 150	0	0	2,873,339	✓	0	22,051,243
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	0	981,262	✓	0	8,819,759
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	868	✓	0	148,635
Overall - Total		0	0	3,855,469	✓	0	31,019,637

AVISTA UTILITIES
Schedule Summaries & Shortcuts
 State of Idaho - Gas
 Effective Date January 1, 2018

most current; however using for December b/c no change to 150 & 155

Includes effect of Schedules 150, 155, 175, 191 and 197.
 Excludes effect of Schedules 158.

	Base Rate	PGA WACOG Rate Sch 150	PGA Amortization Rate Sch 155	FCA Rate Sch 175	DSM Rate Sch 191	Total
Schedule 101 - General Service						
Basic Charge	\$6.00					\$6.00
Per therm	\$ 0.48363	\$ 0.32449	\$ (0.08862)	\$ 0.02466	\$ 0.01818	\$ 0.76234
Schedule 111 - Large General Service						
If consumption is less than or equal to 200 therms:						
Minimum charge of	\$102.73					\$102.73
Plus # of therms used times		\$ 0.32449	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.26180
If consumption is greater than 200 therms:						
First 200 therms	\$ 0.51365	\$ 0.32449	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.77545
201-1,000 therms	\$ 0.32220	\$ 0.32449	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.58400
1,001-10,000 therms	\$ 0.23981	\$ 0.32449	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.50161
Over 10,000 therms	\$ 0.18534	\$ 0.32449	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.44714
Schedule 112 - Large General Service						
If consumption is less than or equal to 200 therms:						
Minimum charge of	\$102.73					\$102.73
Plus # of therms used times		\$ 0.32449	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.35042
If consumption is greater than 200 therms:						
First 200 therms	\$ 0.51365	\$ 0.32449	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.86407
201-1,000 therms	\$ 0.32220	\$ 0.32449	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.67262
1,001-10,000 therms	\$ 0.23981	\$ 0.32449	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.59023
Over 10,000 therms	\$ 0.18534	\$ 0.32449	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.53576
Schedule 131 - Interruptible Service						
Per therm	\$ 0.22609	\$ 0.21891	\$ -	\$ 0.00978		\$ 0.45478
Annual Minimum charge is 250,000 minus actual annual usage times	\$ 0.22609					
Schedule 132 - Interruptible Service						
Per therm	\$ 0.22609	\$ 0.21891	\$ -	\$ 0.00978		\$ 0.45478
Annual Minimum charge is 250,000 minus actual annual usage times	\$ 0.22609					
Schedule 146 - Transportation Service for Customer Owned Gas						
Basic Charge	\$250.00					\$250.00
Per therm	\$ 0.13077					\$ 0.13077
Annual Minimum charge is times actual annual usage	\$35.693					

SHORTCUT			
Therms		Mult. Therms	
From	To	By	Add
0	0		\$6.00
1	over	\$ 0.76234	\$6.00
1	200	\$ 0.26180	\$102.73
201	1,000	\$ 0.58400	\$38.29
1,001	10,000	\$ 0.50161	\$120.68
10,001	over	\$ 0.44714	\$665.38
1	200	\$ 0.35042	\$102.73
201	1,000	\$ 0.67262	\$38.29
1,001	10,000	\$ 0.59023	\$120.68
10,001	over	\$ 0.53576	\$665.38
1	Over	\$ 0.45478	\$0.00
1	Over	\$ 0.45478	\$0.00

NONE

No amortization

Avista Utilities
State of Idaho
Gas Cost Calculation (per Therm)

	Executed Hedges		Index Cost		Total Cost to Serve Average Load (including fuel)		Variable Charges		Deferred Exchange		Total Estimated Commodity Costs		Sales Volumes (to customers)		WACOG	
	Volumes (a)	Dollars (b)	Volumes (c)	Dollars (d)	Volumes (a) * (c) = (e)	Dollars (b) * (d) = (f)	Dollars (h)	Dollars (i)	Dollars (j)	Dollars (k)	Dollars (l)	Dollars (m)	Dollars (n)	Dollars (o)	Dollars (p)	Dollars (q)
Nov-17	4,762,376	\$ 1,294,157	6,278,895	\$ 1,392,346	11,041,271	\$ 2,686,503	\$ 5,258	\$ (118,763)	\$ 2,572,999	\$ 10,834,008	\$ 0.2375			10,834,008	\$ 0.2375	
Dec-17	5,446,657	\$ 1,438,942	8,886,232	\$ 2,098,631	14,332,889	\$ 3,537,573	\$ 6,264	\$ (114,338)	\$ 3,429,499	\$ 14,063,838	\$ 0.2439			14,063,838	\$ 0.2439	
Jan-18	5,012,045	\$ 1,349,184	8,564,860	\$ 1,981,963	13,576,905	\$ 3,331,147	\$ 5,516	\$ (112,538)	\$ 3,224,125	\$ 13,322,045	\$ 0.2420			13,322,045	\$ 0.2420	
Feb-18	4,122,080	\$ 1,125,433	6,381,202	\$ 1,442,902	10,503,282	\$ 2,568,335	\$ 3,935	\$ (110,138)	\$ 2,462,133	\$ 10,306,119	\$ 0.2389			10,306,119	\$ 0.2389	
Mar-18	4,393,382	\$ 1,220,794	5,095,525	\$ 1,096,914	9,488,907	\$ 2,317,708	\$ 5,091	\$ (114,600)	\$ 2,208,199	\$ 9,310,785	\$ 0.2372			9,310,785	\$ 0.2372	
Apr-18	363,914	\$ 66,960	5,946,893	\$ 1,041,859	5,910,807	\$ 1,108,819	\$ 9,664	\$ (115,163)	\$ 1,003,321	\$ 5,799,852	\$ 0.1730			5,799,852	\$ 0.1730	
May-18	388,289	\$ 71,445	3,083,742	\$ 579,404	3,472,031	\$ 650,849	\$ 12,247	\$ (118,913)	\$ 544,184	\$ 3,406,856	\$ 0.1597			3,406,856	\$ 0.1597	
Jun-18	388,325	\$ 71,452	1,987,634	\$ 374,042	2,375,959	\$ 445,494	\$ 9,176	\$ (122,888)	\$ 331,782	\$ 2,331,359	\$ 0.1423			2,331,359	\$ 0.1423	
Jul-18	425,269	\$ 78,249	1,853,035	\$ 365,371	2,278,304	\$ 443,620	\$ 8,589	\$ (130,238)	\$ 321,971	\$ 2,235,537	\$ 0.1440			2,235,537	\$ 0.1440	
Aug-18	431,146	\$ 79,331	1,876,614	\$ 360,253	2,307,760	\$ 439,584	\$ 8,568	\$ (132,038)	\$ 316,114	\$ 2,264,439	\$ 0.1396			2,264,439	\$ 0.1396	
Sep-18	394,842	\$ 72,651	2,124,216	\$ 411,658	2,519,058	\$ 484,309	\$ 2,755	\$ (124,950)	\$ 362,114	\$ 2,471,771	\$ 0.1465			2,471,771	\$ 0.1465	
Oct-18	402,493	\$ 74,059	5,496,408	\$ 1,111,538	5,898,901	\$ 1,185,597	\$ 4,756	\$ (123,263)	\$ 1,067,091	\$ 5,788,170	\$ 0.1844			5,788,170	\$ 0.1844	
Average	26,530,818	\$ 6,942,657	57,175,258	\$ 12,256,882	83,706,076	\$ 19,199,539	\$ 81,818	\$ (1,437,825)	\$ 17,843,532	\$ 82,134,778	\$ 0.21725			82,134,778	\$ 0.21725	

Average 32% 0.26188 \$ 0.2144 \$ 0.2294 68%

GRI Funding (no change) 0.00040
TOTAL Rate 0.21765

Proposed Rate	RCF: 1.005812
Proposed WACOG without RCF	\$ 0.21765
Proposed WACOG with RCF	\$ 0.21891

Present Rate	\$ 0.23935
Present WACOG without RCF	\$ 0.23935
Present WACOG with RCF	\$ 0.24058

Change	\$ (0.02170)
Change WACOG without RCF	\$ (0.02170)
Change WACOG with RCF	\$ (0.02167)

RCF = (not)
Revenue
Conversion
Factor

2-1-05812
994188

L:\Natural Gas Accounting
Gas Cost Database\ P&A Lnk
(Changes 2017) 2017 Idaho
P&A Exhibit (1-10 P&A
Workpapers (06 30-2017)

AVISTA CORPORATION
 DECEMBER 2017 IDAHO AMORTIZATION - 155

Actual Billed

Schedule (a)	Revenue (b)	Remove RCE (c)	Amortization Cost (d)
			[b*c]
0101	\$ 784,742 ✓	✓ 0.994190	\$ 780,183
0111	\$ 268,020 ✓	✓ 0.994190	\$ 266,463
Schedule Totals	\$ 1,052,762 ✓		\$ 1,046,646

December Unbilled

Schedule (e)	Terms (f)	Amortization Rate (g)	Amortization (h)
			[f*g]
0101	6,473,362 ✓	0.08811 ✓	\$ 570,368
0111	2,017,407 ✓	0.08811 ✓	\$ 177,754
	8,490,769 ✓		\$ 748,122

November Unbilled Reversal

Schedule (i)	Terms (j)	Amortization Rate (k)	Commodity Cost (l)
			[j*k]
0101	-4,460,203 ✓	0.08811 ✓	\$ (392,988)
0111	-1,492,290 ✓	0.08811 ✓	\$ (131,486)
	-5,952,493		\$ (524,474)

	Billed (d)	December Unbilled (h)	November Unbilled Reversal (l)	Total Commodity [d+h+l]
0101	\$ 780,183	\$ 570,368	\$ (392,988)	\$ 957,563
0111	\$ 266,463	\$ 177,754	\$ (131,486)	\$ 312,731
	\$ 1,046,646	\$ 748,122	\$ (524,474)	\$ 1,270,294

M

TRUE

TRUE

TRUE



Revenue By Rate Schedule Gas for ID

Data Source: Financial
Reporting
Data Updated Daily

Accounting Period: 201712 *M*

Rate Schedule Desc	Billing Determinant	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
0101 - FIRM AND GENERAL SER	RIDER 155	0	0	-784,742	✓	0	-6,106,622
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	-268,020	✓	0	-2,443,170
Overall - Total		0	0	-1,052,763	✓	0	-8,549,792

Avista Utilities
 Idaho Gas Operations
 Development of Amortization Rate

SALES AMORTIZATION (Sch 101-131)

Line No.		Sales Therms	Amortization	Interest	Balance
1					
2			\$ (0.08811)	1.00%	
3					
4	Rate Schedule: 101-132				\$ (7,211,838)
5					
6	Nov-17	10,834,008	\$ 954,576.89	\$ (5,612.12)	\$ (6,262,873.39)
7	Dec-17	14,063,838	\$ 1,239,154.91	\$ (4,702.75)	\$ (5,028,421.23)
8	Jan-18	13,322,045	\$ 1,173,796.05	\$ (3,701.27)	\$ (3,858,326.45)
9	Feb-18	10,306,119	\$ 908,064.91	\$ (2,836.91)	\$ (2,953,098.45)
10	Mar-18	9,310,785	\$ 820,366.77	\$ (2,119.10)	\$ (2,134,850.78)
11	Apr-18	5,799,852	\$ 511,020.90	\$ (1,566.12)	\$ (1,625,396.00)
12	May-18	3,406,856	\$ 300,175.66	\$ (1,229.42)	\$ (1,326,449.76)
13	Jun-18	2,331,359	\$ 205,414.37	\$ (1,019.79)	\$ (1,122,055.18)
14	Jul-18	2,235,537	\$ 196,971.59	\$ (852.97)	\$ (925,936.56)
15	Aug-18	2,264,439	\$ 199,518.17	\$ (688.48)	\$ (727,106.87)
16	Sep-18	2,471,771	\$ 217,786.00	\$ (515.18)	\$ (509,836.05)
17	Oct-18	5,788,170	\$ 509,991.57	\$ (212.37)	\$ (56.85)
18		82,134,778	\$ 7,236,837.79	\$ (25,056.48)	\$ (56.85)

TOTAL AMORTIZATION RATES

		RCF:	1.00581
Sales Amortization			
Proposed Amort. Rate without revenue sensitive costs	\$	(0.08811)	
Proposed Amort. Rate with revenue sensitive costs	\$	(0.08862)	

*RCF = (Amortization)
 Revenue Conversion
 Factor*

*= .2 - 1.00581
 = .99419*

*4/11 Natural Gas Accounting / Gas Cost Data
 BGS&S/PGA Rate Changes / 2017 / 2017 Idaho
 PGA Exhibit A-10 PGA Worksheets (02-20-2017)*

Alto

	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Total
1 Commodities Allocation Based on Calendar													
2 Volumes	31.67%	30.89%	40.01%	29.37%	40.96%	40.71%	41.71%	32.77%	44.71%	35.21%	33.17%	32.87%	
3 Hedged													
4 Executed													
5 AN System Total Volumes (TN)	15,237,500	17,863,750	16,702,750	11,035,000	14,716,250	18,001	1,224,500	1,195,000	1,224,500	1,274,500	1,189,000	1,224,500	86,466,753
6 AN System Total Dollars (\$)	4,086,382	4,719,891	4,496,782	3,811,917	5,994,745	218,040	275,468	218,040	275,508	225,108	218,040	275,508	22,683,562
7 ID Volumes (TN)	4,462,376	5,446,657	5,012,045	4,122,080	4,393,382	363,914	388,289	388,475	425,269	431,146	394,867	402,493	26,530,818
8 ID Dollars (\$)	1,229,137	1,418,342	1,349,184	1,225,433	1,250,794	65,966	71,455	71,452	78,249	79,131	72,651	74,079	5,942,657
9 WACOG	0.27175	0.28419	0.26919	0.27303	0.27787	0.18400	0.18400	0.18400	0.18400	0.18400	0.18400	0.18400	0.26168
10 Deferred Exchange Credits													
11 AN Deferred Exchange	(175,000)	(375,000)	(475,000)	(375,000)	(475,000)	(375,000)	(375,000)	(375,000)	(175,000)	(375,000)	(375,000)	(175,000)	(4,500,000)
12 ID Deferred Exchange	(118,763)	(114,338)	(112,538)	(110,138)	(114,600)	(115,163)	(118,913)	(122,888)	(130,748)	(132,038)	(124,950)	(121,263)	(1,437,825)
13 Price Forecasts													
14 30 Day Average Price based on 7:11:10:17													
15 Alcoa	2.069	2.135	2.197	2.197	2.153	1.878	1.879	1.879	1.901	2.899	1.889	1.921	
16 Sumas	2.703	3.228	3.185	2.946	2.696	1.898	1.899	1.890	2.141	2.129	2.129	2.143	
17 Rockies	7.714	2.998	3.100	3.074	2.862	2.192	2.317	2.173	2.437	2.443	2.470	2.411	
18 Basin Weighting													
19 Alcoa	70.97%	74.98%	87.66%	91.42%	100.00%	100.00%	100.00%	75.96%	78.67%	97.94%	83.73%	78.52%	82%
20 Sumas	1.99%	1.77%	1.17%	8.40%	0.00%	0.00%	0.00%	24.14%	14.80%	5.79%	12.95%	1.30%	31%
21 Rockies	25.17%	20.21%	0.58%	0.18%	0.00%	0.00%	0.00%	0.00%	6.59%	1.26%	3.32%	20.18%	6%
22 Basin Weighted Index Price	2.2175	2.3617	2.3141	2.2612	2.2527	1.8783	1.8789	1.8818	1.9717	2.9197	1.9379	2.0273	
23 Index Volumes (DTH)	6,278,895	8,886,232	8,565,860	6,181,202	5,095,525	5,546,893	3,083,742	1,987,634	1,853,835	1,876,634	2,124,216	5,406,408	57,175,258
24 Index Cost	1,392,846	2,098,632	1,981,963	1,442,902	1,066,914	1,041,859	579,404	374,042	365,372	360,253	411,658	1,111,538	12,256,882
25 Embedded Charges													
26 Variable Transportation	5,258	6,264	5,526	3,935	5,091	9,664	12,247	9,176	8,989	8,568	2,795	4,756	81,818
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Balance to transfer (confirmed w/ Annette 11/9/18) → Added to Workbook in November, but didn't hit file. Post in December

Σ ⊖ = 81,340 = Refunds (confirmed w/ Annette 11/9/18) ✓ M

At Natural Gas Accounting: Gas Cont. Data Entry/PGA Rate Changes/2017 2017 Idaho PGA Estimate (1-10) PGA Warrants (08-30-2017)

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Accounting	Begin Date	End Date	Interest Rates
<u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly	http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp			OLD - Oct	NEW - Nov Dec	10/1/2017	12/31/2017	4.21% ✓
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.23860	\$0.21817 ✓	11/1/2017	Next PGA filing	
Demand Rate		101	Debit	\$0.12678	\$0.10744 ✓	11/1/2017	Next PGA filing	
		102	Debit	\$0.12678	\$0.10744 ✓	11/1/2017	Next PGA filing	
		111/112	Debit	\$0.11865	\$0.09865 ✓	11/1/2017	Next PGA filing	
		121/122	Debit	\$0.11541	\$0.10433 ✓	11/1/2017	Next PGA filing	
		131/132	Debit	\$0.07431	\$0.06248 ✓	11/1/2017	Next PGA filing	
		146	Debit	\$0.00054	\$0.00054 ✓	11/1/2017	Next PGA filing	
<u>WA Commodity & Demand Amortization Rates (Sch 155)</u>	191000 GD WA	101	Debit	\$0.09174	\$0.09067 ✓	11/1/2017	Next PGA filing	
		102	Debit	\$0.09174	\$0.09067 ✓	11/1/2017	Next PGA filing	
		111	Debit	\$0.07249	\$0.07475 ✓	11/1/2017	Next PGA filing	
		112	n/a	n/a	n/a	11/1/2017	Next PGA filing	
		121	Debit	\$0.04448	\$0.04745 ✓	11/1/2017	Next PGA filing	
		122	n/a	n/a	n/a	11/1/2017	Next PGA filing	
		131	n/a	\$0.08834	n/a	11/1/2017	Next PGA filing	
		132	n/a	n/a	n/a	11/1/2017	Next PGA filing	
		146	n/a	n/a	n/a	11/1/2017	Next PGA filing	
<u>WA Jackson Prairie Amortization Rates (Sch 155)</u>	191025 GD WA	101-132	Debit	\$0.00001	n/a	11/1/2017	Rolled into PGA Nov 1st 2017	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664	146	Debit	\$0.00000	n/a	11/1/2017	Rolled into PGA Nov 1st 2017	1.00% ✓
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.23895	\$0.21725 ✓	11/1/2017	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.11331	\$0.10497 ✓	11/1/2017	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID	101	Debit	\$0.09308	\$0.08811 ✓	11/1/2017	Next PGA filing	
		111	Debit	\$0.09308	\$0.08811 ✓	11/1/2017	Next PGA filing	
		131	Debit	\$0.09665	n/a	11/1/2017	Next PGA filing	
<u>ID 2014 Earnings Test Amortization</u>	254229 GD ID	101	Debit	(\$0.00268)	\$0.00000	11/1/2017	12/31/2017	
		111	Debit	(\$0.00268)	\$0.00000	11/1/2017	12/31/2017	
		112	Debit	(\$0.00268)	\$0.00000	11/1/2017	12/31/2017	
		131	Debit	(\$0.00268)	\$0.00000	11/1/2017	12/31/2017	
		132	Debit	(\$0.00268)	\$0.00000	11/1/2017	12/31/2017	

Berg, Jenny

From: Brandon, Annette
Sent: Tuesday, January 02, 2018 2:03 PM
To: Berg, Jenny
Subject: RE: Rate Review - December

Looks good. *m*

From: Berg, Jenny
Sent: Friday, December 29, 2017 2:15 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - December

Hi Annette,

Attached is the rates review workbook for December 2017. No updates were made this month.

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

Thank you,

Jenny Berg
Resource Accounting Analyst



John Mark Wagoner, PMP, CSM
Toll-free: 1-800-368-7222
Phone: 408-437-1100
http://www.avistacorp.com

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