

**AVISTA UTILITIES**

2017 Washington PGA Filing

ATTACHMENT “E”

Workpapers

August 31, 2017  
**AVISTA UTILITIES**

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Avista Utilities  
State of Washington  
Total Revenue Change

Line No.	Forecast Volumes	Rate Schedule 150			Revenue Change		Rate Schedule 155		Revenue Change		Total PGA Change		% Change Calculation	
		Commodity	Demand	Total	Rate Change	Rate Change	Rate Change	Rate Change	Total GRC Billed Revenue*	% Change				
1	Rate Schedule 101	124,577,619	\$ (0.02141)	\$ (0.02028)	\$ (0.04169)	\$ (5,194,065)	\$ (0.00112)	\$ (139,417)	\$ (0.04281)	\$ (5,333,483)	\$ 110,176,000	-4.8%		
2	Rate Schedule 111	52,840,570	\$ (0.02141)	\$ (0.02095)	\$ (0.04237)	\$ (2,238,672)	\$ 0.00236	\$ 124,899	\$ (0.04000)	\$ (2,113,773)	\$ 32,279,000	-6.5%		
3	Rate Schedule 112 (No customers)	-	\$ (0.02141)	\$ (0.01161)	\$ (0.03302)	\$ -	\$ -	\$ -	\$ (0.03302)	\$ -	\$ -	0.0%		
4	Rate Schedule 121	3,892,440	\$ (0.02141)	\$ (0.01161)	\$ (0.03302)	\$ (128,529)	\$ 0.00310	\$ 12,074	\$ (0.02992)	\$ (116,455)	\$ 2,274,800	-5.1%		
5	Rate Schedule 122	530,787	\$ (0.02141)	\$ (0.01161)	\$ (0.03302)	\$ (17,527)	\$ (0.00001)	\$ (5)	\$ (0.03303)	\$ (17,532)	\$ 310,200	-5.7%		
6	Rate Schedule 131 (no customers)	-	\$ (0.02141)	\$ (0.01161)	\$ (0.03302)	\$ -	\$ (0.09260)	\$ -	\$ -	\$ -	\$ -	0.0%		
7	Rate Schedule 132	2,727,621	\$ (0.02141)	\$ -	\$ (0.02141)	\$ (58,409)	\$ (0.00001)	\$ (27)	\$ (0.02142)	\$ (58,436)	\$ 512,000	-11.4%		
8	Rate Schedule 146	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,970,000	0.0%		
9	Rate Schedule 148	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,612,000	0.0%		
10		184,569,038				\$ (7,637,201)		\$ (2,477)		\$ (7,639,679)	\$ 150,134,000	-5.1%		
11		184,569,038												
12	Individual Customers**					\$ -		\$ (130,571)		\$ (130,571)		-0.1%		
13														
14	Total	184,569,038				<u>\$ (7,637,201)</u>		<u>\$ (133,048)</u>		<u>\$ (7,770,250)</u>	<u>\$ 150,134,000</u>	<u>-5.2%</u>		
15														



Avista Utilities  
State of Washington  
Rate Schedule Changes for 150  
(Commodity and Demand)

		Rate Schedule 150					
Summary of Changes		Without Revenue Sensitive Costs			With Revenue Sensitive Costs		
Line No.		Demand	Commodity	Total Gas Cost Rate	Demand	Commodity	Total Gas Cost Rate
	<b>Present</b>						
1	Rate Schedule 101	\$0.12678	\$0.23860	\$0.36539	\$0.13289	\$0.25009	\$0.38298
2	Rate Schedule 111/112	\$0.11865	\$0.23860	\$0.35725	\$0.12436	\$0.25009	\$0.37445
3	Rate Schedule 121/122	\$0.11541	\$0.23860	\$0.35401	\$0.12097	\$0.25009	\$0.37106
4	Rate Schedule 131/132	\$0.07431	\$0.23860	\$0.31291	\$0.07789	\$0.25009	\$0.32798
5	Rate Schedule 146	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
6							
7	<b>Proposed</b>						
8	Rate Schedule 101	\$0.10744	\$0.21817	\$0.32561	\$0.11261	\$0.22868	\$0.34129
9	Rate Schedule 111/112	\$0.09865	\$0.21817	\$0.31682	\$0.10341	\$0.22868	\$0.33209
10	Rate Schedule 121/122	\$0.10433	\$0.21817	\$0.32250	\$0.10936	\$0.22868	\$0.33804
11	Rate Schedule 131/132	\$0.06248	\$0.21817	\$0.28065	\$0.06548	\$0.22868	\$0.29416
12	Rate Schedule 146	\$0.00054	\$0.00000	\$0.00054	\$0.00056	\$0.00000	\$0.00056
13							
14	<b>Change</b>						
15	Rate Schedule 101	(\$0.01935)	(\$0.02043)	(\$0.03978)	(\$0.02028)	(\$0.02141)	(\$0.04169)
16	Rate Schedule 111/112	(\$0.01999)	(\$0.02043)	(\$0.04043)	(\$0.02095)	(\$0.02141)	(\$0.04237)
17	Rate Schedule 121/122	(\$0.01108)	(\$0.02043)	(\$0.03151)	(\$0.01161)	(\$0.02141)	(\$0.03302)
18	Rate Schedule 131/132	(\$0.01184)	(\$0.02043)	(\$0.03227)	(\$0.01241)	(\$0.02141)	(\$0.03382)
19	Rate Schedule 146	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000

STATE OF WASHINGTON  
ANNUAL PGA FILING

\*AN -- Allocated North sum of Washington + Idaho

Line  
No.

VOLUME FORECAST													
Demand Forecast	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Total
Rate Schedule 101	15,592,584	22,863,760	22,259,360	17,730,049	15,093,057	9,139,987	4,933,991	2,947,345	2,341,775	2,171,370	2,572,702	6,931,638	124,577,619
Rate Schedule 111/112	7,058,673	8,505,567	8,156,679	6,452,481	5,578,170	3,589,019	2,132,626	1,603,325	1,603,390	1,721,494	2,085,011	4,354,136	52,840,570
Rate Schedule 121/122	600,836	551,980	519,728	481,781	386,210	286,809	217,201	191,022	218,783	246,374	257,983	464,519	4,423,227
<b>FIRM DEMAND THERMS</b>	<b>23,252,093</b>	<b>31,921,307</b>	<b>30,935,766</b>	<b>24,664,311</b>	<b>21,057,437</b>	<b>13,015,816</b>	<b>7,283,819</b>	<b>4,741,693</b>	<b>4,163,949</b>	<b>4,139,238</b>	<b>4,915,696</b>	<b>11,750,293</b>	<b>181,841,417</b>
Rate Schedule 131/132	348,781	478,820	464,036	369,965	315,862	195,237	109,257	71,125	62,459	62,089	73,735	176,254	2,727,621
<b>COMMODITY THERMS (SALES)</b>	<b>23,600,874</b>	<b>32,400,127</b>	<b>31,399,803</b>	<b>25,034,275</b>	<b>21,373,299</b>	<b>13,211,053</b>	<b>7,393,076</b>	<b>4,812,818</b>	<b>4,226,408</b>	<b>4,201,327</b>	<b>4,989,431</b>	<b>11,926,547</b>	<b>184,569,038</b>
Fuel	354,697	401,427	403,175	362,788	344,045	202,153	113,038	73,651	64,804	64,427	116,200	254,487	2,754,892
<b>TOTAL PURCHASE THERMS</b>	<b>23,955,571</b>	<b>32,801,554</b>	<b>31,802,978</b>	<b>25,397,064</b>	<b>21,717,344</b>	<b>13,413,206</b>	<b>7,506,113</b>	<b>4,886,469</b>	<b>4,291,212</b>	<b>4,265,754</b>	<b>5,105,631</b>	<b>12,181,034</b>	<b>187,323,930</b>
COMMODITY													
Commodity Allocation (based on Calendar Volumes)	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Total
	68.33%	69.51%	69.99%	70.63%	69.44%	69.29%	68.29%	67.23%	65.27%	64.79%	66.68%	67.13%	
Hedges													
Executed													
AN* System Total Volumes (Th)	15,037,500	17,863,750	16,701,250	14,035,000	14,376,250	1,185,000	1,224,500	1,185,000	1,224,500	1,224,500	1,185,000	1,224,500	86,466,750
AN* System Total Dollars (\$)	\$ 4,086,382	\$ 4,719,389	\$ 4,495,782	\$ 3,831,912	\$ 3,994,745	\$ 218,040	\$ 225,308	\$ 218,040	\$ 225,308	\$ 225,308	\$ 218,040	\$ 225,308	\$ 22,683,562
WA Volumes (Th)	10,275,124	12,417,093	11,689,205	9,912,921	9,982,868	821,087	836,211	796,676	799,231	793,354	790,158	822,007	59,935,934
WA Dollars (\$)	2,792,225	3,280,447	3,146,598	2,706,479	2,773,951	151,080	153,863	146,588	147,059	145,977	145,389	151,249	15,740,905
WACOG	\$ 0.27175	\$ 0.26419	\$ 0.26919	\$ 0.27303	\$ 0.27787	\$ 0.18400	\$ 0.18400	\$ 0.18400	\$ 0.18400	\$ 0.18400	\$ 0.18400	\$ 0.18400	\$ 0.262630
Deferred Exchange Credits													
AN* Deferred Exchange	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	\$ (375,000)	(4,500,000)
WA Deferred Exchange	\$ (256,238)	\$ (260,663)	\$ (262,463)	\$ (264,863)	\$ (260,400)	\$ (259,838)	\$ (256,088)	\$ (252,113)	\$ (244,763)	\$ (242,963)	\$ (250,050)	\$ (251,738)	(3,062,175)
Price Forecast (per Dth)													
30 Day average Price based on: 07-31-2017													
Aeco	2.009	2.135	2.192	2.197	2.153	1.878	1.879	1.879	1.901	1.899	1.889	1.921	
Sumas	2.703	3.228	3.185	2.946	2.636	1.888	1.899	1.890	2.141	2.130	2.129	2.143	
Rockies	2.714	2.998	3.100	3.074	2.862	2.392	2.317	2.323	2.437	2.443	2.420	2.411	
Basin Weighting													
Aeco	70%	75%	88%	91%	100%	100%	100%	76%	79%	93%	84%	79%	86%
Sumas	4%	5%	12%	8%	0%	0%	0%	24%	15%	6%	13%	1%	7%
Rockies	26%	20%	1%	0%	0%	0%	0%	0%	7%	1%	3%	20%	7%
Basin-Weighted Index Price	\$ 2.2175	\$ 2.3617	\$ 2.3141	\$ 2.2612	\$ 2.1527	\$ 1.8783	\$ 1.8789	\$ 1.8818	\$ 1.9717	\$ 1.9197	\$ 1.9379	\$ 2.0223	
Index Volumes	13,680,447	20,384,461	20,113,773	15,484,143	11,734,476	12,592,119	6,669,902	4,089,794	3,491,981	3,472,400	4,315,473	11,359,027	-
Index \$	\$ 3,033,642	\$ 4,814,129	\$ 4,654,455	\$ 3,501,237	\$ 2,526,081	\$ 2,365,146	\$ 1,253,208	\$ 769,635	\$ 688,529	\$ 666,595	\$ 836,309	\$ 2,297,135	\$ 27,406,102
Embedded Charges													
Variable Transportation	\$ 11,737	\$ 13,981	\$ 12,311	\$ 8,783	\$ 11,363	\$ 21,570	\$ 27,335	\$ 20,482	\$ 19,171	\$ 19,124	\$ 6,149	\$ 10,615	182,622
<b>TOTAL Commodity</b>	<b>\$ 5,581,367</b>	<b>\$ 7,847,894</b>	<b>\$ 7,550,902</b>	<b>\$ 5,951,637</b>	<b>\$ 5,050,995</b>	<b>\$ 2,277,959</b>	<b>\$ 1,178,319</b>	<b>\$ 684,593</b>	<b>\$ 609,996</b>	<b>\$ 588,734</b>	<b>\$ 737,797</b>	<b>\$ 2,207,263</b>	<b>\$ 40,267,455</b>

Avista Utilities  
 State of Washington  
 Gas Cost Calculation (per Therm)

	Executed Hedges		Index Cost		Total Cost to Serve Average Load (including fuel)		Variable Charges	Deferred Exchange	Total Estimated Commodity Costs
	Volumes (a)	Dollars (b)	Volumes (g)	Dollars (h)	Volumes (a) + (c) + (e) + (g)	Dollars (b) + (d) + (f) + (h)	Dollars (i)	Dollars (j)	Dollars (k)
Nov-17	10,275,124	\$ 2,792,225	13,680,447	\$ 3,033,642	23,955,571	\$ 5,825,867	\$ 11,737	\$ (256,238)	\$ 5,581,367
Dec-17	12,417,093	\$ 3,280,447	20,384,461	\$ 4,814,129	32,801,554	\$ 8,094,576	\$ 13,981	\$ (260,663)	\$ 7,847,894
Jan-18	11,689,205	\$ 3,146,598	20,113,773	\$ 4,654,455	31,802,978	\$ 7,801,053	\$ 12,311	\$ (262,463)	\$ 7,550,902
Feb-18	9,912,921	\$ 2,706,479	15,484,143	\$ 3,501,237	25,397,064	\$ 6,207,716	\$ 8,783	\$ (264,863)	\$ 5,951,637
Mar-18	9,982,868	\$ 2,773,951	11,734,476	\$ 2,526,081	21,717,344	\$ 5,300,032	\$ 11,363	\$ (260,400)	\$ 5,050,995
Apr-18	821,087	\$ 151,080	12,592,119	\$ 2,365,146	13,413,206	\$ 2,516,226	\$ 21,570	\$ (259,838)	\$ 2,277,959
May-18	836,211	\$ 153,863	6,669,902	\$ 1,253,208	7,506,113	\$ 1,407,071	\$ 27,335	\$ (256,088)	\$ 1,178,319
Jun-18	796,676	\$ 146,588	4,089,794	\$ 769,635	4,886,469	\$ 916,224	\$ 20,482	\$ (252,113)	\$ 684,593
Jul-18	799,231	\$ 147,059	3,491,981	\$ 688,529	4,291,212	\$ 835,587	\$ 19,171	\$ (244,763)	\$ 609,996
Aug-18	793,354	\$ 145,977	3,472,400	\$ 666,595	4,265,754	\$ 812,572	\$ 19,124	\$ (242,963)	\$ 588,734
Sep-18	790,158	\$ 145,389	4,315,473	\$ 836,309	5,105,631	\$ 981,698	\$ 6,149	\$ (250,050)	\$ 737,797
Oct-18	822,007	\$ 151,249	11,359,027	\$ 2,297,135	12,181,034	\$ 2,448,385	\$ 10,615	\$ (251,738)	\$ 2,207,263
<b>Average</b>	<b>59,935,934</b>	<b>\$ 15,740,905</b>	<b>127,387,996</b>	<b>\$ 27,406,102</b>	<b>187,323,930</b>	<b>\$ 43,147,007</b>	<b>\$ 182,622</b>	<b>\$ (3,062,175)</b>	<b>\$ 40,267,455</b>
		32.0%		68.0%		0.2303			

Sales Volumes (to customers)	WACOG
23,600,874	\$ 0.23649
32,400,127	\$ 0.24222
31,399,803	\$ 0.24048
25,034,275	\$ 0.23774
21,373,299	\$ 0.23632
13,211,053	\$ 0.17243
7,393,076	\$ 0.15938
4,812,818	\$ 0.14224
4,226,408	\$ 0.14433
4,201,327	\$ 0.14013
4,989,431	\$ 0.14787
11,926,547	\$ 0.18507
<b>184,569,038</b>	<b>\$ 0.21817</b>

RCF: 1.048150

Proposed Rate	
Proposed WACOG without RCF	\$ 0.21817
<b>Proposed WACOG with RCF</b>	<b>\$ 0.22868</b>

Current	
WACOG without RCF	\$ 0.23860
<b>WACOG with RCF</b>	<b>\$ 0.25009</b>

Change \$ (0.0204)  
 \$ (3,770,756)

Avista Utilities  
Demand Gas Cost Calculation  
State of Washington

RCF 1.04815

Line No.	Volumes	Total	Schedule 101	Schedule 111/112	Schedule 121/122	Schedule 131/132	Schedule 146
7	Total Washington Demand Costs	<u>\$19,244,749</u>					
1	Total Estimated Sales Volumes	213,794,609	124,577,619	52,840,570	4,423,227	2,727,621	29,225,571
2		100%	67.50%	28.63%	2.40%	1.48%	
3							
4	Coincident Peak - Three Year Average	1,255,025	913,163	311,678	30,184		
5		100%	72.76%	24.83%	2.41%	0.00%	0%
6							
8	60 % Demand Portion (based on volumes)	\$11,546,849	\$ 7,783,066	\$ 3,301,248	\$ 276,344	\$ 170,410	\$ 15,782
9	40% Demand Portion (based on Coincident Peak)	<u>\$7,697,900</u>	\$ 5,601,034	\$ 1,911,728	\$ 185,138	\$ -	\$ -
	Total	\$19,244,749					
10							
11	<b>Calculation of Rate - Proposed</b>						
12	60 % Demand Portion (based on volumes)		\$ 0.06248	\$ 0.06248	\$ 0.06248	\$ 0.06248	\$ 0.00054
13	40 % Demand Portion (based on Coincident Peak)		\$ 0.04496	\$ 0.03618	\$ 0.04186		\$ -
14	<b>Proposed Rate without Revenue Conversion</b>		\$ 0.10744	\$ 0.09865	\$ 0.10433	\$ 0.06248	\$ 0.00054
15							
16							
17	60 % Demand Portion (based on volumes)		\$ 0.06548	\$ 0.06548	\$ 0.06548	\$ 0.06548	\$ 0.00056
18	40 % Demand Portion (based on Coincident Peak)		\$ 0.04713	\$ 0.03792	\$ 0.04387	\$ -	\$ -
19	<b>Proposed Rate with Revenue Conversion</b>		\$ 0.11261	\$ 0.10341	\$ 0.10936	\$ 0.06548	\$ 0.00057



Avista Utilities  
 WA Gas Operations  
 Demand Cost Calculation (per Therm)

Line No.	Description	Estimated Demand Expense (AN)	Allocator	Allocation Percentage	WA Allocation
1	Northwest Pipeline Corporation (NWP)	\$ 14,746,420	WA System Allocated	69.06%	\$ 10,183,878
2					
3	TCPL - Gas Transmission Northwest	\$ 2,614,309	WA System Allocated	69.06%	\$ 1,805,442
4					
5	<b>Total Fixed Domestic Transportation Costs</b>	<b>17,360,729</b>			<b>\$ 11,989,319</b>
6					
7	TransCanada - AB (NOVA System)	\$ 6,660,601	WA System Allocated	69.06%	\$ 4,599,811
8					
9	TransCanada - BC (Foothills Pipe Line Ltd.)	\$ 2,850,465	WA System Allocated	69.06%	\$ 1,968,531
10					
11	Spectra - Westcoast Energy Inc	\$ 994,914	WA System Allocated	69.06%	\$ 687,088
12					
13	<b>Total Fixed Canadian Transportation Costs</b>	<b>\$ 10,505,980</b>			<b>\$ 7,255,430</b>
14					
15	<b>Total Fixed Pipeline Charges</b>	<b>\$ 27,866,709</b>			<b>\$ 19,244,749</b>
16					
17	<b>Demand Costs</b>	<b>\$ 27,866,709</b>			<b>\$ 19,244,749</b>
18	Demand Volumes				181,841,417
19	<b>Demand Rate</b>				<b>\$ 0.10583</b>

JURISDICTION AN  
 PROFIT CENTER LDC

Sum of US DOLLARS												
Row Labels		201711		201712		201801		201802		201803		201804
GTNW	\$	244,577	\$	252,729	\$	252,729	\$	228,272	\$	252,729	\$	185,335
NWPL	\$	1,232,724	\$	1,270,441	\$	1,217,579	\$	1,099,748	\$	1,217,579	\$	1,178,302
<b>Grand Total</b>	<b>\$</b>	<b>1,477,301</b>	<b>\$</b>	<b>1,523,171</b>	<b>\$</b>	<b>1,470,308</b>	<b>\$</b>	<b>1,328,020</b>	<b>\$</b>	<b>1,470,308</b>	<b>\$</b>	<b>1,363,637</b>

JURISDICTION AN  
 PROFIT CENTER LDC

*Sum of CDN DOLLARS									
Row Labels		201711		201712		201801	201802	201803	201804
QPC	\$	-	\$	-					

Avista Utilities  
 State of Washington  
 Schedule 155 - Temporary Refunds/Charges

	Amortization Acct 191000 Est. Balance At 6/30/17	Current Deferrals (Acct 191010) At 6/30/17	Total for Amortization
Customer S	(158.62)	(48,442.16)	(48,600.78)
Customer SL	(25.94)	(14,663.34)	(14,689.28)
Customer W	(185.95)	(67,095.11)	(67,281.06)
Schedule 101 & 102	(228,674.99)	(10,949,386.07)	(11,178,061.06)
Schedule 111	(309,641.04)	(3,594,417.74)	(3,904,058.78)
Schedule 121	(109,661.75)	(97,208.13)	(206,869.88)
Schedule 131	0.00	0.00	0.00
Schedule 146	0.00	0.00	0.00
Total	<u>(648,348.29)</u>	<u>(14,771,212.55)</u>	<u>(15,419,560.84)</u>
		Amortization Only	\$ (15,288,989.72)
		Large Customers	\$ (130,571.12)
			<u>\$ (15,419,560.84)</u>

Avista Utilities  
 State of Washington  
 Development of Amortization Rate

RCF 1.04815

**AMORTIZATION RATE CALCULATION**

**Schedule 101**

	Amort Rate	with RCF	Interest	Balance	Volume
Total	(0.09067)	(0.09504)	3.25%	\$(11,178,061.06)	124,577,619
Nov/17	15,592,584	1,413,855.71	(28,359)	\$ (9,792,565)	
Dec/17	22,863,760	2,073,168.76	(23,714.11)	\$ (7,743,110)	
Jan/18	22,259,360	2,018,364.85	(18,237.72)	\$ (5,742,983)	
Feb/18	17,730,049	1,607,670.09	(13,376.86)	\$ (4,148,690)	
Mar/18	15,093,057	1,368,561.20	(9,382.77)	\$ (2,789,511)	
Apr/18	9,139,987	828,767.30	(6,432.64)	\$ (1,967,177)	
May/18	4,933,991	447,389.08	(4,721.93)	\$ (1,524,509)	
Jun/18	2,947,345	267,250.20	(3,766.98)	\$ (1,261,026)	
Jul/18	2,341,775	212,340.21	(3,127.74)	\$ (1,051,814)	
Aug/18	2,171,370	196,888.73	(2,582.04)	\$ (857,507)	
Sep/18	2,572,702	233,279.43	(2,006.52)	\$ (626,234)	
Oct/18	6,931,638	628,525.51	(844.92)	\$ 1,446	
	124,577,619	11,296,061	(116,554)	\$ 0	

**Schedule 111**

	Amort Rate	with RCF	Interest	Balance	Volume
Total	(0.07475)	(0.07835)	3.25%	\$ (3,904,058.78)	52,840,570
Nov/17	7,058,673	527,665.98	\$ (9,859)	\$ (3,386,252)	
Dec/17	8,505,567	635,827.53	\$ (8,310)	\$ (2,758,734)	
Jan/18	8,156,679	609,746.66	\$ (6,646)	\$ (2,155,634)	
Feb/18	6,452,481	482,350.55	\$ (5,185)	\$ (1,678,468)	
Mar/18	5,578,170	416,992.11	\$ (3,981)	\$ (1,265,457)	
Apr/18	3,589,019	268,294.52	\$ (3,064)	\$ (1,000,226)	
May/18	2,132,626	159,422.93	\$ (2,493)	\$ (843,297)	
Jun/18	1,603,325	119,855.40	\$ (2,122)	\$ (725,563)	
Jul/18	1,603,390	119,860.28	\$ (1,803)	\$ (607,505)	
Aug/18	1,721,494	128,689.05	\$ (1,471)	\$ (480,287)	
Sep/18	2,085,011	155,863.50	\$ (1,090)	\$ (325,513)	
Oct/18	4,354,136	325,490.27	\$ (441)	\$ (464)	
	52,840,570	3,950,059	\$ (46,464)	\$ (0)	

**Schedule 121**

	Amort Rate	with RCF	Interest	Balance	Volume
Total	(0.04745)	(0.04973)	3.25%	\$ (206,869.88)	4,423,227
Nov/17	600,836	28,508	\$ (522)	\$ (178,884)	
Dec/17	551,980	26,190	\$ (449)	\$ (153,143)	
Jan/18	519,728	24,660	\$ (381)	\$ (128,864)	
Feb/18	481,781	22,859	\$ (318)	\$ (106,323)	
Mar/18	386,210	18,325	\$ (263)	\$ (88,262)	
Apr/18	286,809	13,608	\$ (221)	\$ (74,874)	
May/18	217,201	10,306	\$ (189)	\$ (64,757)	
Jun/18	191,022	9,063	\$ (163)	\$ (55,857)	
Jul/18	218,783	10,381	\$ (137)	\$ (45,613)	
Aug/18	246,374	11,690	\$ (108)	\$ (34,031)	
Sep/18	257,983	12,241	\$ (76)	\$ (21,866)	
Oct/18	464,519	22,040	\$ (29)	\$ 144	
	4,423,227	209,870	\$ (2,856)	\$ 0	

Total \$(15,288,989.72)  
 check \$(15,288,989.72)

**AVISTA UTILITIES  
REVENUE CONVERSION FACTOR  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED SEPTEMBER 30, 2014**

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	<b>Revenues</b>	1.000000
	<b>Expense:</b>	
2	Uncollectibles	0.005631
3	Commission Fees	0.002000
4	Washington Excise Tax	<u>0.038516</u>
6	Total Expense	0.045934
7	Net Operating Income Before FIT	0.954066
8	Federal Income Tax @ 35%	<u>0.333923</u>
9	REVENUE CONVERSION FACTOR	<u><u>0.62014</u></u>
	REVENUE GROSS UP:	(1/1-.045934) 1.04815

\*from Washington General Rate Case UG-150204