



Idaho Public Utilities Commission  
Office of the Secretary  
RECEIVED

FEB 26 2018

Boise, Idaho

February 26, 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 January 2018. 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 January, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$300,284. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$519,151. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$6,899,998 (including interest). The amount of amortization recorded for the month is \$1,020,678 for a total rebate balance of \$2,793,500 (including interest).

If you have any questions regarding this information please feel free to contact me at [annette.brandon@avistacorp.com](mailto: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 WA/ID      Effective Date: 201801      Last Saved by: Jenny Berg      Last Saved: 02/08/2018 8:45 AM  
 Team: Resource Accounting      Submitted by: Jenny Berg      Approval Requested: 02/08/2018 8:45 AM  
 Type: C      Approved by:  
 Category: DJ  
 Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
			GD	WA	DL			
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	43,044.14 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		2,135,276.46	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	2,092,232.32 ✓		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	26,909.31 ✓		Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	2,323,123.54 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		2,350,032.85	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,403.65 ✓		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		825,839.53	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	820,435.88 ✓		Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,750.91 ✓		Interest Income
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,017,927.58 ✓		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		1,020,678.49	Amortization Expense
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	459.10 ✓		Large Customer Refund Int Adj
140	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL		459.10	Large Customer Refund Int Adj
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	78.00 ✓		Large Customer Refund Int Adj
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		78.00	Large Customer Refund Int Adj
<b>Totals:</b>						<b>6,332,364.43 ✓</b>	<b>6,332,364.43</b>	

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 2/8/18  
 Reviewed by      Date 2/8/18

Approved for Entry      Date  
 Corporate Accounting use Only





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	201707	201708	201709	201710	201711	201712	201801
	Interest Rate			1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	Beginning Balance	(3,654,681.67)	(7,053,819.22)	(7,053,819.22)	(7,812,987.48)	(8,761,725.21)	(9,608,353.27)	(11,285,498.57)	(4,720,876.97)	(6,074,157.96)
	Commodity Deferral	(7,910,931.67)	(14,195,458.56)	(1,187,641.06)	(1,323,183.70)	(1,205,028.08)	(1,567,468.60)	(1,372,219.40)	(548,636.06)	(301,284.37)
	Demand Deferral	(2,332,943.65)	(2,336,485.51)	434,764.70	391,249.18	366,051.02	(100,974.56)	(348,265.17)	(800,149.73)	(519,151.51)
	Interest (Rev/Expense)	(73,555.65)	(126,085.11)	(6,191.88)	(6,903.21)	(7,651.01)	(8,702.15)	(3,728.89)	(4,496.06)	(5,403.65)
	Commodity Adjustment	5,003,473.37	12,118,353.74	0.00	0.00	0.00	0.00	5,003,473.37	0.00	0.00
	Demand Adjustment	1,988,574.07	2,058,665.63	0.00	0.00	0.00	0.00	1,988,574.07	0.00	0.00
	Interest Adjustment	981,517.03	101,517.03	0.00	0.00	0.00	0.00	61,771.35	0.00	0.00
	Misc Adjustment	16.07	15.65	0.00	0.00	0.00	0.00	16.07	0.00	0.00
	Ending Balance	(3,283,596.11)	(6,074,157.96)	(7,812,987.47)	(8,761,725.20)	(9,608,353.26)	(11,285,498.57)	(4,720,876.97)	(6,074,157.96)	(6,899,998.36)
	GLW Check		(6,074,157.96)	(7,812,987.47)	(8,761,725.20)	(9,608,353.26)	(11,285,498.57)	(4,720,876.97)	(6,074,157.96)	(6,074,157.96)
	Variance			(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.86)	(825,840.40)

191000	Month	YTD	PGA YTD	201707	201708	201709	201710	201711	201712	201801
	Interest Rate			1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	Beginning Balance	8,066,491.35	11,664,306	187,927.94	(51,589.21)	167,468.47	394,574.91	1,024,559.16	(5,159,325.85)	(3,911,428.10)
	Amortization	(16,879.13)	(30,488.74)	(121.19)	48.26	234.09	591.06	(4,654.88)	(3,736.26)	(2,750.91)
	Interest	(7,053,834.86)	(14,278,552.05)	0.00	0.00	0.00	0.00	(7,053,834.86)	0.00	0.00
	PGA Transfer	69,108.74	150,890	0.00	0.00	0.00	0.00	(12,233.29)	81,340.00	0.00
	Misc Adjustment	1,064,884.30	(3,811,428.10)	(51,589.21)	167,468.47	394,574.91	1,024,559.16	(5,159,325.85)	(3,811,350.10)	(3,811,350.10)
	Ending Balance	88,143,457	161,870,650	2,089,849	2,435,155	2,509,124	6,609,567	9,856,292	14,416,973	11,587,749
	GLW Check	88,143,457	161,870,650	2,089,849	2,435,155	2,509,124	6,609,567	9,856,292	14,416,973	11,587,749
	Variance			0.01	0.01	0.01	0.02	(33.89)	(78.00)	1,017,849.58

191015	Month	YTD	PGA YTD	201707	201708	201709	201710	201711	201712	201801
	Interest Rate			1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	Beginning Balance	0.00	(12,001.09)	(12,162.38)	(12,192.53)	(12,202.69)	(12,212.86)	(12,223.04)	0.00	0.00
	Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest	(111.58)	(232.14)	(10.16)	(10.16)	(10.17)	(10.18)	(10.19)	0.00	0.00
	Misc Adjustment	12,233.23	12,233.00	0.00	0.00	0.00	0.00	12,233.23	0.00	0.00
	Ending Balance	12,121.65	0.00	(12,192.53)	(12,202.69)	(12,212.86)	(12,223.04)	0.00	0.00	0.00
	GLW Check	12,121.65	0.00	(12,192.53)	(12,202.71)	(12,212.86)	(12,223.06)	0.00	0.00	0.00
	Variance		0.02	0.02	0.02	0.02	0.02	0.00	0.00	0.00

191015	Month	YTD	PGA YTD	201707	201708	201709	201710	201711	201712	201801
	Interest Rate			1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	Beginning Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	GLW Check	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Variance									

191015	Month	YTD	PGA YTD	201707	201708	201709	201710	201711	201712	201801
	Interest Rate			1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	Beginning Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	GLW Check	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Variance									

191015	Month	YTD	PGA YTD	201707	201708	201709	201710	201711	201712	201801
	Interest Rate			1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	Beginning Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	GLW Check	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Variance									

191015	Month	YTD	PGA YTD	201707	201708	201709	201710	201711	201712	201801
	Interest Rate			1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	Beginning Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	GLW Check	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Variance									

191015	Month	YTD	PGA YTD	201707	201708	201709	201710	201711	201712	201801
	Interest Rate			1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	Beginning Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	GLW Check	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Variance									

191015	Month	YTD	PGA YTD	201707	201708	201709	201710	201711	201712	201801
	Interest Rate			1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	Beginning Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	GLW Check	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Variance									

201801	201801
ID Deferral Interest Income	419600 GD ID 0.00
ID Deferral Interest Expense	431600 GD ID 5,403.65
ID Deferral	191010 GD ID 825,839.53
ID Deferral Expense	805120 GD ID 820,435.88
Tracker Transfer	191010 GD ID 0.00
Tracker Transfer	191000 GD ID 0.00
Check	0.00

201801	201801
ID Amortization Interest Income	419600 GD ID 0.00
ID Amortization Interest Expense	431600 GD ID 2,750.91
ID Amortization	191010 GD ID 1,017,927.58
ID Amortization Expense	805110 GD ID 1,028,678.49
Large Customer Refund	191000 GD ID 0.00
Large Customer Refund	805110 GD ID 0.00
Check	0.00

201801	201801
WA Amortization Interest Expense	431600 GD ID 78.00
WA Amortization Expense	191000 GD ID 0.00
Check	0.00

201801	201801
ID Amortization Interest Income	419600 GD ID 0.00
ID Amortization Interest Expense	431600 GD ID 0.00
ID Amortization HB	191015 GD ID 0.00
ID Amortization Expense HB	805111 GD ID 0.00
Reclass to Amortization	191015 GD ID 0.00
Reclass to Amortization	191000 GD ID 0.00
Check	0.00

VMM

VMM

note: 10/11 moved to file 2  
 note: Dec 201801 org  
 booked in file

201801 Washington/Idaho Gas Costs

Washing/Idaho Gas Costs	
Demand (Transportation) Costs	
NWP Fixed	\$ 3,656,974.78
NWP Variable	\$ 27,155.85
NWP Capacity Release	\$ (2,356,636.44)
GTN Fixed	\$ 1,326,694.19
GTN Variable	\$ 25,729.32
GTN Capacity Release	\$ (9,978.88)
Current Month Estimate	\$ (3,418.47)
Transcanada Foothills (BC System) Fixed	\$ 250,289.73
Transcanada Foothills (BC System) Variable	\$ 204,486.20
ANG Total	\$ 202,495.20
NOVA (AB System) Fixed	\$ 415,759.23
NOVA (AB System) Variable	\$ 92,828.55
Spectra Westcoast Fixed	\$ 906.45
Spectra Westcoast Variable	\$ 53,737.00
WEL (Duke) Total	\$ 2,670.30
Questar	\$ 2,670.30
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ -
Other Capacity Release credit	\$ -
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,356,440.53
WAI Buy/Sell Transportation Recovery	\$ (9,961.94)
Total Demand Costs	\$ 2,290,483.71
less variable costs charged to Commodity	\$ (37,043.18)
Total Demand Costs to be Allocated	\$ 2,253,440.53

201801 Expense Calculation

Total System Cost	\$ 2,253,440.53
Demand Allocated to Washington	\$ 1,556,226.03
Demand Allocated to Idaho	\$ 697,214.50
Total Current Demand Costs (excluding refund)	\$ 1,556,226.03
Total Commodity Costs to be Allocated	\$ 7,455,235.29
Imbalance Cost Washington	\$ 5,580.95
Imbalance Cost Idaho	\$ 4,185.79
Total Commodity Costs before refund	\$ 7,465,002.03
Total	\$ 9,716,442.56

check \$

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO			PGA Revenue
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue	
DEMAND							
Schedule 101	20,257,484	0.10744	\$ 2,176,464.08	8,822,773	0.10497	\$ 926,126.48	
Schedule 102	22,671	0.10744	\$ 2,435.77	2,761,366	0.10497	\$ 289,860.59	
Schedule 111	6,608,892	0.09865	\$ 651,967.20	3,610	0.10497	\$ 378.94	
Schedule 112	10,658	0.09865	\$ 1,041.55				
Schedule 121	362,835	0.10433	\$ 37,854.58				
Schedule 122	64,285	0.10433	\$ 6,812.23				
Schedule 131	0	0.06248	\$ 0				
Schedule 132	139,102	0.06248	\$ 8,691.09				
Schedule 146	3,629,622	0.00540	\$ 19,599.96				
Total Demand	31,096,459	0.09341	\$ 2,904,866.45	11,587,749	0.10497	\$ 1,216,366.01	
check	31,096,459		\$ 0.09341				0.10497
COMMODITY							
Schedule 101	20,257,484	0.21817	\$ 4,419,575.26	8,822,773	0.21725	\$ 1,916,747.43	
Schedule 102	22,671	0.21817	\$ 4,946.13	2,761,366	0.21725	\$ 599,906.76	
Schedule 111	6,608,892	0.21817	\$ 1,441,861.97	3,610	0.21725	\$ 784.27	
Schedule 112	10,358	0.21817	\$ 2,303.44				
Schedule 121	362,835	0.21817	\$ 79,159.71				
Schedule 122	65,295	0.21817	\$ 14,245.41				
Schedule 131	0	0.21817	\$ 0				
Schedule 132	139,102	0.21817	\$ 30,347.88				
Total Commodity	27,466,637	0.21817	\$ 5,992,439.83	11,587,749	0.21725	\$ 2,517,438.47	
check	27,466,637		\$ 0.21817				\$0.21725

201801 Deferral Calculation

Washington Commodity	\$ 6,248,847.93
Washington Demand	\$ 1,556,226.03
Idaho Commodity	\$ 2,216,154.10
Idaho Demand	\$ 697,214.50
Total Deferral Expenses from above	\$ (5,992,439.83)
PGA Deferral Revenue from above	\$ (2,904,866.45)
Adjustments	\$ -
Amount to be Deferred	\$ (743,691.90)
(overcollected/undercollected)	\$ (1,348,640.42)
(retab/recharge)	\$ (2,092,232.32)
check	\$ 2,092,232.32

check \$

JET Entry	
Debits	\$ 6,332,364.43
Credits	\$ 6,332,364.43

Total Net Gas Costs From DJ 430 Check \$

2018 WA-ID Deferral & Amort

**Washington/Idaho Gas Costs**

	GL Account	Jan-18 Costs
<b>Nucleus Storage acct. JPRAIRIEAN -100408</b>		
JP Injections	808200 GD AN	\$ (447,647.70)
JP Withdrawals	808100 GD AN	\$ 3,873,607.53
<b>Total JP</b>	<b>164100 GD AN</b>	<b>\$ 3,425,959.83</b>
<b>Clay Basin (QUESTAA) Injections</b>		
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 1,377.31
<b>Total Clay Basin</b>	<b>164115 GD AA</b>	<b>\$ (23,358.23)</b>
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$ 3,402,601.60</b>

**NUCUT PURCHASES (GL Estimate Report)**

Commodity Purchases	804000 GD AN	\$ 9,310,111.60
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,262,402.47
Variable Demand (Transport) Costs	804002 GD AN	\$ 37,043.18
Hedge Activity	804010 GD AN	\$ 1,919.57
Financial Settlements	804600 GD AN	\$ 2,270,713.28
Interco Purchase from Thermal	804730 GD AN	\$ 895,916.94
Cochrane Credit	811000 GD AN	\$ (92,480.20)

2,299,445.05

**Information from other journals -Deferred Costs:**

WA Imbalance from DJ 436	804000 GD AN	\$ 5,580.95
ID Imbalance from DJ 436	804000 GD AN	\$ 4,185.79
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees DJ 471	804017 GD AN	\$ 19,453.97
Mizuho Journal DJ 473	804017 GD AN	\$ 3,089.37
Wells Fargo Journal DJ 473	804017 GD AN	\$ 5,856.93
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 7,821.53
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837	\$ (8,038,794.48)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ -
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,961.94)
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -
<b>Total Costs for Deferral including net gas costs</b>		<b>\$ 9,718,442.56</b>

MM

Tie to Deferral Entry

483600 GD AN	\$ (538,419.62)	Input fr GLE Sales
483000 GD AN	\$ (4,072,845.36)	Input fr GLE Sales
483730 GD AN	\$ (3,427,529.50)	Input fr GLE Sales
	(8,038,794.48)	

<b>Journal # 430 Entry</b>			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 4,514,484.35	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (4,514,484.35)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (5,812,837.09)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 5,812,837.09	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ (634.31)	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ 634.31	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 68,287.80	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (68,287.80)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ -	From Recon 232620
232620.ZZ.ZZ	\$ -	\$ -	From Recon 232620
903000.CD.AA	\$ -	\$ -	Fortis Bank Fee
232130.ZZ.ZZ	\$ -	\$ -	Fortis Bank Fee
142600.ZZ.ZZ	\$ -	\$ -	Misc allocation adjustment
903000.CD.AA	\$ -	\$ -	Misc allocation adjustment
<b>Total Other Adj</b>	<b>\$ 10,403,243.55</b>	<b>\$ (10,403,243.55)</b>	

<b>Total from GLE</b>	<b>\$ 18,676,450.19</b>	<b>\$ (18,676,450.19)</b>
<b>Total DJ 430</b>	<b>\$ 29,079,693.74</b>	<b>\$ (29,079,693.74)</b>



# Gas by GL Account - Estimate

Page: 2  
 Print Date: 02/07/18  
 08:09:06 AM  
 Database: NUCUT  
 argasbyglest

Accounting Month: 201801  
 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	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
Dominion Energy Questar Pipeline, LLC	ACCTSP				\$1,850.00	\$1,850.00
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$820.30		\$820.30
Gas Transmission Northwest Corporation	TPORT			\$252,729.32		\$252,729.32
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,418.47)		(\$3,418.47)
Northwest Pipeline Corporation	TPORT			\$3,655,974.78		\$3,655,974.78
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$1,494,747.70)		(\$1,494,747.70)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$426,339.90)		(\$426,339.90)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$121,811.40)		(\$121,811.40)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$137,037.83)		(\$137,037.83)

- F ✓  
 - F ✓  
 - CR ✓  
 - F ✓  
 - CR ✓





# Gas by GL Account - Estimate

Page: 3  
 Print Date: 02/07/18  
 08:09:06 AM  
 Database: NUCUT  
 argasbyglest

Accounting Month: 201801  
 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				(\$78,568.35)	(\$78,568.35)	✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$98,131.26)	(\$98,131.26)	✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$991.71)		(\$991.71)	✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,571.60	\$10,571.60	✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$83,248.66	\$83,248.66	✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$200,789.19	\$200,789.19	✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$1,706.01		\$1,706.01	✓
TransCanada Nova Gas Transmission Ltd.	TPORT				\$411,773.16	\$411,773.16	✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$3,986.07		\$3,986.07	✓
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>				\$5,520.67	\$2,256,881.80	\$2,262,402.47 ✓
<b>Variable Transport Charges AN</b>							
Gas Transmission Northwest Corporation	TPORT				\$8,973.45	\$8,973.45	✓
Gas Transmission Northwest Corporation	ACCTSP			\$5.43		\$5.43	✓
Northwest Pipeline Corporation	TPORT				\$28,431.47	\$28,431.47	✓
Northwest Pipeline Corporation	TPORT			\$0.00		\$0.00	✓
Northwest Pipeline Corporation	ACCTSP				(\$1,275.62)	(\$1,275.62)	✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$908.45		\$908.45	✓
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	✓
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>				\$913.88	\$36,129.30	\$37,043.18 ✓
<b>Gas Cost - FX Hedge AN</b>							
Avista Corporation	ACCTGS				\$1,919.57	\$1,919.57	✓
<b>001-804010-GD-AN-DL</b>	<b>TOTALS:</b>					\$1,919.57	\$1,919.57 ✓
<b>Gas Financial Derivatives AN</b>							
Mizuho Securities USA LLC	FSWPS				\$788,478.81	\$788,478.81	✓
Mizuho Securities USA LLC	FSWPS				(\$7,533.00)	(\$7,533.00)	✓
Mizuho Securities USA LLC	BSWPS				\$458,052.55	\$458,052.55	✓
Wells Fargo Securities, LLC	BSWPS				\$293,067.84	\$293,067.84	✓
Wells Fargo Securities, LLC	BSWPS				(\$31,178.25)	(\$31,178.25)	✓
Wells Fargo Securities, LLC	FSWPS				\$769,825.33	\$769,825.33	✓
<b>001-804600-GD-AN-DL</b>	<b>TOTALS:</b>					\$2,270,713.28	\$2,270,713.28 ✓
<b>Intra-company Gas Purchases AN</b>							
Avista Corporation	GAS		391,623		\$895,916.94	\$895,916.94	✓
<b>001-804730-GD-AN-DL</b>	<b>TOTALS:</b>		391,623		\$895,916.94	\$895,916.94	✓
<b>Gas Storage Withdrawal AN</b>							
Jackson Prairie - AN	STOR		1,724,575		\$3,873,607.61	\$3,873,607.61	✓
Questar Intrup Storage - AA	STOR		529		\$1,377.31	\$1,377.31	✓
<b>001-808100-GD-AN-DL</b>	<b>TOTALS:</b>		1,725,104		\$3,874,984.92	\$3,874,984.92	✓

*1. ties to 804001*

Washington Sales Volumes

January/18 Description	Schedule	January/18 Billed	December/17 Unbilled	January/18 Unbilled	January/18 Net Unbilled	Total	Notes
<b>Schedule Sum for Commodity Deferral :</b>							
Firm 101		23,879,967	13,241,058	9,618,575	(3,622,483)	20,257,484 ✓	
Firm 102		27,405	15,797	11,063	(4,734)	22,671 ✓	
Firm 111		8,000,512	4,499,374	3,107,754	(1,391,620)	6,608,892 ✓	
Firm 112		17,697	14,283	7,144	(7,139)	10,558 ✓	
Firm 121		482,276	318,891	199,450	(119,441)	362,835 ✓	
Firm 122		65,295	0	0	0	65,295 ✓	
Firm 122G		0	0	0	0	0	
Firm 122L		0	0	0	0	0	
Firm 122W		0	0	0	0	0	
Firm 131		0	0	0	0	0	
Firm 132		139,102	0	0	0	139,102 ✓	
Firm 132W		0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		<b>32,612,254</b>	<b>18,089,403</b>	<b>12,943,986</b>	<b>(5,145,417)</b>	<b>27,466,837</b> ✓	<b>Total retail sales for PGA commodity deferral, includes interruptible rate schedules</b>
<b>Total 146 Transportation Sales</b>							
		3,967,685	3,967,685	3,629,622	(338,063)	3,629,622	
		282,077	0	0	0	282,077	
		4,983,146	4,983,146	4,873,335	(109,811)	4,873,335	
		5,265,223	4,983,146	4,873,335	(109,811)	5,155,412	
<b>Total sales</b>		<b>41,845,162</b>	<b>27,040,234</b>	<b>21,446,943</b>	<b>(5,593,291)</b>	<b>36,251,871</b>	
<b>Schedule Sum for Demand Deferral:</b>							
Firm 101		23,879,967	13,241,058	9,618,575	(3,622,483)	20,257,484 ✓	
Firm 102		27,405	15,797	11,063	(4,734)	22,671 ✓	
Firm 111		8,000,512	4,499,374	3,107,754	(1,391,620)	6,608,892 ✓	
Firm 112		17,697	14,283	7,144	(7,139)	10,558 ✓	
Firm 121		482,276	318,891	199,450	(119,441)	362,835 ✓	
Firm 122		65,295	0	0	0	65,295 ✓	
Firm 131		0	0	0	0	0	
Firm 132		139,102	0	0	0	139,102 ✓	
Firm 146		3,967,685	3,967,685	3,629,622	(338,063)	3,629,622 ✓	
<b>Transportation</b>		<b>36,579,939</b>	<b>22,057,088</b>	<b>16,573,608</b>	<b>(5,483,480)</b>	<b>31,096,459</b> ✓	<b>Total sales for PGA demand deferral, includes interruptible rate schedules &amp; schedule 146 transportation</b>
<b>Schedule Sum for Commodity and Demand Amortization:</b>							
Firm 101		23,879,967	13,241,058	9,618,575	(3,622,483)	20,257,484 ✓	
Firm 102		27,405	15,797	11,063	(4,734)	22,671 ✓	
Firm 111		8,000,512	4,499,374	3,107,754	(1,391,620)	6,608,892 ✓	
Firm 121		482,276	318,891	199,450	(119,441)	362,835 ✓	
Firm 122G		0	0	0	0	0	Special amortization rate
Firm 122L		0	0	0	0	0	Special amortization rate
Firm 122W		0	0	0	0	0	Special amortization rate
Firm 131		0	0	0	0	0	Special amortization rate
Firm 132W		0	0	0	0	0	Special amortization rate
Firm 146		3,967,685	3,967,685	3,629,622	(338,063)	3,629,622 ✓	
<b>Transportation</b>		<b>36,357,945</b>	<b>22,042,805</b>	<b>16,566,464</b>	<b>(5,476,341)</b>	<b>30,881,504</b> ✓	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
Firm 112		17,697	14,283	7,144	(7,139)	10,558	Annual lump sum amortization
Firm 122		65,295	0	0	0	65,295	Annual lump sum amortization
Firm 132		139,102	0	0	0	139,102	Annual lump sum amortization
<b>Total Firm Sales</b>		<b>32,473,152</b>	<b>18,089,403</b>	<b>12,943,986</b>	<b>(5,145,417)</b>	<b>27,327,735</b>	
<b>Total Interruptible Sales</b>		<b>139,102</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>139,102</b>	
<b>Total Transportation Sales (Schedule 146)</b>		<b>3,967,685</b>	<b>3,967,685</b>	<b>3,629,622</b>	<b>(338,063)</b>	<b>3,629,622</b>	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		<b>5,265,223</b>	<b>4,983,146</b>	<b>4,873,335</b>	<b>(109,811)</b>	<b>5,155,412</b>	
<b>Check total sales</b>		<b>41,845,162</b>	<b>27,040,234</b>	<b>21,446,943</b>	<b>(5,593,291)</b>	<b>36,251,871</b>	
		41,845,162	27,040,234	21,446,943	(5,593,291)	36,251,871	

Idaho Sales Volumes

Consolidated Volumes

January/18 Description	Schedule	January/18 Billed	December/17 Unbilled	January/18 Unbilled	January/18 Net Unbilled	Total	Notes
<b>Schedule Summary for Commodity Deferral :</b>							
101 Firm		10,887,981	6,473,362	4,408,154	(2,065,208)	8,822,773 ✓	
111 Firm		3,482,056	2,017,407	1,296,717	(720,690)	2,761,366 ✓	
112 Firm		3,610	0	0	0	3,610 ✓	
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	
<b>Total Retail Sales for GTI</b>		<b>14,373,647</b>	<b>8,490,769</b>	<b>5,704,871</b>	<b>(2,785,898)</b>	<b>11,587,749</b>	<b>Total sales for PGA commodity deferral, includes interruptible rate schedules</b>
146 Transportation		294,520	294,520	314,847	20,327	314,847	
147 Transportation		159,175	159,175	164,294	5,119	164,294	
159 Transportation		5,046,980	0	0	0	5,046,980	
169 Transportation		0	0	0	0	0	
<b>Total transportation</b>		<b>5,500,675</b>	<b>453,695</b>	<b>479,141</b>	<b>25,446</b>	<b>5,526,121</b>	
<b>Total sales</b>		<b>19,874,322</b>	<b>8,944,464</b>	<b>6,184,012</b>	<b>(2,760,452)</b>	<b>17,113,870</b>	

Schedule Summary for Demand Deferral:

101 Firm		10,887,981	6,473,362	4,408,154	(2,065,208)	8,822,773 ✓	
111 Firm		3,482,056	2,017,407	1,296,717	(720,690)	2,761,366 ✓	
112 Firm		3,610	0	0	0	3,610 ✓	
131 Firm		0	0	0	0	0	
132 Firm		0	0	0	0	0	
<b>Total Firm Sales</b>		<b>14,373,647</b>	<b>8,490,769</b>	<b>5,704,871</b>	<b>(2,785,898)</b>	<b>11,587,749</b>	<b>Total sales for PGA demand deferral, excludes interruptible rate schedules</b>

Schedule Summary for Commodity and Demand Amortization:

101 Firm		10,887,981	6,473,362	4,408,154	(2,065,208)	8,822,773 ✓	
111 Firm		3,482,056	2,017,407	1,296,717	(720,690)	2,761,366 ✓	
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
<b>Total Firm Sales</b>		<b>14,370,037</b>	<b>8,490,769</b>	<b>5,704,871</b>	<b>(2,785,898)</b>	<b>11,584,139</b>	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>

112 Firm		3,610	0	0	0	3,610	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

<b>Total Firm Sales</b>		<b>14,373,647</b>	<b>8,490,769</b>	<b>5,704,871</b>	<b>(2,785,898)</b>	<b>11,587,749</b>	
<b>Total Interruptible Sales</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Transportation Sales (Schedule 146 - 169)</b>		<b>5,500,675</b>	<b>453,695</b>	<b>479,141</b>	<b>25,446</b>	<b>5,526,121</b>	
<b>Check total sales</b>		<b>19,874,322</b>	<b>8,944,464</b>	<b>6,184,012</b>	<b>(2,760,452)</b>	<b>17,113,870</b>	
		<b>19,874,322</b>	<b>8,944,464</b>	<b>6,184,012</b>		<b>17,113,870</b>	

http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp

WA Interest Rate:  
FERC Natural Gas Interest Rate, changes quarterly

WA Deferral Rates  
Commodity Rate

Demand Rate

WA Commodity & Demand Amortization Rates (Sch 155)

WA Jackson Prairie Amortization Rates (Sch 155)

ID Interest Rate  
Customer Deposit Rate changes annually check IPUC website

ID Deferral Rates  
Commodity Rate (Without GTI)  
Demand Rate

ID Commodity & Demand Amortization Rates

ID 2014 Earnings Test Amortization

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
	191010 GD WA	101 - 132	Debit	NEW \$0.16436	1/1/2018	3/31/2018	4.25% ✓
		101	Debit	\$0.21817 ✓	1/26/2018	Next PGA filing	
		102	Debit	\$0.10744 ✓	11/1/2017	Next PGA filing	
		111/112	Debit	\$0.10744 ✓	11/1/2017	Next PGA filing	
		121/122	Debit	\$0.09865 ✓	11/1/2017	Next PGA filing	
		131/132	Debit	\$0.11541 ✓	11/1/2017	Next PGA filing	
		146	Debit	\$0.06248 ✓	11/1/2017	Next PGA filing	
			Debit	\$0.00054 ✓	11/1/2017	Next PGA filing	
	191000 GD WA	101	Debit	\$0.09174 ✓	11/1/2017	Next PGA filing	
		102	Debit	\$0.09174 ✓	11/1/2017	Next PGA filing	
		111	Debit	\$0.07249 ✓	11/1/2017	Next PGA filing	
		112	n/a	n/a			
		121	Debit	\$0.04448 ✓	11/1/2017	Next PGA filing	
		122	n/a	n/a			
		131	n/a	\$0.08834		Next PGA filing	
		132	n/a	n/a			
		146	n/a	n/a			
	191025 GD WA	101-132	Debit	\$0.00001	11/1/2017	11/1/2017	1.00% ✓
		146	Debit	\$0.00000	11/1/2017	11/1/2017	
	ORDER NO. 33664						
	191010 GD ID	101 - 132	Debit	\$0.21725 ✓	1/26/2018	Next PGA filing	
		101 - 112	Debit	\$0.11331	11/1/2017	Next PGA filing	
	191000 GD ID	101	Debit	\$0.09308	11/1/2017	Next PGA filing	
		111	Debit	\$0.09308	11/1/2017	Next PGA filing	
		131	Debit	\$0.09665	11/1/2017	Next PGA filing	
	254229 GD ID	101	Debit	(\$0.00268)	1/1/2017	12/31/2017	
		111	Debit	(\$0.00268)	1/1/2017	12/31/2017	
		112	Debit	(\$0.00268)	1/1/2017	12/31/2017	
		131	Debit	(\$0.00268)	1/1/2017	12/31/2017	
		132	Debit	(\$0.00268)	1/1/2017	12/31/2017	
		146	Debit	(\$0.00268)	1/1/2017	12/31/2017	

Berg, Jenny:  
rate changed on 1/26/18, but use old rate for PGA January Entries.

Berg, Jenny:  
formula... take from GTI tab  
rate changed on 1/26/18, but use old rate for PGA January Entries.

*Handwritten initials*



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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.

## Berg, Jenny

---

**From:** Brandon, Annette  
**Sent:** Friday, February 02, 2018 8:57 AM  
**To:** Berg, Jenny  
**Subject:** RE: Rate Review - January

Yes. Ugh.

**From:** Berg, Jenny  
**Sent:** Friday, February 02, 2018 8:55 AM  
**To:** Brandon, Annette <Annette.Brandon@avistacorp.com>  
**Subject:** RE: Rate Review - January

2/1/18 for Oregon? ☺

**From:** Brandon, Annette  
**Sent:** Friday, February 02, 2018 8:55 AM  
**To:** Berg, Jenny <Jenny.Berg@avistacorp.com>  
**Subject:** RE: Rate Review - January

Looks good. We will just need to change Oregon effective 01.01.2018.

**From:** Berg, Jenny  
**Sent:** Wednesday, January 31, 2018 3:26 PM  
**To:** Brandon, Annette <Annette.Brandon@avistacorp.com>  
**Subject:** Rate Review - January

Hi Annette,

Attached is the rates review workbook for January 2018. All updates are highlighted in green.

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

Thank you,

**Jenny Berg**  
Resource Accounting Analyst



14317 Mission Ave. MSC-07  
Spokane, WA 99216  
P: 509.496.2631  
<http://www.avistautilities.com>

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