



June 21, 2018

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

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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 May 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 May, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$554,126. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$385,984. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$8,052,262 (including interest). The amount of amortization recorded for the month is \$236,988 for a total rebate balance of \$35,813.66 (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
Sr. Regulatory Analyst
State and Federal Regulation

Enclosures

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID
Team: Resource Accounting
Type: C
Category: DJ
Currency: USD

Effective Date: 201805
Last Saved by: Jenny Berg
Submitted by: Jenny Berg
Approved by:

Last Saved: 06/05/2018 3:16 PM
Approval Requested: 06/05/2018 3:16 PM

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	57,251.61 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		374,846.25 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	317,594.64 ✓		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	3,552.07 ✓		Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	471,198.76 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		474,750.83 ✓	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	6,634.63 ✓		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		174,779.81 ✓	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	168,145.18 ✓		Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	68.72 ✓		Interest Income
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	236,629.81 ✓		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		236,698.53 ✓	Amortization Expense
Totals:						1,261,075.42 ✓	1,261,075.42 ✓	

Jenny Berg
 Prepared by Jenny Berg
J.F. [Signature]
 Reviewed by

6/5/18 Date
6/5/18 Date

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

201805	
Washingt/Idaho Gas Costs	
Demand (Transportation) Costs	
NWP Fixed	\$ 3,657,222.00
NWP Variable	\$ 20,089.61
NWP Capacity Release	\$ (2,356,636.44)
NWP Total (excluding Refund)	\$ 1,320,655.17
GTN Fixed	\$ 191,812.75
GTN Variable	\$ 5,846.69
GTN Capacity Release	\$ (3,418.47)
GTN Total	\$ 193,642.97
Transcanada Foothills (BC System) Fixed	\$ 191,584.78
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 191,584.78
NOVA (AB System) Fixed	\$ 400,418.46
NOVA (AB System) Variable	\$ -
NOVA Total	\$ 400,418.46
Spectra Westcoast Fixed	\$ 92,553.81
Spectra Westcoast Variable	\$ (1,072.08)
WEI (Duke) Total	\$ 91,481.73
Questar	\$ 4,305.15
NOVA Fixed charges	\$ 4,305.15
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 50.00
Other capacity release credit	\$ 50.00
Thermal Transport	\$ -
Counterparty Invoice Total	\$ -
Intracompany Transportation Purchase	\$ 2,202,091.23
Total Demand Costs from Purchase Journals	\$ (8,264.83)
WAID Buy/Sell Transportation Recovery	\$ 2,193,822.39
Total Demand Costs	\$ (24,546.22)
less variable costs charged to Commodity	\$ -
Total Demand Costs to be Allocated	\$ 2,169,275.16

201805	
Expense Calculation	
Total System Cost	\$ 2,169,275.16
Demand Allocated to Washington	\$ 69.06%
Demand Allocated to Idaho	\$ 30.94%
Total Current Demand Costs (excluding refund)	\$ 1,498,102.12
Imbalance Cost Washington	\$ (386,327.95)
Imbalance Cost Idaho	\$ 19,270.85
Imbalance Cost Idaho	\$ 9,331.16
Total Commodity Costs before refund	\$ (357,726.14)
Total	\$ 1,811,550.02

WASHINGTON		IDAHO	
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND			
Schedule 101	3,286,813	0.10744	\$ 353,135.19
Schedule 102	4,240	0.10744	\$ 455.55
Schedule 111	2,210,506	0.09865	\$ 218,066.42
Schedule 112	3,523	0.09865	\$ 347.54
Schedule 121	234,262	0.10433	\$ 24,440.55
Schedule 122	49,643	0.10433	\$ 5,178.15
Schedule 131	0	0.06248	\$ -
Schedule 132	72,901	0.06248	\$ 4,554.85
Schedule 146	2,600,954	0.00064	\$ 1,350.52
Total Demand	8,362,851		\$ 607,529.77
	8,362,851 check		\$ 0.07265
COMMODITY			
Schedule 101	3,286,813	0.16436	\$ 540,220.58
Schedule 102	4,240	0.16436	\$ 696.89
Schedule 111	2,210,506	0.16436	\$ 363,318.77
Schedule 112	3,523	0.16436	\$ 579.04
Schedule 121	234,262	0.16436	\$ 38,503.30
Schedule 122	49,643	0.16436	\$ 8,159.16
Schedule 131	0	0.16436	\$ -
Schedule 132	72,901	0.16436	\$ 11,962.01
Total Commodity	5,861,887		\$ 963,459.75
	5,861,887 check		\$ 0.16436

WASHINGTON		IDAHO	
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND			
Schedule 101	3,286,813	0.10497	\$ 342,811.34
Schedule 102	4,240	0.10497	\$ 444.86
Schedule 111	2,210,506	0.10497	\$ 231,984.44
Schedule 112	3,523	0.10497	\$ 369.44
Schedule 121	234,262	0.10497	\$ 24,546.22
Schedule 122	49,643	0.10497	\$ 5,178.15
Schedule 131	0	0.10497	\$ -
Schedule 132	72,901	0.10497	\$ 7,648.63
Total Demand	8,362,851		\$ 613,533.08
	8,362,851 check		\$ 0.10497
COMMODITY			
Schedule 101	3,286,813	0.16236	\$ 533,887.11
Schedule 102	4,240	0.16236	\$ 689.11
Schedule 111	2,210,506	0.16236	\$ 358,711.11
Schedule 112	3,523	0.16236	\$ 573.11
Schedule 121	234,262	0.16236	\$ 38,000.00
Schedule 122	49,643	0.16236	\$ 8,066.67
Schedule 131	0	0.16236	\$ -
Schedule 132	72,901	0.16236	\$ 11,833.33
Total Commodity	5,861,887		\$ 925,760.33
	5,861,887 check		\$ 0.16236

WASHINGTON		IDAHO	
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND			
Schedule 101	3,286,813	0.10497	\$ 342,811.34
Schedule 102	4,240	0.10497	\$ 444.86
Schedule 111	2,210,506	0.10497	\$ 231,984.44
Schedule 112	3,523	0.10497	\$ 369.44
Schedule 121	234,262	0.10497	\$ 24,546.22
Schedule 122	49,643	0.10497	\$ 5,178.15
Schedule 131	0	0.10497	\$ -
Schedule 132	72,901	0.10497	\$ 7,648.63
Total Demand	8,362,851		\$ 613,533.08
	8,362,851 check		\$ 0.10497
COMMODITY			
Schedule 101	3,286,813	0.16236	\$ 533,887.11
Schedule 102	4,240	0.16236	\$ 689.11
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Schedule 112	3,523	0.16236	\$ 573.11
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Schedule 132	72,901	0.16236	\$ 11,833.33
Total Commodity	5,861,887		\$ 925,760.33
	5,861,887 check		\$ 0.16236

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Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND			
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Schedule 121	234,262	0.10497	\$ 24,546.22
Schedule 122	49,643	0.10497	\$ 5,178.15
Schedule 131	0	0.10497	\$ -
Schedule 132	72,901	0.10497	\$ 7,648.63
Total Demand	8,362,851		\$ 613,533.08
	8,362,851 check		\$ 0.10497
COMMODITY			
Schedule 101	3,286,813	0.16236	\$ 533,887.11
Schedule 102	4,240	0.16236	\$ 689.11
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Schedule 112	3,523	0.16236	\$ 573.11
Schedule 121	234,262	0.16236	\$ 38,000.00
Schedule 122	49,643	0.16236	\$ 8,066.67
Schedule 131	0	0.16236	\$ -
Schedule 132	72,901	0.16236	\$ 11,833.33
Total Commodity	5,861,887		\$ 925,760.33
	5,861,887 check		\$ 0.16236

2018 WA-ID Deferral & Amort
 May
 6/5/2018 2:48 PM

Washington/Idaho Gas Costs

	GL Account	May-18 Costs
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Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (2,135,208.27)
JP Withdrawals	808100 GD AN	\$ 376,299.62
Total JP	164100 GD AN	\$ (1,758,908.65)

Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 5,893.87
Total Clay Basin	164115 GD AA	\$ 5,893.87

Total Net Storage (Injections)/Withdrawals \$ (1,753,014.78) ✓

NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 4,202,312.11 ✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,177,545.04
Variable Demand (Transport) Costs	804002 GD AN	\$ 24,546.22
Hedge Activity	804010 GD AN	\$ (9,372.53) ✓
Financial Settlements	804600 GD AN	\$ 1,266,181.88 ✓
Interco Purchase from Thermal	804730 GD AN	\$ 420,101.98 ✓
Cochrane Credit	811000 GD AN	\$ (68,253.15) ✓

2,202,091.26 ✓

Information from other journals -Deferred Costs:		
WA Imbalance from DJ 438	804000 GD AN	\$ 19,270.65 ✓
ID Imbalance from DJ 438	804000 GD AN	\$ 9,331.16 ✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00 ✓
Broker Fees DJ 471	804017 GD AN	\$ 14,910.12 ✓
Mizuho Journal DJ 473	804017 GD AN	\$ 3,941.62 ✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 4,709.06 ✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 8,374.10 ✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483	\$ (4,132,764.58) ✓
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00) ✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ - ✓
FAB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ - ✓
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,268.88) ✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ - ✓
Total Costs for Deferral including net gas costs		\$ 1,811,650.02 Tie to Deferral Entry ✓

W

483600 GD AN	\$ (522,958.75)	Input fr GLE Sales
483000 GD AN	\$ (2,197,174.21)	Input fr GLE Sales
483730 GD AN	\$ (1,412,631.62)	Input fr GLE Sales
	(4,132,764.58)	

Journal # 430 Entry

	Dr.	Cr.	
232130 ZZ ZZ	\$ 523,918.38	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (523,918.38)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (2,957,007.29)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 2,957,007.29	\$ -	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
903000.CD.AA	\$ -	\$ -	Misc Adj
232130.ZZ.ZZ	\$ -	\$ -	Misc Adj
142600.ZZ.ZZ	\$ -	\$ -	Misc Adj
903000.CD.AA	\$ -	\$ -	Misc Adj
232620 ZZ ZZ	\$ 50,099.12	\$ -	Reclass between LDC and Thermal
232130.ZZ.ZZ	\$ -	\$ 50,099.12	Reclass between LDC and Thermal
Total Other Adj	\$ 3,538,024.79	\$ (3,437,826.55)	

Total from GLE	\$ 10,241,161.85	\$ (10,241,161.85)
Total DJ 430	\$ 13,779,186.64	\$ (13,678,988.40)



Gas by GL Account - Estimate

Page: 2
 Print Date: 06/05/18
 01:20:04 PM
 Database: NUCUT
 arpgasbyglst

Accounting Month: 201805
 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		\$2,458.15		\$2,458.15	- F ✓
Dominion Energy Questar Pipeline, LLC	ACCTSP			\$1,850.00	\$1,850.00	- F ✓
Gas Transmission Northwest Corporation	TPORT			\$191,512.75	\$191,512.75	- F ✓
Gas Transmission Northwest Corporation→IGI Resources Inc.	TPORT			(\$3,418.47)	(\$3,418.47)	- CR ✓
Northwest Pipeline Corporation	ACCTSP			\$1,247.22	\$1,247.22	- F ✓
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)	- CR ✓
Northwest Pipeline Corporation→Clark County PUD No. 1	TPORT			(\$426,339.90)	(\$426,339.90)	- CR ✓
Northwest Pipeline Corporation→Duke Energy Marketing America LLC	TPORT			(\$121,811.40)	(\$121,811.40)	- CR ✓
Northwest Pipeline Corporation→IGI Resources Inc.	TPORT			(\$137,037.83)	(\$137,037.83)	- CR ✓



Gas by GL Account - Estimate

Page: 3
 Print Date: 06/05/18
 01:20:04 PM
 Database: NUCUT
 arpgasbyglst

Accounting Month: 201805
 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		
				PRIOR PERIOD	CURRENT MONTH	TOTAL USD
GD PURCHASE						
Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				(\$78,568.35)	(\$78,568.35) - CR ✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$98,131.26)	(\$98,131.26) - F ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$82,092.50	\$82,092.50 - F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS		\$420.11			\$420.11 - F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP			\$10,041.20		\$10,041.20 - F ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$190,715.15	\$190,715.15 - F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS		\$869.63			\$869.63 - F ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS		\$1,783.42			\$1,783.42 - F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT				\$398,635.04	\$398,635.04 - F ✓
001-804001-GD-AN-DL	TOTALS:			\$5,531.31	\$2,172,013.73	\$2,177,545.04 ✓
Variable Transport Charges AN						
Gas Transmission Northwest Corporation	TPORT				\$4,730.93	\$4,730.93 - ✓ ✓
Gas Transmission Northwest Corporation	ACCTSP				\$817.76	\$817.76 - ✓ ✓
Northwest Pipeline Corporation	TPORT				\$20,069.61	\$20,069.61 - ✓ ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00 - ✓ ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS		(\$1,072.08)			(\$1,072.08) - ✓ ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00 - ✓ ✓
001-804002-GD-AN-DL	TOTALS:			(\$1,072.08)	\$25,618.30	\$24,546.22 ✓
Gas Cost - FX Hedge AN						
Avista Corporation	ACCTGS				(\$9,372.53)	(\$9,372.53) ✓
001-804010-GD-AN-DL	TOTALS:				(\$9,372.53)	(\$9,372.53) ✓
Gas Financial Derivatives AN						
Mizuho Securities USA LLC	BSWPS				\$616,679.36	\$616,679.36 ✓
Mizuho Securities USA LLC	FSWPS				(\$59,293.71)	(\$59,293.71) ✓
Mizuho Securities USA LLC	FSWPS				\$9,486.00	\$9,486.00 ✓
Wells Fargo Securities, LLC	FSWPS				\$32,713.55	\$32,713.55 ✓
Wells Fargo Securities, LLC	ACCTGS		(\$135,090.00)			(\$135,090.00) ✓
Wells Fargo Securities, LLC	SSWPS				(\$5,052.83)	(\$5,052.83) ✓
Wells Fargo Securities, LLC	FSWPS				(\$6,916.88)	(\$6,916.88) ✓
Wells Fargo Securities, LLC	BSWPS				\$813,656.39	\$813,656.39 ✓
001-804600-GD-AN-DL	TOTALS:			(\$135,090.00)	\$1,401,271.88	\$1,266,181.88 ✓
Intra-company Gas Purchases AN						
Avista Corporation	GAS		382,521		\$420,101.98	\$420,101.98 ✓
001-804730-GD-AN-DL	TOTALS:		382,521		\$420,101.98	\$420,101.98 ✓
Gas Storage Withdrawal AN						
Jackson Prairie - AN	STOR		303,184		\$376,299.62	\$376,299.62 ✓
Questar Intrup Storage - AA	STOR		2,234		\$5,893.87	\$5,893.87 ✓
001-808100-GD-AN-DL	TOTALS:		305,418		\$382,193.49	\$382,193.49 ✓
Gas Storage Injection AN						
Jackson Prairie - AN	STOR		(1,876,720)		(\$2,135,208.22)	(\$2,135,208.22) ✓
001-808200-GD-AN-DL	TOTALS:		(1,876,720)		(\$2,135,208.22)	(\$2,135,208.22) ✓

✓ - ties to GRADS

Idaho Sales Volumes

Consolidated Volumes	Schedule	May/18 Billed	April/18 Unbilled	May/18 Unbilled	May/18 Net Unbilled	Total	Notes
May/18 Description							
Schedule Summary for Commodity Deferral:							
Firm	101	2,989,311	2,204,282	774,858	(1,429,424)	1,559,887 ✓	
Firm	111	1,527,344	759,658	358,825	(400,833)	1,126,511 ✓	
Firm	112	30,470	0	0	0	30,470 ✓	
Firm	121	0	0	0	0	0	
Firm	122	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132	0	0	0	0	0	
Interruptible	132J	0	0	0	0	0	
Total Retail Sales for GTI		4,547,125	2,963,940	1,133,683	(1,830,257)	2,716,868 ✓	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation	146	335,551	335,551	300,229	(35,322)	300,229	
Transportation	147	154,746	154,746	156,678	1,932	156,678	
Transportation	159	2,825,595	0	0	0	2,825,595	
Transportation	169	0	0	0	0	0	
Total transportation		3,315,892	490,297	456,907	(33,390)	3,282,502	
Total sales		7,863,017	3,454,237	1,590,590	(1,863,647)	5,999,370	
Schedule Summary for Demand Deferral:							
Firm	101	2,989,311	2,204,282	774,858	(1,429,424)	1,559,887 ✓	
Firm	111	1,527,344	759,658	358,825	(400,833)	1,126,511 ✓	
Firm	112	30,470	0	0	0	30,470 ✓	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		4,547,125	2,963,940	1,133,683	(1,830,257)	2,716,868 ✓	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	2,989,311	2,204,282	774,858	(1,429,424)	1,559,887 ✓	
Firm	111	1,527,344	759,658	358,825	(400,833)	1,126,511 ✓	
Firm	121	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
Total Firm Sales		4,516,655	2,963,940	1,133,683	(1,830,257)	2,686,398 ✓	Volumes for PGA Commodity & Demand Amortization
Firm	112	30,470	0	0	0	30,470	Annual lump sum amortization
Firm	131	0	0	0	0	0	Annual lump sum amortization
Interruptible	132	0	0	0	0	0	Annual lump sum amortization
Total Firm Sales		4,547,125	2,963,940	1,133,683	(1,830,257)	2,716,868	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		3,315,892	490,297	456,907	(33,390)	3,282,502	
Check total sales		7,863,017	3,454,237	1,590,590	(1,863,647)	5,999,370	
		7,863,017	3,454,237	1,590,590		5,999,370	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Accounting	Begin Date	End Date	Interest Rates
<u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly	http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp			<u>OLD</u>	<u>NEW</u>	3/31/2018	6/30/2018	4.47% ✓
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.21817	\$0.16436 ✓	1/26/2018	Next PGA filing	
Demand Rate		101	Debit	\$0.12678	\$0.10744 ✓	11/1/2017	Next PGA filing	
		102	Debit	\$0.12678	\$0.10744 ✓	11/1/2017	Next PGA filing	
		111/112	Debit	\$0.11865	\$0.09865 ✓	11/1/2017	Next PGA filing	
		121/122	Debit	\$0.11541	\$0.10433 ✓	11/1/2017	Next PGA filing	
		131/132	Debit	\$0.07431	\$0.06248 ✓	11/1/2017	Next PGA filing	
		146	Debit	\$0.00054	\$0.00054 ✓	11/1/2017	Next PGA filing	
<u>WA Commodity & Demand Amortization Rates (Sch 155)</u>	191000 GD WA	101	Debit	\$0.09174	\$0.09067 ✓	11/1/2017	Next PGA filing	
		102	Debit	\$0.09174	\$0.09067 ✓	11/1/2017	Next PGA filing	
		111	Debit	\$0.07249	\$0.07475 ✓	11/1/2017	Next PGA filing	
		112	n/a	n/a	n/a			
		121	Debit	\$0.04448	\$0.04745 ✓	11/1/2017	Next PGA filing	
		122	n/a	n/a	n/a			
		131	n/a	\$0.08834	n/a		Next PGA filing	
		132	n/a	n/a	n/a			
		146	n/a	n/a	n/a			
<u>WA Jackson Prairie Amortization Rates (Sch 155)</u>	191025 GD WA	101-132	Debit	\$0.00001	n/a	11/1/2017	Rolled into PGA Nov 1st 2017	
		146	Debit	\$0.00000	n/a	11/1/2017	Rolled into PGA Nov 1st 2017	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664					1/1/2018	12/31/2018	1.00% ✓
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.21725	\$0.16236 /	1/26/2018	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.11331	\$0.10497 ✓	11/1/2017	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID	101	Debit	\$0.09308	\$0.08811 ✓	11/1/2017	Next PGA filing	
		111	Debit	\$0.09308	\$0.08811 ✓	11/1/2017	Next PGA filing	
		131	Debit	\$0.09665	n/a	11/1/2017	Next PGA filing	
<u>ID 2014 Earnings Test Amortization</u>	254229 GD ID	101	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	
		111	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	
		112	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	
		131	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	
		132	Debit	(\$0.00268)	\$0.00000	1/1/2017	12/31/2017	



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: Monday, June 04, 2018 10:15 AM
To: Berg, Jenny
Subject: RE: Rate Review - May

Looks good Jenny. ✓

From: Berg, Jenny
Sent: Thursday, May 31, 2018 11:27 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Cc: Meister, Keri <Keri.Meister@avistacorp.com>
Subject: Rate Review - May

Hi Annette,

Attached is the rates review workbook for May 2018. The only change I made was for the WA rates (see green highlights).

Please note, with the shorter close, we'll need your approval by Day 1 going forward. I'm sorry for the short turn-around, I'll be sure to get this out a little sooner for your next month 😊

Thank you,

Jenny Berg
Resource Accounting Analyst



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