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

annou Brandon

State and Federal Regulation

Enclosures

Effective Date: 201808

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

## **Avista Corporation Journal Entry**

Journal: 43 I-D&A WA/ID

Team: Resource Accounting Last Saved by: Jenny Berg

Submitted by: Jenny Berg Approval Requested: 09/06/2018 12:02 PM

Category: DJ Approved by:

Currency: USD

Type:

	9 9 H H			120	110	100		90	80	70	60	50	40		30	20	0	Sea
	Explanation: To record the costs related costs for W.A.			001	001	100		100	100	001	001	100	001		001	001	201	Co
	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.			805110 - AMORTIZE RECOVERABLE GAS COSTS	191000 - RECOVERABLE GAS COSTS AMORTIZED	419600 - INTEREST ON ENERGY DEFERRALS	COSTS	805120 - DEFER CURRENT UNRECOVERED GAS	191010 - CURR UNRECOV PGA DEFERRED	431600 - INTEREST EXPENSE ENERGY DEFERRALS GD	805110 - AMORTIZE RECOVERABLE GAS COSTS	191000 - RECOVERABLE GAS COSTS AMORTIZED	419600 - INTEREST ON ENERGY DEFERRALS	COSTS	805120 - DEFER CURRENT UNRECOVERED GAS	191010 - CURR UNRECOV PGA DEFERRED	431600 - INTEREST EXPENSE ENERGY DEFERRALS GD	FERC
	Sle			GD I	GD I	GD I		GD I	GD I		GD 1	GD 1	GD 1		GD V	GD 1	,-	Ser
			Totals:	E I	D I	D		ID I	D I	ID I	WA I	WA [	WA I		WA I	WA I		Jur S
			als:	DL	DL	DL		DL	DL	DL	DL	ĭ	ĭ		DL	DL	DL	2
		· (	3,508,305.10		/ 184,796.42			/ 1,049,047.99	•	7,938.24		/ 334,856.77		•	/1,862,578.90		69,086.78	Debit
Approved for Entry Date	Preparethey tenny Bogg  Preparethey tenny Bogg  Reviewed by  Date		3,508,305.10	/ 184,324.09 Amortization Expense	Amortization	472.32 Interest Income	,	Deferral Expense	✓ 1,056,986.23 Deferral	Interest Expense	334,179.94 Amortization Expense	Amortization	/676.83 Interest Income		Deferral Expense	/ 1,931,665.69 Deferral		Credit Comment

Corporate Accounting use Only

Avista Corp. D&A WA/ID Manager Review

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

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

m 9/6/18

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

					Comment/Question
					Response
				,	Follow-Up

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		m,	Mis				Begin		191000	GF.				191000	Rates	Calendar					191000	Volume - Commodity & Demand	Idaho A			En	Mis	interes	Deman	Commodit	interest (F	Den	Commi	Begin	_	
OCA CHOCK	CHANCE CHANCE	Ending Balance	Misc Adjustment	PGA Transfer	interest	Amortization	Beginning Balance	Interest Rate	Month		Schodule 131	Schedule 111	Schedule 101	Month		Calendar Sales Check	Total	Schedule 131	Schedule 111	Schedule 101	Month	& Demand	daho Amortization	Variance	GLW Check	Ending Balance	Misc Adjustment	Interest Adjustment	Demand Adjustment	Commodity Adjustment	Interest (Rev/Expense)	Demand Deferrat	Commodity Deferral	Beginning Balance	Interest Rate	
		1,064,884.10	69,106 74	(7,053,834,86)	(16,879.13)	8,066,491,35			ALD							87, 722, 252	87,722,252	0	25,173,005	62,549,247	ALD.					(9,414,848.72)	16.07	61,771 35	1,988,574.07	5,003,473.37	(119,969.53)	(2,018,939,68)	(14,329,774.37)			
(4) 000,100,00	10 to	(3,811,428,10)	150,890	(14,276,552.05)	(30,488.74)	11,564,306	(1,317,584,08)		PGA YID							161,176,195	161,176,195	0	46,350,527	114,825,668	PGA YTD				(6,074,157.96)	(6,074,158.82)	15 65	101,517.03	2,058,665.63	12,118,353.74	(126,085,11)	(2,396,485.51)	(14, 195, 458 58)	(3,634,681,67)		
(D. 100, 101)	E 150 100 001	(5,159,325,85)	(12,233.26)	(7,053,834.86)	(4,654 88)	886,838.00	1,024,559 16	1.00%	201711		Main Cale	Main Calc	Migin Calc	201711		9,821,069	9,821,069	9	2,362,350	7,458,719	201711			(0.01)	(4,720,876 96)	(4,720,876.97)	16.07	61,771.35	1,988,574,07	5,003,473,37	(3,728 89)	(348,265,17)	(137,219 40)	(11,285,498,57)	1,00%	
(0,011,30010)	300000	(3,811,428.10)	81,340.00	0.00	(3.736.26)	1,270,294,00	(5, 159, 325, 85)	1.00%	201712		Main Cale	Main Calc	Main Cale	201712		14,414,297	14,414,297	0	3,547,299	10,865,998	201712			(0.86)	(6.074, 157 95)	(6,074,158.82)	000	000	000	0.00	(4.496.06)	(800, 149, 73)	(548,636,06)	(4,720,876 97)	1.00%	
(20,000,000)	200 600 600	(2,793,500.52)	000	0.00	(2,750 91)	1,020,678 49	(3,811,428.10)	1.00%	201601		2	0.00811	0.08811	201601		11,584,139	11,584,139	0	2,761,366	8,822,773	201801			(0.87)	(6, 899, 997 49)	(6,899,998,36)	000	000	0.00	0.00	(5,403 65)	(519, 151, 51)	(301,284.37)	(6,074,158,82)	1,00%	
(1,700,444.00)	700 844 64	(1,706,444,55)	0.00	0.00	(1,874 26)	1,088,930.17	(2,793,500.52)	1.00%	201802	i	n/a	0.08811	0.08811	201802		12,358,758	12,358,758	0	3,135,975	9,222,783	201802			(0.86)	(6,924,873.50)	[6,924,874.36]	000	000	000	0.00	(5,757 26)	(744,879 29)	725,761 24	(6,899,998,36)	1.00%	
(8) 4 (1)	, Dec	(\$15,114,49)	00 00	0.00	(1,051 88)	888,381,94	(1,706,444.55)	1.00%	201803		2	0 00811	0.00511	201803		10,082,646	10,002,646	0	2,669,250	7,413,396	201603			(D.66)	(7,174,025 16)	(7,174,027.02)	0.00	000	0.00	00.00	(5.872.10)	(378,360.96)	135,080 40	(6.924.874.36)	1,00%	
(200,818,00)	200 800 15	(200,816,15)	000	0.00	(424 79)	616,723 13	(819,114.49)	1.00%	201804			0.08811	0.00811	201804		7,022,167	7,022,167	0	1,936,498	5,025,869	201804			(0.86)	(7,877,480.95)	(7,877,481.81)	000	0.00	0.00	000	(6,268 85)	(82,530.78)	(614,655,16)	(7,174,027.02)	1.00%	
35,613.00	200 000	35.813.66	000	0.00	(68.72)	236,698.53	(200,816,15)	1,00%	201805		-	0.06311	0.06811	201805		2 586 398	2,686,398	0	1,126,511	1,559,887	201805			(0.86)	(6,052,250 76)	(8,052,261.62)	000	000	0.00	0.00	(6,634 63)	385,984.41	(554, 129.59)	(7,877,481.81)	1,00%	
214,884 43		274.884.43	000	0.00	129 40	238,941,37	35,813.66	1.00%	201806			0.08811	0.08811	201806		2 711 853	2,7		1,286,771	1,425,082	201806			(0.87)	(8,210,660 72)	(8,210,681.59)	0.00	00.0	0.00	0.00	(5,773.40)	357,980.68	(509,627.24)	(8,052,261.62)	1.00%	
474,520 35		474,626.35	000	0.00	312 17	199,429.76	274,884,43	1.00%	201807			0 08811	0.08811	201807		2 263 418	2,263,418	0	1,045,103	1,218,315	201807			(0.86)	(9,001,359.09)	(9,001,358.95)	000	0.00	0.00	000	(7,166.70)	418,321 25	(1,201,830,92)	(8,210,661,59)	1.00%	
4/4 525 35		659	000	000		184,324,09	474,626.35	%-30 s	201803	***		0.08811	0.00011	201808		2 091 977 V	2,091,977	0	1,085,561	1,026,426	201808			(1,056,987 10)	(9.001,359.09)	110,058	000	000	0.00	0,00	7.938.24. <	V 440,677 36	V (1,489,725.35) /	(9,001,359.95)	1 00%	
		Large Customer Refund	Large Customer Refund	ID Amortization Expense		ID Amortization Interest Expense	ID Amortization interest income	201608				,							•	•	·								Tracker Transfer	Tracker Transfer	D Deferral Expense	V IID Deferral	ID Deferral Interest Expense	/ ID Deferral Interest Income	291804	
	ŀ	805110 GD ID	191000 GD #D	S05110 GD ID	191000 GD ID	431600 GD ID	419600 GD ID																/ /	3				- 1	191000 GD ID	191010 GD ID	806120 GD ID	191016 GO ID		419600 GD ID		
Checx	1	000	0.00	0.00	184,796.42	0.00	0.00																_	~				Check	000	0.00	1,049,047.99 /	0000	7 938 24	0.00		
0.00	200	0.00	0.00	184,324 09	0.00	0.00	472 32																					0.00	0.00	0.00	0 00	1,056,986 23	0.00	0,00		-

M Chemical Accrual Broker Fees Mizuho Broker Fees Modiff GD AN Wells Fargo Journal DJ 473 Plus variable costs from Demand Merchandise Processing Fee DJ 467 WA/ID Off System Revenue Total Commodity Costs to be Allocated WA Imbalance ID Imbalance ID Imbalance Total Deferred Commodity Costs: Total Net Gas Costs From DJ 430 Check	I Demand Costs to be Allocated  modity Purchases (Natural Gas) modity Physical modity Physical rane Credit cold Settlements gon Exchange Hedge Activity co Purchase from Thermal I Commodity Costs from Purchase Journals age (Injections)/Mindrawais B Commodity for Anderson Elementary/Lis D Gas Purchased from Interstate Asphalt	Ouestar  NOVA Fixed charges Third party capacity release Other Pipeline fixed charges Other Pipeline fixed charges Other capacity release credit Counterparty Invoice Total Thermal Transport Intracompany Transportation Optimization Intracompany Transportation Purchase Journals WAID Buy/Sell Transportation Recovery Total Demand Costs	NOVA (NB System) Variable  NOVA Total  Spectra Westcoast Fixed  Spectra Westcoast Variable  WEI (Duke) Total	Washington/Idaho Gas Costs  Demand (Transportation) Costs  NWP Fixed NWP Variable NWP Capacity Release NWP Total (excluding Refund) GTN Fixed GTN Variable GTN Capacity Release Current Month Estimate Transcanada Foothilis (BC System) Variable ANGVA (AB Restare) Fixed ANG Total
N S 7,000,00 N S 15,167.79 N S 15,000,32 N S 27,196.19 N S 27,196.19 N S (7,196,631.0) S (7,196,631.0) S (315,000,00) S (3312,041.56) N S (19,500.96) S (19,500.96) N S (19,500.96) S (3,168,430.57) Costs S (1,216,729.91) Costs S (1,216,729.91) Check S (51,216,729.91)		\$ 375.96 \$ 375.96 \$ 50.00 \$ 50.00 \$ 50.00 \$ 5 \$ 2,167,432.16 \$ 2,178,896.85 \$ 2,178,896.85	394,090.28 84,796.50 (196,15) 89,601.35	2014 3. 1.
Deferral Calculation  Total Deferral Expenses from above PGA Deferral Revenue from above Adjustments Amount to be Deferred (overcollected/undercollected -Deferral Check -Deferral Check	COMMODITY Schedule 101 Schedule 102 Schedule 111 Schedule 121 Schedule 121 Schedule 122 Schedule 132 Schedule 132 Total Commodity	Schedule 101 Schedule 101 Schedule 102 Schedule 111 Schedule 121 Schedule 122 Schedule 131 Schedule 132 Schedule 132 Schedule 134 Schedule 146 Total Demand	Balance Sheet Def Roy Calc	Expense Calculation  Total Current Demand Costs (excluding refun \$ 1 mbelance Cost Washington mbelance Cost Idaho Total Commodity Costs before refund \$ 5 Total Commodity Costs before refund \$ 5 Total
bove S S S S S S S S S S S S S S S S S S S		2,214,130 / 1,545,311 / 5,300 / 306,664 / 25,800 / 25,800 / 43,516 / 5,466,742	WASHINGTON PGA Volumes	
modify 226,809.93) 887,885.43) 974,885.43)	0.16436 0.16436 0.16436 0.16436 0.16436 0.16436 0.16436 0.16436 0.16436 0.16436 0.16436 0.16436	0.10744 S 0.10744 S 0.10865 S 0.08865 S 0.10433 S 0.10433 S 0.10433 S 0.10433 S 0.106248 S 0.006244 S 0.006244 S 0.006244 S	PGA	Total System Cost V  2,151,700.56 (3,312,041.55) (36,883.06) (19,500.96) (73,368,430.57) cost
Washington Demand  4,485,964.48 (433,877.97)  1,062,086.50 (1,862,578.90)	26 26	237,886,13 208,86 155,686,88 522,85 31,930,61 2,691,71 2,718,82 1,232,11 433,877,97	PGA Revenue	Demand lillocated to Vashington 69,06% 1,485,964,48
Idaho Commodity \$ (1,141,620.64) \$ \$ (348,104.71) \$ \$ \$ (1.489,725.35) \$ \$ U Total	COMMODITY Schedule 101 Schedule 111 Schedule 111 Schedule 112 Schedule 122 Schedule 123 Schedule 131 Schedule 132 Schedule 132 Total Commodity	DEMAND Schedule 101 Schedule 111 Schedule 112 Schedule 112 Schedule 122 Total Demand	Balance Sheet Def Rev Calc	Demand Illocated to Idaho 30.94%
Idaho Demand \$ : 665,736,18 \$ (225,068,83) \$ (410,877.38 \$ (1,049,047.99)	1,026,426 / 1,085,551 \ 1,085,553 \ 52,053 \ 0 0 0 2,144,030 check	1,026,426 J 1,066,551 J 52,053 J 0 0 2,144,030 C	PGA Volumes	Commodify Allocated to Washington  66.1200%  5 (2,189,921.87) 5 (36,888.06) 5 (2,226,809.93) 5 (2,226,809.93)
Totals from above \$ (1,216,729.91) \$ (1,694,896.99) \$ (2,911,626.90) \$ \$	0.18236 0.18236 0.18236 0.18236 0.18236 0.18236 0.18236 0.18236	0.10497 0.10497 0.10497 0.10497 0.10497 0.10497 0.10497	PGA	Commodity Allocated to Idaho 33.8800% \$ (1,122,119.68) \$ (1,129,500.96) \$ (1,141,620.64) \$ (1,141,620.64)
	\$ 166,650,53 \$ 173,002,86 \$ 8,451,33 \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ .	\$ 107,743,94 \$ 111,850,89 \$ 5,464,00 \$ 5 \$ 228,068,83 0,10497	PGA Revenue	,.,

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2,144,030 Total sales for PGA demand deferral, excludes interruptible rate schedules  1,026,426  1,065,551  O Notify Rates Dept if used O Special amortization rate  2,091,977, Volumes for PGA Commodity & Demand Amortization  52,053 Annual lump sum amortization O Annual lump sum amortization	2,144,030 0 3,315,032 5,459,062	131,297	1,604,088	1,472,791	5,327,765		CileCN total sales
	2,144,i 3,315,i	20,433					Charle total calor
	2,144,1	200	394,535	368,100	3,288,597	- 169)	Total Transportation Sales (Schedule 146 - 169)
		104,862	1,209,553	1,104,691	2,039,168		Total Firm Sales
		c				200	
		o c	o c	o c	o c	3 3	Titor prible
	52,0	00	0	0	52,053	112	Firm
	<						
	2,091,977	104,862	1,209,553	1,104,691	1,987,115		
26 / Notify Rates Dept if used		0	0	0	0	132J_	Interruptible
0 030 Total sales for PGA demand deferral, excludes interruptible rate schedules 126 / 551 /		0	0	0	0	131	Interruptible
0 030 Total sales for PGA demand deferral, excludes interruptible rate schedules 126 /		0	0	0	0	121	Firm
0 030 Total sales for PGA demand deferral, excludes interruptible rate schedules	1,065,551	87,055	561,934	474,879	978,496	111	Firm
0 )30 Total sales for PGA demand deferral, excludes interruptible rate schedules	1 026 /	17 807	647 610	629 817	rtization:	Demand Amo	Schedule Summary for Commodity and Demand Amortization:
0 30 Total sales for PGA demand deferral, excludes interruptible rate schedules	_				:		
0	2,144,030	104,862	1,209,553	1,104,691	2,039,168	1	Total Firm Sales
•		0	0	0	0	132	Firm
	01,0	0 (	0 0	0 0	0 000	131	Firm
153	52,053	0,000	001,904	0,0,0,0	52.053	112	Firm
	1,026,426	17,807	647,619	629,812	1,008,619	101	Firm
							Schedule Summary for Demand Deferral:
62	5,459,062	131,297	1,604,088	1,472,791	5,327,765		Total sales
742	0,010,0	20,433	394,333	000,100	0,200,007		i can nansporancii
33	3 315 030	357 36	302 535	368 100	3 288 507	3	Total transportation
0	0	<b>&gt;</b> C	<b>5</b> 6	00	2,520,437	169	Transportation
.36	2 020 407	(5,133)	130,236	143,369	2 020 407	150	Transportation
79	256,279	31,568	256,279	224,711	224,711	146	Transportation
includes interruptible rate schedules	_						
30 Total sales for PGA commodity deferral,	2,144,030	104,862	1,209,553	1,104,691	2,039,168		Total Retail Sales for GTI
0		0	0	0	0	132J	Interruptible
0		0	0	0	0	132	Interruptible
<ol> <li>Notify Rates Dept if used</li> </ol>		0	0	0	0	131	Interruptible
0		0	0	0	0	122	Firm
0		0	0	0	0	121	Firm
53 /	52,053	0	0	0	52,053	112	Firm
51	1,065,551	87,055	561,934	474,879	978,496	111	Firm
26	1,026,426	17,807	647,619	629,812	1,008,619	101	Firm
						rral :	Schedule Summary for Commodity Deferral:
NOWS	, can	Net Unbilled	Unbilled	Unbilled	Billed		Description
Notes	Total	Aliciict/18	Anguict/18	hilu/18	August/18		August/18 Schedule

Washington/Idaho Gas Costs			Aug-18	•
	GL Account		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	s	•	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$	8,229.79	
Total Clay Basin	164115 GD AA	\$	8,229.79	•
Total Net Storage (Injections)/Withdrawals		\$	(2,362,004.81)	
NUCUT PURCHASES (GL Estimate Report)				1
Commodity Purchases	804000 GD AN	\$	5,889,632.56	1
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,160,235.97	> 2,187432.10
Variable Demand (Transport) Costs	804002 GD AN	\$	27,196,19	10,10
Hedge Activity	804010 GD AN	\$	34,012.65	$\checkmark$
Financial Settlements	804600 GD AN	\$	425,826.55	J
Interco Purchase from Thermal	804730 GD AN	\$	315,224.08	1
Cochrane Credit	811000 GD AN	\$	(110,522.59)	<b>V</b>
Information from other journals -Deferred Costs:				1
WA imbalance from DJ 436	804000 GD AN	\$	(36,888.06)	J,
ID Imbalance from DJ 436	804000 GD AN	\$	(19,500.96)	√.
M Chemical Accrual	804000 GD AN	\$	7,000.00	1.
Broker Fees DJ 471	804017 GD AN	\$	15,167.79	V.
Mizuho Journal DJ 473	804017 GD AN	\$	3,809.92	
Wells Fargo Journal DJ 473	804017 GD AN	S	4,827.92	1
Merchandise Processing Fee DJ 467	804018 GD AN	Š	8,719.89	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837	: s	(7,196,831.70)	
Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)	
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$		2
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	*		
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	S	(8,535.31)	1
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	*	(0,000.01)	•
Total Costs for Deferral including net gas costs	804000 GD AN	\$	(1,216,729.91)	Tie to Deferral Entry 🗸
	483600 GD AN	\$		Input fr GLE Sales
	483000 GD AN	\$		Input fr GLE Sales
	483730 GD AN	\$		Input fr GLE Sales
			(7,195,831.70)	1

Journal # 430 Entry			
	Dr.	 Cr.	
232130 ZZ ZZ	\$ 4,540,587.46	\$	Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ		\$	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ	\$	\$ (5,198,705.15)	Intra-Co Transfer Thermal AN (LDC Sale to The
232620 ZZ ZZ	\$ 5,198,705.15	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to The
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 Total DJ 430 \$ 11,242,589.06 \$ (11,242,589.06) \$ 20,989,529.78 \$ (20,989,529.78)

ID 2014 Earnings Test Amortization	ID Commodity & Demand Amortization Rates	ID Deferral Rates Commodity Rate (Without GTI) Demand Rate	D Interest Rate Customer Deposit Rate changes annually check IPUC website	WA Jackson Prairie Amortization Rates (Sch 155)			WA Commodity & Demand Amortization Rates (Sch 155)	Demand Rate	WA Deferral Rates Commodity Rate	Description  WA Interest Rate: FERC Natural Gas Interest Rate, changes quarterly
254229 GD ID	191000 GD ID	191010 GD ID	ORDER NO. 33664	191025 GD WA			191000 GD WA		191010 GD WA	GL Account Rate Balance Rate for Schedule Sheet Impact OLI http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp
101 111 112 131 132	101 111 131	101 - 132 101 - 112		101-132 146	122 131 132 146	1111	101	101 102 111/112 121/122 131/132 146	101 - 132	Rate Schedule
Debit Debit Debit Debit Debit	Debit Debit Debit	Debit Debit		Debit Debit	n/a n/a n/a	Debit n/a Debit	Debit	Debit Debit Debit Debit Debit	Debit	Balance Sheet Impact
(\$0.00268) (\$0.00268) (\$0.00268) (\$0.00268) (\$0.00268)	\$0.09308 \$0.09308 \$0.09665	\$0.21725 \$0.11331		\$0.00001 \$0.00000	n/a \$0.08834 n/a n/a	\$0.07249 n/a \$0.04448	\$0.09174 \$0.09174	\$0.12678 \$0.12678 \$0.11865 \$0.11541 \$0.07431 \$0.00054	\$0.21817	Rate for Resource Accounting  OLD  NEW
\$0.00000 \$0.00000 \$0.00000 \$0.00000	\$0.08811 V \$0.08811 V	\$0.16236 \ \$0.10497 \		n/a n/a	n/a n/a n/a n/a	\$0.07475 n/a \$0.04745	\$0.09067	\$0.10744 / \$0.10744 / \$0.09865 / \$0.10433 / \$0.06248 / \$0.00054 /	\$0.16436 \	Accounting <u>NEW</u>
1/1/2017 1/1/2017 1/1/2017 1/1/2017 1/1/2017 1/1/2017	11/1/2017 11/1/2017 11/1/2017	1/26/2018 11/1/2017	1/1/2018	11/1/2017 11/1/2017		11/1/2017	11/1/2017	11/1/2017 11/1/2017 11/1/2017 11/1/2017 11/1/2017 11/1/2017	1/26/2018	Begin Date 7/1/2018
12/31/2017 12/31/2017 12/31/2017 12/31/2017 12/31/2017 12/31/2017	Next PGA filing Next PGA filing Next PGA filing	Next PGA filing Next PGA filing	12/31/2018	Rolled into PGA Nov 1st 2017 Rolled into PGA Nov 1st 2017	Next PGA filing	Next PGA filing	Next PGA filing	Next PGA filing	Next PGA filing	End Date 9/30/2018
			1.00%	ov 1st 2017 ov 1st 2017						Interest Rates

<



to the last	Interoffice Memorandum				
	Dates	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 Idaho

69.06% V

30.94% /

Total

100.00%

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

 $\sqrt{\,}$  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



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

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