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2018 APR 19 PM 4:59

IDAHO PUBLIC
UTILITIES COMMISSION

March 19, 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 March 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 March, commodity costs were slightly higher than the embedded PGA commodity WACOG, resulting in a surcharge deferral in the amount of \$135,080. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$378,360.96. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$7,174,027 (including interest). The amount of amortization recorded for the month is \$888,382 for a total rebate balance of \$819,114 (including interest).

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

Sincerely,

Annette Brandon

Annette Brandon
Sr. Regulatory Analyst
State and Federal Regulation

Enclosures

Avista Corporation Journal Entry

Effective Date: 201803

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Jenny Berg

Last Saved: 04/05/2018 9:20 AM

Type: C

Submitted by: Jenny Berg

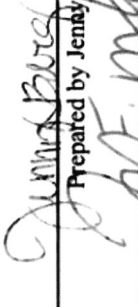
Approval Requested: 04/05/2018 9:20 AM

Category: DJ


Approved by:

Currency: USD

Seq	Co	FERC	Ser.	Jur.	S.L	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	47,943.87 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		558,492.49 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	510,548.62 ✓		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	11,777.93 ✓		Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,855,400.57 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,867,178.50 ✓	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,872.10 ✓		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		249,152.66 ✓	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	243,280.56 ✓		Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,051.88 ✓		Interest Income
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	887,330.06 ✓		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		888,381.94 ✓	Amortization Expense
Totals:						3,563,205.59	3,563,205.59	



 Prepared by Jenny Berg



 Reviewed by

 Date: 4/5/18

 Date: 4/5/18

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.

Approved for Entry

 Corporate Accounting use Only

 Date

Washington/Idaho Gas Costs

201803	201803
WNP Fixed	\$ 3,666,974.78
WNP Variable	\$ 19,613.55
WNP Capacity Release	\$ (2,356,636.44)
NWP Total (excluding Refund)	\$ 1,319,951.89
GTN Fixed	\$ 252,728.32
GTN Variable	\$ 5,951.32
GTN Total	\$ (3,418.47)
Transcanada Foothills (BC System) Fixed	\$ 298,272.77
Transcanada Foothills (BC System) Variable	\$ 190,372.45
ANG Total	\$ 388,645.22
NOVA (AB System) Fixed	\$ 390,410.94
NOVA (AB System) Variable	\$ 69,079.01
NOVA Total	\$ 459,489.95
Spectra Westcoast Fixed	\$ 3,979.49
Spectra Westcoast Variable	\$ 3,979.49
WEI (Duke) Total	\$ 7,958.98
Questar	\$ 50.00
Questar	\$ 50.00
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ -
Other capacity release credit	\$ -
Thermal Transport	\$ -
Counterparty Invoice Total	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,251,071.65
WAIID Buy/Sell Transportation Recovery	\$ (16,252.78)
Total Demand Costs	\$ 2,234,818.87
less variable costs charged to Commodity	\$ (28,688.57)
Total Demand Costs to be Allocated	\$ 2,206,130.30

804000 GD AN	\$ 5,776,355.37
804000 GD AN	\$ (62,803.33)
804600 GD AN	\$ 2,411,695.90
804010 GD AN	\$ (72,303.87)
804730 GD AN	\$ 692,629.89
Total Commodity Costs from Purchase Journals	\$ 8,665,675.15
Storage (Injections)/Withdrawals	\$ (623,993.59)
FAPB Commodity for Anderson Elementary/L	\$ -
WAIID Gas Purchased from Interstate Asphalt	\$ -
GST	\$ (9,987.66)
M Chemical Accrual	\$ 7,990.00
Broker Fees	\$ 16,419.12
Mizuho Broker Fees	\$ 5,860.22
Wells Fargo Journal DJ 473	\$ 5,038.74
plus variable costs from Demand	\$ 28,560.57
Merchandise Processing Fee DJ 467	\$ 6,246.39
WAIID Off System Revenue	\$ (4,224,906.23)
Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ 5,743,116.89
WA Imbalance	\$ (74,791.33)
ID Imbalance	\$ (38,246.06)
Total Deferred Commodity Costs:	\$ 7,840,197.82
From DJ 430	\$ 5,740,197.82
Check	\$ -

Expense Calculation

201803	201803
Total System Cost	\$ 2,206,228.30
Demand Allocated to Washington	\$ 1,523,621.26
Demand Allocated to Idaho	\$ 682,607.04
Total Current Demand Costs (excluding refund)	\$ 2,206,228.30
Total Commodity Costs to be Allocated	\$ 5,743,116.89
Imbalance Cost Washington	\$ (74,791.33)
Imbalance Cost Idaho	\$ (34,446.04)
Total Commodity Costs before refund	\$ 5,633,969.52
Total	\$ 7,840,197.82

Balance Sheet Def Rev Calc	WASHINGTON	PGA	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	IDAHO	PGA	PGA Rate	PGA Revenue
	15,771,469	1,695,163.00	MAIN CALC	\$ 1,695,163.00		7,413,396	MAIN CALC	\$ 7,413,396	\$ 779,254.00
	19,043	\$ 2,041.00	MAIN CALC	\$ 2,041.00		2,662,250	MAIN CALC	\$ 2,662,250	\$ 281,330.00
	5,695,266	\$ 554,510.00	MAIN CALC	\$ 554,510.00		3,652	MAIN CALC	\$ 3,652	\$ 384.00
	7,893	\$ 775.00	MAIN CALC	\$ 775.00			MAIN CALC	\$ -	\$ -
	345,236	\$ 35,924.00	MAIN CALC	\$ 35,924.00			MAIN CALC	\$ -	\$ -
	51,647	\$ 5,193.00	MAIN CALC	\$ 5,193.00			MAIN CALC	\$ -	\$ -
	113,117	\$ 7,050.00	MAIN CALC	\$ 7,050.00			MAIN CALC	\$ -	\$ -
	3,349,134	\$ 1,785.00	MAIN CALC	\$ 1,785.00			MAIN CALC	\$ -	\$ -
Total Demand	25,263,957	\$ 2,296,441.00	MAIN CALC	\$ 2,296,441.00		10,086,298	MAIN CALC	\$ 10,086,298	\$ 1,060,968.00
		\$ 0.009990							\$ 0.10518904

Balance Sheet Def Rev Calc	WASHINGTON	PGA	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	IDAHO	PGA	PGA Rate	PGA Revenue
	15,771,469	1,695,163.00	MAIN CALC	\$ 1,695,163.00		7,413,396	MAIN CALC	\$ 7,413,396	\$ 4,205,053.00
	19,043	\$ 2,041.00	MAIN CALC	\$ 2,041.00		2,662,250	MAIN CALC	\$ 2,662,250	\$ 435,058.00
	5,695,266	\$ 554,510.00	MAIN CALC	\$ 554,510.00		3,652	MAIN CALC	\$ 3,652	\$ 993.00
	7,893	\$ 775.00	MAIN CALC	\$ 775.00			MAIN CALC	\$ -	\$ -
	345,236	\$ 35,924.00	MAIN CALC	\$ 35,924.00			MAIN CALC	\$ -	\$ -
	51,647	\$ 5,193.00	MAIN CALC	\$ 5,193.00			MAIN CALC	\$ -	\$ -
	113,117	\$ 7,050.00	MAIN CALC	\$ 7,050.00			MAIN CALC	\$ -	\$ -
	3,349,134	\$ 1,785.00	MAIN CALC	\$ 1,785.00			MAIN CALC	\$ -	\$ -
Total Demand	25,263,957	\$ 2,296,441.00	MAIN CALC	\$ 2,296,441.00		10,086,298	MAIN CALC	\$ 10,086,298	\$ 1,640,704.00
		\$ 0.009990							\$ 0.10518904

Balance Sheet Def Rev Calc	WASHINGTON	PGA	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	IDAHO	PGA	PGA Rate	PGA Revenue
	15,771,469	1,695,163.00	MAIN CALC	\$ 1,695,163.00		7,413,396	MAIN CALC	\$ 7,413,396	\$ 4,205,053.00
	19,043	\$ 2,041.00	MAIN CALC	\$ 2,041.00		2,662,250	MAIN CALC	\$ 2,662,250	\$ 435,058.00
	5,695,266	\$ 554,510.00	MAIN CALC	\$ 554,510.00		3,652	MAIN CALC	\$ 3,652	\$ 993.00
	7,893	\$ 775.00	MAIN CALC	\$ 775.00			MAIN CALC	\$ -	\$ -
	345,236	\$ 35,924.00	MAIN CALC	\$ 35,924.00			MAIN CALC	\$ -	\$ -
	51,647	\$ 5,193.00	MAIN CALC	\$ 5,193.00			MAIN CALC	\$ -	\$ -
	113,117	\$ 7,050.00	MAIN CALC	\$ 7,050.00			MAIN CALC	\$ -	\$ -
	3,349,134	\$ 1,785.00	MAIN CALC	\$ 1,785.00			MAIN CALC	\$ -	\$ -
Total Demand	25,263,957	\$ 2,296,441.00	MAIN CALC	\$ 2,296,441.00		10,086,298	MAIN CALC	\$ 10,086,298	\$ 1,640,704.00
		\$ 0.009990							\$ 0.10518904

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	15,771,469	1,695,163.00	MAIN CALC	\$ 1,695,163.00		7,413,396	MAIN CALC	\$ 7,413,396	\$ 4,205,053.00
	19,043	\$ 2,041.00	MAIN CALC	\$ 2,041.00		2,662,250	MAIN CALC	\$ 2,662,250	\$ 435,058.00
	5,695,266	\$ 554,510.00	MAIN CALC	\$ 554,510.00		3,652	MAIN CALC	\$ 3,652	\$ 993.00
	7,893	\$ 775.00	MAIN CALC	\$ 775.00			MAIN CALC	\$ -	\$ -
	345,236	\$ 35,924.00	MAIN CALC	\$ 35,924.00			MAIN CALC	\$ -	\$ -
	51,647	\$ 5,193.00	MAIN CALC	\$ 5,193.00			MAIN CALC	\$ -	\$ -
	113,117	\$ 7,050.00	MAIN CALC	\$ 7,050.00			MAIN CALC	\$ -	\$ -
	3,349,134	\$ 1,785.00	MAIN CALC	\$ 1,785.00			MAIN CALC	\$ -	\$ -
Total Demand	25,263,957	\$ 2,296,441.00	MAIN CALC	\$ 2,296,441.00		10,086,298	MAIN CALC	\$ 10,086,298	\$ 1,640,704.00
		\$ 0.009990							\$ 0.10518904

Balance Sheet Def Rev Calc	WASHINGTON	PGA	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	IDAHO	PGA	PGA Rate	PGA Revenue
	15,771,469	1,695,163.00	MAIN CALC	\$ 1,695,163.00		7,413,396	MAIN CALC	\$ 7,413,396	\$ 4,205,053.00
	19,043	\$ 2,041.00	MAIN CALC	\$ 2,041.00		2,662,250	MAIN CALC	\$ 2,662,250	\$ 435,058.00
	5,695,266	\$ 554,510.00	MAIN CALC	\$ 554,510.00		3,652	MAIN CALC	\$ 3,652	\$ 993.00
	7,893	\$ 775.00	MAIN CALC	\$ 775.00			MAIN CALC	\$ -	\$ -
	345,236	\$ 35,924.00	MAIN CALC	\$ 35,924.00			MAIN CALC	\$ -	\$ -
	51,647	\$ 5,193.00	MAIN CALC	\$ 5,193.00			MAIN CALC	\$ -	\$ -
	113,117	\$ 7,050.00	MAIN CALC	\$ 7,050.00			MAIN CALC	\$ -	\$ -
	3,349,134	\$ 1,785.00	MAIN CALC	\$ 1,785.00			MAIN CALC	\$ -	\$ -
Total Demand	25,263,957	\$ 2,296,441.00	MAIN CALC	\$ 2,296,441.00		10,086,298	MAIN CALC	\$ 10,086,298	\$ 1,640,704.00
		\$ 0.009990							\$ 0.10518904

Washington/Idaho Gas Costs Mar-18
Costs

	GL Account	
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ -
JP Withdrawals	808100 GD AN	\$ 1,627,939.45
Total JP	164100 GD AN	\$ 1,627,939.45
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 159.14
Total Clay Basin	164116 GD AA	\$ 159.14
Total Net Storage (Injections)/Withdrawals		\$ 1,628,098.59
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 5,776,255.37
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,222,491.08
Variable Demand (Transport) Costs	804002 GD AN	\$ 28,580.67
Hedge Activity	804010 GD AN	\$ (72,303.67)
Financial Settlements	804600 GD AN	\$ 2,411,896.90
Interco Purchase from Thermal	804730 GD AN	\$ 602,629.88
Cochrane Credit	811000 GD AN	\$ (82,803.33)

2,251,071.65

Information from other journals - Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ (74,701.33)
ID Imbalance from DJ 436	804000 GD AN	\$ (34,446.04)
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees DJ 471	804017 GD AN	\$ 16,410.12
Mizuho Journal DJ 473	804017 GD AN	\$ 5,660.22
Wells Fargo Journal DJ 473	804017 GD AN	\$ 5,039.74
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 6,346.39
WAID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (4,224,906.23)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
GSTHST Recon (Quarterly) DJ 437	804000 GD AN	\$ (9,987.66)
FAB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -
WAID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ -
WAID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ (16,262.78)
Total Costs for Deferral including net gas costs		\$ 7,840,197.82

Tie to Deferral Entry

483600 GD AN	\$ (1,087,890.77)	Input fr GLE Sales
483000 GD AN	\$ (1,589,166.12)	Input fr GLE Sales
483730 GD AN	\$ (1,547,849.34)	Input fr GLE Sales
	(4,224,906.23)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 1,017,221.64	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142160 ZZ ZZ	\$ -	\$ (1,017,221.64)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (1,842,940.52)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 1,842,940.52	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ -	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ -	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
232130 ZZ ZZ	\$ -	\$ (10.00)	Fortis Bank Fee
903000.CD.AA	\$ 10.00	\$ -	Fortis Bank Fee
142600.ZZ.ZZ	\$ -	\$ (44,978.00)	Account Correction Reclass
232130.ZZ.ZZ	\$ 44,978.00	\$ -	Account Correction Reclass
232130 ZZ ZZ	\$ 48,282.24	\$ -	Reverse last month's entry - To Clear AP for GTN January
232620 ZZ ZZ	\$ -	\$ (48,282.24)	Reverse last month's entry - To Clear AP for GTN January
Total Other Adj	\$ 2,960,432.40	\$ (2,960,432.40)	

Total from GLE	\$ 12,742,256.02	\$ (12,742,256.02)
Total DJ 430	\$ 15,702,688.42	\$ (15,702,688.42)



Gas by GL Account - Estimate

Page: 2
 Print Date: 04/04/18
 03:53:14 PM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201803
 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	- F ✓
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$2,129.49		\$2,129.49	- 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)	- CP ✓
Northwest Pipeline Corporation	TPORT				\$3,655,974.78	\$3,655,974.78	- F ✓
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$1,494,747.70)	(\$1,494,747.70)	- F ✓
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$426,339.90)	(\$426,339.90)	- CP ✓
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$121,811.40)	(\$121,811.40)	- CP ✓
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$137,037.83)	(\$137,037.83)	- CP ✓



Gas by GL Account - Estimate

Page: 3
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 arpgasbyglst

Accounting Month: 201803
 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	
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			(\$460.96)		(\$460.96)
Spectra Energy - Westcoast Energy Inc.	TPORT				\$79,450.67	\$79,450.67
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,089.30	\$10,089.30
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$191,628.73	\$191,628.73
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$1,256.28)		(\$1,256.28)
TransCanada Nova Gas Transmission Ltd.	TPORT				\$392,987.14	\$392,987.14
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$2,576.20)		(\$2,576.20)
001-804001-GD-AN-DL	TOTALS:				(\$2,163.95)	\$2,224,655.03
Variable Transport Charges AN						
Gas Transmission Northwest Corporation	TPORT				\$8,961.92	\$8,961.92
Northwest Pipeline Corporation	TPORT				\$19,618.65	\$19,618.65
Spectra Energy - Westcoast Energy Inc.	TPORT				\$ 0.00	\$ 0.00
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$ 0.00		\$ 0.00
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$ 0.00	\$ 0.00
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$ 0.00		\$ 0.00
001-804002-GD-AN-DL	TOTALS:				\$ 0.00	\$28,580.57
Gas Cost - FX Hedge AN						
Avista Corporation	ACCTGS				(\$72,303.67)	(\$72,303.67)
001-804010-GD-AN-DL	TOTALS:				(\$72,303.67)	(\$72,303.67)
Gas Financial Derivatives AN						
Mizuho Securities USA LLC	BSWPS				\$602,691.15	\$602,691.15
Mizuho Securities USA LLC	FSWPS				\$858,956.53	\$858,956.53
Mizuho Securities USA LLC	BSWPS				(\$131,199.75)	(\$131,199.75)
Wells Fargo Securities, LLC	FSWPS				\$645,965.60	\$645,965.60
Wells Fargo Securities, LLC	BSWPS				\$435,483.37	\$435,483.37
001-804600-GD-AN-DL	TOTALS:				\$2,411,896.90	\$2,411,896.90
Intra-company Gas Purchases AN						
Avista Corporation	GAS		361,595		\$602,629.88	\$602,629.88
001-804730-GD-AN-DL	TOTALS:		361,595		\$602,629.88	\$602,629.88
Gas Storage Withdrawal AN						
Jackson Prairie - AN	STOR		737,229		\$1,627,939.41	\$1,627,939.41
Questar Intrap Storage - AA	STOR		60		\$159.14	\$159.14
001-808100-GD-AN-DL	TOTALS:		737,289		\$1,628,098.55	\$1,628,098.55
Gas Used for Product Extraction AN						
Cochrane/Empress Partnership	ACCTGS				(\$62,803.33)	(\$62,803.33)
001-811000-GD-AN-DL	TOTALS:				(\$62,803.33)	(\$62,803.33)

1. ties to GADD

Idaho Sales Volumes

Consolidated Volumes		March/18 Billed	February/18 Unbilled	March/18 Unbilled	March/18 Net Unbilled	Total	Notes
March/18 Description	Schedule						
Schedule Summary for Commodity Deferral:							
101 Firm		8,963,246	5,114,188	3,564,338	(1,549,850)	7,413,396 ✓	
111 Firm		3,105,227	1,578,900	1,142,923	(435,977)	2,669,250	
112 Firm		3,652	0	0	0	3,652	
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		12,072,125	6,693,088	4,707,261	(1,985,827)	10,086,298	Total sales for PGA commodity deferral, includes interruptible rate schedules
146 Transportation		314,258	314,258	304,591	(9,667)	304,591	
147 Transportation		141,761	141,761	141,841	80	141,841	
159 Transportation		4,368,194	0	0	0	4,368,194	
169 Transportation		0	0	0	0	0	
Total transportation		4,824,213	456,019	446,432	(9,587)	4,814,626	
Total sales		16,896,338	7,149,107	5,153,693	(1,995,414)	14,900,924	
Schedule Summary for Demand Deferral:							
101 Firm		8,963,246	5,114,188 ✓	3,564,338 ✓	(1,549,850)	7,413,396 ✓	
111 Firm		3,105,227	1,578,900 ✓	1,142,923 ✓	(435,977)	2,669,250	
112 Firm		3,652	0	0	0	3,652	
131 Firm		0	0	0	0	0	
132 Firm		0	0	0	0	0	
Total Firm Sales		12,072,125	6,693,088 ✓	4,707,261 ✓	(1,985,827)	10,086,298	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
101 Firm		8,963,246	5,114,188	3,564,338	(1,549,850)	7,413,396 ✓	
111 Firm		3,105,227	1,578,900	1,142,923	(435,977)	2,669,250 ✓	
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		12,068,473	6,693,088	4,707,261	(1,985,827)	10,082,646	Volumes for PGA Commodity & Demand Amortization
112 Firm		3,652	0	0	0	3,652	Annual lump sum amortization
131 Firm		0	0	0	0	0	Annual lump sum amortization
132 Firm		0	0	0	0	0	Annual lump sum amortization
Total Firm Sales		12,072,125	6,693,088	4,707,261	(1,985,827)	10,086,298	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		4,824,213	456,019	446,432	(9,587)	4,814,626	
Check total sales		16,896,338	7,149,107	5,153,693	(1,995,414)	14,900,924	
		16,896,338	7,149,107	5,153,693		14,900,924	

AVISTA CORPORATION
MARCH 2018 IDAHO PGA -150

Actual Billed

Schedule (a)	Revenue (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	\$ 2,412,650	0.994188	2,398,628	60.73%	39.27%	1,456,687	941,941
0111	\$ 837,806	0.994188	832,937	60.73%	39.27%	505,843	327,094
0112	\$ 983	0.994188	977	60.73%	39.27%	593	384
Schedule Totals	\$ 3,251,439		\$ 3,232,542			\$1,963,123	\$1,269,419

March Unbilled

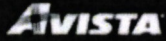
Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m)	Demand Cost (n)
				[j*k]	[j*l]
0101	3,564,338	0.16236	0.10497	578,706	374,149
0111	1,142,923	0.16236	0.10497	185,565	119,973
	4,707,261			764,271	494,122

February Unbilled Reversal

Schedule (o)	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s)	Demand Cost (t)
				[p*q]	[p*r]
0101	-5,114,188	0.16236	0.10497	(830,340)	(536,836)
0111	-1,578,900	0.16236	0.10497	(256,350)	(165,737)
	-6,693,088			(1,086,690)	(702,573)

	Billed (g)	March Unbilled (m)	February Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 1,456,687	\$ 578,706	\$ (830,340)	\$ 1,205,053
0111	\$ 505,843	\$ 185,565	\$ (256,350)	\$ 435,058
0112	\$ 593	\$ -	\$ -	\$ 593
0132	\$ -	\$ -	\$ -	\$ -
	TRUE \$1,963,123	TRUE \$764,271	TRUE -\$1,086,690	TRUE \$ 1,640,704

	Billed (h)	March Unbilled (n)	February Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ 941,941	\$ 374,149	\$ (536,836)	\$ 779,254
0111	\$ 327,094	\$ 119,973	\$ (165,737)	\$ 281,330
0112	\$ 384	\$ -	\$ -	\$ 384
0132	\$ -	\$ -	\$ -	\$ -
	TRUE \$ 1,269,419	TRUE \$494,122	TRUE (702,573)	TRUE \$ 1,060,968



Revenue By Rate Schedule
Gas for ID

Data Source: Financial Reporting
Data Updated Daily

Accounting Period: 201803

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	2,412,650	✓	0	8,381,433
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	0	837,806	✓	0	2,766,512
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	983	✓	0	3,139
Overall - Total		0	0	3,251,439	✓	0	11,173,083

	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)
Jan-18	6,058,644	\$ 1,558,905	7,518,261	\$ 1,258,964	13,576,905	\$ 2,817,869	\$ 5,516	\$ (112,538)	\$ 2,710,847	13,322,045	\$ 0.2035					
Feb-18	4,384,657	\$ 1,216,005	5,918,625	\$ 932,208	10,303,282	\$ 2,148,213	\$ 3,935	\$ (110,138)	\$ 2,042,010	10,306,119	\$ 0.1981					
Mar-18	4,393,382	\$ 1,220,794	5,095,525	\$ 686,689	9,488,907	\$ 1,907,483	\$ 5,091	\$ (114,600)	\$ 1,797,974	9,310,785	\$ 0.1931					
Apr-18	1,428,015	\$ 221,265	4,482,792	\$ 536,107	5,910,807	\$ 757,372	\$ 9,664	\$ (115,163)	\$ 651,873	5,799,852	\$ 0.1124					
May-18	1,145,207	\$ 180,363	2,326,824	\$ 273,090	3,472,031	\$ 453,453	\$ 12,247	\$ (118,913)	\$ 346,787	3,406,856	\$ 0.1018					
Jun-18	960,980	\$ 159,182	1,414,979	\$ 189,613	2,375,959	\$ 348,795	\$ 9,176	\$ (122,888)	\$ 235,084	2,331,359	\$ 0.1008					
Jul-18	1,053,406	\$ 174,326	1,225,898	\$ 175,201	2,279,304	\$ 349,527	\$ 8,589	\$ (130,238)	\$ 227,878	2,235,537	\$ 0.1019					
Aug-18	1,066,951	\$ 176,735	1,240,809	\$ 160,940	2,307,760	\$ 337,675	\$ 8,568	\$ (132,038)	\$ 214,206	2,264,439	\$ 0.0946					
Sep-18	977,109	\$ 161,853	1,541,949	\$ 214,771	2,519,058	\$ 376,624	\$ 2,755	\$ (124,950)	\$ 254,429	2,471,771	\$ 0.1029					
Oct-18	1,187,100	\$ 189,827	4,711,801	\$ 740,637	5,898,901	\$ 930,464	\$ 4,756	\$ (123,263)	\$ 811,957	5,788,170	\$ 0.1403					
Average	22,854,451	\$ 5,259,255	35,477,465	\$ 5,168,219	58,331,916	\$ 10,427,474	\$ 70,296	\$ (1,204,725)	\$ 9,293,045	57,236,932	\$ 0.16236					

Average

GRI Funding (no change) 0.00040
TOTAL Rate 0.16276

Proposed Rate
Proposed WACOG without RCF \$ 0.16276
Proposed WACOG with RCF \$ 0.16371

Present Rate
Present WACOG without RCF \$ 0.21765
Present WACOG with RCF \$ 0.21891

Change
Change WACOG without RCF \$ (0.05489)
Change WACOG with RCF \$ (0.05529)

-GT1

-GT1

Jan 2018

PRE JAN 2018

= 2 - 1.005812
= 0.994188 - No Change

Hill Natural Gas Accounting / P4A Cost
Data bases) P4A Rate Changes / 2018/
2017 10 P4A Worksheets December Update
(10-22-2017) eff 11-26-2018

RCF - (part)
Revenue
Conversion
Factor

AVISTA UTILITIES
Schedule Summaries & Shortcuts
State of Idaho - Gas
Effective Date January 26, 2018

treat as if rates changed Feb 1st

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	\$ 0.26929	\$ (0.08862)	\$ 0.02466	\$ 0.01818	\$ 0.70714
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	\$	\$ 0.26929	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.20660
If consumption is greater than 200 therms:						
First 200 therms	\$ 0.51365	\$ 0.26929	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.72025
201-1,000 therms	\$ 0.32220	\$ 0.26929	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.52880
1,001-10,000 therms	\$ 0.23981	\$ 0.26929	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.44641
Over 10,000 therms	\$ 0.18534	\$ 0.26929	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.39194
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	\$	\$ 0.26929	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.29522
If consumption is greater than 200 therms:						
First 200 therms	\$ 0.51365	\$ 0.26929	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.80887
201-1,000 therms	\$ 0.32220	\$ 0.26929	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.61742
1,001-10,000 therms	\$ 0.23981	\$ 0.26929	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.53503
Over 10,000 therms	\$ 0.18534	\$ 0.26929	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.48056
Schedule 131 - Interruptible Service						
Per therm	\$ 0.22609	\$ 0.16371	\$ -	\$ 0.00978		\$ 0.39958
Annual Minimum charge is 250,000 minus actual annual usage times	\$ 0.22609					
Schedule 132 - Interruptible Service						
Per therm	\$ 0.22609	\$ 0.16371	\$ -	\$ 0.00978		\$ 0.39958
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	\$ 0.70714	\$ 6.00
1	200	\$ 0.20660	\$ 102.73
201	1,000	\$ 0.52880	\$ 38.29
1,001	10,000	\$ 0.44641	\$ 120.68
10,001	over	\$ 0.39194	\$ 665.38
1	200	\$ 0.29522	\$ 102.73
201	1,000	\$ 0.61742	\$ 38.29
1,001	10,000	\$ 0.53503	\$ 120.68
10,001	over	\$ 0.48056	\$ 665.38
1	Over	\$ 0.39958	\$ 0.00
1	Over	\$ 0.39958	\$ 0.00

none
none
none

NO Amortization

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-matlis/interest-rates.asp			OLD - <i>don't use</i> NEW - <i>sub new</i>	1/1/2018	3/31/2018	4.25% ✓
WA Deferral Rates Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.21817	1/26/2018	Next PGA filing	
Demand Rate		101	Debit	\$0.12678	11/1/2017	Next PGA filing	
		102	Debit	\$0.10744	11/1/2017	Next PGA filing	
		111/112	Debit	\$0.11865	11/1/2017	Next PGA filing	
		121/122	Debit	\$0.11541	11/1/2017	Next PGA filing	
		131/132	Debit	\$0.07431	11/1/2017	Next PGA filing	
		146	Debit	\$0.00054	11/1/2017	Next PGA filing	
WA Commodity & Demand Amortization Rates (Sch. 155)	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	11/1/2017	Next PGA filing	
		121	Debit	\$0.04448	11/1/2017	Next PGA filing	
		122	n/a	n/a	11/1/2017	Next PGA filing	
		131	n/a	\$0.08834	11/1/2017	Next PGA filing	
		132	n/a	n/a	11/1/2017	Next PGA filing	
		146	n/a	n/a	11/1/2017	Next PGA filing	
WA Jackson Prairie Amortization Rates (Sch. 155)	191025 GD WA	101-132	Debit	\$0.00001	11/1/2017	Rolled into PGA Nov 1st 2017	
ID Interest Rate Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664	146	Debit	\$0.00000	11/1/2017	Rolled into PGA Nov 1st 2017	
ID Deferral Rates Commodity Rate (Without GTI) Demand Rate	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	
ID Commodity & Demand Amortization Rates	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	
ID 2014 Earnings Test Amortization	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	\$0.00000	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	

m

Berg, Jenny

From: Brandon, Annette
Sent: Tuesday, April 03, 2018 10:41 AM
To: Berg, Jenny
Subject: RE: Rate Review - March

No updates.

From: Berg, Jenny
Sent: Thursday, March 29, 2018 11:27 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - March

Hi Annette,

Attached is the rates review workbook for March 2018. No updates were needed in March.

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

Thank you,

Jenny Berg
Resource Accounting Analyst



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