



May 31, 2018

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

RECEIVED  
2018 MAY 31 AM 11:58  
IDAHO PUBLIC  
UTILITIES COMMISSION

RE: Monthly Deferred Cost Report

Attached is the PGA monthly report of activity in the Gas Deferral Accounts for the month of April 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 April, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$614,655.16. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$82,530.78. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$7,877,481.81 (including interest). The amount of amortization recorded for the month is \$618,723.13 for a total rebate balance of \$200,816.15 (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&amp;A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Effective Date: 201804

Last Saved by: Jenny Berg

Submitted by: Jenny Berg

Approved by:

Last Saved: 05/03/2018 4:10 PM

Approval Requested: 05/03/2018 4:10 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	53,973.95 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		✓ 1,388,249.77	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,334,275.82 ✓		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL		✓ 31.24	Rate Error Correction from January
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	17,671.20 ✓		Rate Error Correction from January
60	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		✓ 17,639.96	Rate Error Correction from January
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	125.40 ✓		Feb and March Int Correction
80	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL		✓ 125.40	Feb and March Int Correction
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	6,682.63 ✓		Interest Income
100	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,212,769.15 ✓		Amortization
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		✓ 1,219,451.78	Amortization Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	6,268.85 ✓		Interest Expense
130	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		✓ 703,454.79	Deferral
140	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	697,185.94 ✓		Deferral Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	424.79 ✓		Interest Income
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	618,298.34 ✓		Amortization
170	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		✓ 618,723.13	Amortization Expense
Totals:						3,947,676.07 ✓	3,947,676.07 ✓	

Avista Corp.  
D&A WA/ID  
Manager Review

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

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

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up

JW  
5/28/14



\* Formula to next month and display value in prior month

Update JE date to pull current month values

{ } = Rebate

191010	YTD	201707	201708	201709	201710	201711	201712	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	202301	202302	202303	202304	202305	202306	202307	202308	202309	202310	202311	202312	202401	202402	202403	202404	202405	202406	202407	202408	202409	202410	202411	202412	202501	202502	202503	202504	202505	202506	202507	202508	202509	202510	202511	202512	202601	202602	202603	202604	202605	202606	202607	202608	202609	202610	202611	202612	202701	202702	202703	202704	202705	202706	202707	202708	202709	202710	202711	202712	202801	202802	202803	202804	202805	202806	202807	202808	202809	202810	202811	202812	202901	202902	202903	202904	202905	202906	202907	202908	202909	202910	202911	202912	203001	203002	203003	203004	203005	203006	203007	203008	203009	203010	203011	203012	203101	203102	203103	203104	203105	203106	203107	203108	203109	203110	203111	203112	203201	203202	203203	203204	203205	203206	203207	203208	203209	203210	203211	203212	203301	203302	203303	203304	203305	203306	203307	203308	203309	203310	203311	203312	203401	203402	203403	203404	203405	203406	203407	203408	203409	203410	203411	203412	203501	203502	203503	203504	203505	203506	203507	203508	203509	203510	203511	203512	203601	203602	203603	203604	203605	203606	203607	203608	203609	203610	203611	203612	203701	203702	203703	203704	203705	203706	203707	203708	203709	203710	203711	203712	203801	203802	203803	203804	203805	203806	203807	203808	203809	203810	203811	203812	203901	203902	203903	203904	203905	203906	203907	203908	203909	203910	203911	203912	204001	204002	204003	204004	204005	204006	204007	204008	204009	204010	204011	204012	204101	204102	204103	204104	204105	204106	204107	204108	204109	204110	204111	204112	204201	204202	204203	204204	204205	204206	204207	204208	204209	204210	204211	204212	204301	204302	204303	204304	204305	204306	204307	204308	204309	204310	204311	204312	204401	204402	204403	204404	204405	204406	204407	204408	204409	204410	204411	204412	204501	204502	204503	204504	204505	204506	204507	204508	204509	204510	204511	204512	204601	204602	204603	204604	204605	204606	204607	204608	204609	204610	204611	204612	204701	204702	204703	204704	204705	204706	204707	204708	204709	204710	204711	204712	204801	204802	204803	204804	204805	204806	204807	204808	204809	204810	204811	204812	204901	204902	204903	204904	204905	204906	204907	204908	204909	204910	204911	204912	205001	205002	205003	205004	205005	205006	205007	205008	205009	205010	205011	205012	205101	205102	205103	205104	205105	205106	205107	205108	205109	205110	205111	205112	205201	205202	205203	205204	205205	205206	205207	205208	205209	205210	205211	205212	205301	205302	205303	205304	205305	205306	205307	205308	205309	205310	205311	205312	205401	205402	205403	205404	205405	205406	205407	205408	205409	205410	205411	205412	205501	205502	205503	205504	205505	205506	205507	205508	205509	205510	205511	205512	205601	205602	205603	205604	205605	205606	205607	205608	205609	205610	205611	205612	205701	205702	205703	205704	205705	205706	205707	205708	205709	205710	205711	205712	205801	205802	205803	205804	205805	205806	205807	205808	205809	205810	205811	205812	205901	205902	205903	205904	205905	205906	205907	205908	205909	205910	205911	205912	206001	206002	206003	206004	206005	206006	206007	206008	206009	206010	206011	206012	206101	206102	206103	206104	206105	206106	206107	206108	206109	206110	206111	206112	206201	206202	206203	206204	206205	206206	206207	206208	206209	206210	206211	206212	206301	206302	206303	206304	206305	206306	206307	206308	206309	206310	206311	206312	206401	206402	206403	206404	206405	206406	206407	206408	206409	206410	206411	206412	206501	206502	206503	206504	206505	206506	206507	206508	206509	206510	206511	206512	206601	206602	206603	206604	206605	206606	206607	206608	206609	206610	206611	206612	206701	206702	206703	206704	206705	206706	206707	206708	206709	206710	206711	206712	206801	206802	206803	206804	206805	206806	206807	206808	206809	206810	206811	206812	206901	206902	206903	206904	206905	206906	206907	206908	206909	206910	206911	206912	207001	207002	207003	207004	207005	207006	207007	207008	207009	207010	207011	207012	207101	207102	207103	207104	207105	207106	207107	207108	207109	207110	207111	207112	207201	207202	207203	207204	207205	207206	207207	207208	207209	207210	207211	207212	207301	207302	207303	207304	207305	207306	207307	207308	207309	207310	207311	207312	207401	207402	207403	207404	207405	207406	207407	207408	207409	207410	207411	207412	207501	207502	207503	207504	207505	207506	207507	207508	207509	207510	207511	207512	207601	207602	207603	207604	207605	207606	207607	207608	207609	207610	20761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Washington/Idaho Gas Costs		201804
<b>Demand (Transportation) Costs</b>		
NWP Fixed	\$	3,539,511.00
NWP Variable	\$	16,061.06
NWP Capacity Release	\$	(2,280,515.90)
NWP Total (excluding Refund)	\$	1,274,056.16
GTN Fixed	\$	185,334.94
GTN Variable	\$	15,352.76
GTN Capacity Release	\$	(3,308.20)
Transcanada Foothills (BC System) Fixed	\$	197,379.50
Transcanada Foothills (BC System) Variable	\$	181,029.49
ANG Total	\$	193,029.49
NOVA (AB System) Fixed	\$	395,859.82
NOVA (AB System) Variable	\$	83,228.15
Spectra Westcoast Fixed	\$	713.84
Spectra Westcoast Variable	\$	93,941.99
Questar	\$	4,305.63
Questar	\$	4,305.63
NOVA Fixed charges	\$	-
Third party capacity release	\$	-
Other Pipeline Fixed charges	\$	\$0.00
Other capacity release credit	\$	\$0.00
Counterparty Invoice Total	\$	-
Thermal Transport	\$	-
Intracompany Transportation Optimization	\$	-
Total Demand Costs from Purchase Journals	\$	2,159,472.59
WAID Buy/Sell Transportation Recovery	\$	2,159,472.59
Total Demand Costs	\$	(32,127.66)
less variable costs charged to Commodity	\$	-
Total Demand Costs to be Allocated	\$	2,127,344.93
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	\$	4,780,218.71
Misc	\$	-
Cochrane Credit	\$	(72,810.35)
Financial Settlements	\$	705,323.29
Foreign Exchange Hedge Activity	\$	27,334.98
Interco Purchase from Thermal	\$	747,785.54
Total Commodity Costs from Purchase Journals	\$	5,188,552.17
Storage (Injections)/Withdrawals	\$	(178,555.84)
FAIB Commodity for Anderson Elementary/LA	\$	-
WAID Gas Purchased from Interstate Asphalt	\$	-
GST	\$	-
M Chemical Accrual	\$	7,000.00
Broker Fees	\$	29,665.11
Mizuho Broker Fees	\$	2,760.85
Wells Fargo Journal DJ 473	\$	1,813.07
plus variable costs from Demand	\$	32,127.66
Merchandise Processing Fee DJ 467	\$	11,915.01
WAID Off System Revenue	\$	(4,152,567.83)
Deferred Exchange Revenue	\$	(375,000.00)
Total Commodity Costs to be Allocated	\$	1,557,712.20
WA Imbalance	\$	47,037.57
ID Imbalance	\$	21,959.44
Total Deferred Commodity Costs:	\$	1,625,709.21
Total Net Gas Costs	\$	3,753,144.14
From DJ 430	\$	53,753,144.14
Check	\$	-

201804  
Expense Calculation

Total Current Demand Costs (excluding refund)	\$	2,127,344.93	\$	1,469,144.41	\$	658,200.52
Total Commodity Costs to be Allocated	\$	1,557,712.20	\$	1,094,744.80	\$	509,967.40
Imbalance Cost Washington	\$	47,037.57	\$	47,037.57	\$	21,059.44
Imbalance Cost Idaho	\$	21,059.44	\$	21,059.44	\$	531,054.41
Total Commodity Costs before refund	\$	1,625,799.21	\$	1,094,744.80	\$	531,054.41
Total	\$	3,753,144.14	\$	1,469,144.41	\$	658,200.52
check	\$	-	\$	-	\$	-

Balance Sheet Def Rev Calc	WASHINGTON	PGA	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	IDAHO	PGA	PGA Rate	PGA Revenue
	Volumes					Volumes			
<b>DEMAND</b>									
Schedule 101	9,759,881	✓	0.10744	\$ 1,048,601.61	Schedule 101	5,025,609	✓	0.10497	\$ 527,544.47
Schedule 102	11,770	✓	0.10744	\$ 1,264.57	Schedule 111	1,996,498	✓	0.10497	\$ 209,572.40
Schedule 111	4,266,905	✓	0.09865	\$ 420,930.18	Schedule 112	34,433	✓	0.10497	\$ 3,614.43
Schedule 112	9,867	✓	0.09865	\$ 973.38	Schedule 121	0	✓	0.10497	\$ -
Schedule 121	305,691	✓	0.10433	\$ 31,892.74	Schedule 122	0	✓	0.10497	\$ -
Schedule 122	46,438	✓	0.10433	\$ 4,844.88	Total Demand	7,056,600	check	0.10497	\$ 740,731.30
Schedule 131	0	✓	0.06248	\$ -					
Schedule 132	93,219	✓	0.06248	\$ 5,824.32					
Schedule 146	3,031,741	✓	0.00054	\$ 1,637.14					
Total Demand	17,525,512	check	0.08650	\$ 1,615,968.82					
	17,525,512			\$ 0.08650					
<b>COMMODITY</b>									
Schedule 101	9,759,881	✓	0.16436	\$ 1,604,134.04	Schedule 101	5,025,609	✓	0.16236	\$ 815,967.62
Schedule 102	11,770	✓	0.16436	\$ 1,934.52	Schedule 111	1,996,498	✓	0.16236	\$ 324,151.42
Schedule 111	4,266,905	✓	0.16436	\$ 701,308.51	Schedule 112	34,433	✓	0.16236	\$ 5,590.54
Schedule 112	9,867	✓	0.16436	\$ 1,621.74	Schedule 121	0	✓	0.16236	\$ -
Schedule 121	305,691	✓	0.16436	\$ 50,243.37	Schedule 122	0	✓	0.16236	\$ -
Schedule 122	46,438	✓	0.16436	\$ 7,632.55	Schedule 131	0	✓	0.16236	\$ -
Schedule 131	0	✓	0.16436	\$ -	Schedule 132	0	✓	0.16236	\$ -
Schedule 132	93,219	✓	0.16436	\$ 15,321.47	Total Commodity	7,056,600	check	0.16236	\$ 1,145,709.58
Total Commodity	14,493,771	check		\$ 2,382,196.20					
	14,493,771			\$ 0.16436					

Balance Sheet Def Rev Calc	WASHINGTON	PGA	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	IDAHO	PGA	PGA Rate	PGA Revenue
	Volumes					Volumes			
<b>DEMAND</b>									
Schedule 101	9,759,881	✓	0.10744	\$ 1,048,601.61	Schedule 101	5,025,609	✓	0.10497	\$ 527,544.47
Schedule 102	11,770	✓	0.10744	\$ 1,264.57	Schedule 111	1,996,498	✓	0.10497	\$ 209,572.40
Schedule 111	4,266,905	✓	0.09865	\$ 420,930.18	Schedule 112	34,433	✓	0.10497	\$ 3,614.43
Schedule 112	9,867	✓	0.09865	\$ 973.38	Schedule 121	0	✓	0.10497	\$ -
Schedule 121	305,691	✓	0.10433	\$ 31,892.74	Schedule 122	0	✓	0.10497	\$ -
Schedule 122	46,438	✓	0.10433	\$ 4,844.88	Total Demand	7,056,600	check	0.10497	\$ 740,731.30
Schedule 131	0	✓	0.06248	\$ -					
Schedule 132	93,219	✓	0.06248	\$ 5,824.32					
Schedule 146	3,031,741	✓	0.00054	\$ 1,637.14					
Total Demand	17,525,512	check	0.08650	\$ 1,615,968.82					
	17,525,512			\$ 0.08650					
<b>COMMODITY</b>									
Schedule 101	9,759,881	✓	0.16436	\$ 1,604,134.04	Schedule 101	5,025,609	✓	0.16236	\$ 815,967.62
Schedule 102	11,770	✓	0.16436	\$ 1,934.52	Schedule 111	1,996,498	✓	0.16236	\$ 324,151.42
Schedule 111	4,266,905	✓	0.16436	\$ 701,308.51	Schedule 112	34,433	✓	0.16236	\$ 5,590.54
Schedule 112	9,867	✓	0.16436	\$ 1,621.74	Schedule 121	0	✓	0.16236	\$ -
Schedule 121	305,691	✓	0.16436	\$ 50,243.37	Schedule 122	0	✓	0.16236	\$ -
Schedule 122	46,438	✓	0.16436	\$ 7,632.55	Schedule 131	0	✓	0.16236	\$ -
Schedule 131	0	✓	0.16436	\$ -	Schedule 132	0	✓	0.16236	\$ -
Schedule 132	93,219	✓	0.16436	\$ 15,321.47	Total Commodity	7,056,600	check	0.16236	\$ 1,145,709.58
Total Commodity	14,493,771	check		\$ 2,382,196.20					
	14,493,771			\$ 0.16436					

201804  
Expense Calculation

Total Current Demand Costs (excluding refund)	\$	2,127,344.93	\$	1,469,144.41	\$	658,200.52
Total Commodity Costs to be Allocated	\$	1,557,712.20	\$	1,094,744.80	\$	509,967.40
Imbalance Cost Washington	\$	47,037.57	\$	47,037.57	\$	21,059.44
Imbalance Cost Idaho	\$	21,059.44	\$	21,059.44	\$	531,054.41
Total Commodity Costs before refund	\$	1,625,799.21	\$	1,094,744.80	\$	531,054.41
Total	\$	3,753,144.14	\$	1,469,144.41	\$	658,200.52
check	\$	-	\$	-	\$	-

WA Total

(1,287,461.41) \$

(1,334,275.82)

(1,334,275.82)

JET Entry	Credit
Debits	\$
	3,947,676.07
	3,947,676.07

M

Washington/Idaho Gas Costs	GL Account	Apr-18 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (879,535.98)
JP Withdrawals	808100 GD AN	\$ 700,112.94
Total JP	164100 GD AN	\$ (179,423.04)

Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 766.20
Total Clay Basin	164115 GD AA	\$ 766.20

Total Net Storage (Injections)/Withdrawals \$ / (178,656.84)

#### NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN	\$ 4,780,218.71
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,127,344.93
Variable Demand (Transport) Costs	804002 GD AN	\$ 32,127.66
Hedge Activity	804010 GD AN	\$ 27,234.98
Financial Settlements	804600 GD AN	\$ 705,923.29
Interco Purchase from Thermal	804730 GD AN	\$ 747,786.54
Cochrane Credit	811000 GD AN	\$ (72,610.35)

> 2,159,472.59

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

WA Imbalance from DJ 436	804000 GD AN	\$ 47,027.57
ID Imbalance from DJ 436	804000 GD AN	\$ 21,059.44
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees DJ 471	804017 GD AN	\$ 20,666.11
Mizuho Journal DJ 473	804017 GD AN	\$ 2,760.85
Wells Fargo Journal DJ 473	804017 GD AN	\$ 1,813.07
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 11,016.01
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 GI	\$ (4,152,567.83)
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	\$ -
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -

WV

Total Costs for Deferral including net gas costs \$ / 3,753,144.14 Tie to Deferral Entry

483600 GD AN	\$ (524,454.75)	Input fr GLE Sales
483000 GD AN	\$ (1,866,226.86)	Input fr GLE Sales
483730 GD AN	\$ (1,361,886.22)	Input fr GLE Sales
	(4,152,567.83)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 816,042.45	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (816,042.45)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (2,305,884.03)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 2,305,884.03	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ (36.74)	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ 35.74	\$ -	Clear MTM on FX for 2 months out
804700 GD AN	\$ 8,370.00	\$ -	Provide Bookout dollars for SEC reporting
804711 GD AN	\$ -	\$ (8,370.00)	Provide Bookout dollars offset
804000 GD AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130 ZZ ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
903000 CD AA	\$ -	\$ -	Misc Adj
232130 ZZ ZZ	\$ -	\$ -	Misc Adj
142600 ZZ ZZ	\$ -	\$ -	Misc Adj
903000 CD AA	\$ -	\$ -	Misc Adj
142600 ZZ ZZ	\$ 44,978.00	\$ -	Reverse 201803 Account Correction Reclass - AP Fixed
232130 ZZ ZZ	\$ -	\$ (44,978.00)	Reverse 201803 Account Correction Reclass - AP Fixed
Total Other Adj	\$ 3,182,310.22	\$ (3,182,310.22)	

Total from GLE	\$ 9,300,938.29	\$ (9,300,938.29)
Total DJ 430	\$ 12,483,248.51	\$ (12,483,248.51)



## Gas by GL Account - Estimate

Page: 2  
Print Date: 05/03/18  
10:58:12 AM  
Database: NUCUT  
arpgasbyglest

Accounting Month: 201804  
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
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$2,455.63		\$2,455.63
Gas Transmission Northwest Corporation	TPORT				\$185,334.94	\$185,334.94
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				(\$3,308.20)	(\$3,308.20)
Northwest Pipeline Corporation	TPORT				\$3,538,040.09	\$3,538,040.09
Northwest Pipeline Corporation	ACCTSP				\$1,470.91	\$1,470.91
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$1,446,530.02)	(\$1,446,530.02)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$412,587.00)	(\$412,587.00)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$117,882.00)	(\$117,882.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$132,617.25)	(\$132,617.25)

V. - Add to  
GRADD





## Gas by GL Account - Estimate

Page: 3  
Print Date: 05/03/18  
10:58:12 AM  
Database: NUCUT  
arpgasbyglect

Accounting Month: 201804  
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				(\$76,033.89)	(\$76,033.89)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$94,965.74)	(\$94,965.74)
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$259.47		\$259.47
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,132.20	\$10,132.20
Spectra Energy - Westcoast Energy Inc.	TPORT				\$82,836.48	\$82,836.48
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$585.95		\$585.95
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$192,443.54	\$192,443.54
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$1,201.68		\$1,201.68
TransCanada Nova Gas Transmission Ltd.	TPORT				\$394,658.14	\$394,658.14
001-804001-GD-AN-DL	TOTALS:			\$4,502.73	\$2,122,842.20	\$2,127,344.93
Variable Transport Charges AN						
Gas Transmission Northwest Corporation	TPORT				\$6,414.09	\$6,414.09
Gas Transmission Northwest Corporation	ACCTSP				\$8,938.67	\$8,938.67
Northwest Pipeline Corporation	TPORT				\$16,061.06	\$16,061.06
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$713.84		\$713.84
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	
001-804002-GD-AN-DL	TOTALS:			\$713.84	\$31,413.82	\$32,127.66
Gas Cost - FX Hedge AN						
Avista Corporation	ACCTGS				\$27,234.98	\$27,234.98
001-804010-GD-AN-DL	TOTALS:				\$27,234.98	\$27,234.98
Gas Financial Derivatives AN						
Mizuho Securities USA LLC	FSWPS				\$94,956.00	\$94,956.00
Mizuho Securities USA LLC	BSWPS				\$257,998.58	\$257,998.58
Mizuho Securities USA LLC	BSWPS				(\$102,063.55)	(\$102,063.55)
Mizuho Securities USA LLC	FSWPS				(\$11,947.50)	(\$11,947.50)
Wells Fargo Securities, LLC	FSWPS				(\$13,781.25)	(\$13,781.25)
Wells Fargo Securities, LLC	BSWPS				\$406,695.69	\$406,695.69
Wells Fargo Securities, LLC	FSWPS				\$114,274.50	\$114,274.50
Wells Fargo Securities, LLC	BSWPS				(\$40,209.18)	(\$40,209.18)
001-804600-GD-AN-DL	TOTALS:				\$705,923.29	\$705,923.29
Intra-company Gas Purchases AN						
Avista Corporation	GAS		504,941		\$747,786.54	\$747,786.54
001-804730-GD-AN-DL	TOTALS:		504,941		\$747,786.54	\$747,786.54
Gas Storage Withdrawal AN						
Jackson Prairie - AN	STOR		327,489		\$700,112.91	\$700,112.91
Questar Intrup Storage - AA	STOR		290		\$766.20	\$766.20
001-808100-GD-AN-DL	TOTALS:		327,779		\$700,879.11	\$700,879.11
Gas Storage Injection AN						
Jackson Prairie - AN	STOR		(591,815)		(\$879,535.96)	(\$879,535.96)
001-808200-GD-AN-DL	TOTALS:		(591,815)		(\$879,535.96)	(\$879,535.96)

Idaho Sales Volumes

Consolidated Volumes						
April/18 Description	Schedule	April/18 Billed	March/18 Unbilled	April/18 Unbilled	April/18 Net Unbilled	Total
Schedule Summary for Commodity Deferral :						
101 Firm		6,385,725	3,564,338	2,204,282	(1,360,056)	5,025,669 ✓
111 Firm		2,379,763	1,142,923	759,658	(383,265)	1,996,498 ✓
112 Firm		34,433	0	0	0	34,433 ✓
121 Firm		0	0	0	0	0
122 Firm		0	0	0	0	0
131 Interruptible		0	0	0	0	0
132 Interruptible		0	0	0	0	0
132J Interruptible		0	0	0	0	0
Total Retail Sales for GTI		8,799,921	4,707,261	2,963,940	(1,743,321)	7,056,600 ✓
Total sales for PGA commodity deferral, includes interruptible rate schedules						
Transportation		304,591	304,591	335,551	30,960	335,551
Transportation		141,841	141,841	154,746	12,905	154,746
Transportation		2,790,919	0	0	0	2,790,919
Transportation		0	0	0	0	0
Total transportation		3,237,351	446,432	490,297	43,865	3,281,216
Total sales		12,037,272	5,153,693	3,454,237	(1,699,456)	10,337,816
Schedule Summary for Demand Deferral:						
101 Firm		6,385,725	3,564,338	2,204,282	(1,360,056)	5,025,669 ✓
111 Firm		2,379,763	1,142,923	759,658	(383,265)	1,996,498 ✓
112 Firm		34,433	0	0	0	34,433 ✓
131 Firm		0	0	0	0	0
132 Firm		0	0	0	0	0
Total Firm Sales		8,799,921	4,707,261	2,963,940	(1,743,321)	7,056,600 ✓
Total sales for PGA demand deferral, excludes interruptible rate schedules						
Schedule Summary for Commodity and Demand Amortization:						
101 Firm		6,385,725	3,564,338	2,204,282	(1,360,056)	5,025,669 ✓
111 Firm		2,379,763	1,142,923	759,658	(383,265)	1,996,498 ✓
121 Firm		0	0	0	0	0
131 Interruptible		0	0	0	0	0
132J Interruptible		0	0	0	0	0
Total Firm Sales		8,765,488	4,707,261	2,963,940	(1,743,321)	7,022,167 ✓
Special amortization rate Volumes for PGA Commodity & Demand Amortization						
Firm		34,433	0	0	0	34,433
Firm		0	0	0	0	0
Interruptible		0	0	0	0	0
Total Firm Sales		8,799,921	4,707,261	2,963,940	(1,743,321)	7,056,600
Total Interruptible Sales		0	0	0	0	0
Total Transportation Sales (Schedule 146 - 169)		3,237,351	446,432	490,297	43,865	3,281,216
Check total sales		12,037,272	5,153,693	3,454,237	(1,699,456)	10,337,816
		12,037,272	5,153,693	3,454,237		10,337,816

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly				<u>NEW</u> <a href="http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp">http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp</a>			
<u>WA Deferral Rates</u> <u>Commodity Rate</u>	191010 GD WA	101 - 132	Debit	\$0.21817	3/31/2018	6/30/2018	4.47% ✓
<u>Demand Rate</u>							
		101	Debit	\$0.10744 ✓	11/1/2017	Next PGA filing	
		102	Debit	\$0.10744 ✓	11/1/2017	Next PGA filing	
		111/112	Debit	\$0.09865 ✓	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	
<u>WA Commodity &amp; Demand Amortization Rates (Sch 155)</u>	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			
<u>WA Jackson Prairie Amortization Rates (Sch 155)</u>	191025 GD WA	101-132	Debit	\$0.00001	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	11/1/2017	Rolled into PGA Nov 1st 2017	
<u>ID Deferral Rates</u> <u>Commodity Rate (Without GTI)</u> <u>Demand Rate</u>	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	
<u>ID Commodity &amp; Demand Amortization Rates</u>	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	
<u>ID 2014 Earnings Test Amortization</u>	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	



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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

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**From:** Brandon, Annette  
**Sent:** Tuesday, May 01, 2018 11:31 AM  
**To:** Berg, Jenny  
**Subject:** RE: Rate Review - April



No rate changes in April. Thanks!

**From:** Berg, Jenny  
**Sent:** Monday, April 30, 2018 2:25 PM  
**To:** Brandon, Annette <Annette.Brandon@avistacorp.com>  
**Subject:** Rate Review - April

Hi Annette,

Attached is the rates review workbook for April 2018. No updates were needed in April except for the quarterly FERC Interest Rate.

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

Thank you,

**Jenny Berg**  
Resource Accounting Analyst



1111 E. Main Ave. MSB 01  
Spokane, WA 99202  
Phone: 509.345.5511  
<http://www.avista.com>

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