

Avista Corporation Journal Entry

Effective Date: 201803

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Jenny Berg

Last Saved: 04/05/2018 9:20 AM

Type: C

Submitted by: Jenny Berg

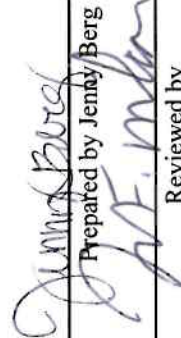
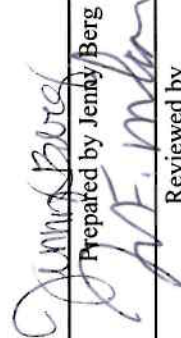
Approval Requested: 04/05/2018 9:20 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	47,943.87 ✓		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED		558,492.49 ✓	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	510,548.62 ✓		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	11,777.93 ✓		Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	1,855,400.57 ✓		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS		1,867,178.50 ✓	Amortization Expense
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	5,872.10 ✓		Interest Expense
80	001	191010 - CURR UNRECOV PGA DEFERRED		249,152.66 ✓	Deferral
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	243,280.56 ✓		Deferral Expense
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	1,051.88 ✓		Interest Income
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	887,330.06 ✓		Amortization
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS		888,381.94 ✓	Amortization Expense
Totals:			3,563,205.59	3,563,205.59	


 Prepared by Jenny Berg
 Reviewed by


4/5/18
 Date
 4/5/18
 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.

Approved for Entry
 Corporate Accounting use Only
 Date

201803

Washington/Idaho Gas Costs

Demand (Transportation) Costs	
NWP Fixed	\$ 3,555,974.78
NWP Variable	\$ 19,618.55
NWP Capacity Release	\$ (2,355,536.44)
NWP Total (excluding Refund)	\$ 1,219,056.99
GTN Fixed	\$ 252,739.32
GTN Variable	\$ 6,951.92
GTN Capacity Release	\$ (3,418.47)
Transcanada Foothills (BC System) Fixed	\$ 258,272.77
Transcanada Foothills (BC System) Variable	\$ 190,372.45
ANG Total	\$ 390,410.94
NOVA (AB System) Fixed	\$ 390,410.94
NOVA (AB System) Variable	\$ 95,079.01
Spectra Westcoast Fixed	\$ 89,079.01
Spectra Westcoast Variable	\$ 3,979.49
Questar	\$ 3,979.49
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 0.00
Other capacity release credit	\$ 0.00
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,251,071.65
WAID Buy/Sell Transportation Recovery	\$ (16,262.78)
Total Demand Costs	\$ 2,234,808.87
less variable costs charged to Commodity	\$ (25,580.87)
Total Demand Costs to be Allocated	\$ 2,209,228.00

201803

Expense Calculation

Total System Cost	\$ 2,206,228.30
Demand Allocated to Washington	\$ 1,523,621.26
Demand Allocated to Idaho	\$ 682,607.04
Commodity Allocated to Washington	\$ 68.4800%
Commodity Allocated to Idaho	\$ 31.5200%
Total Current Demand Costs (excluding return)	\$ 1,523,621.26
Total Commodity Costs to be Allocated	\$ 5,743,116.89
Imbalance Cost Washington	\$ (74,701.33)
Imbalance Cost Idaho	\$ (34,446.04)
Total Commodity Costs before refund	\$ 5,633,969.52
Total	\$ 7,840,197.82

check \$ 1,523,621.26

check \$ 682,607.04

check \$ 1,775,784.40

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO			PGA Revenue
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue	
DEMAND							
Schedule 101	15,771,469	MAIN CALC	\$ 1,689,163.00	7,413,396	MAIN CALC	\$ 779,254.00	
Schedule 102	19,043	MAIN CALC	\$ 2,041.00	2,669,250	MAIN CALC	\$ 281,330.00	
Schedule 111	5,695,266	MAIN CALC	\$ 554,510.00	3,652	MAIN CALC	\$ 384.00	
Schedule 112	7,893	MAIN CALC	\$ 775.00		MAIN CALC	\$ -	
Schedule 121	345,288	MAIN CALC	\$ 35,924.00		MAIN CALC	\$ -	
Schedule 122	51,647	MAIN CALC	\$ 5,193.00		MAIN CALC	\$ -	
Schedule 131	0	MAIN CALC	\$ -		MAIN CALC	\$ -	
Schedule 132	113,117	MAIN CALC	\$ 7,050.00		MAIN CALC	\$ -	
Schedule 146	3,349,134	MAIN CALC	\$ 1,795.00		MAIN CALC	\$ -	
Total Demand	25,263,857		\$ 2,296,441.00	10,086,298		\$ 1,060,968.00	
							0.10518904
							check
COMMODITY							
Schedule 101	15,771,469	MAIN CALC	\$ 2,583,934.00	7,413,396	MAIN CALC	\$ 1,205,053.00	
Schedule 102	19,043	MAIN CALC	\$ 3,121.00	2,669,250	MAIN CALC	\$ 435,058.00	
Schedule 111	5,695,266	MAIN CALC	\$ 923,773.00	3,652	MAIN CALC	\$ 593.00	
Schedule 112	7,893	MAIN CALC	\$ 1,293.00		MAIN CALC	\$ -	
Schedule 121	345,288	MAIN CALC	\$ 56,592.00		MAIN CALC	\$ -	
Schedule 122	51,647	MAIN CALC	\$ 8,652.00		MAIN CALC	\$ -	
Schedule 131	0	MAIN CALC	\$ -		MAIN CALC	\$ -	
Schedule 132	113,117	MAIN CALC	\$ 18,549.00		MAIN CALC	\$ -	
Total Commodity	21,914,733		\$ 3,595,914.00	10,086,298		\$ 1,640,704.00	
							0.16267
							check

Deferral Calculation

Total Deferral Expenses from above	\$ 3,868,185.12
PGA Deferral Revenue from above	\$ (3,595,914.00)
Adjustments	\$ -
Amount to be Deferred	\$ 272,271.12
(overcollected)/undercollected	\$ (510,548.62)
(rebate)/surcharge	\$ -
Deferral Check	\$ (8,594,027.00)
JET Entry	\$ 3,563,205.59
Debits	\$ 3,563,205.59
Credits	\$ -

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO			PGA Revenue
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue	
DEMAND							
Schedule 101	15,771,469	MAIN CALC	\$ 1,689,163.00	7,413,396	MAIN CALC	\$ 779,254.00	
Schedule 102	19,043	MAIN CALC	\$ 2,041.00	2,669,250	MAIN CALC	\$ 281,330.00	
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Schedule 112	7,893	MAIN CALC	\$ 775.00		MAIN CALC	\$ -	
Schedule 121	345,288	MAIN CALC	\$ 35,924.00		MAIN CALC	\$ -	
Schedule 122	51,647	MAIN CALC	\$ 5,193.00		MAIN CALC	\$ -	
Schedule 131	0	MAIN CALC	\$ -		MAIN CALC	\$ -	
Schedule 132	113,117	MAIN CALC	\$ 7,050.00		MAIN CALC	\$ -	
Schedule 146	3,349,134	MAIN CALC	\$ 1,795.00		MAIN CALC	\$ -	
Total Demand	25,263,857		\$ 2,296,441.00	10,086,298		\$ 1,060,968.00	
							0.10518904
							check
COMMODITY							
Schedule 101	15,771,469	MAIN CALC	\$ 2,583,934.00	7,413,396	MAIN CALC	\$ 1,205,053.00	
Schedule 102	19,043	MAIN CALC	\$ 3,121.00	2,669,250	MAIN CALC	\$ 435,058.00	
Schedule 111	5,695,266	MAIN CALC	\$ 923,773.00	3,652	MAIN CALC	\$ 593.00	
Schedule 112	7,893	MAIN CALC	\$ 1,293.00		MAIN CALC	\$ -	
Schedule 121	345,288	MAIN CALC	\$ 56,592.00		MAIN CALC	\$ -	
Schedule 122	51,647	MAIN CALC	\$ 8,652.00		MAIN CALC	\$ -	
Schedule 131	0	MAIN CALC	\$ -		MAIN CALC	\$ -	
Schedule 132	113,117	MAIN CALC	\$ 18,549.00		MAIN CALC	\$ -	
Total Commodity	21,914,733		\$ 3,595,914.00	10,086,298		\$ 1,640,704.00	
							0.16267
							check

Washington/Idaho Gas Costs		Mar-18
	GL Account	Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ -
JP Withdrawals	808100 GD AN	\$ 1,627,939.45
Total JP	164100 GD AN	\$ 1,627,939.45
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 159.14
Total Clay Basin	164115 GD AA	\$ 159.14
Total Net Storage (Injections)/Withdrawals		\$ 1,628,098.59
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 5,776,255.37
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,222,491.08
Variable Demand (Transport) Costs	804002 GD AN	\$ 28,580.57
Hedge Activity	804010 GD AN	\$ (72,303.67)
Financial Settlements	804600 GD AN	\$ 2,411,896.90
Interco Purchase from Thermal	804730 GD AN	\$ 602,629.88
Cochrane Credit	811000 GD AN	\$ (62,803.33)
Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ (74,701.33)
ID Imbalance from DJ 436	804000 GD AN	\$ (34,446.04)
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees DJ 471	804017 GD AN	\$ 16,410.12
Mizuho Journal DJ 473	804017 GD AN	\$ 5,860.22
Wells Fargo Journal DJ 473	804017 GD AN	\$ 5,039.74
Merchandise Processing Fee DJ 467	804018 GD AN	\$ 6,346.39
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (4,224,906.23)
Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ (9,987.66)
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ (16,262.78)
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -
Total Costs for Deferral including net gas costs		\$ 7,840,197.82

2,251,071.05 ✓

W

483600 GD AN	\$ (1,087,890.77)	Input fr GLE Sales
483000 GD AN	\$ (1,589,166.12)	Input fr GLE Sales
483730 GD AN	\$ (1,547,849.34)	Input fr GLE Sales
	(4,224,906.23)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 1,017,221.64	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142160 ZZ ZZ	\$ -	\$ (1,017,221.64)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (1,842,940.52)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 1,842,940.52	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
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	\$ -	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ -	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	\$ -	\$ (10.00)	Fortis Bank Fee
903000.CD.AA	\$ 10.00	\$ -	Fortis Bank Fee
142600.ZZ.ZZ	\$ -	\$ (44,978.00)	Account Correction Reclass
232130.ZZ.ZZ	\$ 44,978.00	\$ -	Account Correction Reclass
232130 ZZ ZZ	\$ 48,282.24	\$ -	Reverse last month's entry - To Clear AP for GTN January
232620 ZZ ZZ	\$ -	\$ (48,282.24)	Reverse last month's entry - To Clear AP for GTN January
Total Other Adj			
	\$ 2,960,432.40	\$ (2,960,432.40)	

Total from GLE	\$ 12,742,256.02	\$ (12,742,256.02)
Total DJ 430	\$ 15,702,688.42	\$ (15,702,688.42)



Gas by GL Account - Estimate

Accounting Month: 201803
 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	- F ✓
Dominion Energy Questar Pipeline, LLC	ACCTSP		\$2,129.49		\$2,129.49	- F ✓
Gas Transmission Northwest Corporation	TPORT			\$252,729.32	\$252,729.32	- F ✓
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,418.47)	(\$3,418.47)	- CR ✓
Northwest Pipeline Corporation	TPORT			\$3,655,974.78	\$3,655,974.78	- F ✓
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$1,494,747.70)	(\$1,494,747.70)	- CR ✓
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$426,339.90)	(\$426,339.90)	- CR ✓
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$121,811.40)	(\$121,811.40)	- CR ✓
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$137,037.83)	(\$137,037.83)	- CR ✓



Gas by GL Account - Estimate

Accounting Month: 201803
 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	
Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				(\$78,568.35)	(\$78,568.35)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$98,131.26)	(\$98,131.26)
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$460.96)		(\$460.96)
Spectra Energy - Westcoast Energy Inc.	TPORT				\$79,450.67	\$79,450.67
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$10,089.30	\$10,089.30
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$191,628.73	\$191,628.73
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$1,256.28)		(\$1,256.28)
TransCanada Nova Gas Transmission Ltd.	TPORT				\$392,987.14	\$392,987.14
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$2,576.20)		(\$2,576.20)
001-804001-GD-AN-DL	TOTALS:			(\$2,163.95)	\$2,224,655.03	\$2,222,491.08
Variable Transport Charges AN						
Gas Transmission Northwest Corporation	TPORT				\$8,961.92	\$8,961.92
Northwest Pipeline Corporation	TPORT				\$19,618.65	\$19,618.65
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$0.00		\$0.00
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00		\$0.00
001-804002-GD-AN-DL	TOTALS:			\$0.00	\$28,580.57	\$28,580.57
Gas Cost - FX Hedge AN						
Avista Corporation	ACCTGS				(\$72,303.67)	(\$72,303.67)
001-804010-GD-AN-DL	TOTALS:				(\$72,303.67)	(\$72,303.67)
Gas Financial Derivatives AN						
Mizuho Securities USA LLC	BSWPS				\$602,691.15	\$602,691.15
Mizuho Securities USA LLC	FSWPS				\$858,956.53	\$858,956.53
Mizuho Securities USA LLC	BSWPS				(\$131,199.75)	(\$131,199.75)
Wells Fargo Securities, LLC	FSWPS				\$645,965.60	\$645,965.60
Wells Fargo Securities, LLC	BSWPS				\$435,483.37	\$435,483.37
001-804600-GD-AN-DL	TOTALS:				\$2,411,896.90	\$2,411,896.90
Intra-company Gas Purchases AN						
Avista Corporation	GAS		361,595		\$602,629.88	\$602,629.88
001-804730-GD-AN-DL	TOTALS:		361,595		\$602,629.88	\$602,629.88
Gas Storage Withdrawal AN						
Jackson Pralrie - AN	STOR		737,229		\$1,627,939.41	\$1,627,939.41
Questar Intrup Storage - AA	STOR		60		\$159.14	\$159.14
001-808100-GD-AN-DL	TOTALS:		737,289		\$1,628,098.55	\$1,628,098.55
Gas Used for Product Extraction AN						
Cochrane/Empress Partnership	ACCTGS				(\$62,803.33)	(\$62,803.33)
001-811000-GD-AN-DL	TOTALS:				(\$62,803.33)	(\$62,803.33)

1. ties to GADD

Washington Sales Volumes

March/18 Description	March/18 Billed	February/18 Unbilled	March/18 Unbilled	March/18 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral:						
101 Firm	18,750,440	10,410,021	7,431,050	(2,978,971)	15,771,469	
102 Firm	22,239	12,029	8,833	(3,196)	19,043	
111 Firm	6,783,841	3,767,306	2,589,731	(1,177,575)	5,606,266	
112 Firm	13,354	10,765	5,304	(5,461)	7,893	
121 Firm	422,671	241,971	164,598	(77,373)	345,298	
122 Firm	51,647	0	0	0	51,647	
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	113,117	0	0	0	113,117	
132W Firm	0	0	0	0	0	
Total Retail Sales for GTI	26,157,309	14,442,092	10,199,516	(4,242,576)	21,914,733	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales						
	3,567,188	3,567,188	3,349,134	(218,054)	3,349,134	
	3,567,188	3,567,188	3,349,134	(218,054)	3,349,134	
Total 147 & 148 Transportation Sales						
	134,413	0	0	0	134,413	
	4,412,634	4,412,634	4,246,981	(165,653)	4,246,981	
	4,547,047	4,412,634	4,246,981	(165,653)	4,381,394	
Total sales	34,271,544	22,421,914	17,795,631	(4,626,283)	29,645,261	
Schedule Sum for Demand Deferral:						
101 Firm	18,750,440	10,410,021	7,431,050	(2,978,971)	15,771,469	
102 Firm	22,239	12,029	8,833	(3,196)	19,043	
111 Firm	6,783,841	3,767,306	2,589,731	(1,177,575)	5,606,266	
112 Firm	13,354	10,765	5,304	(5,461)	7,893	
121 Firm	422,671	241,971	164,598	(77,373)	345,298	
122 Firm	51,647	0	0	0	51,647	
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	113,117	0	0	0	113,117	
146 Transportation	3,567,188	3,567,188	3,349,134	(218,054)	3,349,134	
	29,724,497	18,009,280	13,548,650	(4,460,630)	25,283,867	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:						
101 Firm	18,750,440	10,410,021	7,431,050	(2,978,971)	15,771,469	
102 Firm	22,239	12,029	8,833	(3,196)	19,043	
111 Firm	6,783,841	3,767,306	2,589,731	(1,177,575)	5,606,266	
121 Firm	422,671	241,971	164,598	(77,373)	345,298	
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	0	0	0	0	0	Special amortization rate
146 Transportation	3,567,188	3,567,188	3,349,134	(218,054)	3,349,134	
	29,546,379	17,998,515	13,543,346	(4,455,169)	25,091,210	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales						
112 Firm	13,354	10,765	5,304	(5,461)	7,893	Annual lump sum amortization
122 Firm	51,647	0	0	0	51,647	Annual lump sum amortization
132 Firm	113,117	0	0	0	113,117	Annual lump sum amortization
Total Firm Sales	26,044,192	14,442,092	10,199,516	(4,242,576)	21,801,616	
Total Interruptible Sales	113,117	0	0	0	113,117	
Total Transportation Sales (Schedule 146)	3,567,188	3,567,188	3,349,134	(218,054)	3,349,134	
Total Transportation Sales (Schedule 147 & 148)	4,547,047	4,412,634	4,246,981	(165,653)	4,381,394	
Check total sales	34,271,544	22,421,914	17,795,631	(4,626,283)	29,645,261	
	34,271,544	22,421,914	17,795,631	(4,626,283)	29,645,261	

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AVISTA CORPORATION
MARCH 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	\$ 5,339,898	✓ 0.951850	✓ 5,082,782	60.47%	39.53%	\$ 3,073,558	\$ 2,009,224
0102	\$ 6,335	✓ 0.951850	✓ 6,030	60.47%	39.53%	\$ 3,646	\$ 2,384
0111	\$ 1,878,444	✓ 0.951850	✓ 1,787,997	62.49%	37.51%	\$ 1,117,319	\$ 670,678
0112	\$ 3,681	✓ 0.951850	✓ 3,504	62.49%	37.51%	\$ 2,190	\$ 1,314
0121	\$ 119,037	✓ 0.951850	✓ 113,305	61.17%	38.83%	\$ 69,309	\$ 43,996
0122	\$ 14,545	✓ 0.951850	✓ 13,845	62.49%	37.51%	\$ 8,652	\$ 5,193
0132	\$ 26,894	✓ 0.951850	✓ 25,599	72.46%	27.54%	\$ 18,549	\$ 7,050
0146	\$ 1,998	✓ 0.951850	✓ 1,902	0.00%	100.00%	\$ -	\$ 1,902
Schedule Totals	\$ 7,390,832		\$ 7,034,964			\$ 4,293,223	\$ 2,741,741

March Unbilled

Schedule (i)	Therms (j)	Commodity Rate (k)	Demand Rate (l)	Commodity Cost (m)	Demand Cost (n)
				[j*k]	[j*l]
0101	7,431,050	0.16436	✓ 0.10744	1,221,367	798,392
0102	8,833	0.16436	✓ 0.10744	1,452	949
0111	2,589,731	0.16436	✓ 0.09865	425,648	255,477
0112	5,304	0.16436	✓ 0.09865	872	523
0121	164,598	0.16436	✓ 0.10433	27,053	17,173
0146	3,349,134	0	✓ 0.00054	-	1,809
	13,548,650			1,676,392	1,074,323

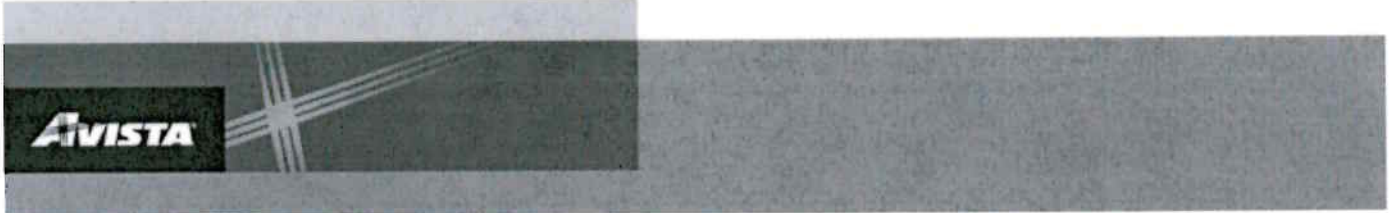
February Unbilled Reversal

Schedule (o)	Therms (p)	Commodity Rate (q)	Demand Rate (r)	Commodity Cost (s)	Demand Cost (t)
				[p*q]	[p*r]
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	(99,770)	(25,245)
0146	-3,567,188	0	✓ 0.00054	-	(1,926)
	-18,009,280			(2,373,701)	(1,519,623)

Note: Only change is commodity rate.

	Billed (g)	March Unbilled (m)	February Unbilled Reversal (s)	Total Commodity [g+m+s]
0101	\$ 3,073,558	\$ 1,221,367	\$ (1,710,991)	\$ 2,583,934
0102	\$ 3,646	\$ 1,452	\$ (1,977)	\$ 3,121
0111	\$ 1,117,319	\$ 425,648	\$ (619,194)	\$ 923,773
0112	\$ 2,190	\$ 872	\$ (1,769)	\$ 1,293
0121	\$ 69,309	\$ 27,053	\$ (39,770)	\$ 56,592
0122	\$ 8,652	\$ -	\$ -	\$ 8,652
0132	\$ 18,549	\$ -	\$ -	\$ 18,549
0146	\$ -	\$ -	\$ -	\$ -
	TRUE \$4,293,223	TRUE \$1,676,392	TRUE -\$2,373,701	TRUE \$3,595,914

	Billed (h)	March Unbilled (n)	February Unbilled Reversal (t)	Total Demand [h+n+t]
0101	\$ 2,009,224	\$ 798,392	\$ (1,118,453)	\$ 1,689,163
0102	\$ 2,384	\$ 949	\$ (1,292)	\$ 2,041
0111	\$ 670,678	\$ 255,477	\$ (371,645)	\$ 554,510
0112	\$ 1,314	\$ 523	\$ (1,062)	\$ 775
0121	\$ 43,996	\$ 17,173	\$ (25,245)	\$ 35,924
0122	\$ 5,193	\$ -	\$ -	\$ 5,193
0132	\$ 7,050	\$ -	\$ -	\$ 7,050
0146	\$ 1,902	\$ 1,809	\$ (1,926)	\$ 1,785
	TRUE \$2,741,741	TRUE \$1,074,323	TRUE (1,519,623)	TRUE \$2,296,441



Revenue By Rate Schedule Gas for WA

Data Source: Financial Reporting
Data Updated Daily

Accounting Period: **201803**

M

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	5,339,898	✓	0	18,783,248
0102 - RESIDENTIAL DISCOUNT	RIDER 150	0	0	6,335		0	21,787
0111 - FIRM-LARGE GEN SERV	RIDER 150	0	0	1,878,444		0	6,471,646
0112 - FIRM-LARGE GEN SERV	RIDER 150	0	0	3,681		0	14,471
0121 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	119,037		0	401,017
0122 - FIRM-HI ANNUAL LOAD	RIDER 150	0	0	14,545		0	52,363
0132 - INTERRUPTIBLE SERV	RIDER 150	0	0	26,894		0	97,727
0146 - TRANSP SVC CUST GAS	RIDER 150	0	0	1,998		0	6,252
Overall - Total		0	0	7,390,832	✓	0	25,848,512

↓

	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)	Sales Volumes	Dollars	Sales Volumes	Dollars
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	31,399,803	\$ 0.20207	31,399,803	\$ 0.20207	\$ 6,344,958
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	25,034,275	\$ 0.19700	25,034,275	\$ 0.19700	\$ 4,931,817
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	\$ 0.19212	21,373,299	\$ 0.19212	21,373,299	\$ 0.19212	\$ 4,106,289
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	13,211,053	\$ 0.11201	13,211,053	\$ 0.11201	\$ 1,479,756
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	7,393,076	\$ 0.10161	7,393,076	\$ 0.10161	\$ 751,177
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	4,812,818	\$ 0.10089	4,812,818	\$ 0.10089	\$ 485,557
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	4,226,408	\$ 0.10237	4,226,408	\$ 0.10237	\$ 432,647
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	4,201,327	\$ 0.09521	4,201,327	\$ 0.09521	\$ 400,014
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	4,989,431	\$ 0.10398	4,989,431	\$ 0.10398	\$ 518,783
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	11,926,547	\$ 0.14088	11,926,547	\$ 0.14088	\$ 1,680,181
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	128,568,037	\$ 0.16436	128,568,037	\$ 0.16436	\$ 21,131,179

Average Price \$ 0.23304

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

Pre Jan 20th

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

$2 - 1.048150$
 $= 0.95185$ ✓
 ✓

H/H Natural Gas Accounting/Fear Cost
 Data Bases / P&A Late Changes/2018/
 2017 WA P&A Newspapers December Update
 (12-22-2017) off 01.20.2018

RCF = (cost)
 revenue conversion factor

- treat as if rates changed Feb 1st

Includes effect of Schedules 150, 155, 175, 189, 191 and 192.
 Excludes effect of Schedules 156.

	Base Rate	PGA	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 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	\$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 therm 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	\$0.46991	10,001	25,000	\$0.46991			\$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 Amortization

none

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
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:	Minimum							



No Amortization

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-mats/interest-rates.asp			OLD NEW - February	11/1/2018	3/31/2018	4.25% ✓
WA Deferral Rates Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.21817	1/26/2018	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	\$0.09865	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		Next PGA filing	
		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	Next PGA filing	
		146	Debit	\$0.00000	11/1/2017	Next PGA filing	
ID Interest Rate Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664				1/1/2018	12/31/2018	1.00% ✓
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	

m

Berg, Jenny

From: Brandon, Annette
Sent: Tuesday, April 03, 2018 10:41 AM
To: Berg, Jenny
Subject: RE: Rate Review - March

No updates.

From: Berg, Jenny
Sent: Thursday, March 29, 2018 11:27 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - March

Hi Annette,

Attached is the rates review workbook for March 2018. No updates were needed in March.

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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