



October 29, 2018

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

RECEIVED
2018 OCT 29 AM 10:59
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 September 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 September, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$694,935. Demand costs were higher than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$336,840. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$10,424,973 (including interest). The amount of amortization recorded for the month is \$258,257 for a total rebate balance of \$918,337 (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,

A handwritten signature in cursive script that reads "Annette Brandon".

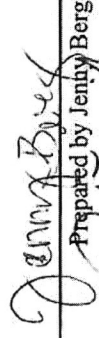
Annette Brandon
Manager of Regulatory Affairs
State and Federal Regulation


Enclosures

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID **Effective Date:** 201809
Team: Resource Accounting **Last Saved by:** Jenny Berg **Last Saved:** 10/03/2018 10:20 AM
Type: C **Submitted by:** Jenny Berg **Approval Requested:** 10/03/2018 10:20 AM
Category: DJ **Approved by:**
Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	73,670.34 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		418,451.54 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	344,781.20 ✓		Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		2,190.99 ✓	Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	441,494.15 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		439,303.16 ✓	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	8,531.16 ✓		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		366,626.76 ✓	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	358,095.60 ✓		Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		657.13 ✓	Interest Income
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	258,913.88 ✓		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		258,256.75 ✓	Amortization Expense
Totals:						1,485,486.33	1,485,486.33	



 Prepared by Jenny Berg Date: 10/3/18


 Reviewed by Date: 10/3/18

Approved for Entry Date
 Corporate Accounting use Only

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.

201809

201809

201809

Washington/Idaho Gas Costs

Demand (Transportation) Costs	\$ 3,538,040.09
NWP Fixed	\$ 17,503.59
NWP Variable	\$ (2,280,616.90)
NWP Capacity Release	\$ 1,274,927.78
NWP Total (excluding Refund)	\$ 186,334.94
GTN Fixed	\$ 6,306.64
GTN Variable	\$ (3,308.20)
GTN Capacity Release	\$ 189,332.39
Transcanada Foothills (BC System) Fixed	\$ 193,191.44
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 193,191.44
NOVA (AB System) Fixed	\$ 403,611.32
NOVA (AB System) Variable	\$ 403,811.32
NOVA Total	\$ 82,594.60
Spectra Westcoast Fixed	\$ (297.89)
Spectra Westcoast Variable	\$ 92,236.71
WEI (Duke) Total	\$ 540.07
Questar	\$ 540.07
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 50.00
Other capacity release credit	\$ 50.00
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,153,039.70
WAWD Buy/Sell Transportation Recovery	\$ (6,535.15)
Total Demand Costs	\$ 2,144,504.52
804001 GD AN	\$ (23,511.34)
less variable costs charged to Commodity	\$ -
Total Demand Costs to be Allocated	\$ 2,120,993.18

Expense Calculation

Total System Cost	\$ 2,120,993.18
Demand Allocated to Washington	\$ 68.06%
Demand Allocated to Idaho	\$ 30.94%
Commodity Allocated to Washington	\$ 64.0300%
Commodity Allocated to Idaho	\$ 35.9700%

Total Current Demand Costs (excluding refund) \$ 1,464,757.89 \$ 656,235.29

Total Commodity Costs to be Allocated \$ (537,771.17) \$ (344,334.88) \$ (193,436.29)

Imbalance Cost Washington \$ (12,036.72) \$ (12,036.72)

Imbalance Cost Idaho \$ (7,481.05) \$ (7,481.05)

Total Commodity Costs before refund \$ (557,268.94) \$ (200,917.34)

Total \$ 1,563,704.24 \$ 1,464,757.89 \$ 656,235.29 \$ (356,371.60) \$ (200,917.34)

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO			PGA Revenue
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue	
DEMAND							
Schedule 101	3,077,139	0.10744	\$ 330,607.81	1,666,078	0.10497	\$ 175,098.15	
Schedule 102	3,129	0.10744	\$ 336.18	1,252,994	0.10497	\$ 132,576.48	
Schedule 111	1,948,398	0.09865	\$ 192,209.46	111,980	0.10497	\$ 11,720.95	
Schedule 112	9,767	0.09865	\$ 962.53	0	0.10497	\$ -	
Schedule 121	302,895	0.10433	\$ 31,601.35	0	0.10497	\$ -	
Schedule 122	30,270	0.10433	\$ 3,158.07	3,042,732	0.10497	\$ 319,395.58	
Schedule 131	0	0.09248	\$ -	3,042,732	0.10497	\$ 319,395.58	
Schedule 132	44,834	0.06248	\$ 2,801.23	0	0.10497	\$ -	
Schedule 146	2,309,719	0.00054	\$ 1,247.25	0	0.10497	\$ -	
Total Demand	7,728,144		\$ 562,923.88	3,042,732		\$ 656,235.29	
COMMODITY							
Schedule 101	3,077,139	0.16436	\$ 505,758.57	1,666,078	0.16236	\$ 270,829.14	
Schedule 102	3,129	0.16436	\$ 514.26	1,252,994	0.16236	\$ 205,059.71	
Schedule 111	1,948,398	0.16436	\$ 320,238.70	111,980	0.16236	\$ 18,129.12	
Schedule 112	9,767	0.16436	\$ 1,603.66	0	0.16236	\$ -	
Schedule 121	302,898	0.16436	\$ 49,784.32	0	0.16236	\$ -	
Schedule 122	30,270	0.16436	\$ 4,975.18	0	0.16236	\$ -	
Schedule 131	0	0.16436	\$ -	3,042,732	0.16236	\$ 494,017.97	
Schedule 132	44,834	0.16436	\$ 7,368.92	3,042,732	0.16236	\$ 494,017.97	
Total Commodity	5,416,425		\$ 890,243.51	3,042,732		\$ 1,626,581.04	
Total Commodity	5,416,425		\$ 890,243.51	3,042,732		\$ 1,626,581.04	

Deferral Calculation

Washington Commodity	\$ 1,464,757.89
Idaho Demand	\$ (1,464,757.89)
Idaho Commodity	\$ (494,017.97)
Idaho Demand	\$ (319,395.58)
W/A Total	\$ (1,246,615.21)
W/A Total	\$ (344,781.20)
W/A Total	\$ (656,235.29)
W/A Total	\$ (656,235.29)

Total Deferral Expenses from above \$ 1,464,757.89 \$ 1,563,704.24

PGA Deferral Revenue from above \$ (562,923.88) \$ (2,265,581.04)

Adjustments \$ - \$ (702,876.80)

Amount to be Deferred \$ 890,243.51 \$ 336,338.71

(overcollected)/undercollected \$ - \$ (656,235.29)

(rebate)/surcharge \$ (344,781.20) \$ (656,235.29)

Deferal Check \$ - \$ -

JET Entry Credits \$ 1,464,757.89 \$ 1,464,757.89

JET Entry Debits \$ 1,464,757.89 \$ 1,464,757.89

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

Update JE date to pull current month values
 () = Rebate

191010	Month	Interest Rate	Cumulative Balance	201801	201802	201803	201804	201805	201806	201807	201808	201809	201809
	Beginning Balance		(9,634,681.67)	(6,074,158.82)	(6,924,874.36)	(7,174,027.02)	(7,174,027.02)	(7,977,481.81)	(9,052,261.62)	(9,210,681.99)	(9,001,359.99)	(10,058,346.19)	(10,058,346.19)
	Commodity Deferral		(14,195,458.56)	(301,284.87)	(725,761.24)	(614,655.16)	(554,129.59)	(509,627.24)	(440,878.36)	(418,321.25)	(385,980.68)	(358,935.31)	(358,935.31)
	Demand Deferral		(2,396,485.51)	(519,151.51)	(378,380.96)	(5,972.10)	(6,268.85)	(6,534.63)	(6,773.40)	(7,168.70)	(7,877.32)	(8,531.16)	(8,531.16)
	Interest (Rev/Expense)		(128,005.11)	(5,403.65)	(5,757.96)	(6,268.85)	(6,534.63)	(6,773.40)	(7,168.70)	(7,877.32)	(8,531.16)	(9,292.42)	(9,292.42)
	Commodity Adjustment		5,003,473.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Adjustment		1,948,574.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment		61,771.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance		(6,942,464.42)	(6,074,158.82)	(6,924,874.36)	(7,174,027.02)	(7,877,481.81)	(8,652,361.62)	(9,427,242.91)	(10,004,124.29)	(10,481,006.68)	(11,063,900.08)	(11,063,900.08)
	GLW Check		(6,074,157.96)	(6,074,157.96)	(6,924,874.36)	(7,174,026.16)	(7,877,480.95)	(8,652,360.76)	(9,427,242.91)	(10,004,124.29)	(10,481,006.68)	(11,063,900.08)	(11,063,900.08)

191000	Month	Variance
YTD	62,549,247	
Schedule 101	25,173,005	
Schedule 111	0	
Schedule 131	0	
Total	62,549,247	
Calendar Sales Check	87,722,252	

191000	Month	Variance
Schedule 101	8,222,773	
Schedule 111	2,761,366	
Schedule 131	11,544,139	
Total	12,528,278	
Calendar Sales Check	12,528,278	

191000	Month	Variance
YTD	62,549,247	
Schedule 101	25,173,005	
Schedule 111	0	
Schedule 131	0	
Total	62,549,247	
Calendar Sales Check	87,722,252	

191000	Month	Variance
YTD	8,068,491.35	
Schedule 101	11,664,306	
Schedule 111	(16,879.13)	
Schedule 131	(7,053,834.86)	
Total	8,068,491.35	
Calendar Sales Check	8,068,491.35	

	201809	201809	201809	201809	201809
ID Deferral Interest Income					
ID Deferral Interest Expense					
ID Deferral					
ID Deferral Expense					
Tracker Transfer					
Check					

m

	201809	201809	201809	201809	201809
ID Amortization Interest Income					
ID Amortization Interest Expense					
ID Amortization					
ID Amortization Expense					
Large Customer Refund					
Check					

m

Idaho Sales Volumes

Consolidated Volumes

September/18 Description	Schedule	September/18 Billed	August/18 Unbilled	September/18 Unbilled	September/18 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
101 Firm		1,269,665	647,619	1,046,032	398,413	1,668,078 ✓	
111 Firm		1,040,099	561,934	784,829	222,895	1,262,994 ✓	
112 Firm		111,660	0	0	0	111,660 ✓	
121 Firm		0	0	0	0	0	
122 Firm		0	0	0	0	0	
131 Interruptible		0	0	0	0	0	Notify Rates Dept if used
132 Interruptible		0	0	0	0	0	
132J Interruptible		0	0	0	0	0	
Total Retail Sales for GTI		2,421,424	1,209,553	1,830,861	621,308	3,042,732	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation							
146 Transportation		256,279	256,279	249,077	(7,202)	249,077	
147 Transportation		138,256	138,256	139,547	1,291	139,547	
159 Transportation		2,624,860	0	0	0	2,624,860	
169 Transportation		0	0	0	0	0	
Total transportation		3,019,395	394,535	388,624	(5,911)	3,013,484	
Total sales		5,440,819	1,604,088	2,219,485	615,397	6,056,216	
Schedule Summary for Demand Deferral:							
101 Firm		1,269,665	647,619	1,046,032	398,413	1,668,078 ✓	
111 Firm		1,040,099	561,934	784,829	222,895	1,262,994 ✓	
112 Firm		111,660	0	0	0	111,660 ✓	
131 Firm		0	0	0	0	0	
132 Firm		0	0	0	0	0	
Total Firm Sales		2,421,424	1,209,553	1,830,861	621,308	3,042,732	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
101 Firm		1,269,665	647,619	1,046,032	398,413	1,668,078 ✓	
111 Firm		1,040,099	561,934	784,829	222,895	1,262,994 ✓	
121 Firm		0	0	0	0	0	
131 Interruptible		0	0	0	0	0	Notify Rates Dept if used
132J Interruptible		0	0	0	0	0	Special amortization rate
Total Firm Sales		2,309,764	1,209,553	1,830,861	621,308	2,931,072	Volumes for PGA Commodity & Demand Amortization
112 Firm		111,660	0	0	0	111,660	Annual lump sum amortization
131 Firm		0	0	0	0	0	Annual lump sum amortization
132 Firm		0	0	0	0	0	Annual lump sum amortization
Total Firm Sales		2,421,424	1,209,553	1,830,861	621,308	3,042,732	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		3,019,395	394,535	388,624	(5,911)	3,013,484	
Check total sales		5,440,819	1,604,088	2,219,485	615,397	6,056,216	
		5,440,819	1,604,088	2,219,485		6,056,216	

Washington/Idaho Gas Costs

	GL Account	Sep-18 Costs
--	------------	--------------

Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (2,255,946.26)
JP Withdrawals	808100 GD AN	\$ 5,682.24
Total JP	164100 GD AN	\$ (2,250,264.02)

Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (633.23)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 192.64
Total Clay Basin	164116 GD AA	\$ (440.69)

Total Net Storage (Injections)/Withdrawals **\$ (2,250,704.71)** zero or negative prices will cause decrease

NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 4,958,497.39
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,129,528.36
Variable Demand (Transport) Costs	804002 GD AN	\$ 23,511.34
Hedge Activity	804010 GD AN	\$ (20,250.22)
Financial Settlements	804600 GD AN	\$ 738,289.20
Interco Purchase from Thermal	804730 GD AN	\$ 485,036.71
Cochrane Credit	811000 GD AN	\$ (97,103.82)

2,153,039.70

Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ (12,036.72)
ID Imbalance from DJ 436	804000 GD AN	\$ (7,481.05)
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees DJ 471	804017 GD AN	\$ 18,325.62
Mizuho Journal DJ 473	804017 GD AN	\$ 2,439.51
Wells Fargo Journal DJ 473	804017 GD AN	\$ 3,945.72
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 10,996.50
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (4,053,146.22)
Deferred Exchange Revenue	496028 GD AN	\$ (375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ 10,392.81
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,535.18)
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -
Total Costs for Deferral including net gas costs		\$ 1,563,704.24 Tie to Deferral Entry

483600 GD AN	\$ (405,951.75)	Input fr GLE Sales
483000 GD AN	\$ (1,563,712.89)	Input fr GLE Sales
483730 GD AN	\$ (2,083,481.58)	Input fr GLE Sales
	(4,053,146.22)	zero or negative prices will cause increase

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 3,892,297.92	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ	\$ -	\$ (3,692,297.92)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ	\$ -	\$ (2,580,243.77)	Intra-Co Transfer Thermal AN (LDC Sale to The
232620 ZZ ZZ	\$ 2,580,243.77	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to The
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
246745 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 Rounding Adj
232130.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adj
232130.ZZ.ZZ	\$ -	\$ -	Reclass Fortis Bank Fee
903000.CD.AA	\$ -	\$ -	Reclass Fortis Bank Fee
232620.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adj
232130.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adj
142600.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adj
903000.CD.AA	\$ -	\$ -	Misc Rounding Adj
232130.ZZ.ZZ	\$ 1.25	\$ -	Misc Rounding Adj
903000.CD.AA	\$ -	\$ 1.25	Misc Rounding Adj
232130.ZZ.ZZ	\$ -	\$ 7,941.00	Accrue Rawhide Leasing (Inv No. 61015)
804000.GD.OR	\$ 7,941.00	\$ -	Accrue Rawhide Leasing (Inv No. 61015)
Total Other Adj	\$ 6,287,483.94	\$ (6,271,599.44)	

Total from GLE	\$ 10,611,691.66	\$ (10,611,691.66)
Total DJ 430	\$ 16,899,176.60	\$ (16,883,291.10) Misc Rounding Adj



Gas by GL Account - Estimate

Page: 2
 Print Date: 10/02/18
 11:19:32 AM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201809
 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				(\$1,309.93)		
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-->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)		

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



Gas by GL Account - Estimate

Page: 3
 Print Date: 10/02/18
 11:19:32 AM
 Database: NUCUT
 arpgasbyglect

Accounting Month: 201809
 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)	GR ✓
Northwest Pipeline Corporation→Puget Sound Energy, Inc.	TPORT				(\$94,965.74)	(\$94,965.74)	GR ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$933.63		\$933.63	F ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$81,532.47	\$81,532.47	F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,068.50	\$10,068.50	F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS		\$1,957.77			\$1,957.77	F ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$191,233.67	\$191,233.67	F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT				\$399,718.84	\$399,718.84	F ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$4,092.48		\$4,092.48	F ✓
001-804001-GD-AN-DL TOTALS:					\$5,673.95	\$2,123,854.41	\$2,129,528.36
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT				\$6,305.64	\$6,305.64	✓
Northwest Pipeline Corporation	TPORT				\$16,793.57	\$16,793.57	✓
Northwest Pipeline Corporation	ACCTSP			\$710.02		\$710.02	✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$297.89)		(\$297.89)	✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00	✓
001-804002-GD-AN-DL TOTALS:					\$412.13	\$23,099.21	\$23,511.34

✓ - Add to GADD

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							
	http://www.ferc.gov/enforcement/acct-mats/interest-rates.asp						
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	NEW \$0.16436 ✓	7/1/2018	9/30/2018	4.69% ✓
Demand Rate		101	Debit	\$0.10744 ✓	1/26/2018	Next PGA filing	
		102	Debit	\$0.12678 ✓	11/1/2017	Next PGA filing	
		111/112	Debit	\$0.10744 ✓	11/1/2017	Next PGA filing	
		121/122	Debit	\$0.09865 ✓	11/1/2017	Next PGA filing	
		131/132	Debit	\$0.11541 ✓	11/1/2017	Next PGA filing	
		146	Debit	\$0.10433 ✓	11/1/2017	Next PGA filing	
			Debit	\$0.06248 ✓	11/1/2017	Next PGA filing	
			Debit	\$0.00054 ✓	11/1/2017	Next PGA filing	
<u>WA Commodity & Demand Amortization Rates (Sch 155)</u>	191000 GD WA						
		101	Debit	\$0.09174 ✓	11/1/2017	Next PGA filing	
		102	Debit	\$0.09067 ✓	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	n/a			
		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> Commodity Rate (Without GTI) Demand Rate	191010 GD ID	101 - 132 101 - 112	Debit Debit	\$0.21725 \$0.11331	1/26/2018 11/1/2017	Next PGA filing Next PGA filing	
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID						
		101	Debit	\$0.08811 ✓	11/1/2017	Next PGA filing	
		111	Debit	\$0.08811 ✓	11/1/2017	Next PGA filing	
		131	Debit	n/a	11/1/2017	Next PGA filing	
<u>ID 2014 Earnings Test Amortization</u>	254229 GD ID						
		101	Debit	\$0.00000	11/1/2017	12/31/2017	
		111	Debit	\$0.00000	11/1/2017	12/31/2017	
		112	Debit	\$0.00000	11/1/2017	12/31/2017	
		131	Debit	\$0.00000	11/1/2017	12/31/2017	
		132	Debit	\$0.00000	11/1/2017	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, October 01, 2018 8:30 AM
To: Berg, Jenny
Subject: RE: Rate Review - September

No updates to demand, commodity or amortization rates. ✓

From: Berg, Jenny
Sent: Friday, September 28, 2018 9:22 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - September

Hi Annette,

Attached is the rates review workbook for September 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



1411 E Mission Ave MSC-07
Spokane, WA 99202
P 509 495 2631
<http://www.avistautilities.com>

This email (including any attachments) may contain confidential and privileged information, and unauthorized disclosure or use is prohibited. If you are not an intended recipient, please notify the sender and delete this email from your system. Thank you.

CONFIDENTIALITY NOTICE: The contents of this email message and any attachments are intended solely for the addressee(s) and may contain confidential and/or privileged information and may be legally protected from disclosure. If you are not the intended recipient of this message or an agent of the intended recipient, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any attachments.