

Avista Corporation Journal Entry

Effective Date: 201802

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Jenny Berg


Submitted by: Jenny Berg

Approved by:

Last Saved: 03/06/2018 3:24 PM


Approval Requested: 03/06/2018 3:24 PM

Seq	Co.	FERC	Inter.	Exp.	Deferrals	GD	WA	ID	DL	Debit	Credit	Comment
10	001	431600	-	INTEREST EXPENSE	ENERGY DEFERRALS	GD	WA	DL		46,887.65		Interest Expense
20	001	191010	-	CURR UNRECOV	PGA DEFERRED	GD	WA	DL			39,017.27	Deferral
30	001	805120	-	DEFER CURRENT	UNRECOVERED GAS COSTS	GD	WA	DL			7,870.38	Deferral Expense
40	001	431600	-	INTEREST EXPENSE	ENERGY DEFERRALS	GD	WA	DL		18,930.22		Interest Income
50	001	191000	-	RECOVERABLE	GAS COSTS AMORTIZED	GD	WA	DL		2,191,064.77		Amortization
60	001	805110	-	AMORTIZE	RECOVERABLE GAS COSTS	GD	WA	DL			2,209,994.99	Amortization Expense
70	001	191000	-	RECOVERABLE	GAS COSTS AMORTIZED	GD	WA	DL			370.51	Refund
80	001	805110	-	AMORTIZE	RECOVERABLE GAS COSTS	GD	WA	DL		370.51		Refund
90	001	431600	-	INTEREST EXPENSE	ENERGY DEFERRALS	GD	ID	DL		5,757.96		Interest Expense
100	001	191010	-	CURR UNRECOV	PGA DEFERRED	GD	ID	DL			24,876.01	Deferral
110	001	805120	-	DEFER CURRENT	UNRECOVERED GAS COSTS	GD	ID	DL		19,118.05		Deferral Expense
120	001	431600	-	INTEREST EXPENSE	ENERGY DEFERRALS	GD	ID	DL		1,874.20		Interest Income
130	001	191000	-	RECOVERABLE	GAS COSTS AMORTIZED	GD	ID	DL		1,087,055.97		Amortization
140	001	805110	-	AMORTIZE	RECOVERABLE GAS COSTS	GD	ID	DL			1,088,930.17	Amortization Expense
Totals:										3,371,059.33	3,371,059.33	



 Prepared by Jenny Berg

 Date: 3/16/18



 Reviewed by

 Date: 3/16/18

Approved for Entry

 Corporate Accounting use Only

 Date:

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.

201802

Washington/Idaho Gas Costs

Demand (Transportation) Costs	
NWP Fixed	\$ 3,302,170.75
NWP Variable	\$ 30,679.83
NWP Capacity Release	\$ (2,128,574.53)
NWP Total (excluding Refund)	\$ 1,204,175.75
GTN Fixed	\$ 228,271.63
GTN Variable	\$ 53,678.97
GTN Capacity Release	\$ (3,067,641.64)
Transcanada Foothills (BC System) Fixed	\$ 278,867.06
Transcanada Foothills (BC System) Variable	\$ 188,844.32
ANG Total	\$ 186,644.32
NOVA (AB System) Fixed	\$ 382,765.25
NOVA (AB System) Variable	\$ 382,765.25
Spectra Westcoast Fixed	\$ 87,200.11
Spectra Westcoast Variable	\$ 2,440.22
WEI (Duke) Total	\$ 89,440.33
Questar	\$ 3,734.24
NOVA Fixed charges	\$ -
Third party capacity release	\$ 50.00
Other Pipeline Fixed charges	\$ -
Other capacity release credit	\$ 50.00
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracountry Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,145,621.95
WAI/D Buy/Sell Transportation Recovery	\$ (8,542.98)
Total Demand Costs	\$ 2,137,078.97
less variable costs charged to Commodity	\$ (66,498.12)
Total Demand Costs to be Allocated	\$ 2,050,580.85

804000 GD AN	\$ 9,543,034.90
804000 GD AN	\$ -
81000 GD AN	\$ (78,881.08)
804600 GD AN	\$ 1,820,475.69
804010 GD AN	\$ 97,824.95
804730 GD AN	\$ 827,715.23
Total Commodity Costs from Purchase Journals	\$ 11,999,969.50
Storage (Injections)/Withdrawals	\$ 4,268,613.12
FAPB Commodity for Anderson Elementary/Lq	\$ -
WAI/D Gas Purchased from Interstate Asphalt	\$ -
GST	\$ -
M Chemical Accrual	\$ 7,000.00
Broker Fees	\$ 16,979.88
Mizuho Broker Fees	\$ 2,533.29
Wells Fargo Journal DJ 473	\$ 2,613.29
plus variable costs from Demand	\$ 86,498.12
Merchandise Processing Fee DJ 467	\$ 5,015.52
WAI/D Off System Revenue	\$ (6,157,974.51)
Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ 7,856,148.24
WA Imbalance	\$ 39,031.12
ID Imbalance	\$ 16,847.12
Total Deferred Commodity Costs:	\$ 7,912,026.48
Total Net Gas Costs	\$ 9,962,607.33
From DJ 430	\$ 9,962,607.33
Check \$	\$ -

201802

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,050,580.85	\$ 1,416,131.14	\$ 634,449.71
Total Commodity Costs to be Allocated	\$ 7,856,148.24	\$ 5,327,254.12	\$ 2,528,894.12
Imbalance Cost Washington	\$ 39,031.12	\$ -	\$ -
Imbalance Cost Idaho	\$ 16,847.12	\$ -	\$ 16,847.12
Total Commodity Costs before refund	\$ 7,912,026.48	\$ 5,366,285.24	\$ 2,545,741.24
Total	\$ 9,962,607.33	\$ 7,416,131.14	\$ 2,545,741.24

check \$

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO			
	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND							
Schedule 101	16,179,866	MAIN CALC	\$ 2,081,351.00		9,222,763	MAIN CALC	\$ 1,027,603.00
Schedule 102	21,014	MAIN CALC	\$ 2,402.00		3,135,975	MAIN CALC	\$ 351,342.00
Schedule 111	7,202,971	MAIN CALC	\$ 759,003.00		3,435	MAIN CALC	\$ 384.00
Schedule 112	21,583	MAIN CALC	\$ 2,123.00		0	MAIN CALC	\$ -
Schedule 121	448,875	MAIN CALC	\$ 48,583.00		0	MAIN CALC	\$ -
Schedule 122	48,826	MAIN CALC	\$ 5,622.00		0	MAIN CALC	\$ -
Schedule 131	0	MAIN CALC	\$ -		0	MAIN CALC	\$ -
Schedule 132	117,328	MAIN CALC	\$ 7,875.00		0	MAIN CALC	\$ -
Schedule 146	3,587,188	MAIN CALC	\$ 1,901.00		0	MAIN CALC	\$ -
Total Demand	29,607,631	MAIN CALC	\$ 2,908,860.00		12,362,193	MAIN CALC	\$ 1,379,329.00
	29,607,631	check	\$ 0.09825		12,362,193	check	\$ 0.111576401
COMMODITY							
Schedule 101	16,179,866	MAIN CALC	\$ 2,666,323.00		9,222,763	MAIN CALC	\$ 1,347,216.00
Schedule 102	21,014	MAIN CALC	\$ 3,079.00		3,135,975	MAIN CALC	\$ 472,170.00
Schedule 111	7,202,971	MAIN CALC	\$ 1,097,244.00		3,495	MAIN CALC	\$ 594.00
Schedule 112	21,583	MAIN CALC	\$ 3,152.00		0	MAIN CALC	\$ -
Schedule 121	448,875	MAIN CALC	\$ 65,803.00		0	MAIN CALC	\$ -
Schedule 122	48,826	MAIN CALC	\$ 9,385.00		0	MAIN CALC	\$ -
Schedule 131	0	MAIN CALC	\$ -		0	MAIN CALC	\$ -
Schedule 132	117,328	MAIN CALC	\$ 20,720.00		0	MAIN CALC	\$ -
Total Commodity	26,040,443	MAIN CALC	\$ 3,865,686.00		12,362,193	MAIN CALC	\$ 1,819,980.00
	26,040,443	check	\$ 0.14845		12,362,193	check	\$ 0.14722

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO			
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DEMAND							
Schedule 101	16,179,866	MAIN CALC	\$ 2,081,351.00		9,222,763	MAIN CALC	\$ 1,027,603.00
Schedule 102	21,014	MAIN CALC	\$ 2,402.00		3,135,975	MAIN CALC	\$ 351,342.00
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Schedule 112	21,583	MAIN CALC	\$ 2,123.00		0	MAIN CALC	\$ -
Schedule 121	448,875	MAIN CALC	\$ 48,583.00		0	MAIN CALC	\$ -
Schedule 122	48,826	MAIN CALC	\$ 5,622.00		0	MAIN CALC	\$ -
Schedule 131	0	MAIN CALC	\$ -		0	MAIN CALC	\$ -
Schedule 132	117,328	MAIN CALC	\$ 7,875.00		0	MAIN CALC	\$ -
Schedule 146	3,587,188	MAIN CALC	\$ 1,901.00		0	MAIN CALC	\$ -
Total Demand	29,607,631	MAIN CALC	\$ 2,908,860.00		12,362,193	MAIN CALC	\$ 1,379,329.00
	29,607,631	check	\$ 0.09825		12,362,193	check	\$ 0.111576401
COMMODITY							
Schedule 101	16,179,866	MAIN CALC	\$ 2,666,323.00		9,222,763	MAIN CALC	\$ 1,347,216.00
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Schedule 112	21,583	MAIN CALC	\$ 3,152.00		0	MAIN CALC	\$ -
Schedule 121	448,875	MAIN CALC	\$ 65,803.00		0	MAIN CALC	\$ -
Schedule 122	48,826	MAIN CALC	\$ 9,385.00		0	MAIN CALC	\$ -
Schedule 131	0	MAIN CALC	\$ -		0	MAIN CALC	\$ -
Schedule 132	117,328	MAIN CALC	\$ 20,720.00		0	MAIN CALC	\$ -
Total Commodity	26,040,443	MAIN CALC	\$ 3,865,686.00		12,362,193	MAIN CALC	\$ 1,819,980.00
	26,040,443	check	\$ 0.14845		12,362,193	check	\$ 0.14722

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	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND							
Schedule 101	16,179,866	MAIN CALC	\$ 2,081,351.00		9,222,763	MAIN CALC	\$ 1,027,603.00
Schedule 102	21,014	MAIN CALC	\$ 2,402.00		3,135,975	MAIN CALC	\$ 351,342.00
Schedule 111	7,202,971	MAIN CALC	\$ 759,003.00		3,435	MAIN CALC	\$ 384.00
Schedule 112	21,583	MAIN CALC	\$ 2,123.00		0	MAIN CALC	\$ -
Schedule 121	448,875	MAIN CALC	\$ 48,583.00		0	MAIN CALC	\$ -
Schedule 122	48,826	MAIN CALC	\$ 5,622.00		0	MAIN CALC	\$ -
Schedule 131	0	MAIN CALC	\$ -		0	MAIN CALC	\$ -
Schedule 132	117,328	MAIN CALC	\$ 7,875.00		0	MAIN CALC	\$ -
Schedule 146	3,587,188	MAIN CALC	\$ 1,901.00		0	MAIN CALC	\$ -
Total Demand	29,607,631	MAIN CALC	\$ 2,908,860.00		12,362,193	MAIN CALC	\$ 1,379,329.00
	29,607,631	check	\$ 0.09825		12,362,193	check	\$ 0.111576401
COMMODITY							
Schedule 101	16,179,866	MAIN CALC	\$ 2,666,323.00		9,222,763	MAIN CALC	\$ 1,347,216.00
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Schedule 111	7,202,971	MAIN CALC	\$ 1,097,244.00		3,495	MAIN CALC	\$ 594.00
Schedule 112	21,583	MAIN CALC	\$ 3,152.00		0	MAIN CALC	\$ -
Schedule 121	448,875	MAIN CALC	\$ 65,803.00		0	MAIN CALC	\$ -
Schedule 122	48,826	MAIN CALC	\$ 9,385.00		0	MAIN CALC	\$ -
Schedule 131	0	MAIN CALC	\$ -		0	MAIN CALC	\$ -
Schedule 132	117,328	MAIN CALC	\$ 20,720.00		0	MAIN CALC	\$ -
Total Commodity	26,040,443	MAIN CALC	\$ 3,865,686.00		12,362,193	MAIN CALC	\$ 1,819,980.00
	26,040,443	check	\$ 0.14845		12,362,193	check	\$ 0.14722

Deferral Calculation

Total Deferral Expenses from above	\$ 3,366,285.24	\$ 1,416,131.14	\$ 1,950,154.10
PGA Deferral Revenue from above	\$ (3,865,686.00)	\$ (2,908,860.00)	\$ (956,826.00)
Adjustments	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (500,000.00)	\$ (492,728.86)	\$ (7,271.14)
(overcollected)/undercollected (rebate)/surcharge	\$ 7,870.38	\$ -	\$ 7,870.38
Deferral Check ERROR	\$ -	\$ -	\$ -
JET Entry	\$ 3,371,059.32	\$ -	\$ 3,371,059.32
Debits	\$ -	\$ -	\$ -
Credits	\$ -	\$ -	\$ -
Total	\$ 3,371,059.32	\$ -	\$ 3,371,059.32

Okay - appears when WA = ID signs differ

Washington/Idaho Gas Costs

	GL Account	Feb-18 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (466,167.08)
JP Withdrawals	808100 GD AN	\$ 4,763,434.38
Total JP	164100 GD AN	\$ 4,297,267.30
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (34,955.10)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 6,300.92
Total Clay Basin	164115 GD AA	\$ (28,654.18)

Total Net Storage (Injections)/Withdrawals \$ 4,268,613.12 ✓

NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 9,543,034.90 ✓
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,059,123.83 ✓
Variable Demand (Transport) Costs	804002 GD AN	\$ 86,498.12 ✓
Hedge Activity	804010 GD AN	\$ 87,624.95 ✓
Financial Settlements	804600 GD AN	\$ 1,620,475.50 ✓
Interco Purchase from Thermal	804730 GD AN	\$ 827,715.23 ✓
Cochrane Credit	811000 GD AN	\$ (78,881.08) ✓

2,145,621.95 ✓

Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ 39,031.12 ✓
ID Imbalance from DJ 436	804000 GD AN	\$ 18,847.12 ✓
M Chemical Accrual	804000 GD AN	\$ 7,000.00 ✓
Broker Fees DJ 471	804017 GD AN	\$ 15,979.88 ✓
Mizuho Journal DJ 473	804017 GD AN	\$ 2,533.22 ✓
Wells Fargo Journal DJ 473	804017 GD AN	\$ 2,513.29 ✓
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 6,015.52 ✓
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (8,157,974.51) ✓
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00) ✓
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ - ✓
FAPB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ - ✓
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (8,542.98) ✓
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ - ✓
Total Costs for Deferral including net gas costs		\$ 9,962,607.33 ✓ Tie to Deferral Entry

Handwritten mark

483600 GD AN	\$ (565,084.10)	Input fr GLE Sales
483000 GD AN	\$ (5,558,647.79)	Input fr GLE Sales
483730 GD AN	\$ (2,034,242.62)	Input fr GLE Sales
	(8,157,974.51)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 1,324,717.62	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (1,324,717.62)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (2,658,644.74)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 2,658,644.74	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
804700.GD.AN	\$ 7,975.00	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (7,975.00)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130 ZZ ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
232130 ZZ ZZ	\$ -	\$ -	AP Correction
232620 ZZ ZZ	\$ -	\$ -	AP Correction
232620 ZZ ZZ	\$ -	\$ -	AP Correction
232130 ZZ ZZ	\$ -	\$ -	AP Correction
232130 ZZ ZZ	\$ -	\$ (10.00)	Fortis Bank Fee
903000.CD.AA	\$ 10.00	\$ -	Fortis Bank Fee
232620 ZZ ZZ	\$ 48,282.24	\$ -	To Clear AP for GTN January
232130 ZZ ZZ	\$ -	\$ (48,282.24)	To Clear AP for GTN January
Total Other Adj	\$ 4,046,629.60	\$ (4,046,629.60)	

Total from GLE	\$ 19,022,862.02	\$ (19,022,862.02)
Total DJ 430	\$ 23,069,491.62	\$ (23,069,491.62)



Gas by GL Account - Estimate

Accounting Month: 201802
 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				(\$70,964.96)	(\$70,964.96)	CR ✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$88,634.69)	(\$88,634.69)	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$79,829.44	\$79,829.44	F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,137.40	\$10,137.40	F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$2,766.73)		(\$2,766.73)	F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$5,898.00)		(\$5,898.00)	F ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$192,542.32	\$192,542.32	F ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$12,095.45)		(\$12,095.45)	F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT				\$394,860.70	\$394,860.70	
001-804001-GD-AN-DL	TOTALS:				(\$18,875.94)	\$2,077,999.77	\$2,059,123.83 ✓
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT				\$8,020.76	\$8,020.76	✓ ✓
Gas Transmission Northwest Corporation	ACCTSP				\$20,438.86	\$20,438.86	✓ ✓
Gas Transmission Northwest Corporation	ACCTSP			\$25,218.45		\$25,218.45	✓ ✓
Northwest Pipeline Corporation	TPORT				\$31,936.15	\$31,936.15	✓ ✓
Northwest Pipeline Corporation	ACCTSP				(\$1,356.32)	(\$1,356.32)	✓ ✓
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	✓ ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$2,240.22		\$2,240.22	✓ ✓
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:				\$27,458.67	\$59,039.45	\$86,498.12 ✓
Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				\$87,624.95	\$87,624.95	
001-804010-GD-AN-DL	TOTALS:				\$87,624.95	\$87,624.95	✓
Gas Financial Derivatives AN							
Mizuho Securities USA LLC	FSWPS				\$173,685.40	\$173,685.40	
Mizuho Securities USA LLC	BSWPS				\$1,307,640.32	\$1,307,640.32	
Mizuho Securities USA LLC	FSWPS				(\$718,450.60)	(\$718,450.60)	
Wells Fargo Securities, LLC	BSWPS				\$1,235,120.18	\$1,235,120.18	
Wells Fargo Securities, LLC	FSWPS				\$17,949.40	\$17,949.40	
Wells Fargo Securities, LLC	FSWPS				(\$395,469.20)	(\$395,469.20)	
001-804600-GD-AN-DL	TOTALS:				\$1,620,475.50	\$1,620,475.50	✓
Intra-company Gas Purchases AN							
Avista Corporation	GAS		394,810		\$827,715.23	\$827,715.23	
001-804730-GD-AN-DL	TOTALS:		394,810		\$827,715.23	\$827,715.23	✓
Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		2,118,908		\$4,763,434.39	\$4,763,434.39	
Questar Intrup Storage - AA	STOR		2,437		\$6,300.92	\$6,300.92	
001-808100-GD-AN-DL	TOTALS:		2,121,345		\$4,769,735.31	\$4,769,735.31	✓

✓ tied to GADD



Gas by GL Account - Estimate

Page: 2
 Print Date: 03/06/18
 08:10:44 AM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201802
 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			\$1,884.24		\$1,884.24
Dominion Energy Questar Pipeline, LLC	ACCTSP				\$1,850.00	\$1,850.00
Gas Transmission Northwest Corporation	TPORT				\$228,271.63	\$228,271.63
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				(\$3,087.64)	(\$3,087.64)
Northwest Pipeline Corporation	TPORT				\$3,302,170.75	\$3,302,170.75
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$1,350,094.69)	(\$1,350,094.69)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$385,081.19)	(\$385,081.19)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$110,023.20)	(\$110,023.20)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$123,776.10)	(\$123,776.10)

F ✓
 F ✓
 CR ✓
 F ✓
 CR ✓

February 18 Description	Schedule	February 18 Billed	January 18 Unbilled	February 18 Unbilled	February 18 Net Unbilled	Total	Notes
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Schedule Sum for Commodity Deferral:

Firm	101	17,388,420	9,618,575	10,410,021	791,446	18,179,866	
Firm	102	20,048	11,063	12,029	966	21,014	
Firm	111	6,543,419	3,107,754	3,767,306	659,552	7,202,971	
Firm	112	17,942	7,144	10,765	3,621	21,563	
Firm	121	406,354	199,450	241,971	42,521	448,875	
Firm	122	48,826	0	0	0	48,826	
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	
Interruptible	132	117,328	0	0	0	117,328	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		24,542,337	12,943,986	14,442,092	1,498,106	26,040,443	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		3,629,622	3,629,622	3,567,188	(62,434)	3,567,188	
Total 147		39,173	0	0	0	39,173	
Total 148 Transportation Sales		4,873,335	4,873,335	4,412,634	(460,701)	4,412,634	
Total 147 & 148 Transportation Sales		4,912,508	4,873,335	4,412,634	(460,701)	4,451,807	
Total sales		33,084,467	21,446,943	22,421,914	974,971	34,059,438	

Schedule Sum for Demand Deferral:

Firm	101	17,388,420	9,618,575	10,410,021	791,446	18,179,866	
Firm	102	20,048	11,063	12,029	966	21,014	
Firm	111	6,543,419	3,107,754	3,767,306	659,552	7,202,971	
Firm	112	17,942	7,144	10,765	3,621	21,563	
Firm	121	406,354	199,450	241,971	42,521	448,875	
Firm	122	48,826	0	0	0	48,826	
Firm	131	0	0	0	0	0	
Interruptible	132	117,328	0	0	0	117,328	
Interruptible	132W	0	0	0	0	0	
Transportation	146	3,629,622	3,629,622	3,567,188	(62,434)	3,567,188	
Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation		28,171,959	16,573,608	18,009,290	1,435,672	29,607,631	

Schedule Sum for Commodity and Demand Amortization:

Firm	101	17,388,420	9,618,575	10,410,021	791,446	18,179,866	
Firm	102	20,048	11,063	12,029	966	21,014	
Firm	111	6,543,419	3,107,754	3,767,306	659,552	7,202,971	
Firm	121	406,354	199,450	241,971	42,521	448,875	
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
Interruptible	132	3,629,622	3,629,622	3,567,188	(62,434)	3,567,188	
Interruptible	132W	0	0	0	0	0	
Transportation	146	27,987,863	16,566,464	17,998,515	1,432,051	29,419,914	Volumes for PGA Commodity & Demand Amortization
Firm	112	17,942	7,144	10,765	3,621	21,563	Annual lump sum amortization
Firm	122	48,826	0	0	0	48,826	Annual lump sum amortization
Interruptible	132	117,328	0	0	0	117,328	Annual lump sum amortization
Total Firm Sales		24,425,009	12,943,986	14,442,092	1,498,106	25,923,115	
Total Interruptible Sales		117,328	0	0	0	117,328	
Total Transportation Sales (Schedule 146)		3,629,622	3,629,622	3,567,188	(62,434)	3,567,188	
Total Transportation Sales (Schedule 147 & 148)		4,912,508	4,873,335	4,412,634	(460,701)	4,451,807	
Check total sales		33,084,467	21,446,943	22,421,914	974,971	34,059,438	
		33,084,467	21,446,943	22,421,914		34,059,438	

150

155

AVISTA CORPORATION
 FEBRUARY 2018 WASHINGTON 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	\$ 5,905,600	0.951850	\$ 5,050,135	60.47%	39.53%	\$ 3,053,817	\$ 1,996,318
0102	\$ 6,109	0.951850	\$ 5,815	60.47%	39.53%	\$ 3,516	\$ 2,299
0111	\$ 1,943,591	0.951850	\$ 1,850,007	62.49%	37.51%	\$ 1,156,069	\$ 693,938
0112	\$ 4,946	0.951850	\$ 4,708	62.49%	37.51%	\$ 2,942	\$ 1,766
0121	\$ 119,445	0.951850	\$ 113,694	61.17%	38.83%	\$ 69,547	\$ 44,147
0122	\$ 15,745	0.951850	\$ 14,987	62.49%	37.51%	\$ 9,365	\$ 5,622
0132	\$ 30,041	0.951850	\$ 28,595	72.46%	27.54%	\$ 20,720	\$ 7,875
0146	\$ 2,093	0.951850	\$ 1,935	0.00%	100.00%	\$ -	\$ 1,935
Schedule Totals	\$ 7,427,510		\$ 7,069,876			\$ 4,315,976	\$ 2,753,900

February Unbilled

Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m)	Demand Cost (n)
				[j*k]	[j*l]
0101	10,410,021	0.16436	0.10744	\$ 1,710,991	\$ 1,118,453
0102	12,029	0.16436	0.10744	\$ 1,977	\$ 1,292
0111	3,767,306	0.16436	0.09865	\$ 619,194	\$ 371,645
0112	10,765	0.16436	0.09865	\$ 1,769	\$ 1,062
0121	241,971	0.16436	0.10433	\$ 39,770	\$ 25,245
0146	3,567,188	0	0.00054	\$ -	\$ 1,926
18,009,280				\$ 2,373,701	\$ 1,519,623

January Unbilled Reversal

Schedule (o)	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s)	Demand Cost (t)
				[p*q]	[p*r]
0101	-9,618,575	0.21817	0.10744	\$ (2,098,485)	\$ (1,033,420)
0102	-11,063	0.21817	0.10744	\$ (2,414)	\$ (1,189)
0111	-3,107,754	0.21817	0.09865	\$ (678,019)	\$ (306,580)
0112	-7,144	0.21817	0.09865	\$ (705)	\$ (705)
0121	-199,450	0.21817	0.10433	\$ (43,514)	\$ (20,809)
0146	-3,629,622	0	0.00054	\$ -	\$ (1,960)
				\$ (2,823,991)	\$ (1,364,663)

Note: Only change is commodity rate.

	Billed (g)	February Unbilled (m)	January Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 3,053,817	\$ 1,710,991	\$ (2,098,485)	\$ 2,666,323
0102	\$ 3,516	\$ 1,977	\$ (2,414)	\$ 3,079
0111	\$ 1,156,069	\$ 619,194	\$ (678,019)	\$ 1,097,244
0112	\$ 2,942	\$ 1,769	\$ (1,559)	\$ 3,152
0121	\$ 69,547	\$ 39,770	\$ (43,514)	\$ 65,803
0122	\$ 9,365	\$ -	\$ -	\$ 9,365
0132	\$ 20,720	\$ -	\$ -	\$ 20,720
0146	\$ -	\$ -	\$ -	\$ -
	\$ 4,315,976	\$ 2,373,701	\$ (2,823,991)	\$ 3,865,686

	Billed (h)	February Unbilled (n)	January Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ 1,996,318	\$ 1,118,453	\$ (1,033,420)	\$ 2,081,351
0102	\$ 2,299	\$ 1,292	\$ (1,189)	\$ 2,402
0111	\$ 693,938	\$ 371,645	\$ (306,580)	\$ 759,003
0112	\$ 1,766	\$ 1,062	\$ (705)	\$ 2,123
0121	\$ 44,147	\$ 25,245	\$ (20,809)	\$ 48,583
0122	\$ 5,622	\$ -	\$ -	\$ 5,622
0132	\$ 7,875	\$ -	\$ -	\$ 7,875
0146	\$ 1,935	\$ 1,926	\$ (1,960)	\$ 1,901
	\$ 2,753,900	\$ 1,519,623	\$ (1,364,663)	\$ 2,908,860

AVISTA UTILITIES
 Schedule Summaries & Shortcuts
 State of Washington - Gas
 Effective Date January 26, 2018

*treat rate change
 as Feb 1st
 for P&A entries.*

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

	Base Rate	PGA		Decoupling Sch 175	LOW INC DISC RATE Sch 189	DSM Sch 191	LIRAP Sch 192	Billing Rate	SHORTCUT					
		Sch 150	Amortization Sch 155						Therms		Multiply Therms By	Add		
									From	To				
Schedule 101 - General Service - Firm														
Basic Charge	\$9.00							\$9.00						\$9.00
First 70 Therms	\$0.38685	\$0.28488	(\$0.09504)	\$0.05580		\$0.02229	\$0.01910	\$0.67388	1	70		\$0.67388		\$9.00
Over 70 Therms	\$0.50279	\$0.28488	(\$0.09504)	\$0.05580		\$0.02229	\$0.01910	\$0.78982	71	over		\$0.78982		\$0.88
Schedule 102 - Fixed-Income Senior & Disabled Residential Service														
Basic Charge	\$9.00							\$9.00						\$9.00
First 70 Therms	\$0.38685	\$0.28488	(\$0.09504)	\$0.05580	(\$0.40663)	\$0.02229	\$0.01910	\$0.26725	1	70		\$0.26725		\$9.00
Over 70 Therms	\$0.50279	\$0.28488	(\$0.09504)	\$0.05580	(\$0.40663)	\$0.02229	\$0.01910	\$0.38319	71	over		\$0.38319		\$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	\$0.27568	(\$0.07835)	\$0.03904		\$0.01581	\$0.01600	\$101.44						
								\$0.26818						
If consumption is greater than 200 therms:														
First 200 therms	\$0.50720	\$0.27568	(\$0.07835)	\$0.03904		\$0.01581	\$0.01600	\$0.77538	1	200		\$0.26818		\$101.44
201-1,000 therms	\$0.34034	\$0.27568	(\$0.07835)	\$0.03904		\$0.01581	\$0.01600	\$0.60852	201	1,000		\$0.60852		\$33.37
Over 1,000 therms	\$0.25943	\$0.27568	(\$0.07835)	\$0.03904		\$0.01581	\$0.01600	\$0.52761	1,001	over		\$0.52761		\$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	\$0.27568				\$0.01581	\$0.01600	\$101.44						
								\$0.30749						
If consumption is greater than 200 therms:														
First 200 therms	\$0.50720	\$0.27568				\$0.01581	\$0.01600	\$0.81469	1	200		\$0.30749		\$101.44
201-1,000 therms	\$0.34034	\$0.27568				\$0.01581	\$0.01600	\$0.64783	201	1,000		\$0.64783		\$33.37
Over 1,000 therms	\$0.25943	\$0.27568				\$0.01581	\$0.01600	\$0.56692	1,001	over		\$0.56692		\$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	\$0.28163	(\$0.04973)	\$0.03904		\$0.01614	\$0.01462	\$252.28						
								\$0.30170						
If consumption is greater than 500 therms:														
First 500 therms	\$0.50456	\$0.28163	(\$0.04973)	\$0.03904		\$0.01614	\$0.01462	\$0.80626	1	500		\$0.30170		\$252.28
501-1,000 therms	\$0.35670	\$0.28163	(\$0.04973)	\$0.03904		\$0.01614	\$0.01462	\$0.65840	501	1,000		\$0.65840		\$73.93
1,001-10,000 therms	\$0.27397	\$0.28163	(\$0.04973)	\$0.03904		\$0.01614	\$0.01462	\$0.57567	1,001	10,000		\$0.57567		\$156.66
10,001-25,000 therms	\$0.22202	\$0.28163	(\$0.04973)	\$0.03904		\$0.01614	\$0.01462	\$0.52372	10,001	25,000		\$0.52372		\$676.16
Over 25,000 therms	\$0.14725	\$0.28163	(\$0.04973)	\$0.03904		\$0.01614	\$0.01462	\$0.44895	25,001	over		\$0.44895		\$2,545.41
Annual minimum term 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	\$0.28163				\$0.01614	\$0.01462	\$252.28						
								\$0.31239						
If consumption is greater than 500 therms:														
First 500 therms	\$0.50456	\$0.28163				\$0.01614	\$0.01462	\$0.81695	1	500		\$0.31239		\$252.28
501-1,000 therms	\$0.35670	\$0.28163				\$0.01614	\$0.01462	\$0.66909	501	1,000		\$0.66909		\$73.93
1,001-10,000 therms	\$0.27397	\$0.28163				\$0.01614	\$0.01462	\$0.58636	1,001	10,000		\$0.58636		\$156.66
10,001-25,000 therms	\$0.22202	\$0.28163				\$0.01614	\$0.01462	\$0.53441	10,001	25,000		\$0.53441		\$676.16
Over 25,000 therms	\$0.14725	\$0.28163				\$0.01614	\$0.01462	\$0.45964	25,001	over		\$0.45964		\$2,545.41
Annual minimum term deficiency charge								\$0.38269						\$0.38269
Schedule 131 - Interruptible Service														
First 10,000 therms	\$0.25277	\$0.23775		\$0.03904		\$0.01521	\$0.01404	\$0.55881	1	10,000		\$0.55881		
10,001-25,000 therms	\$0.20291	\$0.23775		\$0.03904		\$0.01521	\$0.01404	\$0.50895	10,001	25,000		\$0.50895		\$498.60
25,001-50,000 therms	\$0.19067	\$0.23775		\$0.03904		\$0.01521	\$0.01404	\$0.49671	25,001	50,000		\$0.49671		\$804.60
Over 50,000 therms	\$0.18662	\$0.23775		\$0.03904		\$0.01521	\$0.01404	\$0.49266	50,000	over		\$0.49266		\$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	\$0.23775				\$0.01521	\$0.01404	\$0.51977	1	10,000		\$0.51977		
10,001-25,000 therms	\$0.20291	\$0.23775				\$0.01521	\$0.01404	\$0.48991	10,001	25,000		\$0.48991		\$498.60
25,001-50,000 therms	\$0.19067	\$0.23775				\$0.01521	\$0.01404	\$0.45767	25,001	50,000		\$0.45767		\$804.60
Over 50,000 therms	\$0.18662	\$0.23775				\$0.01521	\$0.01404	\$0.45362	50,000	over		\$0.45362		\$1,007.10
Annual Minimum charge is 250,000 therms minus actual annual usage times								\$0.27731						

No Amortization

No Amortization

No Revenue

AVISTA UTILITIES
 Schedule Summaries & Shortcuts
 State of Washington - Gas
 Effective Date January 26, 2018

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
✓ <u>Schedule 146 - Transportation Service For Customer Owned Gas</u>								
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
<u>Schedule 148</u>								
Monthly Rate	\$200.00							
Plus:	Minimum							

Revenue By Rate Schedule

Gas for WA

Data Source: Financial Reporting
Data Updated Daily

Accounting Period: 201802

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	5,305,600	✓	0	13,443,341
0102 - RESIDENTIAL DISCOUNT	RIDER 150	0	0	6,109	✓	0	15,452
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	0	1,943,591	✓	0	4,593,202
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	4,946	✓	0	10,790
0121 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	119,445	✓	0	281,980
0122 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	15,745	✓	0	37,817
0132 - INTERRUPTIBLE SERV	RIDER 150	0	0	30,041	✓	0	70,834
0146 - TRANSP SVC CUST GAS	RIDER 150	0	0	2,033	✓	0	4,255
Overall - Total		0	0	7,427,509	✓	0	18,457,671

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 (a)+(c)+(e)+(g)	Dollars (b)+(d)+(f)+(h)	Dollars (i)	Dollars (j)	Dollars (k)	Dollars (l)	Dollars (m)			
Jan-18	14,130,106	\$ 3,635,714	17,672,872	\$ 2,959,395	31,802,978	\$ 6,595,109	\$ 12,311	\$ (262,463)	\$ 6,344,958		\$ 31,399,803	\$ 0.20207		
Feb-18	11,025,343	\$ 2,924,292	14,371,721	\$ 2,263,605	25,397,064	\$ 5,187,897	\$ 8,783	\$ (264,863)	\$ 4,931,817		\$ 25,034,275	\$ 0.19700		
Mar-18	9,982,868	\$ 2,773,951	11,734,476	\$ 1,581,375	21,717,344	\$ 4,355,326	\$ 11,363	\$ (260,400)	\$ 4,106,289		\$ 21,373,299	\$ 0.19712		
Apr-18	3,221,985	\$ 499,233	10,191,221	\$ 1,218,790	13,413,206	\$ 1,718,023	\$ 21,570	\$ (259,838)	\$ 1,479,756		\$ 13,211,053	\$ 0.11201		
May-18	2,466,293	\$ 388,426	5,039,820	\$ 591,502	7,506,113	\$ 979,929	\$ 27,335	\$ (256,088)	\$ 751,177		\$ 7,393,076	\$ 0.10161		
Jun-18	1,971,520	\$ 326,572	2,914,949	\$ 390,615	4,886,469	\$ 717,188	\$ 20,482	\$ (252,113)	\$ 485,557		\$ 4,812,818	\$ 0.10089		
Jul-18	1,977,844	\$ 327,620	2,313,368	\$ 330,618	4,291,212	\$ 658,238	\$ 19,171	\$ (244,763)	\$ 432,647		\$ 4,226,408	\$ 0.10237		
Aug-18	1,963,299	\$ 325,211	2,302,455	\$ 298,642	4,265,754	\$ 623,853	\$ 19,124	\$ (242,963)	\$ 400,014		\$ 4,201,327	\$ 0.09521		
Sep-18	1,955,391	\$ 323,901	3,150,240	\$ 438,783	5,105,631	\$ 762,684	\$ 6,149	\$ (250,050)	\$ 518,783		\$ 4,989,431	\$ 0.10398		
Oct-18	2,424,400	\$ 387,681	9,756,634	\$ 1,533,622	12,181,034	\$ 1,921,303	\$ 10,615	\$ (251,738)	\$ 1,680,181		\$ 11,926,547	\$ 0.14088		
Average Price	51,119,049	\$ 11,912,602	79,447,756	\$ 11,606,947	130,566,805	\$ 23,519,549	\$ 156,905	\$ (2,545,275)	\$ 21,131,179		\$ 128,568,037	\$ 0.16436		

RCF: 1.048150

Proposed Rate	
Proposed WACOG without RCF	\$ 0.16436
Proposed WACOG with RCF	\$ 0.17227

Jan 20th

Current	
WACOG without RCF	\$ 0.21817
WACOG with RCF	\$ 0.22868

Jan 1st Jan 25th Dec / Nov

Change WACOG without RCF	(0.05381)
Change WACOG with RCF	(0.05641)

= 2 - 1.048150
= 95185

H: Natural Gas Accounting / Gas Cost
Data Bases / PGA Rate Changes /
2018 / 2017 WA PGA Worksheets
December Update (12-22-2017)
2-7-01-20-2018

RCF = (Cost - Revenue) / Conversion Factor

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
WA Interest Rate: FERC Natural Gas Interest Rate, changes quarterly http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp	191010 GD WA	101 - 132	Debit	OLD - <i>use old rates</i> NEW - <i>use old rates Feb 1, 1/1/2018</i> \$0.21817 ✓ \$0.16436 ✓	1/26/2018	3/31/2018	4.25% ✓
WA Deferral Rates							
Commodity Rate							
Demand Rate							
		101	Debit	\$0.12678 ✓	11/1/2017	Next PGA filing	
		102	Debit	\$0.12678 ✓	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	\$0.07431 ✓	11/1/2017	Next PGA filing	
		146	Debit	\$0.00054 ✓	11/1/2017	Next PGA filing	
WA Commodity & Demand Amortization Rates (Sch 155)	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			
		121	Debit	\$0.04448 ✓	11/1/2017	Next PGA filing	
		122	n/a	n/a			
		131	n/a	\$0.08834 ✓			
		132	n/a	n/a			
		146	n/a	n/a			
WA Jackson Prairie Amortization Rates (Sch 155)	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	
ID Interest Rate	ORDER NO. 33664				1/1/2018	12/31/2018	1.00% ✓
Customer Deposit Rate changes annually check IPUC website							
ID Deferral Rates							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.21725 ✓	1/26/2018	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.11331 ✓	11/1/2017	Next PGA filing	
ID Commodity & Demand Amortization Rates	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 ✓	11/1/2017	Next PGA filing	
ID 2014 Earnings Test Amortization	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	(\$0.00268)	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, February 27, 2018 9:50 AM
To: Berg, Jenny
Subject: RE: Rate Review - February

All Oregon changes are appropriately reflected. Thank you!

From: Berg, Jenny
Sent: Monday, February 26, 2018 2:39 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - February

Hi Annette,

Attached is the rates review workbook for February 2018. All updates for the month are highlighted in green.

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>

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

Next yr book this column!

This is the large customer refund balance

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

+ back to Amort. - # 370.57

Total: 130,200.12

Total: 130,571.12

adjust in February.

← since booked need to adjust.

Balance to transfer to Amortization GL

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

Σ① = (130,571.12)
Refund

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