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IDAHO PUBLIC
UTILITIES COMMISSION

November 29, 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 October 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 October, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$1,974,851. Demand costs were lower than the PGA demand WACOG, resulting in a surcharge deferral in the amount of \$30.634. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$12,439,980 (including interest). The amount of amortization recorded for the month is \$566,786 for a total rebate balance of \$1,486,123 (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: 201810
 Team: Resource Accounting Last Saved by: Jenny Berg Last Saved: 11/05/2018 1:33 PM
 Type: C Submitted by: Jenny Berg Approval Requested: 11/05/2018 1:33 PM
 Category: DJ Approved by:
 Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	✓ 86,587.37		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		✓ 3,792,470.98	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	✓ 3,705,883.61		Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		✓ 5,414.99	Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	✓ 1,060,700.00		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		✓ 1,055,285.01	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	✓ 9,523.10		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	✓ 2,015,007.49		Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	✓ 2,005,484.39		Deferral Expense
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		✓ 1,001.44	Interest Income
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	✓ 567,787.08		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		✓ 566,785.64	Amortization Expense
Totals:						7,435,965.55	7,435,965.55	

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: 11/5/18
 Reviewed by: J.F. Miller Date: 11/5/18
 Approved for Entry: _____ Date: _____
 Corporate Accounting use Only

Avista Corp.
D&A WA/ID
Manager Review

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

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

JW
11/17/16

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up

201810

201810

201810

Washington/Idaho Gas Costs	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Demand (Transportation) Costs	\$ 2,105,498.32	\$ 1,456,819.54	\$ 652,678.78	\$ 65,9100%	\$ 34.0900%
NWP Fixed	\$ 3,631,690.92				
NWP Variable	\$ 12,933.66				
NWP Capacity Release	\$ (2,340,965.09)				
GTN Fixed	\$ 176,729.32				
GTN Variable	\$ 8,220.88				
GTN Capacity Release	\$ (3,418.47)				
Current Month Estimate	\$ 175,531.73				
Transcanada Foothills (BC System) Fixed	\$ 184,713.46				
Transcanada Foothills (BC System) Variable	\$ -				
ANG Total	\$ 184,713.46				
NOVA (AB System) Fixed	\$ 386,090.19				
NOVA (AB System) Variable	\$ 86,487.26				
Spectra Westcoast Fixed	\$ (1,395.15)				
Spectra Westcoast Variable	\$ 87,082.09				
WEI (Duke) Total	\$ 470.34				
Questar	\$ 470.34				
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	\$ 2,137,529.32				
WAI/D Buy/Sell Transportation Recovery	\$ (6,281.60)				
Total Demand Costs	\$ 2,129,267.72				
less variable costs charged to Commodity	\$ (19,769.40)				
Total Demand Costs to be Allocated	\$ 2,105,498.32				

WASHINGTON	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	IDAHO	PGA Volumes	PGA Rate	PGA Revenue
DEMAND					DEMAND			
Schedule 101	6,390,464	0.10744	\$ 901,471.45		Schedule 101	4,564,842	0.10497	\$ 479,171.46
Schedule 102	10,239	0.10744	\$ 1,100.08		Schedule 111	1,867,863	0.10497	\$ 196,069.58
Schedule 111	3,674,467	0.09865	\$ 362,496.17		Schedule 112	76,893	0.10497	\$ 8,071.46
Schedule 112	13,790	0.09865	\$ 1,360.38		Schedule 121	0	0.10497	\$ -
Schedule 121	398,880	0.10433	\$ 41,615.15		Schedule 122	0	0.10497	\$ -
Schedule 122	30,694	0.10433	\$ 3,202.31		Total Demand	6,509,598	0.10497	\$ 683,312.50
Schedule 131	0	0.08248	\$ -					
Schedule 132	68,694	0.08248	\$ 4,292.00					
Schedule 146	3,098,253	0.00054	\$ 1,673.06					
Total Demand	15,885,481	0.00054	\$ 1,317,200.60					
			\$ 0.08398					\$ 0.10497
			\$ 0.16436					\$ 0.16236
			\$ 1,317,200.60					\$ 12,484.35
			\$ 0.08398					\$ 741,147.75
			\$ 0.16436					\$ 303,269.24
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			\$ 0.08398					\$ 741,147.75
			\$ 0.16436					\$ 303,269.24
			\$ 1,317,200.60					\$ 12,48

Idaho Sales Volumes

Consolidated Volumes		October/18 Billed	September/18 Unbilled	October/18 Unbilled	October/18 Net Unbilled	Total	Notes
October/18 Description	Schedule						
Schedule Summary for Commodity Deferral :							
101 Firm		2,846,567	1,046,032	2,764,307	1,718,275	4,564,842 ✓	
111 Firm		1,412,798	784,829	1,239,894	455,065	1,867,863 ✓	
112 Firm		76,893	0	0	0	76,893 ✓	
121 Firm		0	0	0	0	0	
122 Firm		0	0	0	0	0	
131 Interruptible		0	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		4,336,258	1,830,861	4,004,201	2,173,340	6,509,598	Total sales for PGA commodity deferral, includes interruptible rate schedules
Transportation							
146 Transportation		249,077	249,077	406,683	157,606	406,683	
147 Transportation		139,547	139,547	157,256	17,709	157,256	
159 Transportation		3,437,250	0	0	0	3,437,250	
169 Transportation		0	0	0	0	0	
Total transportation		3,825,874	388,624	563,939	175,315	4,001,189	
Total sales		8,162,132	2,219,485	4,568,140	2,348,655	10,510,787	
Schedule Summary for Demand Deferral:							
101 Firm		2,846,567	1,046,032	2,764,307	1,718,275	4,564,842 ✓	
111 Firm		1,412,798	784,829	1,239,894	455,065	1,867,863 ✓	
112 Firm		76,893	0	0	0	76,893 ✓	
131 Firm		0	0	0	0	0	
132 Firm		0	0	0	0	0	
Total Firm Sales		4,336,258	1,830,861	4,004,201	2,173,340	6,509,598	Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:							
101 Firm		2,846,567	1,046,032	2,764,307	1,718,275	4,564,842 ✓	
111 Firm		1,412,798	784,829	1,239,894	455,065	1,867,863 ✓	
121 Firm		0	0	0	0	0	
131 Interruptible		0	0	0	0	0	0 Notify Rates Dept if used
132J Interruptible		0	0	0	0	0	0 Special amortization rate
Total Firm Sales		4,259,365	1,830,861	4,004,201	2,173,340	6,432,705	Volumes for PGA Commodity & Demand Amortization
112 Firm		76,893	0	0	0	76,893	Annual lump sum amortization
131 Firm		0	0	0	0	0	Annual lump sum amortization
132 Interruptible		0	0	0	0	0	Annual lump sum amortization
Total Firm Sales		4,336,258	1,830,861	4,004,201	2,173,340	6,509,598	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		3,825,874	388,624	563,939	175,315	4,001,189	
Check total sales		8,162,132	2,219,485	4,568,140	2,348,655	10,510,787	
		8,162,132	2,219,485	4,568,140	2,348,655	10,510,787	

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-matts/interest-rates.asp						
<u>WA Deferral Rates</u>							
Commodity Rate	191010 GD WA	101 - 132	Debit	NEW \$0.16436 ✓	10/1/2018	12/31/2018	4.96% ✓
Demand Rate		101	Debit	\$0.12678 ✓	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 & 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	
		146	Debit	\$0.00000	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	\$0.16236 ✓	1/26/2018	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.11331 ✓	11/1/2017	Next PGA filing	
<u>ID Commodity & 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	

Washington/Idaho Gas Costs	GL Account	Oct-17 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (527,358.56)
JP Withdrawals	808100 GD AN	\$ 891,491.93
Total JP	164100 GD AN	\$ 364,133.37
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (62,090.72)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ -
Total Clay Basin	164115 GD AA	\$ (62,090.72)
Total Net Storage (Injections)/Withdrawals		\$ 302,042.65

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN	\$ 5,908,984.16	✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,117,759.92	✓
Variable Demand (Transport) Costs	804002 GD AN	\$ 19,769.40	✓
Hedge Activity	804010 GD AN	\$ 72,158.78	✓
Financial Settlements	804600 GD AN	\$ 360,962.32	✓
Interco Purchase from Thermal	804730 GD AN	\$ 763,851.44	✓
Cochrane Credit	811000 GD AN	\$ (100,642.78)	✓

2,137,529.32 ✓

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$ (37,959.24)	✓
ID Imbalance from DJ 436	804000 GD AN	\$ (18,657.77)	✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00	✓
Broker Fees DJ 471	804017 GD AN	\$ 17,996.25	✓
Mizuho Journal DJ 473	804017 GD AN	\$ 3,820.37	✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 6,080.07	✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 7,476.16	✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (9,632,499.91)	✓
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	\$ (8,261.60)	✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -	✓
Total Costs for Deferral including net gas costs		\$ (585,119.78)	Tie to Deferral Entry

NW ✓

483600 GD AN	\$ (39,664.60)	Input fr GLE Sales
483000 GD AN	\$ (4,845,402.66)	Input fr GLE Sales
483730 GD AN	\$ (4,747,432.65)	Input fr GLE Sales
	(9,632,499.91)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 1,562,158.20	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ	\$ -	\$ (1,562,158.20)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ	\$ -	\$ (5,426,960.97)	Intra-Co Transfer Thermal AN (LDC Sale to The
232620 ZZ ZZ	\$ 5,426,960.97	\$ -	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 Adjustment
232130.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adjustment
903000.CD.AA	\$ 10.00	\$ -	Bank Fee
253028.ZZ.ZZ GD AN	\$ -	\$ (10.00)	Bank Fee
142600.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adjustment
903000.CD.AA	\$ -	\$ -	Misc Rounding Adjustment
Total Other Adj	\$ 6,996,129.17	\$ (6,996,129.17)	

Total from GLE	\$ 10,197,068.66	\$ (10,197,068.66)
Total DJ 430	\$ 17,193,197.83	\$ (17,193,197.83)



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>	

Demand

If you have any questions about this please call me at 4324.

Berg, Jenny

From: Brandon, Annette
Sent: Tuesday, October 30, 2018 3:37 PM
To: Berg, Jenny
Subject: RE: Rate Review - October

No changes in Demand, Commodity or Amortization rates for October 2018. ✓

From: Berg, Jenny
Sent: Tuesday, October 30, 2018 8:24 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - October

Hi Annette,

Attached is the rates review workbook for October 2018.

No updates except for the usual WA/ID Commodity Jurisdiction Allocation and updating the quarterly FERC interest rate.

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

Thank you,

Jenny Berg
Resource Accounting Analyst



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