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IDAHO PUBLIC
UTILITIES COMMISSION

August 31, 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 July 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 July, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$1,201,831. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$418,321. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$9,001,360 (including interest). The amount of amortization recorded for the month is \$199,430 for a total rebate balance of \$474,626 (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: 201807

Last Saved by: Jenny Berg

Submitted by: Jenny Berg

Approved by:

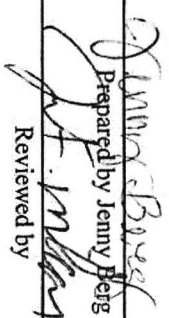
Last Saved: 08/03/2018 8:55 AM

Approval Requested: 08/03/2018 8:55 AM

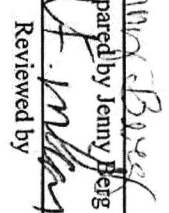
Seq	Ca	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	63,123.95 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,125,637.66 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,062,513.71 ✓		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	620.17 ✓		Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	330,148.22 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		330,768.39 ✓	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	7,168.70 ✓		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		790,678.37 ✓	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	783,509.67 ✓		Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		312.17 ✓	Interest Income
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	199,741.93 ✓		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		199,429.76 ✓	Amortization Expense
Totals:						2,446,826.35 ✓	2,446,826.35 ✓	

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



 Reviewed by

 Date: 8/13/18

 Date: 8/13/18

Approved for Entry _____ Date _____

 Corporate Accounting use Only

Formula to next month and copy/paste value in prior month
 Idaho Current Deferral

Update w/ date to pull current month values

() = Rebase

191010	Month	YTD	Cumulative	201711	201712	201801	201802	201803	201804	201805	201806	201807	201807
Interest Rate	1.00%			1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance	(9,330,332.84)	(14,195,458.58)	(11,205,498.57)	(4,720,876.87)	(6,074,156.82)	(6,899,998.28)	(7,824,874.36)	(8,824,874.36)	(9,924,874.36)	(11,024,874.36)	(12,124,874.36)	(13,224,874.36)	(14,324,874.36)
Commodity Deferral	(2,378,428.34)	(2,396,468.51)	(2,396,468.51)	(2,396,468.51)	(2,396,468.51)	(2,396,468.51)	(2,396,468.51)	(2,396,468.51)	(2,396,468.51)	(2,396,468.51)	(2,396,468.51)	(2,396,468.51)	(2,396,468.51)
Demand Deferral	(112,031.29)	(112,031.29)	(112,031.29)	(112,031.29)	(112,031.29)	(112,031.29)	(112,031.29)	(112,031.29)	(112,031.29)	(112,031.29)	(112,031.29)	(112,031.29)	(112,031.29)
Interest (Raw/Spensed)	5,003,473.37	5,003,473.37	5,003,473.37	5,003,473.37	5,003,473.37	5,003,473.37	5,003,473.37	5,003,473.37	5,003,473.37	5,003,473.37	5,003,473.37	5,003,473.37	5,003,473.37
Commodity Adjustment	1,988,574.67	1,988,574.67	1,988,574.67	1,988,574.67	1,988,574.67	1,988,574.67	1,988,574.67	1,988,574.67	1,988,574.67	1,988,574.67	1,988,574.67	1,988,574.67	1,988,574.67
Demand Adjustment	81,771.35	81,771.35	81,771.35	81,771.35	81,771.35	81,771.35	81,771.35	81,771.35	81,771.35	81,771.35	81,771.35	81,771.35	81,771.35
Mac Adjustment	15.65	15.65	15.65	15.65	15.65	15.65	15.65	15.65	15.65	15.65	15.65	15.65	15.65
Ending Balance	(5,384,957.72)	(6,074,157.56)	(6,074,157.56)	(6,074,157.56)	(6,074,157.56)	(6,074,157.56)	(6,074,157.56)	(6,074,157.56)	(6,074,157.56)	(6,074,157.56)	(6,074,157.56)	(6,074,157.56)	(6,074,157.56)
GLW Check		(6,074,157.56)	(4,720,876.86)	(0.01)	(0.86)	(0.87)	(0.86)	(0.86)	(0.86)	(0.86)	(0.86)	(0.86)	(0.87)
Volume - Commodity & Demand													
191000	Month	YTD	PQA YTD	201711	201712	201801	201802	201803	201804	201805	201806	201807	201807
Schedule 101	62,549,247	114,825,666	7,458,719	10,896,998	8,822,773	9,222,783	7,413,396	5,025,699	1,559,887	1,425,002	1,218,315	1,218,315	1,218,315
Schedule 111	25,173,005	46,350,827	2,292,350	3,547,280	2,761,366	3,135,875	2,889,280	1,986,498	1,126,511	1,286,771	1,045,103	1,045,103	1,045,103
Schedule 131	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	87,722,252	161,176,493	9,751,069	14,444,278	11,584,139	12,358,658	10,092,646	7,022,187	2,686,398	2,711,773	2,263,418	2,263,418	2,263,418
Calendar Sales Check		151,170,193	9,821,009	14,414,287	11,584,139	12,358,658	10,092,646	7,022,187	2,686,398	2,711,773	2,263,418	2,263,418	2,263,418
Rates	Month	YTD	PQA YTD	201711	201712	201801	201802	201803	201804	201805	201806	201807	201807
191000	Month	YTD	PQA YTD	201711	201712	201801	201802	201803	201804	201805	201806	201807	201807
Interest Rate	1.00%			1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Balance	8,066,491.35	(1,317,594.08)	1,024,538.16	(5,159,323.85)	(3,811,428.10)	(2,793,500.52)	(1,708,444.55)	(819,114.49)	(200,616.15)	35,613.66	274,884.43	274,884.43	274,884.43
Amortization	(18,878,113)	(11,884,306)	886,838.00	1,270,284.00	1,020,978.49	1,088,830.17	899,381.94	618,723.13	236,698.53	236,698.53	199,429.78	199,429.78	199,429.78
Interest	(7,053,834.86)	(14,278,552.05)	(7,053,834.86)	(3,736.25)	(2,750.91)	(2,750.91)	(2,750.91)	(2,750.91)	(2,750.91)	(2,750.91)	(2,750.91)	(2,750.91)	(2,750.91)
PQA Transfer	68,106.74	(14,278,552.05)	150,899	(12,233.28)	81,340.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mac Adjustment	1,064,484.10	(3,811,428.10)	(3,811,428.10)	(3,811,428.10)	(3,811,428.10)	(3,811,428.10)	(3,811,428.10)	(3,811,428.10)	(3,811,428.10)	(3,811,428.10)	(3,811,428.10)	(3,811,428.10)	(3,811,428.10)
Ending Balance	1,064,484.10	(3,811,350.10)	(5,159,281.96)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)
GLW Check		(3,811,350.10)	(5,159,281.96)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)
Variance		(3,811,350.10)	(5,159,281.96)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)	(3,811,350.10)

201807	419600 GD ID	0.00	0.00
ID Deferral Interest Income	431600 GD ID	7,168.70	0.00
ID Deferral Interest Expense	191010 GD ID	0.00	0.00
ID Deferral Expense	805120 GD ID	783,509.67	780,878.37
Tracker Transfer	191010 GD ID	0.00	0.00
Tracker Transfer	191000 GD ID	0.00	0.00
Check		0.00	0.00

201807	419600 GD ID	0.00	312.17
ID Amortization Interest Income	431600 GD ID	0.00	0.00
ID Amortization Interest Expense	191000 GD ID	199,741.93	0.00
ID Amortization Expense	805110 GD ID	0.00	199,429.78
Large Customer Refund	191000 GD ID	0.00	0.00
Large Customer Refund	805110 GD ID	0.00	0.00
Check		0.00	0.00

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Washington/Iddaho Gas Costs 201807

Demand (Transportation) Costs		
NWP Fixed	3,656,974.78	
NWP Variable	6,998.70	
NWP Capacity Release	(2,356,535.44)	
NWP Total (excluding Refund)	1,306,438.04	
GTN Fixed	191,512.75	
GTN Variable	6,593.98	
GTN Capacity Release	(3,418.47)	
Current Month Estimate	194,688.26	
Transcanada Footfills (FC System) Variable	189,981.68	
ANG Total	189,981.68	
NOVA (AB System) Fixed	397,101.72	
NOVA (AB System) Variable	90,999.20	
NOVA Total	488,100.92	
Spectra Westcoast Fixed	13,105.97	
Spectra Westcoast Variable	87,933.23	
WEI (Duke) Total	3,212.68	
Quarter	3,212.65	
NOVA Fixed charges	-	
Third party capacity release	-	
Other Pipeline Fixed charges	\$0.00	
Other capacity release credit	\$0.00	
Counterparty Invoice Total	-	
Thermal Transport	-	
Intraccompany Transportation Optimization	-	
Total Demand Costs from Purchase Journals	2,178,214.66	
WVAID Buy/Sell Transportation Recovery	(25,332.80)	
Total Demand Costs	2,152,881.86	
less variable costs charged to Commodity	(10,486.71)	
Total Demand Costs to be Allocated	2,142,395.15	

Commodity Purchases (Natural Gas)		
Commodity Physical	4,854,798.54	
Misc	(89,588.83)	
Cochrane Credit	680,422.78	
Financial Settlements	(38,813.25)	
Foreign Exchange Hedge Activity	382,533.78	
Intraccompany Costs from Thermal	5,789,842.22	
Total Commodity Costs from Purchase Journals	(435,582.70)	
Storage (Injections/Withdrawals)		
FAFB Commodity for Anderson Elementary/Li	804000 GD AN	
WVAID Gas Purchased from Interstate Asphalt	804000 GD AN	
GST	7,090.00	
M Chemical Accrual	18,477.48	
Broker Fees	2,726.57	
Mizuho Broker Fees	5,429.90	
Wells Fargo Journal DJ 473	10,489.71	
plus variable costs from Demand	13,177.81	
Merchandise Processing Fee DJ 467	(7,352.47)	
WVAID Off System Revenue	(374,090.00)	
Deferred Exchange Revenue	(2,337,512.47)	
Total Commodity Costs to be Allocated	45,347.53	
VVA Imbalance	24,729.89	
ID Imbalance	(2,286,535.05)	
Total Deferred Commodity Costs:		

804000 GD AN	\$	4,854,798.54
804000 GD AN	\$	(89,588.83)
811000 GD AN	\$	680,422.78
804800 GD AN	\$	(38,813.25)
804010 GD AN	\$	382,533.78
804730 GD AN	\$	5,789,842.22
808100/808200 GD AN	\$	(435,582.70)
804000 GD AN	\$	-
804000 GD AN	\$	7,090.00
804017 GD AN	\$	18,477.48
804017 GD AN	\$	2,726.57
804017 GD AN	\$	5,429.90
804018 GD AN	\$	10,489.71
804019 GD AN	\$	13,177.81
483000/483600/483730	\$	(7,352.47)
483028 GD AN	\$	(374,090.00)
804000 GD AN	\$	(2,337,512.47)
804000 GD AN	\$	45,347.53
804000 GD AN	\$	24,729.88
804000 GD AN	\$	(2,286,535.05)
Total Net Gas Costs	\$	(123,140.09)
From DJ 430	\$	(3123,140.09)
Check	\$	

201807

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
	69.06%	30.94%	63.7300%	36.2700%

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,142,395.15	\$ 1,480,228.57	\$ 663,166.40
Total Commodity Costs to be Allocated	\$ (2,337,512.47)	\$	\$ (1,489,760.43)
Imbalance Cost Washington	\$ 46,347.53	\$	\$
Imbalance Cost Idaho	\$ 24,729.89	\$	\$ 24,729.89
Total Commodity Costs before refund	\$ (2,286,535.05)	\$	\$ (1,465,030.54)
Total	\$ (123,140.09)	\$ 1,480,228.57	\$ 663,166.40
check	\$	\$	\$ (823,122.15)

Balance Sheet	WASHINGTON			IDAHO			
	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet	PGA Volumes	PGA Rate	PGA Revenue
DEMAND							
Schedule 101	2,294,066	0.10744	246,474.45	Schedule 101	1,218,315	0.10497	127,896.53
Schedule 102	2,356	0.10744	253.13	Schedule 111	1,045,103	0.10497	109,704.46
Schedule 111	1,476,772	0.09865	145,693.56	Schedule 112	69,107	0.10497	7,254.16
Schedule 112	4,413	0.09865	433.34	Schedule 121	0	0.10497	-
Schedule 121	256,335	0.10433	26,743.43	Schedule 122	0	0.10497	-
Schedule 122	22,499	0.10433	2,347.32	Total Demand	2,332,525	0.10497	244,845.15
Schedule 131	0	0.06248	-		2,332,525	check	0.10497
Schedule 132	41,737	0.06248	2,607.73				
Schedule 146	2,238,624	0.00054	1,207.88				
Total Demand	6,335,002	0.09721	425,752.84				
check			0.09721				
COMMODITY							
Schedule 101	2,294,066	0.16436	377,052.69	Schedule 101	1,218,315	0.16236	197,805.62
Schedule 102	2,356	0.16436	387.23	Schedule 111	1,045,103	0.16236	169,682.92
Schedule 111	1,476,772	0.16436	242,722.25	Schedule 112	69,107	0.16236	11,220.21
Schedule 112	4,413	0.16436	725.32	Schedule 121	0	0.16236	-
Schedule 121	256,335	0.16436	42,131.22	Schedule 122	0	0.16236	-
Schedule 122	22,499	0.16436	3,697.94	Schedule 131	0	0.16236	-
Schedule 131	0	0.16436	-	Schedule 132	0	0.16236	-
Schedule 132	41,737	0.16436	6,859.89	Total Commodity	2,332,525	0.16236	378,708.76
Total Commodity	4,098,178	0.16436	673,578.54		2,332,525	check	30,152.35
check	4,098,178		0.16436				

Deferral Calculation

Total Deferral Expenses from above	\$ (1,443,412.90)	\$ 1,480,228.57	\$ (623,184.33)
PGA Deferral Revenue from above	\$ (673,578.54)	\$ (425,752.84)	\$ (1,100,331.38)
Adjustments	\$	\$	\$
Amount to be Deferred	\$ (2,116,991.44)	\$ 1,054,475.72	\$ (1,062,515.72)
(over)collected/undercollected (rebate)/surcharge	\$	\$	\$
Deferral Check	\$	\$	\$

Washington	Washington	Idaho	Idaho
Debits	Credits	Debits	Credits
2,446,626.34	2,446,626.34	(1,722,893.29)	(1,722,893.29)

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Idaho Sales Volumes

Consolidated Volumes

July/18 Description	Schedule	July/18 Billed	June/18 Unbilled	July/18 Unbilled	July/18 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral:							
Firm	101	1,286,736	698,233	629,812	(68,421)	1,218,315 ✓	
Firm	111	1,061,822	491,598	474,879	(16,719)	1,045,103 ✓	
Firm	112	69,107	0	0	0	69,107 ✓	
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		2,417,665	1,189,831	1,104,691	(85,140)	2,332,525 ✓	Total sales for PGA commodity deferral, includes interruptible rate schedules

Transportation	146	277,570	277,570	224,711	(52,859)	224,711	
Transportation	147	135,991	135,991	143,389	7,398	143,389	
Transportation	159	2,559,377	0	0	0	2,559,377	
Transportation	169	0	0	0	0	0	
Total transportation		2,972,938	413,561	368,100	(45,461)	2,927,477	
Total sales		5,390,603	1,603,392	1,472,791	(130,601)	5,260,002	

Schedule Summary for Demand Deferral:

Firm	101	1,286,736	698,233	629,812	(68,421)	1,218,315 ✓	
Firm	111	1,061,822	491,598	474,879	(16,719)	1,045,103 ✓	
Firm	112	69,107	0	0	0	69,107 ✓	
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		2,417,665	1,189,831	1,104,691	(85,140)	2,332,525 ✓	Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

Firm	101	1,286,736	698,233	629,812	(68,421)	1,218,315 ✓	
Firm	111	1,061,822	491,598	474,879	(16,719)	1,045,103 ✓	
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
		2,348,558	1,189,831	1,104,691	(85,140)	2,263,418 ✓	Volumes for PGA Commodity & Demand Amortization
Firm	112	69,107	0	0	0	69,107	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		2,417,665	1,189,831	1,104,691	(85,140)	2,332,525	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		2,972,938	413,561	368,100	(45,461)	2,927,477	
Check total sales		5,390,603	1,603,392	1,472,791	(130,601)	5,260,002	
		5,390,603	1,603,392	1,472,791		5,260,002	

Washington/Idaho Gas Costs		GL Account		Jul-17	
Nucleus Storage acct. JPAIR/IR/AN-100408					
JP Injections	808200 GD AN	\$	(656,691.36)		
JP Withdrawals	808100 GD AN	\$	203,002.88		
Total JP	164100 GD AN	\$	(453,688.48)		
Clay Basin (QUESTA) Injections	808200 GD AN	\$	-		
Clay Basin (QUESTA) Withdrawals	808100 GD AN	\$	18,005.78		
Total Clay Basin	164116 GD AA	\$	18,005.78		
Total Net Storage (Injections)/Withdrawals		\$	(435,682.70)		
NUCUT PURCHASES (GL Estimate Report)		\$	4,854,768.84		
Commodity Purchases	804000 GD AN	\$	2,168,727.77		
Fixed Demand and Capacity Releases	804002 GD AN	\$	10,486.71		
Variable Demand (Transport) Costs	804010 GD AN	\$	(38,613.25)		
Hedge Activity	804010 GD AN	\$	660,422.78		
Financial Settlements	804600 GD AN	\$	382,633.78		
Interco Purchase from Thermal	804730 GD AN	\$	(89,569.93)		
Cochrane Credit	811000 GD AN	\$			
Information from other journals - Deferred Costs:					
WA Imbalance from DJ 436	804000 GD AN	\$	46,347.53		
ID Imbalance from DJ 436	804000 GD AN	\$	24,729.88		
M Chemical Accrual	804000 GD AN	\$	7,000.00		
Broker Fees DJ 471	804017 GD AN	\$	16,877.88		
Mizhuho Journal DJ 473	804017 GD AN	\$	2,728.67		
Wells Fargo Journal DJ 473	804017 GD AN	\$	5,529.90		
Merchandise Processing Fee DJ 467	804018 GD AN	\$	13,177.91		
WV/D Sales for Resale Physical and Bookout - From GSALLES	483000/483600/4837	\$	(7,352,472.96)		
Deferred Exchange Revenue	496028 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	\$	-		
WV/D Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$	(25,332.80)		
WV/D Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$	-		
Total Costs for Deferral including net gas costs		\$	(123,140.09)		
Tie to Deferral Entry		\$			
483600 GD AN	\$	(500,937.65)	Input fr GLE Sales		
483000 GD AN	\$	(2,769,889.71)	Input fr GLE Sales		
483730 GD AN	\$	(4,081,645.70)	Input fr GLE Sales		
			(7,352,472.96)		

Journal # 430 Entry		Total Other Adj		Total from GLE	
232130 ZZ ZZ	\$	3,408,664.14	\$	8,790,250.25	\$
Intra-Co Transfer Thermal AN (LDC Purchase fr				(8,790,250.25)	
232620 ZZ ZZ	\$	4,667,489.43	\$	16,875,201.18	\$
Intra-Co Transfer Thermal AN (LDC Sale to The				(16,875,201.18)	
182374 CD AA	\$	(37.20)	\$		
Clear MTM on FX for 2 months out					
245745 ZZ ZZ	\$	37.20	\$		
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	\$	-	\$		
AN Odorization Expense Accrual					
232130 ZZ ZZ	\$	(7,000.00)	\$		
Misc Rounding Adj					
903000 CD AA	\$		\$		
Misc Rounding Adj					
142600 ZZ ZZ	\$		\$		
Misc Rounding Adj					
903000 CD AA	\$		\$		
Misc Rounding Adj					
143020 ZZ ZZ	\$		\$		
Reclass Broker Fees from GST GL					
232136 ZZ ZZ	\$		\$		
Reclass Broker Fees from GST GL					
142600 ZZ ZZ	\$		\$		
Fortis Bank Fee					
903000 CD AA	\$	10.00	\$		
Fortis Bank Fee					
232130 ZZ ZZ	\$		\$		
AP Correction					
232620 ZZ ZZ	\$	1,660.16	\$		
AP Correction					
Total Other Adj	\$	8,084,960.93	\$		
Total from GLE	\$		\$	8,790,250.25	\$
Total DJ 430	\$		\$	(16,875,201.18)	\$



Gas by GL Account - Estimate

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Accounting Month: 201807
 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	\$1,362.65			\$1,362.65
Gas Transmission Northwest Corporation	TPORT			\$191,512.75	\$191,512.75
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)

Handwritten notes and checkmarks:
 - F ✓
 - F ✓
 CR ✓
 - F ✓
 CR ✓



Gas by GL Account - Estimate

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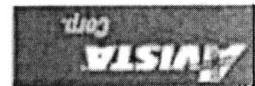
Accounting Month: 201807
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

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) - CR ✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$98,131.26)	(\$98,131.26) - CR ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$81,027.17	\$81,027.17 - F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$34.07)		(\$34.07) - F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,006.10	\$10,006.10 - F ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$190,048.50	\$190,048.50 - F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$66.92)		(\$66.92) - F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT				\$397,241.57	\$397,241.57 - F ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$139.85)		(\$139.85) - F ✓
001-804001-GD-AN-DL	TOTALS:			\$1,121.81	\$2,167,605.96	\$2,168,727.77 ✓
Variable Transport Charges AN						
Gas Transmission Northwest Corporation	ACCTSP			\$411.32		\$411.32 - ✓
Gas Transmission Northwest Corporation	TPORT				\$6,182.66	\$6,182.66 - ✓
Northwest Pipeline Corporation	TPORT			\$0.00		\$0.00 - ✓
Northwest Pipeline Corporation	TPORT				\$6,998.70	\$6,998.70 - ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$3,105.97)		(\$3,105.97) - ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00 - ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00 - ✓
001-804002-GD-AN-DL	TOTALS:			(\$2,694.65)	\$13,181.36	\$10,486.71 ✓
Gas Cost - FX Hedge AN						
Avista Corporation	ACCTGS				(\$38,613.25)	(\$38,613.25) ✓
001-804010-GD-AN-DL	TOTALS:				(\$38,613.25)	(\$38,613.25) ✓
Gas Financial Derivatives AN						
Mizuho Securities USA LLC	FSWPS				(\$69,238.50)	(\$69,238.50) ✓
Mizuho Securities USA LLC	BSWPS				\$126,561.07	\$126,561.07 ✓
Wells Fargo Securities, LLC	FSWPS				\$69.75	\$69.75 ✓
Wells Fargo Securities, LLC	BSWPS				\$726,715.81	\$726,715.81 ✓
Wells Fargo Securities, LLC	FSWPS				(\$123,685.35)	(\$123,685.35) ✓
001-804600-GD-AN-DL	TOTALS:				\$660,422.78	\$660,422.78 ✓
Intra-company Gas Purchases AN						
Avista Corporation	GAS		324,546		\$382,633.78	\$382,633.78 ✓
001-804730-GD-AN-DL	TOTALS:		324,546		\$382,633.78	\$382,633.78 ✓
Gas Storage Withdrawal AN						
Jackson Prairie - AN	STOR		159,849		\$203,002.88	\$203,002.88 ✓
Questar Intrap Storage - AA	STOR		6,823		\$18,005.76	\$18,005.76 ✓
001-808100-GD-AN-DL	TOTALS:		166,672		\$221,008.64	\$221,008.64 ✓
Gas Storage Injection AN						
Jackson Prairie - AN	STOR		(401,439)		(\$656,591.36)	(\$656,591.36) ✓
001-808200-GD-AN-DL	TOTALS:		(401,439)		(\$656,591.36)	(\$656,591.36) ✓

✓ - ties to GADD

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates	
				OLD	NEW			
<u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly	http://www.ferc.gov/enforcement/accl-matts/interest-rates.asp						4.69% ✓	
<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							
Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664	191010 GD ID	101	Debit	\$0.09174	\$0.09067 ✓	11/1/2017	Next PGA filing
			102	Debit	\$0.09174	\$0.09067 ✓	11/1/2017	Next PGA filing
			111	Debit	\$0.07249	\$0.07475 ✓	11/1/2017	Next PGA filing
			112	n/a	n/a	n/a	11/1/2017	Next PGA filing
			121	Debit	\$0.04448	\$0.04745 ✓	11/1/2017	Next PGA filing
			122	n/a	n/a	n/a	11/1/2017	Next PGA filing
			131	n/a	n/a	n/a	11/1/2017	Next PGA filing
			132	n/a	n/a	n/a	11/1/2017	Next PGA filing
			146	n/a	n/a	n/a	11/1/2017	Next PGA filing
			101-132	Debit	\$0.00001	n/a	n/a	11/1/2017
146	Debit	\$0.00000	n/a	n/a	11/1/2017	Next PGA filing		
<u>WA Jackson Prairie Amortization Rates (Sch 155)</u>	191025 GD WA	101-132	Debit	\$0.00001	n/a	11/1/2017	Next PGA filing	
146	Debit	\$0.00000	n/a	n/a	11/1/2017	Next PGA filing		
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664						1.00% ✓	
<u>ID Deferral Rates</u> Commodity Rate (Without GTI) Demand Rate	191010 GD ID	101 - 132	Debit	\$0.21725	\$0.16236 ✓	1/26/2018	Next PGA filing	
101 - 112		101	Debit	\$0.11331	\$0.10497 ✓	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 Commodity & Demand Amortization Rates</u>	191000 GD ID							
Demand Rate		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	
		132	Debit	\$0.00268	\$0.00000	11/1/2017	Next PGA filing	
		111	Debit	\$0.00268	\$0.00000	11/1/2017	Next PGA filing	
112	Debit	\$0.00268	\$0.00000	11/1/2017	Next PGA filing			
131	Debit	\$0.00268	\$0.00000	11/1/2017	Next PGA filing			
132	Debit	\$0.00268	\$0.00000	11/1/2017	Next PGA filing			
<u>ID 2014 Earnings Test Amortization</u>	254229 GD ID							
Demand Rate		101	Debit	\$0.00268	\$0.00000	11/1/2017	Next PGA filing	
		111	Debit	\$0.00268	\$0.00000	11/1/2017	Next PGA filing	
		112	Debit	\$0.00268	\$0.00000	11/1/2017	Next PGA filing	
		131	Debit	\$0.00268	\$0.00000	11/1/2017	Next PGA filing	
		132	Debit	\$0.00268	\$0.00000	11/1/2017	Next PGA filing	

W



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: Tuesday, July 31, 2018 9:38 AM
To: Berg, Jenny
Subject: RE: Rate Review - July

It's so much easier when it's only PGA – which changes once a year (well, usually).

Looks good to me. ✓

From: Berg, Jenny
Sent: Monday, July 30, 2018 2:10 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - July

Hi Annette,

Attached is the rates review workbook for July 2018. As discussed last month, I've eliminated the Revenue Rates tab. No updates except for the usual WA/ID Commodity Jurisdiction Allocation and the FERC Natural Gas Interest Rate.

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

Thank you,

Jenny Berg
Resource Accounting Analyst



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