

Avista Corporation Journal Entry

Effective Date: 201711

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Jenny Berg

Last Saved: 12/07/2017 9:45 AM


Submitted by: Jenny Berg

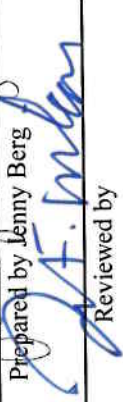
Approval Requested: 12/07/2017 9:45 AM

Approved by:

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


 Reviewed by

12/7/17
Date

12/7/17
Date

Date

 Approved for Entry
 Corporate Accounting use Only

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Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	26,920.61 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,006,117.53 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	979,196.92 ✓		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	43,169.30 ✓		Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,722,058.70 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,765,228.00 ✓	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL		83.00 ✓	Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	83.00 ✓		Amortization Expense JP
90	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	2,613.99 ✓		Amortization JP Adjustment
100	001	426500 - MISC INCOME DEDUCTIONS-OTHER DEDUCT	ZZ	ZZ	DL		2,613.99 ✓	Amortization JP Adjustment
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,728.69 ✓		Interest Expense
120	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		489,213.26 ✓	Deferral
130	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	485,484.57 ✓		Deferral Expense
140	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	4,620.99 ✓		Interest Income
150	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	882,217.01 ✓		Amortization
160	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		886,838.00 ✓	Amortization Expense
170	001	191015 - ID HOLDBACK	GD	ID	DL	12,233.25 ✓		Reclass to Amortization
180	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		12,233.25 ✓	Reclass to Amortization
190	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.19 ✓		Interest Expense
200	001	191015 - ID HOLDBACK	GD	ID	DL		10.19 ✓	Amortization HB
Totals:						4,162,337.22 ✓	4,162,337.22 ✓	

2017-11

Washington/Idaho Gas Costs

Account	2017-11	2017-11
NWP Fixed	3,691,648.69	3,691,648.69
NWP Variable	65,074.25	65,074.25
NWP Capacity Release	(2,379,661.00)	(2,379,661.00)
NWP Total (excluding Refund)	1,380,091.18	1,380,091.18
GTN Fixed	244,676.79	244,676.79
GTN Variable	8,418.02	8,418.02
GTN Capacity Release	(3,308.20)	(3,308.20)
Transcanada Foothills (BC System) Fixed	249,686.61	249,686.61
Transcanada Foothills (BC System) Variable	186,955.42	186,955.42
ANG Total	186,955.42	186,955.42
NOVA (AB System) Fixed	436,860.50	436,860.50
NOVA (AB System) Variable	73,923.67	73,923.67
Spectra Westcoast Fixed	(1,101.09)	(1,101.09)
Spectra Westcoast Variable	72,822.58	72,822.58
WEI (Duke) Total	1,731.97	1,731.97
Questar	1,731.97	1,731.97
NOVA Fixed charges	-	-
Third party capacity release	-	-
Other Pipeline Fixed charges	50.00	50.00
Other capacity release credit	50.00	50.00
Counterparty Invoice Total	-	-
Thermal Transport	-	-
Intracompany Transportation Optimization	-	-
Total Demand Costs from Purchase Journals	2,328,151.28	2,328,151.28
WAIID Buy/Sell Transportation Recovery	(8,924.13)	(8,924.13)
Total Demand Costs	2,319,227.13	2,319,227.13
less variable costs charged to Commodity	(75,391.22)	(75,391.22)
Total Demand Costs to be Allocated	2,243,835.91	2,243,835.91
Commodity Purchases (Natural Gas)	10,529,095.66	10,529,095.66
Commodity Physical	10,529,095.66	10,529,095.66
Misc	-	-
804000 GD AN	-	-
81000 GD AN	-	-
804000 GD AN	-	-
804010 GD AN	-	-
804730 GD AN	-	-
Total Commodity Costs from Purchase Journals	12,703,638.21	12,703,638.21
Storage (Injections)/Withdrawals	(38,973.51)	(38,973.51)
FAB Commodity for Anderson Elementary/Lt	-	-
804000 GD AN	-	-
804000 GD AN	-	-
804000 GD AN	-	-
804000 GD AN	-	-
804000 GD AN	-	-
804000 GD AN	-	-
804000 GD AN	-	-
804017 GD AN	-	-
804017 GD AN	-	-
804017 GD AN	-	-
804017 GD AN	-	-
804017 GD AN	-	-
Wells Fargo Journal DJ 473	-	-
plus variable costs from Demand	-	-
Merchandise Processing Fee DJ 467	-	-
WAIID Off System Revenue	-	-
Deferred Exchange Revenue	-	-
495028 GD AN	-	-
Total Commodity Costs to be Allocated	12,703,638.21	12,703,638.21
WA Imbalance	-	-
ID Imbalance	-	-
Total Deferred Commodity Costs:	8,475,338.51	8,475,338.51
From DJ 430	58,475,338.51	58,475,338.51
Check	-	-

2017-11

Expense Calculation

Category	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Total Current Demand Costs (excluding return)	\$ 2,243,835.91	\$ 1,549,593.08	\$ 694,242.83	\$ 67,860.00	\$ 32,140.00
Total Commodity Costs to be Allocated	\$ 6,394,422.21	\$ 4,339,254.91	\$ 2,055,167.30		
Imbalance Cost Washington	\$ (108,566.91)	\$ (108,566.91)			
Imbalance Cost Idaho	\$ (54,352.70)		\$ (54,352.70)		
Total Commodity Costs before refund	\$ 6,231,502.60	\$ 4,230,688.00	\$ 2,000,814.60		
Total	\$ 8,475,338.51	\$ 4,230,688.00	\$ 2,000,814.60		

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
DEMAND						
Schedule 101	14,838,696	MAIN CALC	\$ 1,571,425.00	7,458,719	MAIN CALC	\$ 789,761.00
Schedule 102	20,740	MAIN CALC	\$ 2,193.00	2,362,350	MAIN CALC	\$ 248,894.00
Schedule 111	5,325,716	MAIN CALC	\$ 506,311.00	35,223	MAIN CALC	\$ 3,853.00
Schedule 112	153,941	MAIN CALC	\$ 16,784.00	0	MAIN CALC	\$ -
Schedule 121	458,380	MAIN CALC	\$ 46,965.00	0	MAIN CALC	\$ -
Schedule 122	(87,780)	MAIN CALC	\$ (9,655.00)	0	MAIN CALC	\$ -
Schedule 131	0	MAIN CALC	\$ 0	0	MAIN CALC	\$ -
Schedule 132	98,095	MAIN CALC	\$ 6,459.00	0	MAIN CALC	\$ -
Schedule 146	3,418,526	MAIN CALC	\$ 1,824.00	0	MAIN CALC	\$ -
Total Demand	24,226,314		\$ 2,142,326.00	9,856,292		\$ 1,042,508.00
			\$ 0.08943			\$ 0.11
	24,226,314	check		9,856,292	check	
COMMODITY						
Schedule 101	14,838,696	MAIN CALC	\$ 3,296,806.00	7,458,719	MAIN CALC	\$ 1,621,007.00
Schedule 102	20,740	MAIN CALC	\$ 4,612.00	2,362,350	MAIN CALC	\$ 508,054.00
Schedule 111	5,325,716	MAIN CALC	\$ 1,178,508.00	35,223	MAIN CALC	\$ 7,973.00
Schedule 112	153,941	MAIN CALC	\$ 37,115.00	0	MAIN CALC	\$ -
Schedule 121	458,380	MAIN CALC	\$ 98,901.00	0	MAIN CALC	\$ -
Schedule 122	(87,780)	MAIN CALC	\$ (21,349.00)	0	MAIN CALC	\$ -
Schedule 131	0	MAIN CALC	\$ 0	0	MAIN CALC	\$ -
Schedule 132	98,095	MAIN CALC	\$ 22,559.00	0	MAIN CALC	\$ -
Total Commodity	20,607,766		\$ 4,617,152.00	9,856,292		\$ 2,138,034.00
	20,607,766	check		9,856,292	check	

Balance Sheet Def Rev Calc	Washington Demand		Idaho Demand	
	Commodity	Demand	Commodity	Demand
DEMAND				
Schedule 101	\$ 4,230,688.00	\$ 1,549,593.08	\$ 2,000,814.60	\$ 694,242.83
Schedule 102	\$ (4,617,152.00)	\$ (2,142,326.00)	\$ (1,042,508.00)	\$ (1,464,681.49)
Schedule 111	\$ (386,464.00)	\$ (592,732.92)	\$ (137,219.40)	\$ (1,464,681.49)
Total Demand	\$ (872,928.00)	\$ (1,185,465.92)	\$ (178,912.80)	\$ (1,464,681.49)
WA Total	\$ (872,928.00)	\$ (1,185,465.92)		
ID Total			\$ (178,912.80)	\$ (1,464,681.49)
COMMODITY				
Schedule 101	\$ 3,296,806.00	\$ 1,621,007.00	\$ 789,761.00	\$ 248,894.00
Schedule 102	\$ 4,612.00	\$ 508,054.00	\$ 7,973.00	\$ 3,853.00
Schedule 111	\$ 1,178,508.00	\$ 7,973.00	\$ -	\$ -
Schedule 112	\$ 37,115.00	\$ -	\$ -	\$ -
Schedule 121	\$ 98,901.00	\$ -	\$ -	\$ -
Schedule 122	\$ (21,349.00)	\$ -	\$ -	\$ -
Schedule 131	\$ 0	\$ -	\$ -	\$ -
Schedule 132	\$ 22,559.00	\$ -	\$ -	\$ -
Total Commodity	\$ 4,617,152.00	\$ 2,138,034.00	\$ 789,761.00	\$ 248,894.00
WA Total	\$ 4,617,152.00	\$ 2,138,034.00		
ID Total			\$ 789,761.00	\$ 248,894.00

Category	Washington Demand	Idaho Demand
Total Deferral Expenses from above	\$ 4,230,688.00	\$ 1,549,593.08
PGA Deferral Revenue from above	\$ (4,617,152.00)	\$ (2,142,326.00)
Adjustments	\$ (386,464.00)	\$ (592,732.92)
Amount to be Deferred	\$ (772,928.00)	\$ (1,185,465.92)
(overcollected)/undercollected (rebate)/surcharge		
Deferral Check		
JET Entry	\$ 4,162,337.22	\$ 4,162,337.22
Debits	\$ 4,162,337.22	\$ 4,162,337.22
Credits	\$ -	\$ -

Washington/Idaho Gas Costs Nov-17 Costs

	GL Account		Nov-17 Costs
Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$	(467,703.91)
JP Withdrawals	808100 GD AN	\$	428,730.40
Total JP	164100 GD AN	\$	(38,973.51)
Clay Basin (QUESTAA) Injections	808200 GD AN	\$	-
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$	-
Total Clay Basin	164115 GD AA	\$	-
Total Net Storage (Injections)/Withdrawals		\$	(38,973.51)

NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$	10,529,095.66
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,252,760.04
Variable Demand (Transport) Costs	804002 GD AN	\$	75,391.22
Hedge Activity	804010 GD AN	\$	12,300.37
Financial Settlements	804600 GD AN	\$	1,748,289.38
Interco Purchase from Thermal	804730 GD AN	\$	509,848.88
Cochrane Credit	811000 GD AN	\$	(95,896.08)

2328,151.26 ✓

Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$	(108,566.91)
ID Imbalance from DJ 436	804000 GD AN	\$	(54,352.70)
M Chemical Accrual	804000 GD AN	\$	7,000.00
Broker Fees DJ 471	804017 GD AN	\$	18,885.44
Mizuho Journal DJ 473	804017 GD AN	\$	2,712.28
Wells Fargo Journal DJ 473	804017 GD AN	\$	5,061.87
Merchandise Processing Fee DJ 467	804018 GD AN	\$	10,479.66
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$	(6,014,772.96)
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	\$	(8,924.13)
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$	-
Total Costs for Deferral including net gas costs		\$	8,475,338.51

M

Tie to Deferral Entry

483600 GD AN	\$	(472,597.50)	Input fr GLE Sales
483000 GD AN	\$	(1,501,696.56)	Input fr GLE Sales
483730 GD AN	\$	(4,040,478.90)	Input fr GLE Sales
		(6,014,772.96)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 3,828,971.29	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ	\$ -	\$ (3,828,971.29)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ	\$ -	\$ (5,198,347.43)	Intra-Co Transfer Thermal AN (LDC Sale to The
232620 ZZ ZZ	\$ 5,198,347.43	\$ -	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	\$ 7,119.00	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (7,119.00)	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
253028.GD.AN	\$ -	\$ (10.00)	Bank Fee
903000.CD.AA	\$ 10.00	\$ -	Bank Fee
Total Other Adj		\$ 9,041,447.72	\$ (9,041,447.72)

Total from GLE	\$ 15,595,389.46	\$ (15,595,389.46)
Total DJ 430	\$ 24,636,837.18	\$ (24,636,837.18)



Gas by GL Account - Estimate

Accounting Month: 201711
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

GD

PURCHASE

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				(\$79,335.00)	(\$79,335.00)	CR ✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$99,088.80)	(\$99,088.80)	✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$62,616.10	\$62,616.10	✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,081.50	\$10,081.50	F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$1,226.07		\$1,226.07	✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$184,211.28	\$184,211.28	F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$2,747.14		\$2,747.14	✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$6,419.15		\$6,419.15	F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT				\$430,441.35	\$430,441.35	✓
001-804001-GD-AN-DL	TOTALS:				\$10,274.33	\$2,242,485.71	\$2,252,760.04 ✓

Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT				\$8,418.02	\$8,418.02	✓
Northwest Pipeline Corporation	TPORT				\$68,263.39	\$68,263.39	✓
Northwest Pipeline Corporation	ACCTSP				(\$189.10)	(\$189.10)	✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$1,101.09)		(\$1,101.09)	✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	✓
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:				(\$1,101.09)	\$76,492.31	\$75,391.22 ✓

Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				\$12,300.37	\$12,300.37	✓
001-804010-GD-AN-DL	TOTALS:				\$12,300.37	\$12,300.37	✓

Gas Financial Derivatives AN							
Mizuho Securities USA LLC	FSWPS				\$671,953.50	\$671,953.50	✓
Mizuho Securities USA LLC	BSWPS				\$342,379.50	\$342,379.50	✓
Wells Fargo Securities, LLC	BSWPS				\$185,168.63	\$185,168.63	✓
Wells Fargo Securities, LLC	FSWPS				\$601,696.50	\$601,696.50	✓
Wells Fargo Securities, LLC	BSWPS				(\$52,908.75)	(\$52,908.75)	✓
001-804600-GD-AN-DL	TOTALS:				\$1,748,289.38	\$1,748,289.38	✓

Intra-company Gas Purchases AN							
Avista Corporation	GAS		283,774		\$509,848.88	\$509,848.88	✓
001-804730-GD-AN-DL	TOTALS:		283,774		\$509,848.88	\$509,848.88	✓

Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		191,804		\$428,730.39	\$428,730.39	✓
001-808100-GD-AN-DL	TOTALS:		191,804		\$428,730.39	\$428,730.39	✓

Gas Storage Injection AN							
Jackson Prairie - AN	STOR		(191,783)		(\$467,703.91)	(\$467,703.91)	✓
001-808200-GD-AN-DL	TOTALS:		(191,783)		(\$467,703.91)	(\$467,703.91)	✓

✓ - tied to GRADD



Gas by GL Account - Estimate

Page: 2
 Print Date: 12/06/17
 03:01:59 PM
 Database: NUCUT
 arpgasbyglst

Accounting Month: 201711
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

GD

PURCHASE

Gas Transportation AN						
Dominion Energy Questar Pipeline, LLC	ACCTSP			(\$118.03)		(\$118.03)
Dominion Energy Questar Pipeline, LLC	ACCTSP				\$1,850.00	\$1,850.00
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				\$3,691,648.69	\$3,691,648.69
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$1,509,333.00)	(\$1,509,333.00)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$430,500.00)	(\$430,500.00)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$123,000.00)	(\$123,000.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$138,375.00)	(\$138,375.00)

F ✓
 F ✓
 CR ✓
 F ✓
 CR ✓



Interoffice Memorandum
Rates and Tariff Administration

DATE: 5/17/17
TO: Christine Machado, Resource Accounting
FROM: Annette Brandon
SUBJECT: 5-Day Peak Allocator

Attached is the latest consecutive 5-Day Peak Firm Sales requirement analysis. This analysis develops the three-year average percentage of firm sales gas purchased and delivered for Washington and Idaho.

The average is based on the maximum firm sales requirements for five consecutive days for each of the past three heating seasons. The calculation method used was approved by the Washington Utilities and Transportation Commission in Docket No. U-89-3105.

The following new percentages for Washington and Idaho should be used effective **November 1, 2017**:

Washington	69.06%
Idaho	30.94%
Total	<u>100.00%</u>

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

Washington Sales Volumes

Schedule Description	November/17 Billed	October/17 Unbilled	November/17 Unbilled	November/17 Net Unbilled	Total	Notes
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* Negative bic one Customer was moved into 112 & catch up was made back to Dec '16. *M*

Schedule Sum for Commodity Deferral:

101 Firm	11,789,123	5,639,775	8,689,348	3,049,573	14,838,696	
102 Firm	16,841	8,537	12,436	3,899	20,740	
111 Firm	4,581,047	2,474,381	3,219,050	744,669	5,325,716	
112 Firm	142,263	0	11,678	11,678	153,941	
121 Firm	410,283	235,795	283,892	48,097	458,380	
122 Firm	(87,780)	0	0	0	(87,780)	
122G Firm	0	0	0	0	0	
122L Firm	0	0	0	0	0	
122W Firm	0	0	0	0	0	
131 Firm	0	0	0	0	0	
132 Firm	98,095	0	0	0	98,095	
132W Firm	0	0	0	0	0	
Total Retail Sales for GTI	16,949,872	8,358,488	12,216,404	3,857,916	20,807,788	Total retail sales for PGA commodity deferral, includes interruptible rate schedules

Total 146 Transportation Sales

146	3,098,032	3,085,924	3,406,418	320,494	3,418,526
	3,098,032	3,085,924	3,406,418	320,494	3,418,526

Total 147 & 148 Transportation Sales

147	194,094	0	0	0	194,094
148	4,033,697	4,033,697	4,438,690	404,993	4,438,690
	4,227,791	4,033,697	4,438,690	404,993	4,632,784

Total sales

	24,275,695	15,478,109	20,061,512	4,583,403	28,859,098
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Schedule Sum for Demand Deferral:

101 Firm	11,789,123	5,639,775	8,689,348	3,049,573	14,838,696	
102 Firm	16,841	8,537	12,436	3,899	20,740	
111 Firm	4,581,047	2,474,381	3,219,050	744,669	5,325,716	
112 Firm	142,263	0	11,678	11,678	153,941	
121 Firm	410,283	235,795	283,892	48,097	458,380	
122 Firm	(87,780)	0	0	0	(87,780)	
131 Firm	98,095	0	0	0	98,095	
132 Firm	3,098,032	3,085,924	3,406,418	320,494	3,418,526	
146 Transportation	20,047,904	11,444,412	15,622,822	4,178,410	24,226,314	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation

Schedule Sum for Commodity and Demand Amortization:

101 Firm	11,789,123	5,639,775	8,689,348	3,049,573	14,838,696	Sales for Decoupling amortization
102 Firm	16,841	8,537	12,436	3,899	20,740	
111 Firm	4,581,047	2,474,381	3,219,050	744,669	5,325,716	
121 Firm	410,283	235,795	283,892	48,097	458,380	
122G Firm	0	0	0	0	0	Special amortization rate
122L Firm	0	0	0	0	0	Special amortization rate
122W Firm	0	0	0	0	0	Special amortization rate
131 Firm	0	0	0	0	0	Special amortization rate
132W Firm	3,098,032	3,085,924	3,406,418	320,494	3,418,526	
146 Transportation	19,895,326	11,444,412	15,611,144	4,166,732	24,062,058	Volumes for PGA Commodity & Demand Amortization

Total Firm Sales

112 Firm	142,263	0	11,678	11,678	153,941	Annual lump sum amortization
122 Firm	(87,780)	0	0	0	(87,780)	Annual lump sum amortization
132 Firm	98,095	0	0	0	98,095	Annual lump sum amortization

Total Transportation Sales (Schedule 146) & Total Transportation Sales (Schedule 147 & 148)

Total Firm Sales	16,851,777	8,358,488	12,216,404	3,857,916	20,709,693
Total Interruptible Sales	98,095	0	0	0	98,095
Total Transportation Sales (Schedule 146)	3,098,032	3,085,924	3,406,418	320,494	3,418,526
Total Transportation Sales (Schedule 147 & 148)	4,227,791	4,033,697	4,438,690	404,993	4,632,784
Check total sales	24,275,695	15,478,109	20,061,512	4,583,403	28,859,098
	24,275,695	15,478,109	20,061,512	4,583,403	28,859,098

150

151
Standard 112 per month

AVISTA CORPORATION
 NOVEMBER 2017 WASHINGTON PGA - 150

Actual Billed

Schedule	Revenue (b)	Remove RCF (c)	Total PGA Cost (d)	Percentage Commodity (e)	Percentage Demand (f)	Commodity Cost (g)	Demand Cost (h)
			[b*c]			[d*e]	[d*f]
0101	\$ 4,306,932	0.951850	\$ 4,099,553	67.00%	33.00%	\$ 2,746,701	\$ 1,352,852
0102	\$ 6,172	0.951850	\$ 5,875	67.00%	33.00%	\$ 3,936	\$ 1,939
0111	\$ 1,627,286	0.951850	\$ 1,548,932	68.86%	31.14%	\$ 1,066,595	\$ 482,337
0112	\$ 52,738	0.951850	\$ 50,199	68.86%	31.14%	\$ 34,567	\$ 15,632
0121	\$ 144,776	0.951850	\$ 137,805	67.65%	32.35%	\$ 93,225	\$ 44,580
0122	\$ (32,572)	0.951850	\$ (31,004)	68.86%	31.14%	\$ (21,349)	\$ (9,655)
0132	\$ 30,486	0.951850	\$ 29,018	77.74%	22.26%	\$ 22,559	\$ 6,459
0146	\$ 1,735	0.951850	\$ 1,651	0.00%	100.00%	\$ -	\$ 1,651
Schedule Totals	\$ 6,337,553		\$ 5,842,029			\$ 3,946,234	\$ 1,895,795

November Unbilled

Schedule	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m)	Demand Cost (n)
				[j*k]	[j*l]
0101	8,689,348	0.21817	0.10744	\$ 1,895,755	\$ 933,584
0102	12,436	0.21817	0.10744	\$ 2,713	\$ 1,336
0111	3,219,050	0.21817	0.09865	\$ 702,300	\$ 317,559
0112	11,678	0.21817	0.09865	\$ 2,548	\$ 1,152
0121	283,892	0.21817	0.10433	\$ 61,937	\$ 29,618
0146	3,406,418	0	0.00054	\$ 1,839	\$ 1,839
15,672,822				\$ 2,665,253	\$ 1,285,088

	Billed (g)	November Unbilled (m)	October Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 2,746,701	\$ 1,895,755	\$ (1,345,650)	\$ 3,296,806
0102	\$ 3,936	\$ 2,713	\$ (2,037)	\$ 4,612
0111	\$ 1,066,595	\$ 702,300	\$ (590,387)	\$ 1,178,508
0112	\$ 34,567	\$ 2,548	\$ -	\$ 37,115
0121	\$ 93,225	\$ 61,937	\$ (56,261)	\$ 98,901
0122	\$ (21,349)	\$ -	\$ -	\$ (21,349)
0132	\$ 22,559	\$ -	\$ -	\$ 22,559
0146	\$ -	\$ -	\$ -	\$ -
TRUE	\$ 3,946,234	\$ 2,665,253	\$ (1,994,335)	\$ 4,617,152

October Unbilled Reversal

Schedule	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s)	Demand Cost (t)
				[p*q]	[p*r]
0101	-5,639,775	0.2386	0.12678	\$ (1,345,650)	\$ (715,011)
0102	-8,537	0.2386	0.12678	\$ (2,037)	\$ (1,082)
0111	-2,474,381	0.2386	0.11865	\$ (590,387)	\$ (293,585)
0121	-235,795	0.2386	0.11541	\$ (56,261)	\$ (27,213)
0146	-11,444,412	0	0.00054	\$ (1,839)	\$ (1,666)
				\$ (1,994,335)	\$ (1,038,557)

	Billed (h)	November Unbilled (n)	October Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ 1,352,852	\$ 933,584	\$ (715,011)	\$ 1,571,425
0102	\$ 1,939	\$ 1,336	\$ (1,082)	\$ 2,193
0111	\$ 482,337	\$ 317,559	\$ (293,585)	\$ 506,311
0112	\$ 15,632	\$ 1,152	\$ -	\$ 16,784
0121	\$ 44,580	\$ 29,618	\$ (27,213)	\$ 46,985
0122	\$ (9,655)	\$ -	\$ -	\$ (9,655)
0132	\$ 6,459	\$ -	\$ -	\$ 6,459
0146	\$ 1,651	\$ 1,839	\$ (1,666)	\$ 1,824
TRUE	\$ 1,895,795	\$ 1,285,088	\$ (1,038,557)	\$ 2,142,326

AVISTA UTILITIES
 Schedule Summaries & Shortcuts
 State of Washington - Gas
 Effective Date November 1, 2017

Includes effect of Schedules 150, 155, 175, 189, 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 189	Sch 191	Sch 192		Therms From	Therms To	Multiply Therms By	Add					
X <u>Schedule 101 - General Service - Firm</u>																	
Basic Charge	\$9.00							\$9.00									\$9.00
First 70 Therms	\$0.38685	\$0.34129	(\$0.09504)	\$0.05580		\$0.02229	\$0.01910	\$0.73029				1	70	\$0.73029		\$9.00	
Over 70 Therms	\$0.50279	\$0.34129	(\$0.09504)	\$0.05580		\$0.02229	\$0.01910	\$0.84623				71	over	\$0.84623		\$0.88	
X <u>Schedule 102 - Fixed-Income Senior & Disabled Residential Service</u>																	
Basic Charge	\$9.00							\$9.00									\$9.00
First 70 Therms	\$0.38685	\$0.34129	(\$0.09504)	\$0.05580	(\$0.40663)	\$0.02229	\$0.01910	\$0.32366				1	70	\$0.32366		\$9.00	
Over 70 Therms	\$0.50279	\$0.34129	(\$0.09504)	\$0.05580	(\$0.40663)	\$0.02229	\$0.01910	\$0.43960				71	over	\$0.43960		\$0.88	
u <u>Schedule 111 - Large General Service - Firm</u>																	
If consumption is less than or equal to 200 therms:																	
Minimum charge of plus # of therms used times	\$101.44							\$101.44									
		\$0.33209	(\$0.07835)	\$0.03904		\$0.01581	\$0.01600	\$0.32459									
If consumption is greater than 200 therms:																	
First 200 therms	\$0.50720	\$0.33209	(\$0.07835)	\$0.03904		\$0.01581	\$0.01600	\$0.83179				1	200	\$0.32459		\$101.44	
201-1,000 therms	\$0.34034	\$0.33209	(\$0.07835)	\$0.03904		\$0.01581	\$0.01600	\$0.66493				201	1,000	\$0.66493		\$33.37	
Over 1,000 therms	\$0.25943	\$0.33209	(\$0.07835)	\$0.03904		\$0.01581	\$0.01600	\$0.58402				1,001	over	\$0.58402		\$114.28	
v <u>Schedule 112 - Large General Service - Firm</u>																	
If consumption is less than or equal to 200 therms:																	
Minimum charge of plus # of therms used times	\$101.44							\$101.44									
		\$0.33209				\$0.01581	\$0.01600	\$0.36390									
If consumption is greater than 200 therms:																	
First 200 therms	\$0.50720	\$0.33209				\$0.01581	\$0.01600	\$0.87110				1	200	\$0.36390		\$101.44	
201-1,000 therms	\$0.34034	\$0.33209				\$0.01581	\$0.01600	\$0.70424				201	1,000	\$0.70424		\$33.37	
Over 1,000 therms	\$0.25943	\$0.33209				\$0.01581	\$0.01600	\$0.62333				1,001	over	\$0.62333		\$114.28	
x <u>Schedule 121 - High Annual Load Factor Large General Service - Firm</u>																	
If consumption is less than or equal to 500 therms:																	
Minimum charge of plus # of therms used times	\$252.28							\$252.28									
		\$0.33804	(\$0.04973)	\$0.03904		\$0.01614	\$0.01462	\$0.35811									
If consumption is greater than 500 therms:																	
First 500 therms	\$0.50456	\$0.33804	(\$0.04973)	\$0.03904		\$0.01614	\$0.01462	\$0.86267				1	500	\$0.35811		\$252.28	
501-1,000 therms	\$0.35670	\$0.33804	(\$0.04973)	\$0.03904		\$0.01614	\$0.01462	\$0.71481				501	1,000	\$0.71481		\$73.93	
1,001-10,000 therms	\$0.27397	\$0.33804	(\$0.04973)	\$0.03904		\$0.01614	\$0.01462	\$0.63208				1,001	10,000	\$0.63208		\$156.66	
10,001-25,000 therms	\$0.22202	\$0.33804	(\$0.04973)	\$0.03904		\$0.01614	\$0.01462	\$0.58013				10,001	25,000	\$0.58013		\$676.16	
Over 25,000 therms	\$0.14725	\$0.33804	(\$0.04973)	\$0.03904		\$0.01614	\$0.01462	\$0.50538				25,001	over	\$0.50538		\$2,545.41	
Annual minimum therm deficiency charge								\$0.38269									\$0.38269
v <u>Schedule 122 - High Annual Load Factor Large General Service - Firm</u>																	
If consumption is less than or equal to 500 therms:																	
Minimum charge of plus # of therms used times	\$252.28							\$252.28									
		\$0.33804				\$0.01614	\$0.01462	\$0.36880									
If consumption is greater than 500 therms:																	
First 500 therms	\$0.50456	\$0.33804				\$0.01614	\$0.01462	\$0.87338				1	500	\$0.36880		\$252.28	
501-1,000 therms	\$0.35670	\$0.33804				\$0.01614	\$0.01462	\$0.72550				501	1,000	\$0.72550		\$73.93	
1,001-10,000 therms	\$0.27397	\$0.33804				\$0.01614	\$0.01462	\$0.64277				1,001	10,000	\$0.64277		\$156.66	
10,001-25,000 therms	\$0.22202	\$0.33804				\$0.01614	\$0.01462	\$0.59082				10,001	25,000	\$0.59082		\$676.16	
Over 25,000 therms	\$0.14725	\$0.33804				\$0.01614	\$0.01462	\$0.51605				25,001	over	\$0.51605		\$2,545.41	
Annual minimum therm deficiency charge								\$0.38269									\$0.38269
v <u>Schedule 131 - Interruptible Service</u>																	
First 10,000 therms	\$0.25277	\$0.29416		\$0.03904		\$0.01521	\$0.01404	\$0.61522				1	10,000	\$0.61522			
10,001-25,000 therms	\$0.20291	\$0.29416		\$0.03904		\$0.01521	\$0.01404	\$0.56538				10,001	25,000	\$0.56538		\$498.60	
25,001-50,000 therms	\$0.19067	\$0.29416		\$0.03904		\$0.01521	\$0.01404	\$0.55312				25,001	50,000	\$0.55312		\$804.60	
Over 50,000 therms	\$0.18662	\$0.29416		\$0.03904		\$0.01521	\$0.01404	\$0.54907				50,000	over	\$0.54907		\$1,007.10	
Annual Minimum charge is 250,000 therms minus actual annual usage times								\$0.27731									
v <u>Schedule 132 - Interruptible Service</u>																	
First 10,000 therms	\$0.25277	\$0.29416				\$0.01521	\$0.01404	\$0.57618				1	10,000	\$0.57618			
10,001-25,000 therms	\$0.20291	\$0.29416				\$0.01521	\$0.01404	\$0.52632				10,001	25,000	\$0.52632		\$498.60	
25,001-50,000 therms	\$0.19067	\$0.29416				\$0.01521	\$0.01404	\$0.51408				25,001	50,000	\$0.51408		\$804.60	
Over 50,000 therms	\$0.18662	\$0.29416				\$0.01521	\$0.01404	\$0.51003				50,000	over	\$0.51003		\$1,007.10	
Annual Minimum charge is 250,000 therms minus actual annual usage times								\$0.27731									

no amortization

no amortization

No Revenue

No Billed, no unbilled



Revenue By Rate Schedule Gas for WA

Data Source: Financial Reporting
Data Updated Daily

Accounting Period: 201711

Rate Schedule Desc	Billing Determinant	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
0101 - FIRM AND GENERAL SER	RIDER 150	0	0	4,306,932	0	0	43,587,498
0102 - RESIDENTIAL DISCOUNT	RIDER 150	0	0	6,172	0	0	65,738
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	0	1,627,286	0	0	17,052,207
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	52,738	0	0	52,738
0121 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	144,776	0	0	1,288,518
0122 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	-32,572	0	0	110,197
0132 - INTERRUPTIBLE SERV	RIDER 150	0	0	30,486	0	0	284,053
0146 - TRANSP SVC CUST GAS	RIDER 150	0	0	1,735	0	0	18,288
Overall - Total		0	0	6,137,555	0	0	62,459,238

Rounding

M

⊗ Negative as a result of reclassifying one customer from schedule 122 to 112 back from December 2016. Net total okay & correct.

	Executed 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 (g)	Dollars (h)	Volumes (a)+(c)+(e)+(g)	Dollars (b)+(d)+(f)+(h)	Dollars (i)	Dollars (j)	Dollars (k)	Dollars (l)	Dollars (m)	Dollars (n)	Dollars (o)	Dollars (p)				
Nov-17	10,275,124	\$ 2,732,225	13,680,447	\$ 3,033,642	23,955,571	\$ 5,825,867	\$ 11,737	\$ (256,238)	\$ 5,581,367	\$ (256,238)	\$ (256,238)	\$ 5,581,367	23,600,874	\$	0.23649	\$	0.23649	
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	\$ (260,663)	\$ (260,663)	\$ 7,847,894	32,400,127	\$	0.24222	\$	0.24222	
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	\$ (262,463)	\$ (262,463)	\$ 7,550,902	31,399,803	\$	0.24048	\$	0.24048	
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	\$ (264,863)	\$ (264,863)	\$ 5,951,637	25,034,275	\$	0.23774	\$	0.23774	
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	\$ (260,400)	\$ (260,400)	\$ 5,050,995	21,373,299	\$	0.23632	\$	0.23632	
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	\$ (259,838)	\$ (259,838)	\$ 2,277,959	13,211,053	\$	0.17243	\$	0.17243	
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	\$ (256,088)	\$ (256,088)	\$ 1,178,319	7,393,076	\$	0.15938	\$	0.15938	
Jun-18	796,676	\$ 146,588	4,089,794	\$ 769,635	4,886,469	\$ 916,224	\$ 20,482	\$ (252,113)	\$ 684,593	\$ (252,113)	\$ (252,113)	\$ 684,593	4,812,818	\$	0.14224	\$	0.14224	
Jul-18	799,231	\$ 147,059	3,491,981	\$ 688,529	4,291,212	\$ 835,587	\$ 19,171	\$ (244,763)	\$ 609,996	\$ (244,763)	\$ (244,763)	\$ 609,996	4,226,408	\$	0.14433	\$	0.14433	
Aug-18	793,354	\$ 145,977	3,472,400	\$ 666,595	4,265,754	\$ 812,572	\$ 19,124	\$ (247,963)	\$ 585,734	\$ (247,963)	\$ (247,963)	\$ 585,734	4,201,327	\$	0.14013	\$	0.14013	
Sep-18	790,158	\$ 145,389	4,315,473	\$ 836,309	5,105,631	\$ 981,698	\$ 6,149	\$ (250,050)	\$ 737,797	\$ (250,050)	\$ (250,050)	\$ 737,797	4,989,431	\$	0.14787	\$	0.14787	
Oct-18	822,007	\$ 151,249	11,959,027	\$ 2,297,135	12,181,034	\$ 2,448,385	\$ 10,615	\$ (251,738)	\$ 2,207,263	\$ (251,738)	\$ (251,738)	\$ 2,207,263	11,926,547	\$	0.18507	\$	0.18507	
Average	59,935,934	\$ 15,740,905	127,387,996	\$ 27,406,102	187,323,930	\$ 43,147,007	\$ 182,622	\$ (3,062,175)	\$ 40,267,455	\$ (3,062,175)	\$ (3,062,175)	\$ 40,267,455	184,569,038	\$	0.21817	\$	0.21817	
		\$ 0.26263		\$ 0.2151		\$ 0.2303												
		32.0%		68.0%														

RCF: 1.048150

Proposed Rate
 Proposed WACOG without RCF \$ 0.21817
 Proposed WACOG with RCF \$ 0.22868

Current
 WACOG without RCF \$ 0.23860
 WACOG with RCF \$ 0.25009

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

Nov:

Oct:

= 2 - 1.048150
 = 0.95185

CW

RCF = (Cont)
 Revenue
 Conversion
 Factor

H:// Natural Gas Accounting / Gas Cost Data Bases /
 PGA Rate Changes / 2017 / NEW - Avista WA - PGA - Attachment - 8 -
 Worksheets - 2017

AVISTA CORPORATION
 NOVEMBER 2017 IDAHO PGA - 150

Actual Billed

Schedule (a)	Revenue (b)	Remove RCF (c)	Total PGA Cost (d)	Percentage Commodity (e)	Percentage Demand (f)	Commodity Cost (g)	Demand Cost (h)
			[b*c]			[d*e]	[d*f]
0101	\$ 2,043,389	✓ 0.594188	\$ 2,031,513	67.42%	32.58%	\$ 1,369,646	\$ 661,867
0111	\$ 757,689	✓ 0.594188	\$ 753,285	67.42%	32.58%	\$ 507,865	\$ 245,420
0112	\$ 11,895	✓ 0.594188	\$ 11,826	67.42%	32.58%	\$ 7,973	\$ 3,853
Schedule Totals	\$ 2,812,973		\$ 2,796,624			\$1,885,484	\$911,140

November Unbilled

Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m)	Demand Cost (n)
				[j*k]	[j*l]
0101	4,460,203	0.21725 ✓	0.10497 ✓	968,979	\$ 468,188
0111	1,492,290	0.21725 ✓	0.10497 ✓	324,200	\$ 156,646
	5,952,493			1,293,179	\$ 624,834

October Unbilled Reversal

Schedule (o)	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s)	Demand Cost (t)
				[p*q]	[p*r]
0101	-3,003,214	0.23895 ✓	0.11331 ✓	(717,618)	\$ (340,294)
0111	-1,351,794	0.23895 ✓	0.11331 ✓	(323,011)	\$ (153,172)
	-4,355,008			(1,040,629)	\$ (493,466)

	Billed (g)	November Unbilled (m)	October Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 1,369,646	\$ 968,979	\$ (717,618)	\$ 1,621,007
0111	\$ 507,865	\$ 324,200	\$ (323,011)	\$ 509,054
0112	\$ 7,973	\$ -	\$ -	\$ 7,973
0132	\$ -	\$ -	\$ -	\$ -
	\$1,885,484	\$1,293,179	-\$1,040,629	\$ 2,138,034
	TRUE	TRUE	TRUE	

	Billed (h)	November Unbilled (n)	October Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ 661,867	\$ 468,188	\$ (340,294)	\$ 789,761
0111	\$ 245,420	\$ 156,646	\$ (153,172)	\$ 248,894
0112	\$ 3,853	\$ -	\$ -	\$ 3,853
0132	\$ -	\$ -	\$ -	\$ -
	\$ 911,140	\$ 624,834	\$ (493,466)	\$ 1,042,508
	TRUE	TRUE	TRUE	

M



Revenue By Rate Schedule

Gas for ID

Data Source: Financial Reporting
Data Updated Daily

Accounting Period: 201711

Rate Schedule Desc	Billing Determinant	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
0101 - FIRM AND GENERAL SER	RIDER 150	0	0	2,043,389	✓	0	19,177,905
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	0	757,689	✓	0	7,838,497
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	11,895	✓	0	147,766
Overall - Total		0	0	2,812,974	✓	0	27,164,168

Rounding

AVISTA UTILITIES
Schedule Summaries & Shortcuts
State of Idaho - Gas
Effective Date November 1, 2017

Includes effect of Schedules 150, 155, 175, 191 and 197.
 Excludes effect of Schedules 158.
SHORTCUT

	Base Rate	PGA WACOG Rate Sch 150	PGA Amortization Rate Sch 155	FCA Rate Sch 175	DSM Rate Sch 191	Total	SHORTCUT						
							Therms From	Therms To	Mult. Therms By	Add			
Schedule 101 - General Service													
Basic Charge	\$5.25					\$5.25	0	0					\$5.25
Per therm	\$ 0.47746	\$ 0.32449	\$ (0.08862)	\$ 0.02466	\$ 0.01818	\$ 0.75617	1	over	\$ 0.75617				\$5.25
Schedule 111 - Large General Service													
If consumption is less than or equal to 200 therms:													
Minimum charge of	\$100.75					\$100.75							
Plus # of therms used times	\$	\$ 0.32449	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.26180							
If consumption is greater than 200 therms:													
First 200 therms	\$ 0.50375	\$ 0.32449	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.76555	1	200	\$ 0.26180				\$100.75
201-1,000 therms	\$ 0.31954	\$ 0.32449	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.58134	201	1,000	\$ 0.58134				\$36.84
1,001-10,000 therms	\$ 0.23783	\$ 0.32449	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.49963	1,001	10,000	\$ 0.49963				\$118.55
Over 10,000 therms	\$ 0.18381	\$ 0.32449	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.44561	10,001	over	\$ 0.44561				\$658.75
Schedule 112 - Large General Service													
If consumption is less than or equal to 200 therms:													
Minimum charge of	\$100.75					\$100.75							
Plus # of therms used times	\$	\$ 0.32449	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.35042							
If consumption is greater than 200 therms:													
First 200 therms	\$ 0.50375	\$ 0.32449	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.85417	1	200	\$ 0.35042				\$100.75
201-1,000 therms	\$ 0.31954	\$ 0.32449	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.66996	201	1,000	\$ 0.66996				\$36.84
1,001-10,000 therms	\$ 0.23783	\$ 0.32449	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.58825	1,001	10,000	\$ 0.58825				\$118.55
Over 10,000 therms	\$ 0.18381	\$ 0.32449	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.53423	10,001	over	\$ 0.53423				\$658.75
Schedule 131 - Interruptible Service													
Per therm	\$ 0.21972	\$ 0.21891	\$ -		\$ 0.00978	\$ 0.44841	1	Over	\$ 0.44841				\$0.00
Annual Minimum charge is 250,000 minus actual annual usage times	\$ 0.21972												
Schedule 132 - Interruptible Service													
Per therm	\$ 0.21972	\$ 0.21891	\$ -		\$ 0.00978	\$ 0.44841	1	Over	\$ 0.44841				\$0.00
Annual Minimum charge is 250,000 minus actual annual usage times	\$ 0.21972												
Schedule 146 - Transportation Service for Customer Owned Gas													
Basic Charge	\$225.00					\$225.00							
Per therm	\$ 0.12740	\$ -	\$ -		\$ -	\$ 0.12740							
Annual Minimum charge is times actual annual usage	\$34,550												

No Amortization

NONE

NONE

	Executed 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 (a) + (c) = (e)	Dollars (b) + (d) = (f)	Dollars (h)	Dollars (i)	Dollars (j)	Dollars (k)	Dollars (l)	Dollars (m)	Dollars (n)	Dollars (o)	Dollars (p)	Dollars (q)
Nov-17	4,762,376	\$ 1,294,157	6,278,895	\$ 1,392,346	11,041,271	\$ 2,686,503	\$ 5,258	\$ (118,763)	\$ 2,572,999	10,834,008	\$ 0.2375					
Dec-17	5,446,657	\$ 1,438,942	8,886,232	\$ 2,098,631	14,332,889	\$ 3,537,573	\$ 6,264	\$ (114,338)	\$ 3,429,499	14,063,838	\$ 0.2439					
Jan-18	5,012,045	\$ 1,349,184	8,564,860	\$ 1,981,963	13,576,905	\$ 3,331,147	\$ 5,516	\$ (112,538)	\$ 3,224,125	13,322,045	\$ 0.2420					
Feb-18	4,122,080	\$ 1,125,433	6,381,202	\$ 1,442,902	10,503,282	\$ 2,568,335	\$ 3,935	\$ (110,138)	\$ 2,462,133	10,306,119	\$ 0.2389					
Mar-18	4,393,382	\$ 1,220,794	5,095,525	\$ 1,096,914	9,488,907	\$ 2,317,708	\$ 5,091	\$ (114,600)	\$ 2,208,199	9,310,785	\$ 0.2372					
Apr-18	363,914	\$ 66,960	5,546,893	\$ 1,041,859	5,910,807	\$ 1,108,819	\$ 9,664	\$ (115,163)	\$ 1,003,321	5,799,852	\$ 0.1730					
May-18	388,289	\$ 71,445	3,083,742	\$ 579,404	3,472,031	\$ 650,849	\$ 12,247	\$ (118,913)	\$ 544,184	3,406,856	\$ 0.1597					
Jun-18	388,325	\$ 71,452	1,987,634	\$ 374,042	2,375,959	\$ 445,494	\$ 9,176	\$ (122,888)	\$ 331,782	2,331,359	\$ 0.1423					
Jul-18	425,269	\$ 78,249	1,853,035	\$ 365,371	2,278,304	\$ 443,620	\$ 8,589	\$ (130,238)	\$ 321,971	2,235,537	\$ 0.1440					
Aug-18	431,146	\$ 79,331	1,876,614	\$ 360,253	2,307,760	\$ 439,584	\$ 8,568	\$ (132,038)	\$ 316,114	2,264,439	\$ 0.1396					
Sep-18	394,842	\$ 72,651	2,124,216	\$ 411,658	2,519,058	\$ 484,309	\$ 2,755	\$ (124,950)	\$ 362,114	2,471,771	\$ 0.1465					
Oct-18	402,493	\$ 74,059	5,496,408	\$ 1,111,538	5,898,901	\$ 1,185,597	\$ 4,756	\$ (123,263)	\$ 1,067,091	5,788,170	\$ 0.1844					
Average	26,530,818	\$ 6,942,657	57,175,258	\$ 12,256,882	83,706,076	\$ 19,199,539	\$ 81,818	\$ (1,437,825)	\$ 17,843,532	82,134,778	\$ 0.21725					
		\$ 0.26168		\$ 0.2144		\$ 0.2294										
		32%		68%												

GRI Funding (no change)
TOTAL Rate

0.00040
0.21765

RCF: 1.005812
Proposed Rate
Proposed WACOG without RCF
Proposed WACOG with RCF

\$ 0.21765
\$ 0.21891

Present Rate
Present WACOG without RCF
Present WACOG with RCF

\$ 0.23935
\$ 0.24058

Change
Change WACOG without RCF
Change WACOG with RCF

\$ (0.02170)
\$ (0.02167)

RCF (Cost)
Revenue
Conversion
Factor

H:// Natural Gas Accounting / Gas Cost
DataBases / PGA Rate Changes / 2017 /
2017 Idaho PGA Exhibit C-10 PGA
Workpapers (06-30-2017)

= 2 - 1.005812
= 0.994188

M

AVISTA CORPORATION
 NOVEMBER 2017 WASHINGTON AMORTIZATION - 155

Actual Billed

Schedule (a)	Revenue (b)	Remove BCE (c)	Amortization Cost (d) [b*(c)]	Amortization Commodity & Demand (e)	Amortization Commodity & Demand (f)*
0101	\$ 1,128,056	✓ 0.951850	\$ 1,073,740	100.00%	\$ 1,073,740
0102	\$ 1,612	✓ 0.951850	\$ 1,534	100.00%	\$ 1,534
0111	\$ 353,021	✓ 0.951850	\$ 336,023	100.00%	\$ 336,023
0121	\$ 19,832	✓ 0.951850	\$ 18,877	100.00%	\$ 18,877
Schedule Totals	\$ 1,502,521		\$ 1,430,174		\$ 1,430,174

November Unbilled

Schedule (i)	Terms (j)	Amortization Rate (k)	Amortization Commodity & Demand (m) [j*(k)]
0101	8,689,348	✓ 0.09067	\$ 787,863
0102	12,436	✓ 0.09067	\$ 1,128
0111	3,219,050	✓ 0.07475	\$ 240,624
0121	283,892	✓ 0.04745	\$ 13,471
0146	3,406,418	0	\$ -
	15,611,144		\$ 1,043,086

October Unbilled Reversal

Schedule (o)	Terms (p)	Amortization Rate (q)	Amortization Rate JP (r)	Amortization Commodity & Dem (s) [p*(q)]	Amortization JP (t)	Amortization JP (u)*
0101	-5,639,775	✓ 0.09174	✓ 0.00001	\$ (517,393)	\$ (783)	\$ (56)
0102	-8,537	✓ 0.09174	✓ 0.00001	\$ (783)	\$ (179,368)	\$ (25)
0111	-2,474,381	✓ 0.07249	✓ 0.00001	\$ (10,488)	\$ -	\$ (2)
0121	-235,795	✓ 0.04448	✓ 0	\$ -	\$ -	\$ -
0146	-3,085,924	0	✓ 0	\$ -	\$ -	\$ -
	-11,444,412			\$ (708,032)	\$ -	\$ (83)

Note: Amortization of JP goes away after October. Unwind October Unbilled and then write-off remaining balance to 426500-GD-WA.

	Billed (g)	November Unbilled (m)	October Unbilled Re (s)	Total Commodity & Demand Amortization (h)ermis
0101	\$ 1,073,740	\$ 787,863	\$ (517,393)	\$ 1,344,210
0102	\$ 1,534	\$ 1,128	\$ (783)	\$ 1,879
0111	\$ 336,023	\$ 240,624	\$ (179,368)	\$ 397,279
0121	\$ 18,877	\$ 13,471	\$ (10,488)	\$ 21,860
0122	\$ -	\$ -	\$ -	\$ -
0132	\$ -	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ -	\$ -
	\$ 1,430,174	\$ 1,043,086	\$ (708,032)	\$ 1,765,228
	TRUE	TRUE	TRUE	

Soil need to reverse our October unbilled even though JP was reclassified into PGA Amortization?

	Billed	November Unbilled (m)	October Unbilled Re (s)	Total JP Amortization (h)ermis
0101	\$ -	\$ -	\$ (56)	\$ (56)
0102	\$ -	\$ -	\$ (25)	\$ (25)
0121	\$ -	\$ -	\$ (2)	\$ (2)
0122	\$ -	\$ -	\$ -	\$ -
0132	\$ -	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ (83)	\$ (83)
	TRUE	TRUE	TRUE	

M



Revenue By Rate Schedule Gas for WA

Data Source: Financial Reporting
Data Updated Daily

Accounting Period: 201711

Rate Schedule Desc	Billing Determinant	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
0101 - FIRM AND GENERAL SER	RIDER 155	0	0	-1,128,056	✓	0	-10,990,921
0102 - RESIDENTIAL DISCOUNT	RIDER 155	0	0	-1,612	✓	0	-16,568
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	-353,021	✓	0	-3,487,922
0112 - FIRM-LARGE GEN SERV	RIDER 155	0	0	-1		0	-1
0121 - FIRM-HI ANNUAL LOAD	RIDER 155	0	0	-19,832		0	-165,659
0122 - FIRM-HI ANNUAL LOAD	RIDER 155	0	0	1		0	-3
0132 - INTERRUPTIBLE SERV	RIDER 155	0	0	0		0	-8
0146 - TRANSP SVC CUST GAS	RIDER 155	0	0	0		0	0
Overall - Total		0	0	-1,502,522	✓	0	-14,661,082

rounding

*NETS to zero -
one customer was moved
from 122 to 112.
Don't expect revenue
in either schedule.*

*RCF = (Amortization)
 Revenue
 Conversion
 Factor*

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	

*= 2 - 1.04815
 = .95185 ✓*

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)

*H // Natural Gas Accounting /
 Gas Cost Databases / P&A Rate Changes / 2017
 Tab: Amortization Calculation
 NEW-Avista-WA-P&A Attachment - e-Workpapers-2017*

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) (1)
Customer SL	(25.94)	(14,663.34)	(14,689.28) (1)
Customer W	(185.95)	(67,095.11)	(67,281.06) (1)
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	(648,348.29)	(14,771,212.55)	(15,419,560.84)

Amortization Only	\$ (15,288,989.72)
Large Customers	\$ (130,571.12)
	\$ (15,419,560.84)

Balance to transfer to Amortization Gl.

$\Sigma \textcircled{1} = (130,571.12)$
 Refund

H:// Natural Gas Accounting / Gas Cost Data Bases /
 PGA Rate Changes / 2017 / NEW - Avista - WA PGA -
 Attachment - E-Workpapers - 2017

AVISTA CORPORATION
 NOVEMBER 2017 IDAHO AMORTIZATION - 155

Actual Billed

Schedule (a)	Revenue (b)	Remove RCF (c)	Amortization Cost [b*c] (d)
0101	\$ 563,287 ✓	✓ 0.994190	\$ 560,014
0111	\$ 208,928 ✓	✓ 0.994190	\$ 207,714
Schedule Totals	\$ 772,215		\$ 767,728

November Unbilled

Schedule (e)	Therms (f)	Amortization Rate (g)	Amortization [f*g] (h)
0101	4,460,203	✓ 0.08811	\$ 392,988
0111	1,492,290	✓ 0.08811	\$ 131,486
	5,952,493 ✓		\$ 524,474

October Unbilled Reversal

Schedule (i)	Therms (j)	Amortization Rate (k)	Commodity Cost [j*k] (l)
0101	-3,003,214	✓ 0.09308	\$ (279,539)
0111	-1,351,794	✓ 0.09308	\$ (125,825)
	-4,355,008 ✓		\$ (405,364)

	Billed (d)	November Unbilled (h)	October Unbilled Reversal (l)	Total Commodity [d+h+l]
0101	\$ 560,014	\$ 392,988	\$ (279,539)	\$ 673,463
0111	\$ 207,714	\$ 131,486	\$ (125,825)	\$ 213,375
	\$ 767,728	\$ 524,474	\$ (405,364)	\$ 886,838

TRUE

TRUE

TRUE

TRUE

TRUE

✓

✓



Revenue By Rate Schedule

Gas for ID

Data Source: Financial Reporting
Data Updated Daily

Accounting Period: 201711

Rate Schedule Desc	Billing Determinant	Meter Qty	Usage Qty	Revenue Amt	YTD Average Meters	YTD Usage	YTD Revenue Amt
0101 - FIRM AND GENERAL SER	RIDER 155	0	0	-563,287	✓	0	-5,321,879
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	-208,928	✓	0	-2,175,150
Overall - Total		0	0	-772,215		0	-7,497,029

Avista Utilities
 Idaho Gas Operations
 Development of Amortization Rate

SALES AMORTIZATION (Sch 101-131)

Line No.	Sales Therms	Amortization	Interest	Balance
1				
2		\$ (0.08811)	1.00%	
3				
4	Rate Schedule: 101-132			\$ (7,211,838)
5				
6	Nov-17	10,834,008 \$ 954,576.89	\$ (5,612.12)	\$ (6,262,873.39)
7	Dec-17	14,063,838 \$ 1,239,154.91	\$ (4,702.75)	\$ (5,028,421.23)
8	Jan-18	13,322,045 \$ 1,173,796.05	\$ (3,701.27)	\$ (3,858,326.45)
9	Feb-18	10,306,119 \$ 908,064.91	\$ (2,836.91)	\$ (2,953,098.45)
10	Mar-18	9,310,785 \$ 820,366.77	\$ (2,119.10)	\$ (2,134,850.78)
11	Apr-18	5,799,852 \$ 511,020.90	\$ (1,566.12)	\$ (1,625,396.00)
12	May-18	3,406,856 \$ 300,175.66	\$ (1,229.42)	\$ (1,326,449.76)
13	Jun-18	2,331,359 \$ 205,414.37	\$ (1,019.79)	\$ (1,122,055.18)
14	Jul-18	2,235,537 \$ 196,971.59	\$ (852.97)	\$ (925,936.56)
15	Aug-18	2,264,439 \$ 199,518.17	\$ (688.48)	\$ (727,106.87)
16	Sep-18	2,471,771 \$ 217,786.00	\$ (515.18)	\$ (509,836.05)
17	Oct-18	5,788,170 \$ 509,991.57	\$ (212.37)	\$ (56.85)
18		<u>82,134,778 \$ 7,236,837.79</u>	<u>\$ (25,056.48)</u>	<u>\$ (56.85)</u>

TOTAL AMORTIZATION RATES

Sales Amortization	
Proposed Amort. Rate without revenue sensitive costs	\$ (0.08811)
Proposed Amort. Rate with revenue sensitive costs	\$ (0.08862)

$$RCF = \frac{\text{Amortization}}{\text{Revenue Conversion Factor}}$$

$$= 2 - 1.00581$$

$$= \underline{\underline{.99419}} \checkmark$$

H:// Natural Gas Accounting / New Cost Data Bases /
 PGA Rate Changes / 2017 / 2017 Idaho PGA Exhibit
 (1-10 PGA Worksheets (08-30-2017))

Idaho

16	COMMODITY	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
17	Commodity Allocation (based on Calendar Volumes)	31.67%	30.69%	30.01%	29.37%	30.56%	30.71%	31.71%	32.77%	34.73%	35.21%	33.32%	32.87%	
18														
19	Commodity Allocation (based on Calendar Volumes)	31.67%	30.69%	30.01%	29.37%	30.56%	30.71%	31.71%	32.77%	34.73%	35.21%	33.32%	32.87%	
20														
21	Hedges													
22														
23	Executed													
24	AN* System Total Volumes (Tb)	15,037,500	17,863,750	16,701,250	14,035,001	14,376,250	1,185,001	1,224,500	1,185,001	1,224,500	1,224,500	1,185,000	1,224,500	86,466,753
25	AN* System Total Dollars (\$)	4,086,382	4,719,389	4,495,782	3,831,912	3,994,745	215,040	225,308	218,040	225,308	225,308	218,040	225,308	22,683,562
26	ID Volumes (Tb)	4,762,376	5,446,657	5,012,045	4,122,080	4,393,382	363,914	388,289	388,325	425,269	431,146	394,842	402,493	26,530,818
27	ID Dollars (\$)	1,294,157	1,438,942	1,349,184	1,125,433	1,220,794	66,960	71,445	71,452	78,249	79,331	72,651	74,059	6,942,657
28	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	0.26168
29														
30														
31	Deferred Exchange Credits													
32	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)
33														
34	ID Deferred Exchange	(118,763)	(114,338)	(112,538)	(110,138)	(114,600)	(115,163)	(118,913)	(122,888)	(130,238)	(132,038)	(124,950)	(123,263)	(1,437,825)
35														
36	Price Forecast													
37	30 Day average Price based on: 7/31/2017													
38	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	
39	Sumas	2,703	3,228	3,185	2,946	2,636	2,141	1,899	1,890	2,141	2,130	2,129	2,143	
40	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	
41														
42	Basin Weighting													
43	Aeco	70.39%	74.98%	87.66%	91.47%	100.00%	100.00%	100.00%	75.86%	78.62%	92.94%	83.73%	78.52%	82%
44	Sumas	3.89%	4.81%	11.77%	8.40%	0.00%	0.00%	0.00%	24.14%	14.80%	5.79%	12.95%	14.30%	31%
45	Rockies	25.73%	20.21%	0.56%	0.18%	0.00%	0.00%	0.00%	0.00%	6.59%	1.26%	3.32%	20.18%	6%
46														
47	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	
48	Index Volumes (Dth)	6,278,895	8,886,332	8,564,860	6,381,202	5,095,525	5,546,893	3,083,742	1,987,634	1,853,035	1,876,614	2,124,216	5,496,408	57,175,258
49	Index Cost	1,392,346	2,098,631	1,981,963	1,442,902	1,096,914	1,041,859	579,404	374,042	365,371	360,253	411,658	1,111,538	12,256,882
50														
51	Embedded Charges													
52	Variable Transportation	5,258	6,264	5,516	3,935	5,091	9,664	12,247	9,176	8,589	8,568	2,755	4,756	81,818
53														
54														
55														
56														
57	AMORTIZATION BALANCES													
58														
59	Amortization Rate	Customer 1	Customer 2	Customer 3	Customer 4	Total								
60		(239,344)	(56)	8		(3)	(339,394.66)							
61	Unamortized Deferrals (191000)	(6,972,494)	(80,279)	(815)			(7,053,894.86)							
62	Current Deferrals (191010)	(7,211,838)	(80,581)	(807)		(3)	(7,293,229.52)							
63														
64														
65														

Balance to transfer (confirmed w/ Annette 11/20)

Σ ① = 81,340 = Refunds (confirmed w/ Annette 11/20)

4:11 Natural Gas Accounting / Gas Cost
 Data Base / PGT Rate Changes / 2017
 2017 Idaho PGT Exhibit (1-10)
 PGT Workpapers (08-30-2017)

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-mails/interest-rates.asp			OLD - Oct NEW - Nov	10/1/2017	12/31/2017	4.21% ✓
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.23860 ✓	11/1/2017	Next PGA filing	
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	\$0.11865 ✓	11/1/2017	Next PGA filing	
		121/122	Debit	\$0.11541 ✓	11/1/2017	Next PGA filing	
		131/132	Debit	\$0.10433 ✓	11/1/2017	Next PGA filing	
		146	Debit	\$0.06248 ✓	11/1/2017	Next PGA filing	
			Debit	\$0.00054 ✓	11/1/2017	Next PGA filing	
<u>WA Commodity & Demand Amortization Rates (Sch 155)</u>	191000 GD WA						
		101	Debit	\$0.09174 ✓	11/1/2017	Next PGA filing	
		102	Debit	\$0.09067 ✓	11/1/2017	Next PGA filing	
		111	Debit	\$0.07249 ✓	11/1/2017	Next PGA filing	
		112	n/a	n/a			
		121	Debit	\$0.04448 ✓	11/1/2017	Next PGA filing	
		122	n/a	n/a			
		131	n/a	n/a			
		132	n/a	n/a			
		146	n/a	n/a			
<u>WA Jackson Prairie Amortization Rates (Sch 155)</u>	191025 GD WA	101-132	Debit	\$0.00001 ✓	11/1/2017	Rolled into PGA Nov 1st 2017	
		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				1/1/2017	12/31/2017	1.00% ✓
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.23895 ✓	11/1/2017	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.11331 ✓	11/1/2017	Next PGA filing	
		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 Commodity & Demand Amortization Rates</u>	191000 GD ID						
		101	Debit	\$0.08811 ✓	11/1/2017	Next PGA filing	
		111	Debit	\$0.08811 ✓	11/1/2017	Next PGA filing	
		131	Debit	n/a			
<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	(\$0.00000)	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	

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 155

GAS RATE ADJUSTMENT - WASHINGTON

AVAILABLE:

To Customers in the State of Washington where Company has natural gas service available.

PURPOSE:

To adjust gas rates for amounts generated by the sources listed below.

MONTHLY RATE:

- (a) The rate of firm gas Schedule 101 and 102 is to be decreased by 9.504¢ per therm. (N)(I)
- (b) The rate of firm gas Schedule 111 is to be decreased by 7.835¢ per therm in all blocks of this schedule. (R)
- (c) The rates of firm gas Schedules 112 and 122 are to be decreased by 0.000¢ per therm in all blocks of these schedules. (I)
- (d) The rate of firm gas Schedule 121 is to be decreased by 4.973¢ per therm in all blocks of this schedule. (R)
- (e) The rate of interruptible gas Schedule 131 is to be decreased by 0.000¢ per therm. (I)
- (f) The rate of interruptible gas Schedule 132 is to be decreased by 0.000¢ per therm. (I)
- (g) The rate of gas Schedule 146 is to be decreased by 0.000¢ per therm.

SOURCES OF MONTHLY RATE:

Changes in the monthly rates above result from amounts which have been accumulated in the Purchase Gas Adjustment (PGA) Balancing Account as described in Schedule 150 - Purchase Gas Cost Adjustment.

SPECIAL TERMS AND CONDITIONS:

The above Monthly Rates are subject to the provisions of Tax Adjustment Schedule 158.

Issued August 31, 2017

Effective November 1, 2017

Issued by Avista Corporation
By Kelly Norwood, Vice-President, State/Federal Regulation

Berg, Jenny

From: Berg, Jenny
Sent: Wednesday, November 29, 2017 10:07 AM
To: Meister, Keri
Subject: FW: Rate Review - November

Hi Keri,

Annette reviewed the rates review spreadsheet and we are good to go.

From: Berg, Jenny
Sent: Wednesday, November 29, 2017 10:03 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: RE: Rate Review - November

Perfect – I will keep the rate referencing Collins on the *Revenue Rates* tab (it has the contract) and eliminate the Collins Agreement rate on the *OR Intervenor Funding* tab.

Thanks again!

From: Brandon, Annette
Sent: Wednesday, November 29, 2017 9:58 AM
To: Berg, Jenny <Jenny.Berg@avistacorp.com>
Subject: RE: Rate Review - November

There was an amortization rate for a deferral of it – and yes that is zero. But what you have highlighted is the contract itself. The contract is a long-term contract that would only change if we renegotiated that. That is not something typically done unless it expired.

From: Berg, Jenny
Sent: Wednesday, November 29, 2017 9:56 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: RE: Rate Review - November

Right, I just wanted confirmation that both Collins rates (one on the *Revenue Rates* tab & the other on the *OR Intervenor Funding* tab) will stay the same, so I highlighted them in yellow and added my comments. I thought you mentioned something about Collins in the meeting, but I must have been mistaken. I will leave both on there with no changes and take off the highlights/comments.

Thank you so much for the review!

From: Brandon, Annette
Sent: Wednesday, November 29, 2017 9:46 AM
To: Berg, Jenny <Jenny.Berg@avistacorp.com>
Subject: RE: Rate Review - November

Everything looks fine Jenny.

I'm not sure why Collins is highlighted yellow? Those are long term contracts and as far as I know there have been no changes.

From: Berg, Jenny
Sent: Tuesday, November 21, 2017 10:17 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - November

Good Morning Annette,

Attached is the rates review workbook for November 2017. All rate changes have been highlighted in green.

I also highlighted in yellow the rates related to the Collins Agreement. If I recall per our meeting, I thought this rate went away as of November 2017. Can you please confirm? It's on the rate review workbook twice, but I'm not sure if one or both rates can be removed.

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

Thank you,

Jenny Berg
Resource Accounting Analyst



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Berg, Jenny

From: Brandon, Annette
Sent: Friday, November 17, 2017 10:13 AM
To: Berg, Jenny; Meister, Keri; Groome, Carolyn
Subject: JP Balance

426500 is the appropriate place to charge that JP Balance balance.

Annette Brandon | AVISTA UTILITIES
Sr. Regulatory Analyst | State & Federal Regulation
1411 E. Mission | Spokane, WA 99202
Direct: 509.495.4324 | Fax: 509.777.5054
mailto: annette.brandon@avistacorp.com

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Write off remaining balance for JP after adding Oct unbilled reversal.

Oct Balance (end) : (\$2,530.99)
Oct Unbilled (Rvc) : (83)
Remaining : (2,613.99)

- ✓ DR 191025-GD-WA 2,613.99
- ✓ CR 426500-22-22 2,613.99

Berg, Jenny

From: Brandon, Annette
Sent: Tuesday, November 21, 2017 8:58 AM
To: Berg, Jenny
Subject: FW: [External] RE: Remaining Deferral Balance

Oct Balance = (12,773.06)
November Interest = (10.19)
Nov Balance = 12,733.25

From: Donn English [mailto:Donn.English@puc.idaho.gov]
Sent: Tuesday, November 21, 2017 8:55 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: [External] RE: Remaining Deferral Balance

✓ DR. 191015-ED-1D \$12,733.25
✓ CR. 191000-ED-1D \$12,733.25

Hi Annette,

We don't have a problem with moving the \$12k balance into the PGA amortization. We would request that when you file the PGA next year, that you would spell it out in the Application, and that we could track it through the reconciliation of the amortization balance. That way we could add a paragraph or two in our PGA comments approving the transfer and then we can finally get the residual balance off the books.

Donn

From: Brandon, Annette [mailto:Annette.Brandon@avistacorp.com]
Sent: Monday, November 20, 2017 2:14 PM
To: Donn English <Donn.English@puc.idaho.gov>
Subject: Remaining Deferral Balance

Good afternoon Donn! Hey I have a question on a remaining deferral balance we are carrying on our books from a prior rate case. If you recall, a few rate cases back we had a "hold-back" of PGA balances which were used to offset some of our GRC increase. This was tracked in its own general ledger account separate from the PGA. That account has approximately \$12,000 in it (we owe customers) due to differences in volumes

Can I just transfer that \$12K to the PGA Amortization bucket? The hold-back was spread out among the same rate schedules and interest rate as the PGA accounts. Or is that something I would need to wait until the next PGA is filed?

Annette Brandon | AVISTA UTILITIES
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