



December 30, 2016

State of Washington
Washington Utilities & Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

RE: Monthly Purchase Gas Adjustment Report

In compliance with WAC 480-90-233(5) please find enclosed a copy of the Purchase Gas Adjustment (PGA) Report for November 2016. This report shows the activity that occurred during the month in the Company's 191 accounts.

If you have any questions regarding this report please feel free to call me at (509) 495-4873.

Sincerely,

A handwritten signature in black ink, appearing to read "Ryan Finesilver", is written over a light blue horizontal line.

Ryan Finesilver
Regulatory Analyst
State and Federal Regulation

Enclosures

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID
Team: Resource Accounting
Type: C
Category: DJ
Currency: USD

Last Saved by: Jenny Berg
Submitted by: Jenny Berg
Approved by:

Effective Date: 201611

Last Saved: 12/07/2016 7:53 AM
Approval Requested: 12/07/2016 7:53 AM

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.

<u>Jenny Berg</u> Prepared by Jenny Berg	<u>12/7/16</u> Date
<u>[Signature]</u> Reviewed by	<u>12/7/16</u> Date
<u>Approved for Entry</u> Corporate Accounting use Only	<u> </u> Date

Avista Corporation Journal Entry

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<u>Seq</u>	<u>Co.</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	7,903.46 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		722,591.20 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	714,687.74 ✓		Deferral Expense
40	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	14,182,183.96 ✓		Transfer
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL		14,182,183.96 ✓	Transfer
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	39,463.66 ✓		Interest Expense
70	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,321,566.34 ✓		Amortization
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,361,030.00 ✓	Amortization Expense
90	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	189,433.27 ✓		Refund
100	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		189,433.27 ✓	Refund
110	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL		759.00 ✓	Amortization JP
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	759.00 ✓		Amortization Expense JP
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,491.77 ✓		Interest Expense
140	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		383,279.28 ✓	Deferral
150	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	381,787.51 ✓		Deferral Expense
160	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	7,224,717.19 ✓		Transfer
170	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		7,224,717.19 ✓	Transfer
180	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,583.37 ✓		Interest Expense
190	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	718,919.63 ✓		Amortization
200	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		724,503.00 ✓	Amortization Expense
210	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	81,783.57 ✓		Refund
220	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		81,783.57 ✓	Refund
230	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.08 ✓		Interest Expense
240	001	191015 - ID HOLDBACK	GD	ID	DL		10.08 ✓	Amortization HB
Totals:						24,870,290.55	24,870,290.55	

Blue Text = Drag Formula to next month and copy/paste value in prior month

Washington Current Deferral

Update JE date to pull current month values

191010	Month	YTD	Cumulative Balance	201511	201512	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611
	Interest Rate			3.25%	3.25%	3.25%	3.25%	3.25%	3.46%	3.46%	3.46%	3.50%	3.50%	3.50%	3.50%	3.50%
	Beginning Balance			(5,900,360.34)	(4,407,824.17)	(6,508,323.87)	(8,430,847.11)	(9,284,796.95)	(10,398,819.54)	(12,153,304.79)	(12,778,894.07)	(14,182,183.94)	(15,130,761.41)	(15,660,034.01)	(16,306,032.83)	(16,534,597.33)
	Commodity Deferral	(12,570,722.12)	(7,560,270.07)	(294,965.26)	(532,526.84)	(173,856.58)	106,836.91	(604,740.28)	(2,253,526.43)	(1,368,171.18)	(1,924,994.83)	(1,510,253.57)	(1,421,303.77)	(389,419.71)	(192,874.38)	(192,874.38)
	Demand Deferral	104,278.80	1,110,916.71	(1,315,496.72)	(1,552,771.38)	(1,737,451.72)	(908,843.13)	(502,890.51)	531,507.02	778,474.07	940,413.53	1,019,103.17	1,025,818.82	821,854.24	208,678.05	(521,813.36)
	Interest (Rev/Expense)	(367,719.56)	(9,730.68)	(9,730.68)	(14,761.70)	(20,214.94)	(23,942.62)	(26,591.80)	(32,465.84)	(35,882.18)	(38,812.93)	(42,685.80)	(44,837.85)	(46,549.30)	(47,822.84)	(7,923.46)
	Commodity Adjustment	14,149,619.10		7,086,636.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,149,619.10
	Demand Adjustment	(213,886.20)		(4,011,333.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(213,886.20)
	Interest Adjustment	246,450.65		37,518.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	246,450.65
	Misc Adjustment	0.41		(0.39)	(439.78)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.41
	Ending Balance	1,348,023.08	(4,407,824.17)	(6,508,323.87)	(8,430,847.11)	(9,284,796.95)	(10,398,819.54)	(12,153,304.79)	(12,778,894.07)	(14,182,183.94)	(15,130,761.41)	(15,660,034.01)	(16,306,034.01)	(16,306,032.84)	(16,534,597.34)	(16,534,597.34)
	GLW Check		(4,407,824.17)	(6,508,323.87)	(8,430,847.11)	(9,284,796.95)	(10,398,819.54)	(12,153,304.79)	(12,778,894.07)	(14,182,183.94)	(15,130,761.41)	(15,660,034.01)	(16,306,034.01)	(16,306,032.84)	(16,534,597.34)	(16,534,597.34)
	Variance		0.00	0.00	(7,558.99)	0.00	0.00	0.00	0.00	0.01	0.01	0.00	0.01	0.01	0.01	13,459,592.77

201611				
WA Deferral Interest Income	419600	GD	WA	0.00
WA Deferral Interest Expense	431600	GD	WA	7,903.46
WA Deferral	191010	GD	WA	0.00
WA Deferral Expense	805120	GD	WA	714,687.74
Tracker Transfer	191010	GD	WA	14,182,183.94
Tracker Transfer	191000	GD	WA	0.00
Check				

Washington Amortization

Volume - Commodity & Demand

191000	Month	YTD	PGA YTD	201511	201512	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611
	Schedule 101	84,434,863	107,917,296	15,375,028	19,459,801	20,140,968	14,297,044	12,238,194	5,348,802	3,384,728	2,765,049	2,292,583	2,354,714	3,123,052	7,137,333	11,352,396
	Schedule 102	117,025	108,888	3,502	7,942	17,893	14,593	18,603	12,171	5,734	4,482	3,610	2,820	4,729	12,809	19,581
	Schedule 111	35,962,764	43,536,107	5,503,520	6,165,932	6,568,112	5,200,734	4,795,258	2,688,963	2,221,542	1,675,034	1,510,014	1,583,471	2,056,535	3,586,972	4,116,109
	Schedule 121	3,415,370	3,973,592	541,377	331,801	345,863	408,568	361,566	227,877	311,290	225,272	266,816	259,403	291,879	401,880	314,956
	Schedule 131	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Schedule 146	27,106,502	30,699,358	3,020,174	3,321,068	3,348,687	2,956,295	2,822,744	2,379,815	2,359,261	2,149,680	1,966,378	1,966,117	1,915,306	2,505,633	2,750,386
	Total	151,058,524	179,344,916	24,443,601	29,286,544	30,419,533	22,877,234	20,236,365	10,637,648	8,282,555	6,819,717	6,028,401	6,166,525	7,391,501	13,844,627	18,553,428
	Calendar Sales Check	151,058,524	179,344,916	24,443,601	29,286,544	30,419,533	22,877,234	20,236,365	10,637,648	8,282,555	6,819,717	6,028,401	6,166,525	7,391,501	13,844,627	18,553,428

Rates

191000	Month	201511	201512	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611
	Schedule 101	Main Calc	Main Calc	0.02571	0.02571	0.02571	0.02571	0.02571	0.02571	0.02571	0.02571	0.02571	0.02571	Main Calc
	Schedule 102	Main Calc	Main Calc	0.02571	0.02571	0.02571	0.02571	0.02571	0.02571	0.02571	0.02571	0.02571	0.02571	Main Calc
	Schedule 111	Main Calc	Main Calc	0.01372	0.01372	0.01372	0.01372	0.01372	0.01372	0.01372	0.01372	0.01372	0.01372	Main Calc
	Schedule 121	Main Calc	Main Calc	(0.00529)	(0.00529)	(0.00529)	(0.00529)	(0.00529)	(0.00529)	(0.00529)	(0.00529)	(0.00529)	(0.00529)	Main Calc
	Schedule 131	Main Calc	Main Calc	0.01635	0.01635	0.01635	0.01635	0.01635	0.01635	0.01635	0.01635	0.01635	0.01635	Main Calc
	Schedule 146	Main Calc	Main Calc	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	Main Calc

201611				
WA Amortization Interest Income	419600	GD	WA	0.00
WA Amortization Interest Expense	431600	GD	WA	39,463.66
WA Amortization	191000	GD	WA	1,321,566.34
WA Amortization Expense	805110	GD	WA	0.00
Large Customer Refund	191000	GD	WA	169,433.27
Large Customer Refund	805110	GD	WA	0.00
Check				

GL

191000	Month	YTD	PGA YTD	201511	201512	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611
	Interest Rate			3.25%	3.25%	3.25%	3.25%	3.46%	3.46%	3.46%	3.50%	3.50%	3.50%	3.50%	3.50%	
	Beginning Balance	3,863,294.83	3,332,637.83	(360,318.06)	(2,966,848.88)	(2,400,830.79)	(1,799,942.44)	(1,367,060.39)	(991,269.16)	(820,633.97)	(706,831.28)	(615,740.83)	(539,081.43)	(459,570.50)	(353,667.88)	(279,429.54)
	Amortization	(64,342.89)	(40,347.02)	457,096.00	573,277.00	606,569.20	437,144.93	379,000.51	173,243.59	116,001.61	82,994.42	78,341.06	80,965.18	107,066.87	130,917.46	1,361,030.00
	Interest	(14,182,183.96)	(9,730.68)	(8,708.89)	(7,258.50)	(5,680.85)	(4,282.86)	(3,189.28)	(2,608.40)	(2,198.53)	(1,903.56)	(1,681.66)	(1,454.25)	(1,184.25)	(994.78)	(35,463.66)
	PGA Transfer	(14,182,183.96)		(3,112,720.83)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(14,182,183.96)
	Misc Adjustment	189,433.27		57,802.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189,433.27
	Ending Balance	(10,393,798.75)	(2,966,848.88)	(2,400,830.79)	(1,799,942.44)	(1,367,060.39)	(991,269.16)	(820,633.97)	(706,831.28)	(615,740.83)	(539,081.43)	(459,570.50)	(353,667.88)	(279,429.54)	(212,444.98)	(123,444.98)
	GLW Check		(2,966,848.88)	(2,400,830.79)	(1,799,942.44)	(1,367,060.39)	(991,269.16)	(820,633.97)	(706,831.28)	(615,740.83)	(539,081.43)	(459,570.50)	(353,667.88)	(279,429.54)	(212,444.98)	(123,444.98)
	Variance		(0.21)	(0.22)	(0.22)	(0.22)	(0.22)	(0.22)	(0.21)	(0.22)	(0.22)	(0.22)	(0.22)	(0.22)	(0.21)	(12,671,184.56)

Volume - Demand only

191025	Month	YTD	PGA YTD	201511	201512	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611
	Schedule 101	84,434,863	107,917,296	15,375,028	19,459,801	20,140,968	14,297,044	12,238,194	5,348,802	3,384,728	2,765,049	2,292,583	2,354,714	3,123,052	7,137,333	11,352,396
	Schedule 102	117,025	108,888	3,502	7,942	17,893	14,593	18,603	12,171	5,734	4,482	3,610	2,820	4,729	12,809	19,581
	Schedule 111	35,962,764	43,536,107	5,503,520	6,165,932	6,568,112	5,200,734	4,795,258	2,688,963	2,221,542	1,675,034	1,510,014	1,583,471	2,056,535	3,586,972	4,116,109
	Schedule 112	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Schedule 121	3,415,370	3,973,592	541,377	331,801	345,863	408,568	361,566	227,877	311,290	225,272	266,816	259,403	291,879	401,880	314,956
	Schedule 122	511,429	582,359	47,656	74,706	83,853	67,179	59,583	54,523	42,598	35,138	27,626	25,524	26,763	37,231	51,431
	Schedule 131	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Schedule 132	862,406	903,254	74,781	51,167	203,731	102,322	89,942	82,073	57,685	51,713	45,567	37,963	46,700	59,610	85,100
	Schedule 146	27,106,502	30,699,358	3,020,174	3,321,068	3,348,687	2,956,295	2,822,744	2,379,815	2,359,261	2,149,680	1,966,378	1,966,117	1,915,306	2,505,633	2,750,386
	Total	152,432,359	180,899,844	24,566,038	29,412,418	30,707,107	23,046,735	20,365,890	10,774,244	8,382,838	6,906,569	6,102,573	6,230,012	7,464,964	13,741,468	18,689,959
	Calendar Sales Check	152,432,359	180,899,844	24,566,038	29,412,418	30,707,107	23,046,735	20,365,890	10,774,244	8,382,838	6,906,569	6,102,573	6,230,012	7,464,964	13,741,468	18,689,959

Rates

191025	Month	201511	201512	201601	201602	201603	201604	201605	201606
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Washington/Idaho Gas Costs

2016 Y1

Demand (Transportation) Costs		
NWP Fixed		\$ 4,439,272.42
NWP Variable		\$ 61,880.43
NWP Capacity Release		\$ (3,200,475.47)
NWP Total (excluding Refund)		\$ 1,300,677.38
GTN Fixed		\$ 244,576.79
GTN Variable		\$ 8,151.29
GTN Capacity Release		\$ (3,308.20)
Current Month Estimate		\$ 249,419.88
Transcanada Foothills (BC System) Fixed		\$ 204,866.07
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 204,866.07
NOVA (AB System) Fixed		\$ 393,494.24
NOVA (AB System) Variable		\$ -
NOVA Total		\$ 393,494.24
Spectra Westcoast Fixed		\$ 66,804.03
Spectra Westcoast Variable		\$ 2,552.07
WEI (Duke) Total		\$ 69,356.10
Questar		\$ 1,850.00
Questar		\$ 1,850.00
NOVA Fixed charges		\$ -
Third party capacity release		\$ -
Other Pipeline Fixed charges		\$ 0.00
Other capacity release credit		\$ 0.00
Counterparty Invoice Total		\$ -
Thermal Transport		\$ -
Intracompany Transportation Optimization		\$ -
Total Demand Costs from Purchase Journals		\$ 2,219,663.67
WA/ID Buy/Sell Transportation Recovery		\$ (8,925.00)
Total Demand Costs	804001 GD AN	\$ 2,210,738.67
less variable costs charged to Commodity		\$ (72,583.79)
Total Demand Costs to be Allocated		\$ 2,138,154.88
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 9,040,159.14
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (39,811.89)
Financial Settlements	804600 GD AN	\$ 444,711.00
Foreign Exchange Hedge Activity	804010 GD AN	\$ (124,740.06)
Interco Purchase from Thermal	804730 GD AN	\$ 679,479.82
Total Commodity Costs from Purchase Journals		\$ 9,999,798.01
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ (9,063.20)
FAFB Commodity for Anderson Elementary/Lit	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphalt	804000 GD AN	\$ -
GST	804000 GD AN	\$ -
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees	804017 GD AN	\$ 34,545.41
SG Americas Broker Fees	804017 GD AN	\$ -
Mizuho Broker Fees	804017 GD AN	\$ 2,468.26
Wells Fargo Journal DJ 473	804017 GD AN	\$ 19,220.05
plus variable costs from Demand		\$ 72,583.79
WA/ID Off System Revenue	483000/483600/483730	\$ (4,339,511.73)
Teraser/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (376,000.00)
Total Commodity Costs to be Allocated		\$ 5,412,038.59
WA Imbalance	804000 GD AN	\$ (88,116.70)
ID Imbalance	804000 GD AN	\$ (42,508.02)
Total Deferred Commodity Costs:		\$ 5,281,413.87
Total Net Gas Costs		\$ 7,419,568.75
From DJ 430		\$ 7,419,568.75
Check		\$ -

201611

Expense Calculation

	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
		70.53%	29.47%	67.1700%	32.8300%
Total Current Demand Costs (excluding refund)	\$ 2,138,154.88	\$ 1,508,040.64	\$ 630,114.24		
Total Commodity Costs to be Allocated	\$ 5,412,038.59			\$ 3,635,266.32	\$ 1,776,772.27
Imbalance Cost Washington	\$ (88,116.70)			\$ (88,116.70)	
Imbalance Cost Idaho	\$ (42,508.02)				\$ (42,508.02)
Total Commodity Costs before refund	\$ 5,281,413.87			\$ 3,547,149.62	\$ 1,734,264.25
Total	\$ 7,419,568.75	\$ 1,508,040.64	\$ 630,114.24	\$ 3,547,149.62	\$ 1,734,264.25

WASHINGTON				IDAHO			
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND				DEMAND			
Schedule 101	11,352,396	MAIN CALC	\$ 1,471,684.00	Schedule 101	5,746,085	MAIN CALC	\$ 667,805.00
Schedule 102	19,581	MAIN CALC	\$ 2,540.00	Schedule 111	2,022,498	MAIN CALC	\$ 236,838.00
Schedule 111	4,116,109	MAIN CALC	\$ 502,087.00	Schedule 112	23,219	MAIN CALC	\$ 2,656.00
Schedule 112	0	MAIN CALC	\$ -	Schedule 121	0	MAIN CALC	\$ -
Schedule 121	314,956	MAIN CALC	\$ 39,777.00	Schedule 122	0	MAIN CALC	\$ -
Schedule 122	51,431	MAIN CALC	\$ 5,918.00	Total Demand	7,791,802		\$ 907,299.00
Schedule 131	0	MAIN CALC	\$ -		7,791,802	check	\$ 0.12
Schedule 132	85,100	MAIN CALC	\$ 6,381.00				
Schedule 146	2,750,386	MAIN CALC	\$ 1,467.00	COMMODITY			
Total Demand	18,689,959		\$ 2,029,854.00	Schedule 101	5,746,085	MAIN CALC	\$ 1,357,824.00
	18,689,959	check	\$ 0.10861	Schedule 111	2,022,498	MAIN CALC	\$ 475,443.00
COMMODITY				Schedule 112	23,219	MAIN CALC	\$ 5,600.00
Schedule 101	11,352,396	MAIN CALC	\$ 2,669,122.00	Schedule 121	0	MAIN CALC	\$ -
Schedule 102	19,581	MAIN CALC	\$ 4,605.00	Schedule 122	0	MAIN CALC	\$ -
Schedule 111	4,116,109	MAIN CALC	\$ 962,038.00	Schedule 131	0	MAIN CALC	\$ -
Schedule 112	0	MAIN CALC	\$ -	Schedule 132	0	MAIN CALC	\$ -
Schedule 121	314,956	MAIN CALC	\$ 71,535.00	Total Commodity	7,791,802		\$ 1,838,867.00
Schedule 122	51,431	MAIN CALC	\$ 12,236.00		7,791,802	check	\$ 0.23600
Schedule 131	0	MAIN CALC	\$ -				
Schedule 132	85,100	MAIN CALC	\$ 20,488.00	Total Commodity			
Total Commodity	15,939,573		\$ 3,740,024.00				
	15,939,573	check	\$ 0.23464				

Deferral Calculation

	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ 3,547,149.62	\$ 1,508,040.64	\$ 1,734,264.25	\$ 630,114.24	\$ 7,419,568.75
PGA Deferral Revenue from above	\$ (3,740,024.00)	\$ (2,029,854.00)	\$ (1,838,867.00)	\$ (907,299.00)	\$ (8,516,044.00)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ (1,096,475.25)
Amount to be Deferred	\$ (192,874.38)	\$ (521,813.36)	\$ (104,602.75)	\$ (277,184.76)	\$ (1,096,475.25)
WA Total		(714,687.74)	ID Total	(381,787.51)	\$ -

(overcollected)/undercollected (rebate)/surcharge
Deferral Check

JET Entry	
Debits	Credits
24,870,290.55	24,870,290.55
	\$ -

(8,516,044.00)



Gas by GL Account - Estimate

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 Database: NUCUT
 arpgasbyglest

Accounting Month: 201611
 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

M

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				(\$79,118.28)	(\$79,118.28)	
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$98,818.12)	(\$98,818.12)	CR
Questar Pipeline Company	ACCTSP				\$1,850.00	\$1,850.00	- F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$6,034.50	\$6,034.50	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$59,936.78	\$59,936.78	- F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$832.75		\$832.75	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$205,216.18	\$205,216.18	- F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$350.11)		(\$350.11)	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$394,166.72	\$394,166.72	- F ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS				(\$672.48)	(\$672.48)	
001-804001-GD-AN-DL	TOTALS:				\$1,174.53	\$2,145,905.35	\$2,147,079.88 ✓
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT				\$7,999.94	\$7,999.94	✓
Gas Transmission Northwest Corporation	ACCTGS				\$151.35	\$151.35	✓
Northwest Pipeline Corporation	TPORT				\$62,226.48	\$62,226.48	✓
Northwest Pipeline Corporation	ACCTSP				(\$346.05)	(\$346.05)	✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$2,552.07		\$2,552.07	- ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00		\$0.00	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00	
001-804002-GD-AN-DL	TOTALS:				\$2,552.07	\$70,031.72	\$72,583.79 ✓
Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				(\$124,740.06)	(\$124,740.06)	
001-804010-GD-AN-DL	TOTALS:				(\$124,740.06)	(\$124,740.06)	
Gas Financial Derivatives AN							
Mizuho Securities USA Inc.	FSWPS				\$749,899.50	\$749,899.50	
Mizuho Securities USA Inc.	BSWPS				(\$264,762.90)	(\$264,762.90)	
Mizuho Securities USA Inc.	FSWPS				(\$16,267.50)	(\$16,267.50)	
Wells Fargo Securities, LLC	BSWPS				(\$125,390.10)	(\$125,390.10)	
Wells Fargo Securities, LLC	FSWPS				(\$1,995.00)	(\$1,995.00)	
Wells Fargo Securities, LLC	FSWPS				\$103,227.00	\$103,227.00	
001-804600-GD-AN-DL	TOTALS:				\$444,711.00	\$444,711.00	
Intra-company Gas Purchases AN							
Avista Corporation	GAS		336,344		\$679,479.82	\$679,479.82	
001-804730-GD-AN-DL	TOTALS:		336,344		\$679,479.82	\$679,479.82	
Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		419,621		\$694,232.72	\$694,232.72	
Questar Intrup Storage - AA	STOR		51		\$87.93	\$87.93	
001-808100-GD-AN-DL	TOTALS:		419,672		\$694,320.65	\$694,320.65	



Gas by GL Account - Estimate

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 arpgasbyglest

Accounting Month: 201611
 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

Gas Transmission Northwest Corporation	TPORT			\$244,576.79	\$244,576.79	
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,308.20)	(\$3,308.20)	
Northwest Pipeline Corporation	TPORT		\$267.52		\$267.52	
Northwest Pipeline Corporation	TPORT		\$276.44		\$276.44	
Northwest Pipeline Corporation	TPORT		\$276.44		\$276.44	
Northwest Pipeline Corporation	TPORT		\$267.52		\$267.52	
Northwest Pipeline Corporation	TPORT		\$276.44		\$276.44	
Northwest Pipeline Corporation	TPORT			\$4,437,908.05	\$4,437,908.05	
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$2,261,286.29)	(\$2,261,286.29)	
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$429,324.00)	(\$429,324.00)	
Northwest Pipeline Corporation-->Clearwater Paper Corporation	TPORT			(\$71,267.78)	(\$71,267.78)	
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$122,664.00)	(\$122,664.00)	
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$137,997.00)	(\$137,997.00)	

- F ✓
 - CR ✓
 F ✓
 CR ✓



Interoffice Memorandum
Rates and Tariff Administration

DATE: 8/4/16
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, 2016:**

Washington	70.53%
Idaho	29.47%
Total	<u>100.00%</u>

MC

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

Washington Sales Volumes

November/16 Description	Schedule	November/16 Billed	October/16 Unbilled	November/16 Unbilled	November/16 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	8,296,085	4,571,510	7,627,821	3,056,311	11,352,396	
Firm	102	14,299	7,888	13,170	5,282	19,581	
Firm	111	3,438,048	2,323,169	3,001,230	678,061	4,116,109	
Firm	112	0	0	0	0	0	
Firm	121	310,486	300,543	305,013	4,470	314,956	
Firm	122	51,431	0	0	0	51,431	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	85,100	0	0	0	85,100	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		12,195,449	7,203,110	10,947,234	3,744,124	15,939,573	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
	146	2,521,958	2,496,165	2,724,593	228,428	2,750,386	
Total 146 Transportation Sales		2,521,958	2,496,165	2,724,593	228,428	2,750,386	
	147	29,487	0	0	0	29,487	
	148	3,965,379	3,991,172	4,032,836	41,664	4,007,043	
Total 147 & 148 Transportation Sales		3,994,866	3,991,172	4,032,836	41,664	4,036,530	
Total sales		18,712,273	13,690,447	17,704,663	4,014,216	22,726,489	
Schedule Sum for Demand Deferral:							
Firm	101	8,296,085	4,571,510	7,627,821	3,056,311	11,352,396	
Firm	102	14,299	7,888	13,170	5,282	19,581	
Firm	111	3,438,048	2,323,169	3,001,230	678,061	4,116,109	
Firm	112	0	0	0	0	0	
Firm	121	310,486	300,543	305,013	4,470	314,956	
Firm	122	51,431	0	0	0	51,431	
Interruptible	131	0	0	0	0	0	
Interruptible	132	85,100	0	0	0	85,100	
Transportation	146	2,521,958	2,496,165	2,724,593	228,428	2,750,386	
		14,717,407	9,699,275	13,671,827	3,972,552	18,689,959	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	8,296,085	4,571,510	7,627,821	3,056,311	11,352,396	Sales for Decoupling amortization
Firm	102	14,299	7,888	13,170	5,282	19,581	
Firm	111	3,438,048	2,323,169	3,001,230	678,061	4,116,109	
Firm	121	310,486	300,543	305,013	4,470	314,956	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	2,521,958	2,496,165	2,724,593	228,428	2,750,386	
		14,580,876	9,699,275	13,671,827	3,972,552	18,553,428	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	51,431	0	0	0	51,431	Annual lump sum amortization
Interruptible	132	85,100	0	0	0	85,100	Annual lump sum amortization
Total Firm Sales		12,110,349	7,203,110	10,947,234	3,744,124	15,854,473	
Total Interruptible Sales		85,100	0	0	0	85,100	
Total Transportation Sales (Schedule 146)		2,521,958	2,496,165	2,724,593	228,428	2,750,386	
Total Transportation Sales (Schedule 147 & 148)		3,994,866	3,991,172	4,032,836	41,664	4,036,530	
Check total sales		18,712,273	13,690,447	17,704,663	4,014,216	22,726,489	
		18,712,273	13,690,447	17,704,663	4,014,216	22,726,489	

AVISTA CORPORATION
NOVEMBER 2016 WASHINGTON PGA

Actual Billed

Schedule (a)	Revenue (b)	Remove RCF (c)	Total PGA Cost (d) [b*c]	Percentage Commodity (e)	Percentage Demand (f)	Commodity Cost (g) [d*e]	Demand Cost (h) [d*f]
0101	\$ 3,207,132	0.951850	\$ 3,052,709	65.30%	34.70%	\$ 1,993,419	\$ 1,059,290
0102	\$ 5,530	0.951850	\$ 5,264	65.30%	34.70%	\$ 3,437	\$ 1,827
0111	\$ 1,301,563	0.951850	\$ 1,238,893	66.79%	33.21%	\$ 827,457	\$ 411,436
0121	\$ 115,327	0.951850	\$ 109,774	67.40%	32.60%	\$ 73,988	\$ 35,786
0122	\$ 19,072	0.951850	\$ 18,154	67.40%	32.60%	\$ 12,236	\$ 5,918
0132	\$ 28,228	0.951850	\$ 26,869	76.25%	23.75%	\$ 20,488	\$ 6,381
0146	\$ 1,412	0.951850	\$ 1,344	0.00%	100.00%	\$ -	\$ 1,344
Schedule Totals	\$ 4,678,264		\$ 4,453,007			\$2,931,025	\$1,521,982

November Unbilled

Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m) [j*k]	Demand Cost (n) [j*l]
0101	7,627,821	0.2386	0.12678	\$ 1,819,998	\$ 967,055
0102	13,170	0.2386	0.12678	\$ 3,142	\$ 1,670
0111	3,001,230	0.2386	0.11865	\$ 716,093	\$ 356,096
0121	305,013	0.2386	0.11541	\$ 72,776	\$ 35,202
0146	2,724,593	0	0.00054	\$ -	\$ 1,471
	13,671,827			\$ 2,612,009	\$ 1,361,494

October Unbilled Reversal

Schedule (o)	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s) [p*q]	Demand Cost (t) [p*r]
0101	-4,571,510	0.25031	0.12133	\$ (1,144,295)	\$ (554,661)
0102	-7,888	0.25031	0.12133	\$ (1,974)	\$ (957)
0111	-2,323,169	0.25031	0.11426	\$ (581,512)	\$ (265,445)
0121	-300,543	0.25031	0.10385	\$ (75,229)	\$ (31,211)
0146	-2,496,165	0	0.00054	\$ -	\$ (1,348)
	-9,699,275			\$ (1,803,010)	\$ (853,622)

	Billed (g)	November Unbilled (m)	October Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 1,993,419	\$ 1,819,998	\$ (1,144,295)	\$ 2,669,122
0102	\$ 3,437	\$ 3,142	\$ (1,974)	\$ 4,605
0111	\$ 827,457	\$ 716,093	\$ (581,512)	\$ 962,038
0121	\$ 73,988	\$ 72,776	\$ (75,229)	\$ 71,535
0122	\$ 12,236	\$ -	\$ -	\$ 12,236
0132	\$ 20,488	\$ -	\$ -	\$ 20,488
0146	\$ -	\$ -	\$ -	\$ -
	\$2,931,025	\$2,612,009	-\$1,803,010	\$ 3,740,024
	TRUE	TRUE	TRUE	

	Billed (h)	November Unbilled (n)	October Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ 1,059,290	\$ 967,055	\$ (554,661)	\$ 1,471,684
0102	\$ 1,827	\$ 1,670	\$ (957)	\$ 2,540
0111	\$ 411,436	\$ 356,096	\$ (265,445)	\$ 502,087
0121	\$ 35,786	\$ 35,202	\$ (31,211)	\$ 39,777
0122	\$ 5,918	\$ -	\$ -	\$ 5,918
0132	\$ 6,381	\$ -	\$ -	\$ 6,381
0146	\$ 1,344	\$ 1,471	\$ (1,348)	\$ 1,467
	\$ 1,521,982	\$ 1,361,494	\$ (853,622)	\$ 2,029,854
	TRUE	TRUE	TRUE	

M

AVISTA UTILITIES
 Schedule Summaries & Shortcuts
 State of Washington - Gas
 Effective Date November 1, 2016

MW

Includes effect of Schedules 150, 155, 175, 188, 191 and 192.
 Excludes effect of Schedules 158.

	Base Rate	PGA	PGA	Decoupling	LOW INC	DSM	LIRAP	Billing Rate	SHORTCUT						
		Sch 150	Amortization Sch 155	Sch 175	DISC RATE Sch 188	Sch 191	Sch 192		Therms From	Therms To	Multiply Therms By	Add			
Schedule 101 - General Service - Firm															
Basic Charge	\$9.00							\$9.00							\$9.00
First 70 Therms	\$0.38685	\$0.38298	(\$0.09616)	\$0.02927		\$0.03472	\$0.01832	\$0.75598		1	70	\$0.75598		\$9.00	
Over 70 Therms	\$0.50279	\$0.38298	(\$0.09616)	\$0.02927		\$0.03472	\$0.01832	\$0.87192		71	over	\$0.87192		\$0.88	
Schedule 102 - Fixed-Income Senior & Disabled Residential Service															
Basic Charge	\$9.00							\$9.00							\$9.00
First 70 Therms	\$0.38685	\$0.38298	(\$0.09616)	\$0.02927	(\$0.40663)	\$0.03472	\$0.01832	\$0.34935		1	70	\$0.34935		\$9.00	
Over 70 Therms	\$0.50279	\$0.38298	(\$0.09616)	\$0.02927	(\$0.40663)	\$0.03472	\$0.01832	\$0.46529		71	over	\$0.46529		\$0.88	
Schedule 111 - Large General Service - Firm															
If consumption is less than or equal to 200 therms:															
Minimum charge of	\$101.44							\$101.44							
plus # of therms used times		\$0.37445	(\$0.07599)	\$0.02108		\$0.02475	\$0.01535	\$0.35964							
If consumption is greater than 200 therms:															
First 200 therms	\$0.50720	\$0.37445	(\$0.07599)	\$0.02108		\$0.02475	\$0.01535	\$0.86684		1	200	\$0.35964	\$101.44		
201-1,000 therms	\$0.34034	\$0.37445	(\$0.07599)	\$0.02108		\$0.02475	\$0.01535	\$0.69998		201	1,000	\$0.69998		\$33.37	
Over 1,000 therms	\$0.25943	\$0.37445	(\$0.07599)	\$0.02108		\$0.02475	\$0.01535	\$0.61907		1,001	over	\$0.61907		\$114.28	
Schedule 112 - Large General Service - Firm															
If consumption is less than or equal to 200 therms:															
Minimum charge of	\$101.44							\$101.44							
plus # of therms used times		\$0.37445	(\$0.00001)			\$0.02475	\$0.01535	\$0.41454							
If consumption is greater than 200 therms:															
First 200 therms	\$0.50720	\$0.37445	(\$0.00001)			\$0.02475	\$0.01535	\$0.92174		1	200	\$0.41454	\$101.44		
201-1,000 therms	\$0.34034	\$0.37445	(\$0.00001)			\$0.02475	\$0.01535	\$0.75488		201	1,000	\$0.75488		\$33.37	
Over 1,000 therms	\$0.25943	\$0.37445	(\$0.00001)			\$0.02475	\$0.01535	\$0.67397		1,001	over	\$0.67397		\$114.28	
Schedule 121 - High Annual Load Factor Large General Service - Firm															
If consumption is less than or equal to 500 therms:															
Minimum charge of	\$252.28							\$252.28							
plus # of therms used times		\$0.37106	(\$0.04663)	\$0.02108		\$0.02176	\$0.01402	\$0.38129							
If consumption is greater than 500 therms:															
First 500 therms	\$0.50456	\$0.37106	(\$0.04663)	\$0.02108		\$0.02176	\$0.01402	\$0.88585		1	500	\$0.38129	\$252.28		
501-1,000 therms	\$0.35670	\$0.37106	(\$0.04663)	\$0.02108		\$0.02176	\$0.01402	\$0.73799		501	1,000	\$0.73799		\$73.93	
1,001-10,000 therms	\$0.27397	\$0.37106	(\$0.04663)	\$0.02108		\$0.02176	\$0.01402	\$0.65526		1,001	10,000	\$0.65526		\$156.66	
10,001-25,000 therms	\$0.22202	\$0.37106	(\$0.04663)	\$0.02108		\$0.02176	\$0.01402	\$0.60331		10,001	25,000	\$0.60331		\$676.16	
Over 25,000 therms	\$0.14725	\$0.37106	(\$0.04663)	\$0.02108		\$0.02176	\$0.01402	\$0.52854		25,001	over	\$0.52854		\$2,545.41	
Annual minimum therm deficiency charge								\$0.38269							\$0.38269
Schedule 122 - High Annual Load Factor Large General Service - Firm															
If consumption is less than or equal to 500 therms:															
Minimum charge of	\$252.28							\$252.28							
plus # of therms used times		\$0.37106	(\$0.00001)			\$0.02176	\$0.01402	\$0.40683							
If consumption is greater than 500 therms:															
First 500 therms	\$0.50456	\$0.37106	(\$0.00001)			\$0.02176	\$0.01402	\$0.91139		1	500	\$0.40683	\$252.28		
501-1,000 therms	\$0.35670	\$0.37106	(\$0.00001)			\$0.02176	\$0.01402	\$0.76353		501	1,000	\$0.76353		\$73.93	
1,001-10,000 therms	\$0.27397	\$0.37106	(\$0.00001)			\$0.02176	\$0.01402	\$0.68080		1,001	10,000	\$0.68080		\$156.66	
10,001-25,000 therms	\$0.22202	\$0.37106	(\$0.00001)			\$0.02176	\$0.01402	\$0.62885		10,001	25,000	\$0.62885		\$676.16	
Over 25,000 therms	\$0.14725	\$0.37106	(\$0.00001)			\$0.02176	\$0.01402	\$0.55408		25,001	over	\$0.55408		\$2,545.41	
Annual minimum therm deficiency charge								\$0.38269							\$0.38269
Schedule 131 - Interruptible Service															
First 10,000 therms	\$0.25277	\$0.32798	(\$0.09260)	\$0.02108		\$0.02300	\$0.01347	\$0.54570		1	10,000	\$0.54570			
10,001-25,000 therms	\$0.20291	\$0.32798	(\$0.09260)	\$0.02108		\$0.02300	\$0.01347	\$0.49584		10,001	25,000	\$0.49584		\$498.60	
25,001-50,000 therms	\$0.19067	\$0.32798	(\$0.09260)	\$0.02108		\$0.02300	\$0.01347	\$0.48360		25,001	50,000	\$0.48360		\$804.60	
Over 50,000 therms	\$0.18662	\$0.32798	(\$0.09260)	\$0.02108		\$0.02300	\$0.01347	\$0.47955		50,000	over	\$0.47955		\$1,007.10	
Annual Minimum charge is 250,000 therms minus actual annual usage times								\$0.27731							
Schedule 132 - Interruptible Service															
First 10,000 therms	\$0.25277	\$0.32798	(\$0.00001)			\$0.02300	\$0.01347	\$0.61721		1	10,000	\$0.61721			
10,001-25,000 therms	\$0.20291	\$0.32798	(\$0.00001)			\$0.02300	\$0.01347	\$0.56735		10,001	25,000	\$0.56735		\$498.60	
25,001-50,000 therms	\$0.19067	\$0.32798	(\$0.00001)			\$0.02300	\$0.01347	\$0.55511		25,001	50,000	\$0.55511		\$804.60	
Over 50,000 therms	\$0.18662	\$0.32798	(\$0.00001)			\$0.02300	\$0.01347	\$0.55106		50,000	over	\$0.55106		\$1,007.10	
Annual Minimum charge is 250,000 therms minus actual annual usage times								\$0.27731							

Gas Revenue Report by Revenue Class

Current Month and Year-to-Date

for Accounting Period : 201611 , State Code : WA , Billing Determinant : RIDER 150

Accounting Period	201611	State Code	WA	Billing Determinant	RIDER 150	<i>m</i>
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Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
0101 - FIRM AND GENERAL SER	0	0	3,207,132	✓	0	34,363,468
0102 - RESIDENTIAL DISCOUNT	0	0	5,530	✓	0	40,378
0111 - FIRM-LARGE GEN SERV	0	0	1,301,563	✓	0	14,046,385
0121 - FIRM-HI ANNUAL LOAD	0	305	115,327	✓	451	1,276,700
0122 - FIRM-HI ANNUAL LOAD	0	0	19,072	✓	0	189,626
0132 - INTERRUPTIBLE SERV	0	0	28,228	✓	0	289,753
0146 - TRANSP SVC CUST GAS	0	0	1,412	✓	0	15,479
Total RIDER 150	0	305	4,678,265	✓	451	50,221,788
Total RIDER 150	0	305	4,678,265		451	50,221,788
Total RIDER 150	0	305	4,678,265		451	50,221,788

	Executed Hedges		Planned Hedges		Index Cost		Total Cost to Serve Average Load (including fuel)		Variable Charges	Deferred Exchange	Total Estimated Commodity Costs	Sales Volumes (to customers)	WACOG
	Volumes (a)	Dollars (b)	Volumes (c)	Dollars (d)	Volumes (g)	Dollars (h)	Volumes (a) + (c) + (e) + (g)	Dollars (b) + (d) + (f) + (h)	Dollars (i)	Dollars (j)	Dollars (k)		
Nov-16	9,616,090	\$ 2,690,348	1,075,282	\$ 227,207	10,498,397	\$ 2,613,933	21,189,769	\$ 5,531,488	\$ 35,361	\$ (256,019)	\$ 5,310,830	20,923,074	\$ 0.2538
Dec-16	14,614,663	\$ 3,786,633	3,229,936	\$ 766,302	11,326,905	\$ 3,109,759	29,171,505	\$ 7,662,694	\$ 32,979	\$ (257,900)	\$ 7,437,773	28,862,419	\$ 0.2577
Jan-17	14,773,459	\$ 3,839,996	3,265,031	\$ 807,932	11,870,046	\$ 3,275,384	29,908,536	\$ 7,923,312	\$ 37,284	\$ (260,702)	\$ 7,699,895	29,595,948	\$ 0.2602
Feb-17	13,491,159	\$ 3,505,719	2,981,635	\$ 735,271	8,113,250	\$ 2,020,862	24,586,043	\$ 6,261,853	\$ 34,250	\$ (263,582)	\$ 6,032,521	24,304,807	\$ 0.2482
Mar-17	10,096,434	\$ 2,824,737	1,128,994	\$ 272,991	9,685,628	\$ 2,428,550	20,911,056	\$ 5,526,278	\$ 36,117	\$ (260,137)	\$ 5,302,258	20,644,878	\$ 0.2568
Apr-17	1,039,053	\$ 206,265	1,039,053	\$ 230,462	10,761,552	\$ 2,368,675	12,839,658	\$ 2,805,402	\$ 51,228	\$ (259,763)	\$ 2,596,867	12,683,055	\$ 0.2048
May-17	1,070,511	\$ 212,510	0	\$ -	6,391,076	\$ 1,376,402	7,461,587	\$ 1,588,912	\$ 45,941	\$ (258,995)	\$ 1,375,858	7,370,815	\$ 0.1867
Jun-17	507,521	\$ 97,990	0	\$ -	4,203,242	\$ 893,879	4,710,763	\$ 991,869	\$ 42,262	\$ (253,761)	\$ 780,371	4,653,486	\$ 0.1677
Jul-17	504,511	\$ 97,409	0	\$ -	3,566,686	\$ 793,882	4,071,197	\$ 891,290	\$ 26,098	\$ (244,118)	\$ 673,270	3,981,906	\$ 0.1691
Aug-17	486,616	\$ 93,953	0	\$ -	3,433,787	\$ 794,178	3,920,403	\$ 888,132	\$ 20,700	\$ (235,459)	\$ 673,373	3,834,181	\$ 0.1756
Sep-17	483,478	\$ 93,348	0	\$ -	4,385,987	\$ 1,017,193	4,869,466	\$ 1,110,540	\$ 28,590	\$ (241,739)	\$ 897,391	4,762,324	\$ 0.1884
Oct-17	1,031,670	\$ 213,078	1,031,670	\$ 238,058	9,836,294	\$ 2,330,559	11,899,634	\$ 2,781,696	\$ 38,487	\$ (249,598)	\$ 2,570,585	11,689,711	\$ 0.2199
Average	67,715,166	\$ 17,661,985	13,751,601	\$ 3,278,223	94,072,849	\$ 23,023,257	175,539,616	\$ 43,963,465	\$ 429,299	\$ (3,041,773)	\$ 41,350,991	173,306,602	\$ 0.2386
		\$ 0.2608		\$ 0.2384		\$ 0.2447		\$ 0.2504					
		38.6%		7.8%		53.6%							

RCF: 1.048150

NOV:

Proposed Rate	
Proposed WACOG without RCF	\$ 0.23860
Proposed WACOG with RCF	\$ 0.25009

OCT:

Current	
WACOG without RCF	\$ 0.25033
WACOG with RCF	\$ 0.26205

Change	\$ (0.0117)
	\$ (2,029,478)

- multiply w/o to get revenue related costs.

$= 2 - 1.048150$

$= 0.95185$

- multiply w/o to get w/o revenue related costs

RCF = Revenue Conversion Factor

H:// Natural Gas Accounting / Gas Cost Database / PGA Rate Changes /
 " 2016 Avista WA PGA Exhibit E - Worksheets (8-31-2016) "

10-2016 Gas Unbilled

WASHINGTON UNBILLED GAS				Days of service unbilled	58.67%	TOTAL	
	UNBILLED THERMS	RATE	UNBILLED REVENUE	CUSTOMERS	BASIC CHARGE	UNBILLED BASIC CHARGE	UNBILLED REVENUE
WASHINGTON ESTIMATED UNBILLED							
Residential - 101	4,103,440	81.2172c	\$3,332,699	142,304	\$9.00	\$751,408	\$4,084,107
Residential - 102	7,888	82.6166c	\$6,517	246	\$9.00	\$1,299	\$7,816
Residential - 111	183,749	66.6680c	\$122,502				\$122,502
Commercial - 101	468,070	81.2172c	\$380,153	12,024	\$9.00	\$63,490	\$443,643
Commercial - 111	2,139,420	66.6680c	\$1,426,309				\$1,426,309
Commercial - 121	300,543	55.9190c	\$168,061				\$168,061
	0		7,203,110				
TRANSPORTATION							
SCHEDULE 146	2,496,165	5.7390c	\$143,255				\$143,255
SCHEDULE 148	3,991,172	2.0910c	\$83,455				\$83,455
TOTAL WASHINGTON UNBILLED							
	13,690,447		\$5,662,951	154,574		\$816,197	\$6,479,148
WA SUMMARY							
	4,295,077	499000	\$4,214,425				
includes basic charge	2,908,033	499200	\$2,038,013				
	0	499300	\$0				
	6,487,337	499900	\$226,710				
	13,690,447		\$6,479,148				

7,203,110

AVISTA CORPORATION
 NOVEMBER 2016 WASHINGTON AMORTIZATION

Actual Billed

Schedule (a)	Revenue (b)	Remove RCF (c)	Amortization Cost (d)	Amortization Commodity Percentage (e)	JP Amortization Commodity % (f)	Amortization Commodity \$ (g)	JP Cost (h)
			[b*c]			[d*e]	[d*f]
0101	\$ 458,502	0.951850	\$ 436,425	99.99%	0.01%	\$ 436,381	\$ 44
0102	\$ 760	0.951850	\$ 723	99.99%	0.01%	\$ 723	\$ -
0111	\$ 140,298	0.951850	\$ 133,543	99.99%	0.01%	\$ 133,530	\$ 13
0121	\$ 6,627	0.951850	\$ 6,308	99.98%	0.02%	\$ 6,307	\$ 1
0122	\$ 6	0.951850	\$ 6	0.00%	100.00%	\$ -	\$ 6
0132	\$ 6	0.951850	\$ 6	0.00%	100.00%	\$ -	\$ 6
0146	\$ 50	0.951850	\$ 48	0.00%	100.00%	\$ -	\$ 48
Schedule Totals	\$ 606,249		\$ 577,059			\$ 5576,941	\$ 118

November Unbilled

Schedule (i)	Therms (j)	Amortization Rate (k)	Amortization Rate JP (l)	Amortization Commodity & Dem (m)	Amortization JP (n)
				[j*k]	[j*l]
0101	7,627,821	0.09174	0.00001	699,776 \$	76
0102	13,170	0.09174	0.00001	1,208 \$	-
0111	3,001,230	0.07249	0.00001	217,559 \$	30
0121	305,013	0.04448	0.00001	13,567 \$	3
0146	2,724,593	0	0	- \$	-
	13,671,827			\$ 932,110	109

October Unbilled Reversal

Schedule (o)	Therms (p)	Amortization Rate (q)	Amortization Rate JP (r)	Amortization Commodity & Dem (s)	Amortization JP (t)
				[p*q]	[p*r]
0101	-4,571,510	0.02571	0.00013	(117,534) \$	(594)
0102	-7,888	0.02571	0.00013	(203) \$	(1)
0111	-2,323,169	0.01372	0.00013	(31,874) \$	(302)
0121	-300,543	0.00529	0.00013	(1,590) \$	(39)
0146	-2,496,165	0	0.00002	- \$	(50)
	-9,699,275			\$(148,021)	(986)

	Billed (g)	November Unbilled (m)	October Unbilled Reversal (t)	Total Commodity & Demand Amortization [g+m+t]
0101	\$ 436,381	\$ 699,776	\$ (117,534)	\$ 1,018,623
0102	\$ 723	\$ 1,208	\$ (203)	\$ 1,728
0111	\$ 133,530	\$ 217,559	\$ (31,874)	\$ 319,215
0121	\$ 6,307	\$ 13,567	\$ 1,590	\$ 21,464
0122	\$ -	\$ -	\$ -	\$ -
0132	\$ -	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ -	\$ -
	\$ 576,941	\$ 932,110	\$ (148,021)	\$ 1,361,030
	TRUE	TRUE	TRUE	

	Billed	November Unbilled (n)	October Unbilled Reversal (t)	Total JP Amortization [h+n+t]
0101	\$ 44	\$ 76	\$ (594)	\$ (474)
0102	\$ -	\$ -	\$ (1)	\$ (1)
0111	\$ 13	\$ 30	\$ (302)	\$ (259)
0121	\$ 1	\$ 3	\$ (39)	\$ (35)
0122	\$ 6	\$ -	\$ -	\$ 6
0132	\$ 6	\$ -	\$ -	\$ 6
0146	\$ 48	\$ -	\$ (50)	\$ (2)
	\$ 118	\$ 109	\$ (986)	\$ (759)
	TRUE	TRUE	TRUE	

Gas Revenue Report by Revenue Class

Current Month and Year-to-Date

for Accounting Period : 201611 , State Code : WA , Billing Determinant : RIDER 155

Accounting Period	201611	State Code	WA	Billing Determinant	RIDER 155				
Rate Schedule Desc	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt			
0101 - FIRM AND GENERAL SER	0	0	-458,502	0	0	-2,625,686			
0102 - RESIDENTIAL DISCOUNT	0	0	-760	0	0	-3,183			
0111 - FIRM-LARGE GEN SERV	0	0	-140,298	0	0	-624,758			
0121 - FIRM-HI ANNUAL LOAD	0	0	-6,627	0	0	10,256			
0122 - FIRM-HI ANNUAL LOAD	0	0	-6	0	0	-70			
0132 - INTERRUPTIBLE SERV	0	0	-6	0	0	-115			
0146 - TRANSP SVC CUST GAS	0	0	-50	0	0	-553			
Total RIDER 155	0	0	-606,248	0	0	-3,244,108			
Total RIDER 155	0	0	-606,248	0	0	-3,244,108			
Total RIDER 155	0	0	-606,248	0	0	-3,244,108			

m

RCF = Revenue Conversion Factor

RCF 1.04815

AMORTIZATION RATE CALCULATION

Schedule 101					
	Amort Rate	with RCF	Interest	Balance	Volume
Total	(0.00340)	(0.00356)	3.25%	\$ (393,271.68)	119,200,013
Nov/16	14,326,263	48,708.29	(999)	\$ (345,563)	
Dec/16	20,754,658	70,564.38	(840.34)	\$ (275,839)	
Jan/17	21,475,843	73,016.36	(648.19)	\$ (203,470)	
Feb/17	17,478,456	59,425.52	(470.59)	\$ (144,515)	
Mar/17	14,816,804	50,376.09	(323.18)	\$ (94,462)	
Apr/17	8,860,314	30,124.45	(215.04)	\$ (64,553)	
May/17	4,915,534	16,712.47	(152.20)	\$ (47,993)	
Jun/17	2,831,759	9,627.78	(116.94)	\$ (38,482)	
Jul/17	2,207,594	7,505.66	(94.06)	\$ (31,070)	
Aug/17	1,991,493	6,770.94	(74.98)	\$ (24,374)	
Sep/17	2,513,893	8,547.06	(54.44)	\$ (15,882)	
Oct/17	7,027,402	23,892.68	(10.66)	\$ 8,000	
	119,200,013	405,272	(4,000)	\$ 0	

= 2 - 1.04815
 = 0.95185 ✓

Schedule 111					
	Amort Rate	with RCF	Interest	Balance	Volume
Total	0.01585	0.01661	3.25%	\$ 761,462.03	48,149,929
Nov/16	5,906,511	(93,596.93)	\$ 1,936	\$ 669,801	
Dec/16	7,414,377	(117,491.18)	\$ 1,655	\$ 553,964	
Jan/17	7,403,087	(117,312.28)	\$ 1,341	\$ 437,994	
Feb/17	6,146,863	(97,405.65)	\$ 1,054	\$ 341,642	
Mar/17	5,257,392	(83,310.73)	\$ 812	\$ 259,144	
Apr/17	3,402,440	(53,916.42)	\$ 629	\$ 205,856	
May/17	2,130,043	(33,753.51)	\$ 512	\$ 172,615	
Jun/17	1,534,043	(24,309.06)	\$ 435	\$ 148,740	
Jul/17	1,477,007	(23,405.25)	\$ 371	\$ 125,706	
Aug/17	1,527,048	(24,198.21)	\$ 308	\$ 101,816	
Sep/17	1,899,601	(30,101.84)	\$ 235	\$ 71,949	
Oct/17	4,051,518	(64,201.97)	\$ 108	\$ 7,855	
	48,149,929	(763,003)	\$ 9,396	\$ (0)	

Schedule 121					
	Amort Rate	with RCF	Interest	Balance	Volume
Total	0.04385	0.04596	3.25%	\$ 218,743.80	5,030,682
Nov/16	587,259	(25,753)	\$ 558	\$ 193,548	
Dec/16	567,268	(24,877)	\$ 491	\$ 169,162	
Jan/17	586,734	(25,730)	\$ 423	\$ 143,855	
Feb/17	558,602	(24,497)	\$ 356	\$ 119,715	
Mar/17	463,110	(20,309)	\$ 297	\$ 99,702	
Apr/17	344,209	(15,095)	\$ 250	\$ 84,857	
May/17	268,007	(11,753)	\$ 214	\$ 73,318	
Jun/17	244,042	(10,702)	\$ 184	\$ 62,800	
Jul/17	258,397	(11,332)	\$ 155	\$ 51,623	
Aug/17	289,113	(12,679)	\$ 123	\$ 39,067	
Sep/17	318,842	(13,982)	\$ 87	\$ 25,172	
Oct/17	545,098	(23,904)	\$ 36	\$ 1,303	
	5,030,682	(220,613)	\$ 3,172	\$ 0	

Firm (Schedule 101-131)					
	Amort Rate	with RCF	Interest	Balance	Volume
Total	(0.09759)	(0.10229)	3.25%	\$ (16,791,762.45)	172,380,624
Nov/16	20,820,033	2,031,843.62	\$ (42,726)	\$ (14,802,645)	
Dec/16	28,736,302	2,804,398.65	\$ (36,293)	\$ (12,034,539)	

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

Source: Ryan Finesilver
 "November 2016 Transfers"
 11/17/16 email
 MW

Line No.		Amortization Acct 191000 Est. Balance At 6/30/16	191010 Current Deferrals (Acct 191010) At 6/30/16	RESOURCE ACCT EXPENSE AMOUNT
				Total for Amortization
1	Customer S Spokane County Courthouse	(34.33)	(82,681.72)	(82,716.05) ①
2	Customer SL St. Lukes	(5.58)	(13,549.82)	(13,555.40) ①
3	Customer W Washington Dept of Corrections	(45.73)	(93,116.09)	(93,161.82) ①
4				
5	All Firm Sales Customers	(2,578,862.36)	(14,212,900.09)	(16,791,762.45)
6	Schedule 101	100,264.45	(493,536.13)	(393,271.68)
7	Schedule 111	197,166.34	564,295.69	761,462.03
8	Schedule 121	69,439.60	149,304.20	218,743.80
9	Schedule 131	0.00	0.00	0.00
10	Schedule 146	0.00	0.00	0.00
11	All Sales Customers	1,596,337.00	0.00	1,596,337.00
12	Total			
13	Total	(615,740.61)	(14,182,183.96)	(14,797,924.57)

Large cust	\$ (189,433.27)
Amortization	\$ (14,608,491.30)
	<u>\$ (14,797,924.57)</u>

(14,182,183.95)
 (0)
 ↘
 ≤ ① = (189,433.27)
 Refund

November

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting		Begin Date	End Date	Interest Rates
				OLD - Oct	NEW - NOV			
WA Interest Rate: FERC Natural Gas Interest Rate, changes quarterly	http://www.ferc.gov/enforcement/accl-matts/interest-rates.asp					10/1/2016	12/31/2016	3.50% ✓
WA Deferral Rates	191010 GD WA							
Commodity Rate		101 - 132	Debit	\$0.25031 ✓	\$0.23860 ✓	11/1/2016	Next PGA filing	
Demand Rate		101	Debit	\$0.12133 ✓	\$0.12678 ✓	11/1/2016	Next PGA filing	
		102	Debit	\$0.12133 ✓	\$0.12678 ✓	11/1/2015	Next PGA filing	
		111/112	Debit	\$0.11426 ✓	\$0.11865 ✓	11/1/2016	Next PGA filing	
		121/122	Debit	\$0.10385 ✓	\$0.11541 ✓	11/1/2016	Next PGA filing	
		131/132	Debit	\$0.07107 ✓	\$0.07431 ✓	11/1/2016	Next PGA filing	
		146	Debit	\$0.00054 ✓	\$0.00054 ✓	11/1/2016	Next PGA filing	
WA Commodity & Demand Amortization Rates (Sch 155)	191000 GD WA							
		101	Debit	\$0.02571 ✓	\$0.09174 ✓	11/1/2016	Next PGA filing	
		102	Debit	\$0.02571 ✓	\$0.09174 ✓	11/1/2015	Next PGA filing	
		111	Debit	\$0.01372 ✓	\$0.07249 ✓	11/1/2016	Next PGA filing	
		112	Credit	n/a	n/a			
		121	Credit	(\$0.00529) ✓	\$0.04448 ✓	11/1/2016	Next PGA filing	
		122	Credit	n/a	n/a			
		131	Credit	\$0.01635	\$0.08834	11/1/2016	Next PGA filing	
		132	Credit	n/a	n/a			
		146	Credit	n/a	n/a			
WA Decoupling Mechanism Amortization (Sch 159)	186328 GD WA	101		\$0.00000	\$0.02789	11/1/2016	Next PGA filing	
	182338 GD WA	111, 121			\$0.02009	11/1/2016	Next PGA filing	
WA Jackson Prairie Amortization Rates (Sch 155)	191025 GD WA							
		101-132	Debit	\$0.00013 ✓	\$0.00001 ✓	11/1/2016	Next PGA filing	
		146	Debit	\$0.00002 ✓	\$0.00000 ✓	11/1/2016	Next PGA filing	
ID Interest Rate								
Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33426					1/1/2016	12/31/2016	1.00% ✓
ID Deferral Rates	191010 GD ID							
Commodity Rate (Without GTI)		101 - 132	Debit	\$0.25032 ✓	\$0.23895 ✓	11/1/2016	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.10855 ✓	\$0.11331 ✓	11/1/2016	Next PGA filing	
ID Commodity & Demand Amortization Rates	191000 GD ID							
		101	Debit	\$0.02871 ✓	\$0.09308 ✓	11/1/2016	Next PGA filing	
		111	Debit	\$0.02871 ✓	\$0.09308 ✓	11/1/2016	Next PGA filing	
		131	Debit	\$0.03004	\$0.09665	11/1/2016	Next PGA filing	
ID 2014 Earnings Test Amortization	254229 GD ID							
		101	Debit	\$0.00000	(\$0.00268)	1/1/2016	12/31/2016	
		111	Debit	\$0.00000	(\$0.00268)	1/1/2016	12/31/2016	
		112	Debit	\$0.00000	(\$0.00268)	1/1/2016	12/31/2016	
		131	Debit	\$0.00000	(\$0.00268)	1/1/2016	12/31/2016	
		132	Debit	\$0.00000	(\$0.00268)	1/1/2016	12/31/2016	