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IDAHO PUBLIC
UTILITIES COMMISSION

September 20, 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 August 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 August, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$1,489,725. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$440,677. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$10,058,346 (including interest). The amount of amortization recorded for the month is \$184,324 for a total rebate balance of \$659,423 (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
Manager of Regulatory Affairs
State and Federal Regulation

Enclosures

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID

Effective Date: 201808

Team: Resource Accounting

Last Saved by: Jenny Berg

Last Saved: 09/06/2018 12:01 PM

Type: C

Submitted by: Jenny Berg

Approval Requested: 09/06/2018 12:02 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co	FERC	Set	Jur	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	✓ 69,086.78		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		✓ 1,931,665.69	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	✓ 1,862,578.90		Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		✓ 676.83	Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	✓ 334,856.77		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		✓ 334,179.94	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	✓ 7,938.24		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		✓ 1,056,986.23	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	✓ 1,049,047.99		Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		✓ 472.32	Interest Income
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	✓ 184,796.42		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		✓ 184,324.09	Amortization Expense
Totals:						3,508,305.10	3,508,305.10	

Explanation:

To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.

Prepared by: Jenny Berg Date: 9/6/18
 Reviewed by: [Signature] Date: 9/6/18
 Approved for Entry: _____ Date: _____
 Corporate Accounting use Only

Washington/Idaho Gas Costs 201808

Demand (Transportation) Costs	201808	201808	201808	201808
NWP Fixed	\$ 3,656,574.79			
NWP Variable	\$ 16,401.29			
NWP Capacity Release	\$ (2,556,636.44)			
NWP Total (excluding Refund)	\$ 1,115,339.64			
GTN Fixed	\$ 194,842.76			
GTN Variable	\$ 19,899.95			
GTN Capacity Release	\$ (2,418.47)			
GTN Total	\$ 198,954.23			
TransCanada Footfalls (BC System) Fixed	\$ 188,540.61			
TransCanada Footfalls (BC System) Variable	\$ 188,540.61			
TransCanada Total	\$ 377,081.22			
NOVA (AB System) Fixed	\$ 394,090.28			
NOVA (AB System) Variable	\$ 88,796.50			
NOVA Total	\$ 482,886.78			
Spectra Westcoast Fixed	\$ (196,141)			
Spectra Westcoast Variable	\$ 89,601.35			
Spectra Total	\$ (106,539.65)			
Quarter	\$ 375.96			
NOVA Fixed charges	\$ -			
Third party capacity release	\$ 50.00			
Other Pipeline Fixed charges	\$ 50.00			
Other capacity release credit	\$ 50.00			
Counterparty Invoice Total	\$ 50.00			
Thermal Transport	\$ -			
Intracountry Transportation Optimization	\$ -			
Total Demand Costs from Purchase Journals	\$ 2,187,432.18			
W/AID Buy/Sell Transportation Recovery	\$ (9,533.31)			
Total Demand Costs	\$ 2,178,898.85			
less variable costs changed to Commodity	\$ (27,198.19)			
Total Demand Costs to be Allocated	\$ 2,151,700.66			
Commodity Purchases (Natural Gas)	804001 GD AN			
Commodity Physical	\$ 5,889,432.56			
Misc	\$ (110,422.59)			
Contractor Credit	\$ 425,828.55			
Financial Settlements	\$ 34,072.65			
Foreign Exchange Hedge Activity	\$ 316,224.08			
Interco Purchase from Thermal	\$ -			
Interco Purchase from Demand	\$ -			
Total Commodity Costs from Purchase Journals	\$ 6,554,073.25			
Storage (Injections)/Withdrawals	\$ (2,362,004.81)			
FAFB Commodity for Anderson Elementary/Li	\$ 804000 GD AN			
W/AID Gas Purchased from Interstate Asphalt	\$ 804000 GD AN			
GST	\$ 804000 GD AN			
M Chemical Accrual	\$ 7,803.00			
Broker Fees	\$ 16,187.79			
Mizuho Broker Fees	\$ 2,809.92			
Wells Fargo Journal DU 473	\$ 4,827.92			
Wells Fargo Journal DU 473	\$ 27,198.19			
plus variable costs from Demand	\$ 8719.89			
Merchant Processing Fee DU 467	\$ -			
W/AID Off System Revenue	\$ (7,186,831.70)			
Deferred Exchange Revenue	\$ (376,000.00)			
Total Commodity Costs to be Allocated	\$ (3,312,041.55)			
WA Imbalance	\$ (36,868.06)			
ID Imbalance	\$ (19,500.96)			
Total Deferred Commodity Costs:	\$ (3,368,430.57)			
Total Net Gas Costs	\$ (1,216,729.91)			
From DU 430	\$ (51,216,729.91)			
Check	\$ -			

Expense Calculation	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Total Current Demand Costs (excluding refund)	\$ 2,151,700.66	\$ 1,485,954.48	\$ 665,736.18	\$ 66,1200%	\$ 33,8800%
Total Commodity Costs to be Allocated	\$ (3,312,041.55)	\$ (36,868.06)	\$ (19,500.96)	\$ (2,189,921.87)	\$ (1,122,119.58)
Imbalance Cost Washington	\$ (19,500.96)			\$ (36,868.06)	\$ (19,500.96)
Imbalance Cost Idaho	\$ (3,368,430.57)			\$ (2,226,809.93)	\$ (1,141,620.64)
Total Commodity Costs before refund	\$ (1,216,729.91)	\$ 1,485,954.48	\$ 665,736.18	\$ (2,226,809.93)	\$ (1,141,620.64)
check	\$ -	\$ -	\$ -	\$ -	\$ -

Balance Sheet	WASHINGTON	IDAHO
Def Rev Calc	PGA Volumes	PGA Volumes
Balance Sheet	2,214,130	1,026,426
Def Rev Calc	1,944	1,065,551
Schedule 101	1,586,311	52,053
Schedule 111	5,300	0
Schedule 112	306,664	0
Schedule 121	25,800	0
Schedule 131	0	0
Schedule 132	43,618	0
Schedule 146	2,281,688	2,144,030
Total Demand	6,465,742	2,144,030
check	6,465,742	2,144,030
COMMODITY		
Schedule 101	2,214,130	1,026,426
Schedule 102	1,944	1,065,551
Schedule 111	1,586,311	52,053
Schedule 112	5,300	0
Schedule 121	306,664	0
Schedule 122	25,800	0
Schedule 131	0	0
Schedule 132	43,618	0
Total Commodity	4,185,054	2,144,030
check	4,185,054	2,144,030

Deferred Calculation	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
Total Deferred Expenses from above	\$ (2,226,809.93)	\$ 1,485,954.48	\$ (1,141,620.64)	\$ 665,736.18	\$ (1,216,729.91)
PGA Deferred Revenue from above	\$ (667,855.48)	\$ (433,877.97)	\$ (348,104.71)	\$ (225,658.83)	\$ (1,994,896.99)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (2,914,665.41)	\$ 1,052,076.51	\$ (1,489,725.35)	\$ 440,077.38	\$ (2,911,628.90)
W/A Total	\$ (1,892,579.90)	\$ -	\$ (1,049,047.99)	\$ -	\$ (2,941,627.89)
(over)collected/undercollected	\$ -	\$ -	\$ -	\$ -	\$ -
(re)debits/purchase	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Check	\$ -	\$ -	\$ -	\$ -	\$ -
JET Entry	\$ 3,508,305.10	\$ 3,508,305.10	\$ -	\$ -	\$ (1,994,896.99)
Debits	\$ -	\$ -	\$ -	\$ -	\$ -
Credits	\$ -	\$ -	\$ -	\$ -	\$ -

Idaho Sales Volumes

Consolidated Volumes

August/18 Description	Schedule	August/18 Billed	July/18 Unbilled	August/18 Unbilled	August/18 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	1,008,619	629,812	647,619	17,807	1,026,426	✓
Firm	111	978,496	474,879	561,934	87,055	1,065,551	✓
Firm	112	52,053	0	0	0	52,053	✓
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		2,039,168	1,104,691	1,209,553	104,862	2,144,030	✓ Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation	146	224,711	224,711	256,279	31,568	256,279	
Transportation	147	143,389	143,389	138,256	(5,133)	138,256	
Transportation	159	2,920,497	0	0	0	2,920,497	
Transportation	169	0	0	0	0	0	
Total transportation		3,288,597	368,100	394,535	26,435	3,315,032	
Total sales		5,327,765	1,472,791	1,604,088	131,297	5,459,062	

Schedule Summary for Demand Deferral:

Firm	101	1,008,619	629,812	647,619	17,807	1,026,426	✓
Firm	111	978,496	474,879	561,934	87,055	1,065,551	✓
Firm	112	52,053	0	0	0	52,053	✓
Firm	131	0	0	0	0	0	
Firm	132	0	0	0	0	0	
Total Firm Sales		2,039,168	1,104,691	1,209,553	104,862	2,144,030	✓ Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

Firm	101	1,008,619	629,812	647,619	17,807	1,026,426	✓
Firm	111	978,496	474,879	561,934	87,055	1,065,551	✓
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
		1,987,115	1,104,691	1,209,553	104,862	2,091,977	✓ Volumes for PGA Commodity & Demand Amortization

Firm	112	52,053	0	0	0	52,053	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		2,039,168	1,104,691	1,209,553	104,862	2,144,030	
Total Interruptible Sales		0	0	0	0	0	
Total Interruptible Sales (Schedule 146 - 169)		3,288,597	368,100	394,535	26,435	3,315,032	
Check total sales		5,327,765	1,472,791	1,604,088	131,297	5,459,062	
		5,327,765	1,472,791	1,604,088		5,459,062	

Washington/Idaho Gas Costs	GL Account	Aug-18 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (2,382,331.27)
JP Withdrawals	808100 GD AN	\$ 12,096.67
Total JP	164100 GD AN	\$ (2,370,234.60)
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 8,229.79
Total Clay Basin	164116 GD AA	\$ 8,229.79
Total Net Storage (Injections)/Withdrawals		\$ (2,362,004.81)
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 5,889,632.56 ✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,160,236.97 ✓
Variable Demand (Transport) Costs	804002 GD AN	\$ 27,196.19 > 2,187,432.10 ✓
Hedge Activity	804010 GD AN	\$ 34,012.65 ✓
Financial Settlements	804600 GD AN	\$ 425,826.56 ✓
Interco Purchase from Thermal	804730 GD AN	\$ 315,224.08 ✓
Cochrane Credit	811000 GD AN	\$ (110,522.59) ✓
Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ (36,888.06) ✓
ID Imbalance from DJ 436	804001 GD AN	\$ (19,500.96) ✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00 ✓
Broker Fees DJ 471	804017 GD AN	\$ 15,167.79 ✓
Mizuho Journal DJ 473	804017 GD AN	\$ 3,809.92 ✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 4,827.92 ✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 8,719.89 ✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (7,195,831.70) ✓
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00) ✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ - ✓
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ - ✓
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,535.31) ✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ - ✓
Total Costs for Deferral including net gas costs		\$ (1,216,729.91) Tie to Deferral Entry ✓

483600 GD AN	\$ (128,974.73)	Input fr GLE Sales
483000 GD AN	\$ (2,483,366.33)	Input fr GLE Sales
483730 GD AN	\$ (4,583,490.64)	Input fr GLE Sales
	\$ (7,195,831.70)	✓

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 4,540,587.46	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ		\$ (4,540,587.46)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ	\$ -	\$ (5,198,705.15)	Intra-Co Transfer Thermal AN (LDC Sale to Ther
232620 ZZ ZZ	\$ 5,198,705.15	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Ther
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
232130.ZZ.ZZ	\$ 624.53	\$ -	GTN Reclass
232620.ZZ.ZZ		\$ (624.53)	GTN Reclass
808100.GD.AN	\$ 13.58	\$ -	Clay Basin Storage Clean-Up
164115.GD.AA		\$ (13.58)	Clay Basin Storage Clean-Up
Total Other Adj	\$ 9,746,940.72	\$ (9,746,940.72)	

Total from GLE	\$ 11,242,589.06	\$ (11,242,589.06)
Total DJ 430	\$ 20,989,529.78	\$ (20,989,529.78)

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
				OLD	NEW		
WA Interest Rate: FERC Natural Gas Interest Rate, changes quarterly	http://www.ferc.gov/enforcement/acct-mails/interest-rates.asp				7/1/2018	9/30/2018	4.69% ✓
WA Deferral Rates Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.21817	\$0.15436 ✓	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
WA Commodity & Demand Amortization Rates (Sch 155)	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		
WA Jackson Prairie Amortization Rates (Sch 155)	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	12/31/2018
ID Interest Rate Customer Deposit Rate changes annually check PUC website	ORDER NO. 33664						1.00% ✓
ID Deferral Rates Commodity Rate (Without GTI) Demand Rate	191010 GD ID	101 - 132	Debit	\$0.21725	\$0.16236 ✓	1/26/2018	Next PGA filing
		101 - 112	Debit	\$0.11331	\$0.10497 ✓	11/1/2017	Next PGA filing
ID Commodity & Demand Amortization Rates	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
ID 2014 Earnings Test Amortization	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: Wednesday, August 29, 2018 8:58 AM
To: Berg, Jenny
Subject: RE: Rate Review - August

✓ No changes to any PGA-related expenses. Thanks!

From: Berg, Jenny
Sent: Tuesday, August 28, 2018 3:02 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - August

Hi Annette,

Attached is the rates review workbook for August 2018.

No updates except for the usual WA/ID Commodity Jurisdiction Allocation.

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

Thank you,

Jenny Berg
Resource Accounting Analyst



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