

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

Washington Current Deferral

Table with columns for months (191010, 201705, 201706, 201707, 201708, 201709, 201710, 201711, 201712) and rows for Interest Rate, Beginning Balance, Commodity Deferral, Demand Deferral, Interest (Rev/Expense), Commodity Adjustment, Demand Adjustment, Interest Adjustment, Misc Adjustment, Ending Balance, and GLW Check.

Handwritten mark 'M' with a checkmark.

Washington Amortization Volume - Commodity & Demand

Table with columns for months (201710, 201711, 201712) and rows for Schedule 101, Schedule 102, Schedule 111, Schedule 121, Schedule 131, Schedule 146, and Total.

Rates

Table with columns for months (201710, 201711, 201712) and rows for Calendar Sales Check, Schedule 101, Schedule 102, Schedule 111, Schedule 121, Schedule 131, Schedule 146.

GL

Table with columns for months (201710, 201711, 201712) and rows for Interest Rate, Amortization, PGA Transfer, Misc Adjustment, Ending Balance, and GLW Check.

Handwritten note: 'DID NOT GET BOOKED IN NOV.' with arrows pointing to the 201712 column.

Handwritten mark 'M' with a checkmark.

Volume - Demand only

Table with columns for months (201705, 201706, 201707, 201708, 201709, 201710, 201711, 201712) and rows for Schedule 101, Schedule 102, Schedule 111, Schedule 112, Schedule 121, Schedule 122, Schedule 131, Schedule 132, Schedule 146, and Total.

Rates

Table with columns for months (201705, 201706, 201707, 201708, 201709, 201710, 201711, 201712) and rows for Calendar Sales Check, Schedule 101, Schedule 102, Schedule 111, Schedule 112, Schedule 121, Schedule 122, Schedule 131, Schedule 132, Schedule 146.

GL

Table with columns for months (201712) and rows for Amortization, Misc Adjustment, Ending Balance, and GLW Check.

Summary table for 201712 with rows: WA Deferral Interest Income, WA Deferral Interest Expense, WA Deferral, WA Deferral Expense, Tracker Transfer, and Check.

Summary table for 201712 with rows: WA Amortization Interest Income, WA Amortization Interest Expense, WA Amortization, WA Amortization Expense, Large Customer Refund, and Check.

Summary table for 201712 with rows: WA Amortization JP, WA Amortization Expense JP, Misc Adjustments, and Check.

201712

Washington/Idaho Gas Costs

Demand (Transportation) Costs

NWP Fixed	\$ 3,814,709.66
NWP Variable	\$ (419,399.85)
NWP Capacity Release	\$ 1,236,351.24
NWP Total (excluding Refund)	\$ 2,631,661.05
GTN Fixed	\$ 262,729.32
GTN Variable	\$ 8,921.71
GTN Capacity Release	\$ (3,418.47)
Current Month Estimate	\$ 298,232.96
Transcanada Foothills (BC System) Fixed	\$ 191,115.67
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ -
NOVA (AB System) Fixed	\$ 191,115.67
NOVA (AB System) Variable	\$ 446,574.44
NOVA Total	\$ 637,690.11
Spectra Westcoast Fixed	\$ 75,422.32
Spectra Westcoast Variable	\$ (92.14)
WEI (Duke) Total	\$ 75,060.18
Questar	\$ 1,731.97

Questar
NOVA Fixed charges
Third party capacity release
Other Pipeline Fixed charges
Other capacity release credit
Counterparty Invoice Total
Thermal Transport
Intracompany Transportation Optimization
Total Demand Costs from Purchase Journals

804001 GD AN	\$ 2,209,065.96
WALD Buy/Sell Transportation Recovery	\$ (6,547.80)
Total Demand Costs	\$ 2,200,418.16
less variable costs charged to Commodity	\$ 110,839.98
Total Demand Costs to be Allocated	\$ 2,311,258.14

Commodity Purchases (Natural Gas)

Commodity Physical	\$ 9,681,385.70
Misc.	\$ (80,988.46)
Cochrane Credit	\$ 1,903,266.61
Financial Settlements	\$ (65,900.42)
Foreign Exchange Hedge Activity	\$ 545,907.52
Interco Purchase from Thermal	\$ 11,983,662.95
Storage (injections)/Withdrawals	\$ 6,046,184.67
FAFB Commodity for Anderson Elementary/Li	\$ -
WALD Gas Purchased from Interstate Asphalt	\$ (118,752.51)
M Chemical Accrual	\$ 7,000.00
Broker Fees	\$ 22,876.54
Mizuho Broker Fees	\$ 4,065.49
Wells Fargo Journal DJ 473	\$ 8,192.95
plus variable costs from Demand	\$ (110,839.98)
Merchandise Processing Fee DJ 467	\$ 6,406.34
WALD Off System Revenue	\$ (9,303,626.57)
Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ 8,179,179.89
WA Imbalance	\$ 5,267.34
ID Imbalance	\$ 3,644.06
Total Deferred Commodity Costs:	\$ 8,179,091.29

Total Net Gas Costs	\$ 10,490,349.43
From DJ 430	\$ -
Check	\$ -

201712

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,311,258.14	\$ 1,596,154.87	\$ 715,103.27
Total Commodity Costs to be Allocated	\$ 8,170,179.89	\$ 5,586,769.01	\$ 2,583,410.88
Imbalance Cost Washington	\$ 5,267.34	\$ -	\$ 3,644.06
Imbalance Cost Idaho	\$ -	\$ 5,592,036.35	\$ 2,587,054.94
Total Commodity Costs before refund	\$ 8,179,091.29	\$ 5,592,036.35	\$ 2,587,054.94
check \$	\$ -	\$ -	\$ -

check \$

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
DEMAND	22,763,596	MAIN CALC	\$ 2,442,861.00	69.05%	30.94%	68.3800%	31.6200%
Schedule 101	25,043	MAIN CALC	\$ 2,685.00				
Schedule 102	7,830,439	MAIN CALC	\$ 788,458.00				
Schedule 111	22,211	MAIN CALC	\$ 2,187.00				
Schedule 112	377,693	MAIN CALC	\$ 44,396.00				
Schedule 121	47,854	MAIN CALC	\$ 4,793.00				
Schedule 122	0	MAIN CALC	\$ -				
Schedule 131	113,048	MAIN CALC	\$ 7,046.00				
Schedule 132	3,967,685	MAIN CALC	\$ 2,120.00				
Schedule 146	35,147,549	MAIN CALC	\$ 3,274,546.00				
Total Demand	35,147,549		\$ 0.09317				

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Demand	Rate	Revenue
DEMAND	10,866,998	MAIN CALC	\$ 1,442,014.00			
Schedule 101	3,547,299	MAIN CALC	\$ 372,858.00			
Schedule 111	2,676	MAIN CALC	\$ -			
Schedule 112	0	MAIN CALC	\$ -			
Schedule 121	0	MAIN CALC	\$ -			
Schedule 122	0	MAIN CALC	\$ -			
Schedule 131	0	MAIN CALC	\$ -			
Schedule 132	14,416,973	MAIN CALC	\$ 1,616,253.00			
Total Demand	14,416,973		\$ 0.11			

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Demand	Rate	Revenue
COMMODITY	10,866,998	MAIN CALC	\$ 2,363,305.00			
Schedule 101	3,547,299	MAIN CALC	\$ 771,804.00			
Schedule 111	2,676	MAIN CALC	\$ 582.00			
Schedule 112	0	MAIN CALC	\$ -			
Schedule 121	0	MAIN CALC	\$ -			
Schedule 122	0	MAIN CALC	\$ -			
Schedule 131	0	MAIN CALC	\$ -			
Schedule 132	14,416,973	MAIN CALC	\$ 3,135,691.00			
Total Commodity	14,416,973		\$ 0.21750			

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Demand	Rate	Revenue
DEMAND	22,763,596	MAIN CALC	\$ 2,442,861.00			
Schedule 101	25,043	MAIN CALC	\$ 2,685.00			
Schedule 102	7,830,439	MAIN CALC	\$ 788,458.00			
Schedule 111	22,211	MAIN CALC	\$ 2,187.00			
Schedule 112	377,693	MAIN CALC	\$ 44,396.00			
Schedule 121	47,854	MAIN CALC	\$ 4,793.00			
Schedule 122	0	MAIN CALC	\$ -			
Schedule 131	113,048	MAIN CALC	\$ 7,046.00			
Schedule 132	3,967,685	MAIN CALC	\$ 2,120.00			
Schedule 146	35,147,549	MAIN CALC	\$ 3,274,546.00			
Total Demand	35,147,549		\$ 0.09317			

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Demand	Rate	Revenue
COMMODITY	10,866,998	MAIN CALC	\$ 2,363,305.00			
Schedule 101	3,547,299	MAIN CALC	\$ 771,804.00			
Schedule 111	2,676	MAIN CALC	\$ 582.00			
Schedule 112	0	MAIN CALC	\$ -			
Schedule 121	0	MAIN CALC	\$ -			
Schedule 122	0	MAIN CALC	\$ -			
Schedule 131	0	MAIN CALC	\$ -			
Schedule 132	14,416,973	MAIN CALC	\$ 3,135,691.00			
Total Commodity	14,416,973		\$ 0.21750			

Deferral Calculation

Total Deferral Expenses from above	\$ 5,592,036.35	\$ 1,596,154.87	\$ 2,587,054.94
PGA Deferral Revenue from above	\$ (6,797,562.00)	\$ (3,274,546.00)	\$ (1,515,253.00)
Adjustments	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (1,205,525.65)	\$ (1,678,391.13)	\$ (800,149.73)
WA Total	\$ (2,863,916.79)	\$ -	\$ -
ID Total	\$ -	\$ (1,348,765.79)	\$ -

JET Entry Debits	\$ 8,416,095.97
Credits	\$ 8,416,095.97
Total	\$ (14,723,052.00)

Washington/Idaho Gas Costs Dec-17
Costs

	GL Account	
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (12,758.63)
JP Withdrawals	808100 GD AN	\$ 6,121,088.52
Total JP	164100 GD AN	\$ 6,108,329.89

Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (68,133.37)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 5,988.15
Total Clay Basin	164115 GD AA	\$ (62,145.22)

Total Net Storage (Injections)/Withdrawals **\$ 6,046,184.67** ✓

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN	\$ 9,681,385.70 ✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,319,905.94
Variable Demand (Transport) Costs	804002 GD AN	\$ (110,839.98)
Hedge Activity	804010 GD AN	\$ (65,900.42) ✓
Financial Settlements	804600 GD AN	\$ 1,903,258.61 ✓
Interco Purchase from Thermal	804730 GD AN	\$ 545,907.52 ✓
Cochrane Credit	811000 GD AN	\$ (80,988.46) ✓

2,209,005.90

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$ 5,267.34 ✓
ID Imbalance from DJ 436	804000 GD AN	\$ 3,644.06 ✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00 ✓
Broker Fees DJ 471	804017 GD AN	\$ 22,876.54 ✓
Mizuho Journal DJ 473	804017 GD AN	\$ 4,085.49 ✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 8,192.96 ✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 6,406.34 ✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (9,303,626.57) ✓
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00) ✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ (118,762.51) ✓
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,647.80) ✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$
Total Costs for Deferral including net gas costs		\$ 10,490,349.43 Tie to Deferral Entry ✓

M

483600 GD AN	\$ (249,251.63)	Input fr GLE Sales
483000 GD AN	\$ (5,848,184.37)	Input fr GLE Sales
483730 GD AN	\$ (3,206,190.57)	Input fr GLE Sales
	(9,303,626.57)	

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 2,671,802.62		Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ		\$ (2,671,802.62)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ		\$ (4,695,843.28)	Intra-Co Transfer Thermal AN (LDC Sale to The
232620 ZZ ZZ	\$ 4,695,843.28		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	\$ 4,268.88		Provide Bookout dollars for SEC reporting
804711.GD.AN		\$ (4,268.88)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00		AN Odorization Expense Accrual
232130.ZZ.ZZ		\$ (7,000.00)	AN Odorization Expense Accrual
253028.GD.AN		\$ (10.00)	Bank Fee
903000.CD.AA	\$ 10.00		Bank Fee
142600 ZZ ZZ			Misc Rounding Adjustment
903000 CD AA			Misc Rounding Adjustment
232620 ZZ ZZ			Misc Rounding Adjustment
903000 CD AA			Misc Rounding Adjustment
253028 GD AN			Fortis Bank Fees
903000 CD AA			Fortis Bank Fees
Total Other Adj	\$ 7,378,924.78	\$ (7,378,924.78)	

Total from GLE	\$ 20,705,580.06	\$ (20,705,580.06)
Total DJ 430	\$ 28,084,504.84	\$ (28,084,504.84)

Accounting Month: 201712
 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				\$1,850.00	\$1,850.00
Dominion Energy Questar Pipeline, LLC	ACCTSP			(\$118.03)		(\$118.03)
Gas Transmission Northwest Corporation	TPORT				\$252,729.32	\$252,729.32
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				(\$3,418.47)	(\$3,418.47)
Northwest Pipeline Corporation	TPORT				\$3,814,703.65	\$3,814,703.65
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$1,559,644.10)	(\$1,559,644.10)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$444,850.00)	(\$444,850.00)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$127,100.00)	(\$127,100.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$142,987.50)	(\$142,987.50)

- F ✓
 - F ✓
 - CR ✓
 - F ✓
 - CR

V-ties to GADD

Accounting Month: 201712
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				(\$81,979.50)	(\$81,979.50)	CR	
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$102,391.76)	(\$102,391.76)		
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$709.25		\$709.25	FV	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$64,352.07	\$64,352.07	FV	
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,361.00	\$10,361.00	FV	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$189,318.35	\$189,318.35	FV	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$1,797.22		\$1,797.22	FV	
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$4,199.51		\$4,199.51	FV	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$442,374.93	\$442,374.93		
001-804001-GD-AN-DL	TOTALS:				\$6,587.95	\$2,313,317.99	\$2,319,905.94	✓

Variable Transport Charges AN								
Gas Transmission Northwest Corporation	TPORT				\$8,921.71	\$8,921.71	✓	
Northwest Pipeline Corporation	TPORT				\$144,686.25	\$144,686.25	✓	
Northwest Pipeline Corporation	ACCTSP				(\$264,085.80)	(\$264,085.80)	✓	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$362.14)		(\$362.14)	✓	
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:				(\$362.14)	(\$110,477.84)	(\$110,839.98)	✓

Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				(\$65,900.42)	(\$65,900.42)	
001-804010-GD-AN-DL	TOTALS:				(\$65,900.42)	(\$65,900.42)	

Gas Financial Derivatives AN							
Mizuho Securities USA LLC	FSWPS				(\$52,991.40)	(\$52,991.40)	
Mizuho Securities USA LLC	BSWPS				\$610,101.70	\$610,101.70	
Mizuho Securities USA LLC	FSWPS				\$447,982.55	\$447,982.55	
Wells Fargo Securities, LLC	BSWPS				\$597,532.40	\$597,532.40	
Wells Fargo Securities, LLC	FSWPS				\$314,199.74	\$314,199.74	
Wells Fargo Securities, LLC	FSWPS				(\$13,566.38)	(\$13,566.38)	
001-804600-GD-AN-DL	TOTALS:				\$1,903,258.61	\$1,903,258.61	

Intra-company Gas Purchases AN							
Avista Corporation	GAS		353,597		\$545,907.52	\$545,907.52	
001-804730-GD-AN-DL	TOTALS:		353,597		\$545,907.52	\$545,907.52	

Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		2,733,467		\$6,121,088.51	\$6,121,088.51	
Questar Intrup Storage - AA	STOR		2,295		\$5,988.15	\$5,988.15	
001-808100-GD-AN-DL	TOTALS:		2,735,762		\$6,127,076.66	\$6,127,076.66	

Gas Storage Injection AN							
Jackson Prairie - AN	STOR		(4,950)		(\$12,758.63)	(\$12,758.63)	
Questar Intrup Storage - AA	STOR		(26,760)		(\$68,133.36)	(\$68,133.36)	
001-808200-GD-AN-DL	TOTALS:		(31,710)		(\$80,891.99)	(\$80,891.99)	



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

December/17 Description	Schedule	December/17 Billed	November/17 Unbilled	December/17 Unbilled	December/17 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral:							
Firm 101		18,211,886	8,689,348	13,241,058	4,551,710	22,763,596	
Firm 102		21,682	12,436	15,797	3,361	25,043	
Firm 111		6,550,115	3,219,050	4,499,374	1,280,324	7,830,439	
Firm 112		19,606	11,678	14,283	2,605	22,211	
Firm 121		342,694	283,892	318,891	34,999	377,693	
Firm 122		47,834	0	0	0	47,834	
Firm 122G		0	0	0	0	0	
Firm 122L		0	0	0	0	0	
Firm 122W		0	0	0	0	0	
Firm 131		0	0	0	0	0	
Firm 132		113,048	0	0	0	113,048	
Firm 132W		0	0	0	0	0	
Total Retail Sales for GTI		25,306,865	12,216,404	18,089,403	5,872,999	31,179,864	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		3,406,418	3,406,418	3,967,685	561,267	3,967,685	
Total 147 & 148 Transportation Sales		176,246	0	4,983,146	0	4,983,146	
Total sales		33,328,219	20,061,512	27,040,234	6,978,722	40,306,941	
Schedule Sum for Demand Deferral:							
Firm 101		18,211,886	8,689,348	13,241,058	4,551,710	22,763,596	
Firm 102		21,682	12,436	15,797	3,361	25,043	
Firm 111		6,550,115	3,219,050	4,499,374	1,280,324	7,830,439	
Firm 112		19,606	11,678	14,283	2,605	22,211	
Firm 121		342,694	283,892	318,891	34,999	377,693	
Firm 122		47,834	0	0	0	47,834	
Firm 131		0	0	0	0	0	
Firm 132		113,048	0	0	0	113,048	
Firm 146		3,406,418	3,406,418	3,967,685	561,267	3,967,685	
Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation		28,713,283	15,622,822	22,057,088	6,434,266	35,147,549	
Schedule Sum for Commodity and Demand Amortization:							
Firm 101		18,211,886	8,689,348	13,241,058	4,551,710	22,763,596	
Firm 102		21,682	12,436	15,797	3,361	25,043	
Firm 111		6,550,115	3,219,050	4,499,374	1,280,324	7,830,439	
Firm 121		342,694	283,892	318,891	34,999	377,693	
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
Firm 131		0	0	0	0	0	Special amortization rate
Firm 132W		3,406,418	3,406,418	3,967,685	561,267	3,967,685	
Firm 146		28,532,795	15,611,144	22,042,805	6,431,661	34,964,456	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales		19,606	11,678	14,283	2,605	22,211	Annual lump sum amortization
Total Interruptible Sales		47,834	0	0	0	47,834	Annual lump sum amortization
Total Transportation Sales (Schedule 146)		113,048	0	0	0	113,048	Annual lump sum amortization
Total Transportation Sales (Schedule 147 & 148)		25,193,817	12,216,404	18,089,403	5,872,999	31,066,816	
Total sales		33,328,219	20,061,512	27,040,234	6,978,722	40,306,941	

150

155

AVISTA CORPORATION
DECEMBER 2017 WASHINGTON PGA - 150

Schedule	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Revenue	Remove RCF	Total PGA Cost	Percentage Commodity	Percentage Demand	Commodity Cost	Demand Cost	
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
			[b*c]			[d*e]	[d*f]	
0101	\$ 6,220,186	0.951850	\$ 5,920,684	67.00%	33.00%	\$ 3,966,858	\$ 1,953,826	
0102	\$ 7,399	0.951850	7,043	67.00%	33.00%	4,719	2,324	
0111	\$ 2,166,467	0.951850	2,062,152	68.86%	31.14%	1,419,998	642,154	
0112	\$ 6,511	0.951850	6,197	68.86%	31.14%	4,267	1,930	
0121	\$ 132,319	0.951850	125,948	67.65%	32.35%	85,204	40,744	
0122	\$ 16,170	0.951850	15,391	68.86%	31.14%	10,598	4,793	
0132	\$ 33,254	0.951850	31,653	77.74%	22.26%	24,607	7,046	
0146	\$ 1,908	0.951850	1,816	0.00%	100.00%	-	1,816	
Schedule Totals	\$ 8,584,214		\$ 8,170,884			\$ 5,516,251	\$ 2,654,633	

Schedule	(i)	(j)	(k)	(l)	(m)	(n)
	Therms	Commodity Rate	Demand Rate	Demand Cost	Commodity Cost	Demand Cost
	(i)	(k)	(l)	(n)	(m)	(n)
				[j*l]	[j*k]	[j*n]
0101	13,241,058	0.21817	0.10744	\$ 2,888,802	\$ 1,422,619	\$ 1,422,619
0102	15,797	0.21817	0.10744	3,446	1,697	1,697
0111	4,499,374	0.21817	0.09865	981,628	443,863	443,863
0112	14,283	0.21817	0.09865	3,116	1,409	1,409
0121	318,891	0.21817	0.10433	69,572	33,270	33,270
0146	3,967,685	0	0.00054	-	2,143	2,143
	22,057,088			3,946,564	1,905,001	1,905,001

Schedule	(i)	(j)	(k)	(l)	(m)	(n)
	Therms	Commodity Rate	Demand Rate	Demand Cost	Commodity Cost	Demand Cost
	(i)	(k)	(l)	(n)	(m)	(n)
				[j*n]	[j*k]	[j*n]
0101	-8,689,348	0.21817	0.10744	\$ (1,895,755)	\$ (933,584)	\$ (933,584)
0102	-12,436	0.21817	0.10744	(2,713)	(1,336)	(1,336)
0111	-3,219,050	0.21817	0.09865	(702,300)	(317,559)	(317,559)
0112	-11,678	0.21817	0.09865	(2,548)	(1,152)	(1,152)
0121	-283,892	0.21817	0.10433	(61,937)	(29,618)	(29,618)
0146	-3,406,418	0	0.00054	-	(1,839)	(1,839)
	(15,622,822)			(2,665,253)	(1,285,088)	(1,285,088)

Schedule	(g)	(m)	(n)	(o)	(p)
	Billed	December Unbilled	November Unbilled	November Unbilled Reversal	Total Commodity
	(g)	(m)	(n)	Commodity Cost	[g+m+n]
0101	\$ 3,966,858	\$ 2,888,802	\$ -	\$ (1,895,755)	\$ 4,959,905
0102	\$ 4,719	\$ 3,446	\$ -	\$ (2,713)	\$ 5,452
0111	\$ 1,419,998	\$ 981,628	\$ -	\$ (702,300)	\$ 1,699,326
0112	\$ 4,267	\$ 3,116	\$ -	\$ (2,548)	\$ 4,835
0121	\$ 85,204	\$ 69,572	\$ -	\$ (61,937)	\$ 92,839
0122	\$ 10,598	\$ -	\$ -	\$ -	\$ 10,598
0132	\$ 24,607	\$ -	\$ -	\$ -	\$ 24,607
0146	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 5,516,251	\$ 3,946,564	\$ -	\$ (2,665,253)	\$ 6,797,562
	TRUE	TRUE	TRUE	TRUE	TRUE

Schedule	(h)	(n)	(o)	(p)	(q)
	Billed	December Unbilled	November Unbilled	November Unbilled Reversal	Total Demand
	(h)	(n)	(n)	Demand Cost	[h+n+o]
0101	\$ 1,953,826	\$ 1,422,619	\$ -	\$ (933,584)	\$ 2,442,861
0102	\$ 2,324	\$ 1,697	\$ -	\$ (1,336)	\$ 2,685
0111	\$ 642,154	\$ 443,863	\$ -	\$ (317,559)	\$ 768,458
0112	\$ 1,930	\$ 1,409	\$ -	\$ (1,152)	\$ 2,187
0121	\$ 40,744	\$ 33,270	\$ -	\$ (29,618)	\$ 44,396
0122	\$ 4,793	\$ -	\$ -	\$ -	\$ 4,793
0132	\$ 7,046	\$ -	\$ -	\$ -	\$ 7,046
0146	\$ 1,816	\$ 2,143	\$ -	\$ (1,839)	\$ 2,120
	\$ 2,654,633	\$ 1,905,001	\$ -	\$ (1,285,088)	\$ 3,274,546
	TRUE	TRUE	TRUE	TRUE	TRUE

M

Includes effect of Schedules 150, 155, 175, 189, 191 and 192.
 Excludes effect of Schedules 158.

	Base Rate	PGA Sch 150	PGA Amortization Sch 155	Decoupling Sch 175	LOW INC DISC RATE Sch 189	DSM Sch 191	LIRAP Sch 192	Billing Rate	SHORTCUT				
									Therms		Multiply Therms By	Add	
									From	To			
Schedule 101 - General Service - Firm													
Basic Charge	\$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	
Schedule 102 - Fixed-Income Senior & Disabled Residential Service													
Basic Charge	\$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	
Schedule 111 - Large General Service - Firm													
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	
Schedule 112 - Large General Service - Firm													
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	
Schedule 121 - High Annual Load Factor Large General Service - Firm													
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	\$0.50536	25,001	over	\$0.50536	\$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 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	\$0.87336	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		
Schedule 131 - Interruptible Service													
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	\$0.56536	10,001	25,000	\$0.56536	\$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					
Schedule 132 - Interruptible Service													
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					

Dec
 Now
 billed
 No
 unbilled

No
 Revenue

Dec
 Now
 billed
 No
 unbilled

No
 Amortization

No
 Amortization

No
 Amortization

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

Includes effect of Schedules 150, 155, 159, 175, 191 and 192.
 Excludes effect of Schedules 158.

	Base Rate	Sch 150	Sch 155	Sch 175	Sch 189	Sch 191	Sch 192	Billing Rate
Schedule 146 - Transportation Service For Customer Owned Gas								
Basic Charge	\$525.00							\$525.00
First 20,000 therms	\$0.10009	\$0.00056					\$0.00083	\$0.10148
20,001-50,000 therms	\$0.08905	\$0.00056					\$0.00083	\$0.09044
50,001-300,000 therms	\$0.08030	\$0.00056					\$0.00083	\$0.08169
300,001-500,000 therms	\$0.07426	\$0.00056					\$0.00083	\$0.07565
Over 500,000 therms	\$0.05581	\$0.00056					\$0.00083	\$0.05720
Annual Minimum charge is 250,000 therms minus actual annual usage times								\$0.08961
Schedule 148								
Monthly Rate	\$200.00							
Plus:								

No Amortization



Revenue By Rate Schedule Gas for WA

Data Source: Financial Reporting
Data Updated Daily

Accounting Period: 201712

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	6,220,186	✓	0	49,807,684
0102 - RESIDENTIAL DISCOUNT	RIDER 150	0	0	7,399	✓	0	73,137
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	0	2,166,467	✓	0	19,218,674
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	6,511	✓	0	59,249
0121 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	132,319	✓	0	1,420,837
0122 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	16,170	✓	0	126,367
0132 - INTERRUPTIBLE SERV	RIDER 150	0	0	33,254	✓	0	317,307
0146 - TRANSP SVC CUST GAS	RIDER 150	0	0	1,908	✓	0	20,196
Overall - Total		0	0	8,584,213	✓	0	71,043,452

rounding

	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 (e) + (c) + (f) + (g)	Dollars (b) + (d) + (f) + (h)	Dollars (i)	Dollars (j)	Dollars (k)	Dollars (l)	Dollars (m)			
Nov-17	10,275,124	\$ 2,792,225	13,680,447	\$ 3,033,642	23,955,571	\$ 5,825,867	\$ 11,737	\$ (256,238)	\$ 5,581,367	\$ 23,600,874	\$ 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	\$ 32,400,127	\$ 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	\$ 31,399,803	\$ 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	\$ 25,034,275	\$ 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	\$ 21,373,299	\$ 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	\$ 13,211,053	\$ 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	\$ 7,393,076	\$ 0.15938			
Jun-18	796,676	\$ 146,588	4,089,794	\$ 769,635	4,886,469	\$ 916,224	\$ 20,482	\$ (252,113)	\$ 684,593	\$ 4,812,818	\$ 0.14224			
Jul-18	799,231	\$ 147,059	3,491,981	\$ 688,529	4,291,212	\$ 835,587	\$ 19,171	\$ (244,763)	\$ 609,996	\$ 4,226,408	\$ 0.14433			
Aug-18	793,354	\$ 145,977	3,472,400	\$ 666,595	4,265,754	\$ 812,572	\$ 19,124	\$ (242,963)	\$ 588,734	\$ 4,201,327	\$ 0.14013			
Sep-18	790,158	\$ 145,389	4,315,473	\$ 836,309	5,105,631	\$ 981,698	\$ 6,149	\$ (250,050)	\$ 737,797	\$ 4,989,431	\$ 0.14787			
Oct-18	822,007	\$ 151,249	11,359,027	\$ 2,297,135	12,181,034	\$ 2,448,385	\$ 10,615	\$ (251,738)	\$ 2,207,263	\$ 11,926,547	\$ 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	\$ 184,569,038	\$ 0.21817			
	59,935,934	\$ 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

Nov 1/2 Dec:

Oct:

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

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

4.11 Natural Gas Accounting /
Gas Cost Data Bases /
RGA Late Changes /
2017/ NEW - Avista
WA - RGA - Attachment
to Workpapers - 2017

= 2 - 1.048150

= 1.95185

didn't change from last year

(Cost)
RCF = Revenue Conversion Factor

AVISTA UTILITIES
Schedule Summaries & Shortcuts
State of Idaho - Gas
Effective Date January 1, 2018

most current, however using for December b/c no change to 150 & 155

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

	Base Rate	PGA WACOG Rate Sch 150	PGA Amortization Rate Sch 155	FCA Rate Sch 175	DSM Rate Sch 191	Total
Schedule 101 - General Service						
Basic Charge	\$6.00					\$6.00
Per therm	\$ 0.48363	\$ 0.32449	\$ (0.08862)	\$ 0.02466	\$ 0.01818	\$ 0.76234
Schedule 111 - Large General Service						
If consumption is less than or equal to 200 therms:						
Minimum charge of	\$102.73					\$102.73
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	\$ 0.51365	\$ 0.32449	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.77545
201-1,000 therms	\$ 0.32220	\$ 0.32449	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.58400
1,001-10,000 therms	\$ 0.23981	\$ 0.32449	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.50161
Over 10,000 therms	\$ 0.18534	\$ 0.32449	\$ (0.08862)	\$ 0.01615	\$ 0.00978	\$ 0.44714
Schedule 112 - Large General Service						
If consumption is less than or equal to 200 therms:						
Minimum charge of	\$102.73					\$102.73
Plus # of therms used times		\$ 0.32449	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.35042
If consumption is greater than 200 therms:						
First 200 therms	\$ 0.51365	\$ 0.32449	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.86407
201-1,000 therms	\$ 0.32220	\$ 0.32449	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.67262
1,001-10,000 therms	\$ 0.23981	\$ 0.32449	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.59023
Over 10,000 therms	\$ 0.18534	\$ 0.32449	\$ -	\$ 0.01615	\$ 0.00978	\$ 0.53576
Schedule 131 - Interruptible Service						
Per therm	\$ 0.22609	\$ 0.21891	\$ -		\$ 0.00978	\$ 0.45478
Annual Minimum charge is 250,000 minus actual annual usage times	\$ 0.22609					
Schedule 132 - Interruptible Service						
Per therm	\$ 0.22609	\$ 0.21891	\$ -		\$ 0.00978	\$ 0.45478
Annual Minimum charge is 250,000 minus actual annual usage times	\$ 0.22609					
Schedule 146 - Transportation Service for Customer Owned Gas						
Basic Charge	\$250.00					\$250.00
Per therm	\$ 0.13077	\$ -	\$ -		\$ -	\$ 0.13077
Annual Minimum charge is times actual annual usage	\$35.693					

Therms		Mult. Therms		
From	To	By	Add	
0	0			\$6.00
1	over	\$ 0.76234		\$6.00
1	200	\$ 0.26180		\$102.73
201	1,000	\$ 0.58400		\$38.29
1,001	10,000	\$ 0.50161		\$120.68
10,001	over	\$ 0.44714		\$665.38
1	200	\$ 0.35042		\$102.73
201	1,000	\$ 0.67262		\$38.29
1,001	10,000	\$ 0.59023		\$120.68
10,001	over	\$ 0.53576		\$665.38
1	Over	\$ 0.45478		\$0.00
1	Over	\$ 0.45478		\$0.00

NONE

No Amortization

	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) 0.00040
TOTAL Rate 0.21765

Proposed Rate	RCF: 1.005812
Proposed WACOG without RCF	\$ 0.21765
Proposed WACOG with RCF	\$ 0.21891

Present Rate	\$ 0.23935
Present WACOG without RCF	\$ 0.23935
Present WACOG with RCF	\$ 0.24058

Change	\$ (0.02170)
Change WACOG without RCF	\$ (0.02170)
Change WACOG with RCF	\$ (0.02167)

L: Natural Gas Accounting / Gas Cost Database / P&A Rate Changes / 2017 Idaho P&A Exhibit (1-10 P&A Worksheets (08-30-2017))

RCF = (Cost) Revenue Conversion Factor

= 2 - 1.005812

= 0.994188

AVISTA CORPORATION
 DECEMBER 2017 WASHINGTON AMORTIZATION - 155

Actual Billed

Schedule (a)	Revenue (b)	Revenue RCF (c)	Amortization Cost (b*c) (d)	Rate Amortization, Commodity Titration, Commodity & Demand (e)	(d+e) (g)
0101	\$ 1,730,986	0.951850	\$ 1,647,639	100.00%	\$ 1,647,639
0102	\$ 2,061	0.951850	\$ 1,962	100.00%	\$ 1,962
0111	\$ 508,548	0.951850	\$ 484,061	100.00%	\$ 484,061
0121	\$ 19,821	0.951850	\$ 18,867	100.00%	\$ 18,867
Schedule Totals	\$ 2,261,416		\$ 2,152,529		\$ 2,152,529

December Unbilled

Schedule (i)	Therms (u)	Amortization Rate (n)	Amortization, Commodity & Demand (m)
0101	13,241,058	0.09067	\$ 1,200,567
0102	15,797	0.09067	\$ 1,432
0111	4,499,374	0.07475	\$ 336,328
0121	318,891	0.04745	\$ 15,131
0146	3,967,685	0	\$ -
	22,042,805		\$ 1,553,458

November Unbilled Reversal

Schedule (o)	Therms (p)	Amortization Rate (q)	Amortization, Commodity & Demand (r)
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	-3,468,418	0	\$ -
	(15,611,144)		\$ (1,043,086)

M

	Billed (g)	December Unbilled (m)	November Unbilled Reversal (r)	Total Commodity & Demand Amortization (k+m+r)
0101	\$ 1,647,639	\$ 1,200,567	\$ (787,863)	\$ 2,060,343
0102	\$ 1,962	\$ 1,432	\$ (1,128)	\$ 2,266
0111	\$ 484,061	\$ 336,328	\$ (240,624)	\$ 579,765
0121	\$ 18,867	\$ 15,131	\$ (13,471)	\$ 20,527
0132	\$ -	\$ -	\$ -	\$ -
0146	\$ -	\$ -	\$ -	\$ -
	\$ 2,152,529	\$ 1,553,458	\$ (1,043,086)	\$ 2,662,901
	TRUE	TRUE	TRUE	TRUE



Revenue By Rate Schedule Gas for WA

Data Source: Financial Reporting
Data Updated Daily

Accounting Period: 201712

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	-1,730,986	0	0	-12,721,907
0102 - RESIDENTIAL DISCOUNT	RIDER 155	0	0	-2,061	0	0	-18,629
0111 - FIRM-LARGE GEN SERV	RIDER 155	0	0	-508,548	0	0	-3,996,469
0112 - FIRM-LARGE GEN SERV	RIDER 155	0	0	0	0	0	-1
0121 - FIRM-HI ANNUAL LOAD	RIDER 155	0	0	-19,821	0	0	-185,480
0122 - FIRM-HI ANNUAL LOAD	RIDER 155	0	0	0	0	0	-3
0132 - INTERRUPTIBLE SERV	RIDER 155	0	0	0	0	0	-8
0146 - TRANSP SVC CUST GAS	RIDER 155	0	0	0	0	0	0
Overall - Total		0	0	-2,261,415	0	0	-16,922,497

*RCF = (Amortization)
 Revenue
 Correction
 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 check \$(15,288,989.72)

of Natural Gas Accounting / Gas Cost Databases / Post Rate

Changes to CIT / NEW Avista - WA Post 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) (7)
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

① = (130,571.12)
 Refund

Added to workbook in November, but didn't hit GL
 Post in December

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

(data)

	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
1 COMMODITY													
2 Commodity Allocation (based on Calendar													
3 Volumes)	31.6%	38.45%	46.01%	29.37%	40.56%	40.71%	41.71%	32.77%	44.71%	35.21%	43.42%	32.87%	
4 1 Hedgies													
5 2 Executed													
6 AN System Total Volumes (Tb)	15,037,500	17,863,750	19,701,250	14,035,000	14,376,250	1,185,000	1,224,500	1,195,000	1,275,500	1,224,500	1,185,000	1,224,500	86,466,753
7 AN System Total Dollars (\$)	0,086,161	4,729,389	4,495,782	3,831,917	3,994,745	218,040	225,368	218,040	225,308	225,308	218,040	225,308	22,683,562
8 3 ID Volumes (Tb)	4,767,376	5,446,657	5,012,045	4,121,080	4,393,382	363,914	388,289	388,325	425,269	411,146	394,842	402,493	26,530,818
9 ID Dollars (\$)	1,294,157	1,438,342	1,349,184	1,125,433	1,229,794	66,960	71,445	71,452	78,249	70,331	72,651	74,059	6,942,657
10 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
11 4 Deferred Exchange Credits													
12 AN Deferred Exchange	(175,000)	(375,000)	(475,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)	(4,500,000)
13 ID Deferred Exchange	(118,763)	(114,338)	(112,538)	(110,138)	(114,600)	(115,163)	(118,913)	(122,888)	(130,738)	(132,038)	(124,950)	(123,263)	(1,437,825)
14 5 Price Forecast													
15 30 Day average Price based on: 7 11 16 17													
16 Arco	2,009	2,135	2,197	2,197	2,153	1,878	1,879	1,879	1,901	1,879	1,889	1,921	1,921
17 Sumas	2,703	3,228	3,185	2,946	2,616	1,888	1,894	1,890	2,141	2,130	2,129	2,143	2,143
18 Rockies	2,714	2,988	3,100	3,074	2,862	2,192	2,317	2,123	2,437	2,443	2,430	2,411	2,411
19 6 Basin Weighting													
20 Arco	70.39%	74.98%	87.86%	91.42%	100.00%	100.00%	100.00%	75.80%	78.62%	91.94%	83.73%	78.52%	82%
21 Arco	3.89%	4.81%	11.77%	8.40%	0.00%	0.00%	0.00%	24.14%	14.80%	5.79%	12.95%	1.30%	11%
22 Sumas	25.73%	20.21%	0.58%	0.18%	0.00%	0.00%	0.00%	0.00%	6.59%	1.26%	3.32%	20.18%	6%
23 7 Basin Weighted Index Price													
24 Index Volumes (Dtb)	2,2175	2,2617	2,3141	2,2612	2,1527	1,8783	1,8789	1,8818	1,9177	1,9197	1,9379	2,0223	57,175,258
25 Index Cost	6,218,895	8,886,232	8,564,860	6,181,202	5,095,525	5,546,893	3,083,742	1,987,634	1,853,035	1,876,634	2,124,216	5,496,408	12,256,882
26 Embedded Charges	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	
27 Variable Transportation	5,258	6,264	5,516	3,935	5,091	9,604	12,247	9,176	8,589	8,569	2,745	4,756	81,818
28 8 AMORTIZATION BALANCES													
29 Amortization Rate													
30 Customer 1	(219,344)	(166)			(81)	(239,394.66)							
31 Customer 2	(6,977,484)	(8,534.71)	(8,615)			(17,051,834.86)							
32 Customer 3													
33 Customer 4													
34 Total	(7,211,838)	(8,534.71)	(8,615)			(17,051,834.86)							

Balance to transfer (confirmed w/ Annette 1/28)

Added to workbook in November, but didn't hit GL Post in December

Σ ① = 91,340 - refund (confirmed w/ Annette 1/28) →

H://Natural Gas Accounting / Gas Cont- Data bases/ P&A Rate Changes / 2017 2017 Idaho P&A Exhibit (1-10) P&A Worksheets (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-matris/interest-rates.asp			OLD - <i>Oct</i> NEW - <i>Nov & Dec</i>	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	\$0.07431 ✓	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	\$0.09174 ✓	11/1/2017	Next PGA filing	
		111	Debit	\$0.07249 ✓	11/1/2017	Next PGA filing	
		112	n/a	n/a	11/1/2017	Next PGA filing	
		121	Debit	\$0.04448 ✓	11/1/2017	Next PGA filing	
		122	n/a	n/a	11/1/2017	Next PGA filing	
		131	n/a	\$0.08834	11/1/2017	Next PGA filing	
		132	n/a	n/a	11/1/2017	Next PGA filing	
		146	n/a	n/a	11/1/2017	Next PGA filing	
<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	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check PUC website	ORDER NO. 33664	146	Debit	\$0.00000	11/1/2017	Rolled into PGA Nov 1st 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	
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID	101	Debit	\$0.09308 ✓	11/1/2017	Next PGA filing	
		111	Debit	\$0.09308 ✓	11/1/2017	Next PGA filing	
		131	Debit	\$0.09665 n/a	11/1/2017	Next PGA filing	
<u>ID 2014 Earnings Test Amortization</u>	254229 GD ID	101	Debit	(\$0.00268)	1/1/2017	12/31/2017	
		111	Debit	(\$0.00268)	1/1/2017	12/31/2017	
		112	Debit	\$0.00000	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	

Berg, Jenny

From: Brandon, Annette
Sent: Tuesday, January 02, 2018 2:03 PM
To: Berg, Jenny
Subject: RE: Rate Review - December

Looks good.



From: Berg, Jenny
Sent: Friday, December 29, 2017 2:15 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - December

Hi Annette,

Attached is the rates review workbook for December 2017. No updates were made this month.

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

Thank you,

Jenny Berg
Resource Accounting Analyst



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

This email (including any attachments) may contain confidential and privileged information, and unauthorized disclosure or use is prohibited. If you are not an intended recipient, please notify the sender and delete this email from your system. Thank you.

CONFIDENTIALITY NOTICE: The contents of this email message and any attachments are intended solely for the addressee(s) and may contain confidential and/or privileged information and may be legally protected from disclosure. If you are not the intended recipient of this message or an agent of the intended recipient, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any attachments.