e Date: 201702	Last Saved: 03/07/2017 10:24 AM	Approval Requested: 03/07/2017 10:24 AM			Credit Comment Interest Expense 2,090,660.67 Deferral Deferral Expense	Interest Expense Amortization 2 304 083 39 Amortization Expense	Amortization JP 270.31 Amortization Expense JP	729,215.73 Deferral Deferral Expense	Interest Expense Amortization 1,040,391.00 Amortization Expense	6,164,631.21	Prepared by Jenny Bergy Depared by Jenny Bergy Anny Reviewed by Date	Approved for Entry Corporate Accounting use Only
Effective Date:	rg	rtg			Debit 32,890.96 2,057,769.71	16,659.68 J 2,287,423.71 J	270.31	4,455.08	2,394.91 / 1,037,996.09 / 10.11 /	6,164,631.21		Соц
	Last Saved by: Jenny Berg	y: Jenny Berg	y:		<del>Jur. <u>S.I.</u> WA</del> DL WA DL WA DL	WA DL WA DL WA DL				Totals:		
Avista Corporation Journal Entry Journal: 431-D&A WA/ID	ting	Submitted by:	Approved by:		FERC       Ser.         431600 - INTEREST EXPENSE ENERGY DEFERRALS GD       191010 - CURR UNRECOV PGA DEFERRED       GD         805120 - DEFER CURRENT UNRECOVERED GAS       GD       GD	COSTS 431600 - INTEREST EXPENSE ENERGY DEFERRALS GD 191000 - RECOVERABLE GAS COSTS AMORTIZED GD 005110 AMORTIZE BECOVEDADE E CAS COSTS GD	8888	431600 - INTEREST EXPENSE ENERGY DEFERKALS GD 191010 - CURR UNRECOV PGA DEFERRED GD 805120 - DEFER CURRENT UNRECOVERED GAS GD	ENSE ENERGY DEFERRALS GD E GAS COSTS AMORTIZED GD COVERABLE GAS COSTS GD ENSE ENERGY DEFERRALS GD		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.	
Corporation Jou 431-D&A WA/ID	Resource /	С	Ŋ	USD	FERC 431600 - 191010 - 805120 -	COSTS 431600 - 191000 -	805110	431600 - 191010 - 805120 -	COSTS 431600 191000 805110 431600	- 010161	Explanation: To record the monthly costs related to WA ar costs for WA and ID.	
Avista C Journal:	Team:	Type:	Category:	Currency:	001 00	100	100	001		100	Explanation: To record the costs related costs for WA	١
ow ≍ :		21	-	5055	20 20 20	40 50	00 70 80	90 110	120 130 140	160		V Februa Page

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Page 1 of 1

WA PGA ebruary 2017 Page 1 of 11

 $\{x_i\}_{i=1}^{N} = \{x_i \in \mathcal{X} : i \in [1, 1], i \in [n], i \in [n]\}$ 

Avista Corp. D&A OR Manager Review

Preparer Checklist	hecklist
Data Input Validation	Sign-off/Date
Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. [source data accuracy and completeness]	Agreed Oregon Gas Costs Worksheet to detail. Noted that the jurisdiction is OR and that service is GD. System reports are attached to DJ432. KM
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. [parameters accuracy and commissions]	Checked necessary parameters are appropriately displayed. System reports attached to DJ432. KM
Automotion of the second secon	Agreed amounts from GLE to journal. KM
Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness]	Check totals equal \$0. KM
When rolling forward the document, ensure that all formulas are updated appropriately.	Confirmed that formulas have been rolled forward correctly. KM
Reviewer C	hecklist
Data Input Validation	Sign-off/Date
Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness]	Noted that February data was used in all calculations. JW
Agree the system report screen shots to the system export data in the report. [source data accuracy and completeness]	Agreed amounts from appropriate Nucleus reports into the deferral calculation worksheet. Agreed revenue volumes from reports into deferral and amortization calculations. JW
Verify that total amounts agree to the underlying detail on attached reports. Feource data accuracy and completeness	Totals tie to DJ 432 worksheets. Totals agree to deferral calculations within the soreadsheet. JW

Review system parameters to ensure that the appropriate filters are used. Instantone activity and completeness	Noted that February data was used in all calculations. JW
	Accord amounts from appropriate Nucleus reports into the deferral
Agree the system report screen shors to the system export data in the report.	
[source data accuracy and completeness]	calculation worksheet. Agreed revenue volumes from reports into
	deferral and amortization calculations. JW
Verify that total amounts agree to the underlying detail on attached reports.	Totals tie to DJ 432 worksheets. Totals agree to deferral calculations
[source data accuracy and completeness]	within the spreadsheet. JW
Validate that check totals equal \$0 or are immaterial, as noted above. [source  Check totals are all \$0. JW	Check totals are all \$0. JW
data accuracy and completeness]	
Spreadsheet Logic Validation	Sign-off/Date
Review report to ensure that any assumption and/or threshold for	Noted that February data was used in all calculations. JW
investigation used in the document are appropriate. [completeness]	
Spot check formulas to ensure that they have been appropriately rolled	Spot checked formulas within deferral and amortization worksheets. JW
forward and use the appropriate inputs. [accuracy]	
Review explanations for all items to ensure appropriateness, and that all	Mſ
relevant considerations have been sufficiently documented.	
Review all comments left by preparer.	N/a
Freure all comments/oriestions resolved on a timely basis.	N/A

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up

WA PGA February 2017 Page 2 of 11

LI/LIE

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

Update JE date to pull current month values

M		2m		
119600 GD WA 2000 000 000 000 119100 GD WA 32,680 90 000 000 191010 GD WA 2,057,769,71 0,000 000 191010 GD WA 0,000 000 191010 GD WA 0,000 000 000 1910100 GD WA 0,000 000 000 000 000 000 000 000 000		419600 GD WA         0.00         0.00           419600 GD WA         0.00         0.00           191000 GD WA         2,287,42311         0.00           191000 GD WA         2,287,42311         0.00           805110 GD WA         0.00         0.00		191025         CD         WA         270:31         0.00           191025         CD         WA         0.00         270:31           191025         CD         WA         0.00         0.00           191025         CD         WA         0.00         0.00           905110         CD         WA         0.00         0.00           905110         CD         WA         0.00         0.00           005110         CD         WA         0.00         0.00
201702 WA Deferral Interest Income WA Deferral Interest Expense WA Deferral Expense WA Deferral Expense Tracker Transfer Tracker Transfer	د الادر	201702 WA Amortization Interest Income WA Amortization Interest Expense WA Amortization Expense UA Amortization Expense Large Customer Refund Large Customer Refund	1111111	201702 WA Amoritzation JP Misc Adjustments Misc Adjustments
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201612 3.50% 3.50% (3.075.004.87) (1,133.881.80) (1,14.406.80 (14.406.80) (14.406.80) (14.406.80 000 000 000 000 000 000 000 000 000	201612 24,209.007 35,282 8,576,537 254,255 24,255 35,865,098 36,661,15936,759 36,661,159 36,661,159 36,661,159 36,661,159 36,661,159 36,661,159 36,661,159 36,661,159 36,661,159 36,661,159 36,661,159 36,661,159 36,661,15936,759 36,661,159 36,661,15936,759 36,661,15936,759 36,661,15936,759 36,661,15936,759 36,661,15936,759 36,661,15936,759 36,661,15936,759 36,661,15936,759 36,661,15936,759 36,661,15936,759 36,661,15936,759 36,661,15936,759 36,661,15936,759 36,661,15936,759 36,661,15936,759 36,661,15936,759 36,75936,759 36,75937,759 36,75937,759 36,75937,759	Main Calc Main Calc 2019 2019 2019 2019 2019 2019 2019 2019	24,209,007 35,222 8,576,537 8,576,537 8,576,537 8,576,537 8,576,537 8,576,537 8,576,537 111,788 3,806,098 37,042,905 37,045,905 37,045,005 37,005 37	Main Calc Main Calc Main Calc Main Calc Main Calc Main Calc Main Calc Main Calc Main Calc Main Calc (4,198.82) (4,496.82) (4,496.82) (4,496.82) (4,496.82)
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201610 3.50% 3.50% 3.50% 208,419.71 208,678.05 (47,827.84) 200.00 0.00 0.00 0.00 0.00 0.00 0.00 0	201610 7,137,333 1,12,809 3,586,972 401,880 0,1260 2,506,633 13,644,627 13,644,647 13,644,647 14,647,647,647,647,647,647 14,647,647,647,647,647,647,647,64	2 (S S S S S S S S S S S S S S S S S S S	7,137,333 12,809 3,586,972 401,880 401,880 37,231 37,231 13,741,468 14,741,468 14,741,468 14,741,468 14,741,468 14,741,468 14,741,468 14,741,468 14,741,468 14,741,468 14,741,468 13,741,468 13,741,468 13,741,468 13,741,468 13,741,468 13,741,468 13,741,468 13,741,468 13,741,468 13,741,468 13,741,468 13,741,468 13,741,468 13,741,468 13,741,468 13,741,468 13,741,468 13,741,468 14,748 14,74814 14,748 14,748 14,74814 14,748 14,748 14,74814 14,748 14,748 14,74814 14,748 14,74814 14,748 14,74814 14,748 14,74814 14,748 14	000013 000013 000013 00002 (4,950.59) 1,510.77 (3,439.42) (3,439.42) (3,439.42) (3,439.42) (3,439.42)
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191010 191010 Commence De De	Vashington Anortization Volume - Commodity & Demand Anort Schedule 11 Schedule 12 Schedule 13 Schedule 13 Schedule 13 Schedule 10 Schedule	GL 191000 In Beginn Beginn Colume - Demand only Volume - Demand only	JP : Caler Rates 191025	WA PGA February 2017 وتا Page 3 of 11

or hide of each and

Washington/idaho Gas Costs Demand (Transportation) Costs		201702	201702 Exoense Calculation	L	Total System Cost	Demand Allocated to Washindton	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho	
NWP Fixed NWP Variable		\$ 4,163,143.02 \$ 95,715.95		J		70.53%	29.47%	70.7300%	29.2700%	_
NWP Capacity Release NWP Total (excluding Refund)		s (2,928,593.92) 5 1,320,265.05	Total Current Demand Costs (excluding refun 5	(excluding refune \$	2,128,840.13	2,128,840.13 \$ / 1,501,470.94 \$	627,369.19			
G IN Fixed GTN Variable GTN Capacity Release			Total Commodity Costs to be Allocated Imbalance Cost Washington	: Allocated \$	8.714,199,44 84,716,23			\$ 6,163,553.26 \$ \$ 84,716.23		
Current Month Estimate Transcanada Foothills (BC System) Fixed Transcanada Evolutile (RC System) Variable		s 233,502.17 s 176,113.10	Imbalance Cost Idaho Total Commodity Costs before refund		38,399.41 8,837,315.08			\$ / 6,248,269,49 \$	38,399.41	
ANG Total			Total	5	10,966,155.21 \$	1,501,470.94	627,369.19	\$ 6,248,269.49 \$	2,589,045.59	
NOVA (AB System) Fixed NOVA (AB System) Variable		5 434,745,86 V		check		n:		0	•	
Spectra Westcoast Fixed				WASHINGTON				IDAHO		
Spectra Westcoast Variable WEI (Duke) Total		\$ 3,763.45 \$ 77,081.87	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA B Revenue D	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
Questar		\$ 3,858.09 \$ 3,858.09	DEMAND				DEMAND	1		
NOVA Fixed charges Third narty canacity release		 	Schedule 101 Schedule 102	19,157,522 (29,103 (	0.12678 5	2,428,790.64 3,689.68	Schedule 101 Schedule 111	8,205,105 2,972,280 V	0.11331	33.92
Other Pipeline Fixed charges		\$0.00 \$0.00	Schedule 111 Schedule 111	7,258,148 /	0.11865 \$	8	Schedule 112 Schedule 121	10,876	0.11331 /	
Curren capacity rerease crouit Counterparty Invoice Total			Schedule 121	399,264 /		46,079.06 e 385 08	Schedule 122	7 0 V		\$ 1.267.741.85
I hermal Transport Intracompany Transportation Optimization			Schedule 121	10					check	
Total Demand Costs from Purchase Journals WA/ID Biw/Sell Transportation Recovery	10	S 2;245,566.14 5 (8.928.43) /	Schedule 132 Schedule 146	131,982 /	0.07431 5			7		
	804001 GD AN	2,236,637.71	Total Demand	30,544,975 / /		3,35				
ress variable costs charged to Commonly Total Demand Costs to be Allocated		\$ 2,128,840.13	2				COMMOD			
Commodity Purchases (Natural Gas)			COMMODITY	10 157 500		4 E70 004 75	Schedule 101	8.205.105	0.23895	\$ 1,960,609.84 \$ 710,276,31
Commodity Physical Misc	804000 GD AN		Schedule 102	770' JCI '81	>>		Schedule 112	10,876	0.23895	<b>5</b> 2,598.82
Cochrane Credit Financial Settlements	811000 GD AN 804600 GD AN	s (96,409.49) / s 697,370.80 /	Schedule 111 Schedule 112	0.0		1.1	Schedule 122	20		
Foreign Exchange Hedge Activity Interco Purchase from Thermal	804010 GD AN 804730 GD AN	s 41,212.68 5 5 723,815.09 0	Schedule 121 Schedule 122	399,264 ( 55,333	0.23860 \$	95,264.39 13,202.45	Schedule 131 Schedule 132	200	0.23895	
Total Commodity Costs from Purchase Journals	mais Poetoorecoon GD AN	5 11,496,064.85 c 2 389 866 12	Schedule 131 Schedule 132	0 0	0.23860 5	31 490 91	Total Commodity	11,188,261 ch	check	\$ 2,673,434.97 \$0.23895
Storage (injections)/Withorawais FAFB Commodity for Anderson Elementary/Lii	804000 GD AN	n vo	Total Commodity	27,031,352	ľ	6,4				
WA/ID Gas Purchased from Interstate Asphalt	804000 GD AN	•		27,031,352 check	s s	0.23860		•		
GST M Chemical Accrual	804000 GD AN			ļ						
Broker Fees	804017 GD AN 804017 GD AN	5 27,793,92 V	Deferral Calculation		Washington Commodity	Washington Demand	Commodity	Demand		
Wells Fargo Journal DJ 473	804017 GD AN	5 13,341.55 V	L			10 11 10	7 589 045 50	637 369 49	Totals from above	
plus variable costs from Demand WA/ID Off System Revenue	483000/483600/483730	5 (4,857,918.40)	PGA Deferral Revenue from above	above \$	(6,449,680.59) \$	(3,357,829.56)	(2,673,434.97)	\$ (1,267,741.85) \$		
Deferred Exchange Revenue	495028 GD AN	S (375,000.00) /	Adjustments	:	2014 411 001	11 866 368 6411 5		5 (640 372 67)	(2,782,531.75) (2,782,531,75)	1
Total Commodity Costs to be Allocated WA Imbalance	804000 GD AN	5 04,716.23	WINDER OF THE CHERTER	WA			V ID Total V	1		
ID Imbalance	804000 GD AN	5 38,399.41 V	(overcollected)/undercollected	g						
I Due Deterred Collimpointy Costs.		П	V Deferral Check	JET	tty					
	Total Net Gas Costs 5 From DJ 430	\$ 10,966,155.21 \$10,966,155.21	>	Debits	6,164,631.20	Credits 6,164,631,20	(13,748,686.96)			
- -	Check	S I	m							
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W/ Tuary									111	

WA PGA February 2017 Page 4 of 11 2017 WA-ID Deferral & Amort

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## Gas by GL Account - Estimate

P	age:	3
Print Date:	03/0	3/17
02	:44:22	PM
Database:	NUC	CUT
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Accounting Month:	201702	
Direction:	ALL	
Service Code:	GD	
Strategy:	ALL	
Jurisdiction:	AN	
Deal Type:	ALL	
Counter Party:	ALL	
Exclude Intra-Co He	at Rate:	Y
Deal Number Exclusion	sions:	Ν

		PRIOR PER	CURRENT	(CI	REDIT) DEBIT	
	DEAL TYPE	VOLUME	VOLUME	PRIOR	CURRENT	TOTAL USD
COUNTERPARTY	1175	MMBTU	MMBTU	PERIOD	MONTH	030

## GD

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PURCHASE

					-
Northwest Pipeline Corporation>Kaiser Aluminum & Chemical	Corporation, TPORT			(\$74,046.00)	(\$74,046.00)
Northwest Pipeline Corporation>Puget Sound Energy, Inc.	TPORT			(\$92,482.88)	(\$92,482.88)
Questar Pipeline Company	ACCTSP			\$1,850.00	\$1,850.00
Questar Pipeline Company	ACCTSP		\$2,008.09		\$2,008.09
Spectra Energy - Westcoast Energy Inc.	ACCTSP			\$9,774.70	\$9,774.70
Spectra Energy - Westcoast Energy Inc.	TPORT			\$64,533.97	\$64,533.97
Spectra Energy - Westcoast Energy Inc.	ACCTGS		(\$990.25)		(\$990.25)
TransCanada Foothills Pipe Lines Ltd.	TPORT			\$178,605.37	\$178,605.37
TransCanada Foothills Pipe Lines Ltd.	ACCTGS		(\$2,492.27)		(\$2,492.27)
TransCanada Nova Gas Transmission Ltd.	TPORT			\$441,015.98	\$441,015.98
TransCanada Nova Gas Transmission Ltd.	ACCTGS		(\$6,270.12)		(\$6,270.12)
001-804001-GD-AN-DL	TOTALS:		(\$7,744.55)	\$2,145,513.11	\$2,137,768.56
ariable Transport Charges AN				20	
Gas Transmission Northwest Corporation	ACCTSP	t -		\$198.93	\$198.93
Gas Transmission Northwest Corporation	TPORT			\$8,119.25	\$8,119.25
Northwest Pipeline Corporation	ACCTSP			(\$660.78)	(\$660.78)
Northwest Pipeline Corporation	TPORT			\$96,376.73	\$96,376.73
Northwest Pipeline Corporation	TPORT		\$.00		
Spectra Energy - Westcoast Energy Inc.	_ TPORT			\$.00	
Spectra Energy - Westcoast Energy Inc.	ACCTGS		\$3,763.45		\$3,763.45
TransCanada Foothills Pipe Lines Ltd.	ACCTGS		\$.00		19929922109251
TransCanada Foothills Pipe Lines Ltd.	TPORT		2 1 1 <b>1</b> 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$.00	
001-804002-GD-AN-DL	TOTALS:		\$3,763.45	\$104,034.13	\$107,797.58
as Cost - FX Hedge AN					
Avista Corporation	ACCTGS			\$41,212.58	\$41,212.58
001-804010-GD-AN-DL	TOTALS:	-		\$41,212.58	\$41,212.58
as Financial Derivatives AN				5	
Mizuho Securities USA Inc.	FSWPS			(\$467,929.00)	(\$467,929.00)
Mizuho Securities USA Inc.	FSWPS			\$304,243.80	\$304,243.80
Mizuho Securities USA Inc.	BSWPS			\$548,901.64	\$548,901.64
Wells Fargo Securities, LLC	BSWPS			\$482,283.76	\$482,283.76
Wells Fargo Securities, LLC	FSWPS			\$105,271.60	\$105,271.60
Wells Fargo Securities, LLC	FSWPS			(\$267,967.00)	(\$267,967.00)
Wells Fargo Securities, LLC	BSWPS			(\$7,434.00)	(\$7,434.00)
001-804600-GD-AN-DL	TOTALS:			\$697,370.80	\$697,370.80
ntra-company Gas Purchases AN					
Avista Corporation	GAS	321,194		\$723,815.09	\$723.815.09
		521,134		erzo, 010.08	9120,010,09
001-804730-GD-AN-DL	TOTALS:	321,194		\$723,815.09	\$723,815.09
as Storage Withdrawal AN					
Jackson Prairie - AN	STOR	1,312,724		\$2,637,264.45	\$2,637,264.45
Questar Intrup Storage - AA	STOR	642		\$2,036.60	\$2,036.60
001-808100-GD-AN-DL	TOTALS:	1,313,366		\$2,639,301.05	\$2,639,301.05
		(15.051577)			



## Gas by GL Account - Estimate

Page: 2 Print Date: 03/03/17 02:44:22 PM Database: NUCUT arpgasbyglest

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		PRIOR PER	CURRENT	(C	REDIT) DEBIT	
COUNTERPARTY	DEAL TYPE	VOLUME MMBTU	VOLUME	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
)						
_ URCHASE						
Gas Transportation AN						
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				\$4,153,143.02	\$4,153,143.02
Northwest Pipeline Corporation>Avista Corporation	TPORT				(\$2,116,315.04)	(\$2,116,315.04
Northwest Pipeline Corporation>Clark County PUD No. 1	TPORT				(\$401,800.00)	(\$401,800.00
Northwest Pipeline Corporation>Duke Energy Marketing America LLC	TPORT				(\$114,800.00)	(\$114,800.00
Northwest Pipeline Corporation>IGI Resources Inc.	TPORT				(\$129,150.00)	(\$129,150.00

Description	GL Account	Rate Schedule	Balance Sheet	Rate for Resource Accounting	Accounting	Begin Date	End Date	Interest Rates
WA Interest Rate: FERC Natural Gas Interest Rate, changes quarterly	OLI http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp	enforcement/acct	-matts/interest	<u>OLD</u> -rates.asp	NEW	1/1/2017	2/28/2017	3.50%
WA Deferral Rates Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.25031	50.23860 JV	11/1/2016	Next PGA filing	
Demand Rate		101 11/112 12/1122 131/132 131/132	Debit Debit Debit Debit	\$0.12133 \$0.12133 \$0.11426 \$0.01102 \$0.07107 \$0.0054	\$0.12678 \$0.12678 \$0.11865 \$0.11541 \$0.07431	11/1/2016 11/1/2016 11/1/2016 11/1/2016 11/1/2016	Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing	
WA Commodity & Demand Amortization Rates (Sch 155)	191000 GD WA	100 111 122 131 132 146	Debit Debit Debit Credit Credit Credit Credit	\$0.02571 \$0.02571 \$0.01372 \$0.01372 (\$0.00529) n/a \$0.01635 n/a n/a	\$0.09174 \$0.09174 \$0.09174 \$0.07249 n/a \$0.04448 n/a n/a	11/1/2016 11/1/2016 11/1/2016 11/1/2016 11/1/2016	Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing	
WA Decoupling Mechanism Amortization (Sch 159)	186328 GD WA 182338 GD WA	101 111, 121		\$0.0000	\$0.02789 \$0.02009	11/1/2016 11/1/2016	Next PGA filing Next PGA filing	
WA Jackson Prairie Amortization Rates (Sch 155)	191025 GD WA	101-132 146	Debit Debit	\$0.00013 \$0.00002	\$0.00001	11/1/2016 11/1/2016	Next PGA filing Next PGA filing	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33664					1/1/2017	12/31/2017	1.00%
<u>ID Deferral Rates</u> Commodity Rate (Without GTI) Demand Rate	191010 GD ID	101 - 132 101 - 112	Debit	\$0.25032 \$0.10855	\$0.23895 / V \$0.11331 / V	11/1/2016 11/1/2016	Next PGA filing Next PGA filing	
ID Commodity & Demand Amortization Rates	191000 GD ID	101 111 131	Debit Debit Debit	\$0.02871 \$0.02871 \$0.03004	\$0.09308 \$0.09308 \$2.093665 \$2.095665	11/1/2016 11/1/2016 11/1/2016	Next PGA filing Next PGA filing Next PGA filing	
ID 2014 Earnings Test Amortization	254229 GD ID	101 111 112 131 132	Debit Debit Debit Debit Debit	(\$0.00268) (\$0.00268) (\$0.00268) (\$0.00268) (\$0.00268)	00000.0\$ 00000.0\$ 00000.0\$	1/1/2017 1/1/2017 1/1/2017 1/1/2017	12/31/2017 12/31/2017 12/31/2017 12/31/2017 12/31/2017	

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WAID PGA Deferral-Amortization

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Answer     State       or Commodity Deferral :     22,790,288       112     22,790,288       123     1226       124     23,454       122     1226       123     1226       124     23,153       125     133       126     1228       127     1238       128     1226       129     1328       120     1328       1212     406,577       1228     131,982       1229     131,982       1230     14       1230     14       1231     14       1231     24,1630       121     14       1228     5,421,030       121     24,1630       121     24,1630       1221     24,1630       1221     24,1630       1221     24,1630       1221     23,192       1221     23,192       1221     23,192       1221     24,1530       1221     26,1530       1221     26,1530       1221     23,192       1221     23,192       1221     23,192       1221     23,192       12221     23,	Enhrisou/17	Schadula	Fahruan/17	lanuary/17	Fehnary/17	February/17	Total	Notes
dule Sum for Commodity Definal:         2799,28         1,416/77           111         2,2790,28         1,31,67           112         3,444         4,31,67           112         2,2790,28         1,31,67           112         2,2790,28         1,31,67           112         122         0,06,77         155,19           112         2,2790,28         1,31,982         0           114         122         1,320,56         1,31,982         0           Upble         1,32         31,50,56         1,31,982         0           Upble         1,32         31,50,56         1,34,57         0           Upble         1,31         2,34,52         0         1,31,67           Utalit         1,44         2,34,53         1,56,500         2,31,79           Utalit         1,44         2,34,53         1,56,500         0           Utalit         1,44         2,31,500         1,56,500         1,56,500           Utalit         1,44         2,31,500         1,56,500         1,56,500           Utalit         1,44         3,31,500         1,56,500         1,56,500           Utalit         1,456,500         1,51,500         1,			Billed	Unbilled	Unbilled	Net Unbilled		
101         22,30,36         13,1075         13,1075           112         3,00,577         5,333         16,155           122         55,333         16,155         5,313           122         122         55,333         16,155           122         123         0,0,577         15,159           122         123         5,150         0           upble         123         1,132         0,0,577           upble         123         1,132         0,0,577           upble         123         1,132         0,0,577           upble         133         1,132         0,0,577           upble         133         1,1302         1,1363           upble         1,147         1,148         1,146,757           upble         1,147         1,148         1,146,757           upble         1,147         1,148         1,146,757           upble         1,147         1,148         1,146,757           upble         1,148         1,166,757         1,166,757           upble         1,148         1,166,757         1,166,757           upble         1,148         1,166,757         1,166,757	edule Sum for Commodity De	ferral :						
100 112 122 122 122 122 122 122 122 122		101	22,790,288	13.416.757	9,783,991	(3,632,766)	19,157,522 /	
111         8.207328         4.31.07           122         55.333         55.333         55.53           122         55.333         55.53         55.333         55.53           upble         122         55.333         55.153         55.333         55.153           upble         123         11,192         0.0.577         2.51.530         0           upble         124         2.51.530         1.50.562         1.7,63.373         0           upble         147         2.481.530         4.261.550         4.261.550         0           1147         4.48         7.50.562         1.7,63.373         0         0           1147         4.48         5.165.20         2.261.500         0         0           1147         4.48         5.165.20         4.31.675         0         0         0           1147         4.48         5.165.20         1.146.757         165.159         4.261.500         0 <t< td=""><td>e</td><td>102</td><td>34,454</td><td>20.178</td><td>14,827</td><td>(5.351)</td><td>29,103 /</td><td></td></t<>	e	102	34,454	20.178	14,827	(5.351)	29,103 /	
112         0.0.57         156.159         156.159           1222W         0.0.57         156.159         0           122W         132W         0         0         0           122W         132W         11,60         11,60         0         0           122W         132W         11,60         11,60         0         0         0           114         12         12         31,60.50         17,953,973         0         0           114         14         14         146         146         146         1563,00         0         0           114         14         14         146         146         1563,00         1663,00         0 <td< td=""><td>E</td><td>E</td><td>8,207,928</td><td>4,331,879</td><td>3,382,099</td><td>(949,780)</td><td>7,258,148</td><td></td></td<>	E	E	8,207,928	4,331,879	3,382,099	(949,780)	7,258,148	
121         123, 15, 35, 33, 30         155, 15, 35, 33, 30         0           1220, 1220, 1220, 1220, 1220, 1230,	-	112	0	0	0	0	0	
122 122. 122. 122. 122. 122. 122. 123. 123		121	400.577	185,159	183,846	(1,313)	399,264 /	
122 bulble         123 bulble         131 bulble         132 bulble         132 bulble         132 bulble         132 bulble         131 bulble         131 bul		122	55.333	0	0	0	55.333 V	
121. brief withe withe withe withe withe withe brief         121. 13         121. 12         121	-	122G	0	0	0	0	0	
TZW         TZW         0 <th0< th="">         0         0         <th0< th=""></th0<></th0<>		1221	0	0	0	0	0	
upthe         11 12 10         11 20 10         11 20 20 20 20         10 20 20         10 20 20         10 20 20         10 20         10 20 <t< td=""><td></td><td>122W</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td></td></t<>		122W	0	0	0	0	0	
upble         131         14,162.562         17,953,973           upble         136,052         17,953,973         16,0562         17,953,973           upble         147         24,1630         4,261,630         4,261,630         4,261,630           11 47 7.arsportation Sates         147         2,471,036         5,165,200         4,261,630         4,261,630           11 47 8.14a Transportation Sates         147         2,471,006         5,165,200         4,331,879           12 406         148         2,471,005         1,303,200         21,46,757         0           14 8.11         2,271,005         4,331,879         24,767,88         1,305,200         0           148         2,307,98         1,303,200         2,446,757         0         0         0           upble         122         40,077         18,16,757         0	mintihle	134		C	C	0	0	
Upber (I Recall Sales for CII         100 (I R Transportation Sales         146         4.261 (530         4.261 (530         0         0         0           1 14 Transportation Sales         147         241 78         241 78         0         160.052         17.953.973         0		121	111 087				131 982	
uptore by the frame portation Sales         14         24,261,630         4,261,630         4,261,630         4,261,630         4,261,630         4,261,630         4,261,630         4,261,630         4,261,630         4,261,630         4,261,630         4,261,630         4,261,630         4,261,630         4,261,630         4,261,630         4,261,630         4,261,630         2,241,030         27,401,683         5,421,030         27,401,683         5,421,030         27,401,683         20,178 <th20,128< th="">         21,416,77         <th2< td=""><td></td><td>136</td><td>706'101</td><td></td><td></td><td></td><td>Vootici</td><td></td></th2<></th20,128<>		136	706'101				Vootici	
If A frame portation Sales         146         4,261,630         2,221,630         9         9         9,445,75         0 <th0< th="">         0         0         <th< td=""><td>aimhnu</td><td>MACI</td><td>0 000 000</td><td>47 050 079</td><td>CaT A30 01</td><td>(4 680 210)</td><td>27 024 265 TO</td><td>77 031 357 Total rotall sales for DGA commodity deferral</td></th<></th0<>	aimhnu	MACI	0 000 000	47 050 079	CaT A30 01	(4 680 210)	27 024 265 TO	77 031 357 Total rotall sales for DGA commodity deferral
146         146         147         24,728         1,261,630         4,261,630           1 147         1 147         1 147         24,728         0         1           1 147         1 147         24,728         6,166,200         1         0           1 147         2,143         7         24,728         0         1         0           1 147         2,143         7         24,728         5,166,200         7,161,1633         0           1 147         2,143         7         24,163         5,166,200         7,141,1633         0           1 147         2,143         7         24,163         2,156,00         7,161,1633         0           1 112         101         2,790,288         13,165,193         0         0         0           1 112         2,216,503         13,167         165,193         0         0         0           1 112         2,216,503         13,165         4,261,530         0         0         0         0         0           1 112         2,216,503         13,165,757         13,165,757         0         0         0         0         0         0         0         0         0         0	tal Ketail Sales for G II		200,020,15	C/A'CCA'/I	13,304,103	(012,505,4)	oui / vec'i co'iz	includes interruptible rate schedules
146         4, 261, 630         4, 261, 630         4, 261, 630         4, 261, 630         4, 261, 630         4, 261, 630         4, 261, 630         4, 261, 630         4, 261, 630         4, 261, 630         4, 261, 630         4, 261, 630         4, 261, 630         4, 261, 630         4, 261, 630         4, 261, 630         4, 261, 630         143         2, 34, 32         16         9         166, 280         1         9         166, 280         1         1         2, 234, 73         1         2, 234, 73         1         2, 23, 73         1         2, 23, 73         1         2, 23, 73         1         2, 23, 73         1         2, 23, 73         2, 23, 73         2, 23, 73         2, 23, 73         2, 23, 73         2, 23, 73         2, 23, 73         2, 23, 73         2, 23, 167 <th2, 163<="" th=""></th2,>								
If the Transportation Sales         4.261,630         4.261,630         4.261,630         4.261,630         147         2.34,728         0         1           I 147 & 148 Transportation Sales         147         2.34,728         5,166,280         166,280         0         166,280         0         166,280         0         166,280         0         5,166,280         0         2,34,758         166,757		146	4,261,630	4,261,630	3,513,623	(/48,007)	3,513,623	
147         24,728         0           148         5,166,280         5,166,280         5,166,280           14 14, 4, 143 Transportation Sales         5,371,008         5,166,280         5,166,280           It aeles         4,300,200         5,41,008         5,166,280         7,161,833           dule Sum for Demand Deterrat:         102         2,790,288         13,416,757         9           uptible         111         8,207,928         4,331,979         9         9           uptible         112         2,790,288         13,416,757         9         9           uptible         122         400,577         165,159         9         9         16           uptible         122         6,0577         165,159         0         0         9         17         16         17         16         17         16         17         16         16         17         16         16         16         17         16         16         17         16         16         17         16         16         16         17         16         16         16         17         16         16         17         16         16         17         16         16	tal 146 Transportation Sales		4,261,630	4,261,630	3,513,623	(748,007)	3,513,623	
147         2.34,728         5.186,200         1.86,200           1 (47 & 143 Transportation Sales         5.421,008         5.186,200         27,401,883           Lastes         5,421,008         5,186,200         27,401,883         0           I (47 & 143 Transportation Sales         5,420,208         5,186,200         27,401,883           I (41 & 1,43)         101         20,3200         27,401,883         0           111         2,207,928         4,331,879         0         0           111         2,207,928         4,331,879         0         0           upble         121         8,207,928         4,36,159         0           upble         122         3,582,192         2,216,03         0           upble         122         3,582,192         2,216,03         0           upble         122         3,445,4         20,178         4,16,77           upble         122         0         0         0         0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>3</td> <td></td> <td></td>						3		
147         148         5,166,200         5,166,200         5,166,200           I 147         4 (4) Transportation Sales         5,421,008         5,186,280           I sales         112         2,790,288         13,416,77           dule Sum for Demand Deferrat:         22,790,288         13,416,77         0           upble         112         2,790,288         13,416,77         0           upble         122         3,5,82,192         2,146,59         0           upble         122         4,00,577         185,159         0           upble         122         3,682,192         2,216,603         0           upble         122         4,00,577         185,159         0         0           upble         122         3,4,45         2,0178         0         0         0           upble         122         4,00,577         185,159         0		147	234,728	0	0	0	234,728	
I 147 & 148 Transportation Sales     5,421,008     5,166,200       I sales     41,303,200     27,401,883       dule Sum for Demand Deferrat:     101     22,790,288     13,416,757       dule Sum for Demand Deferrat:     111     8,207,928     4,331,679       uptible     122     9,00,577     185,159       uptible     122     4,00,577     185,159       uptible     131     82,07,928     4,316,79       uptible     132     5,533     0     0       uptible     132     4,00,577     185,159     0       uptible     132     4,00,577     185,159     0       uptible     132     4,00,577     185,159     0       uptible     134     4,16,757     0     0       uptible     134     4,16,757     185,159     0       uptible     122     4,00,577     185,159     0       uptible     123     4,261,650     0     0       uptible     122     101     22,15,603     0       uptible     122     101     22,16,003     0       uptible     122     122     0     0       uptible     122     122     0       uptible     122     <		148	5,186,280	5,186,280	4,377,752	(808,528)	4,377,752	
It alles         41,303,200         27,401,883           dule Sum for Demand Deferral:         101         2,2790,288         13,416,757           upble         111         8,207,928         4,316,757           upble         112         8,00,577         165,159           upble         112         8,00,577         165,159           upble         122         5,333         16,159           upble         131,982         4,261,650         0           upble         131,982         4,261,650         0           upble         131,982         4,261,650         0           upble         133,982         13,416,757         0           upble         133,982         13,416,757         0           upble         132         400,577         433,187           upble         132,982         4,331,879         433,187           upble         122         3,4454         4,331,879           122         112         8,207,902,88         13,416,777           121         112         400,577         48,51,59           122         112         112         400,577         18,51,59           upble         122         0 </td <td>tal 147 &amp; 148 Transportation S</td> <td>ales</td> <td>5,421,008</td> <td>5,186,280</td> <td>4,377,752</td> <td>(808,528)</td> <td>4,612,480</td> <td></td>	tal 147 & 148 Transportation S	ales	5,421,008	5,186,280	4,377,752	(808,528)	4,612,480	
It alies for the Sum for Demand Deferrat: dule Sum for Demand Deferrat: 102 2,790,288 13,416,757 112 3,445 13,189 0 112 0,0577 165,159 0 112 0,0577 165,159 0 112 0,0577 165,159 0 113 0,00 0 114 0,577 155,150 0 115 0,0577 155,150 0 111 2,2760,288 13,416,757 155,150 0 111 2,2760,288 13,416,757 155,159 0 1122,1 0,0577 155,159 0 111 2,260 0 0 0 122,1 0,0577 155,159 0 122,1 0,077 155,159 0 122,1 0,077 155,159 0 122,1 0,077 155,159 0 123,1 0,0777 155,159 0 124,1 0,077 155,159 0 124,1 1,1 1,2 149 155,156 0 124,1 1,1 1,2 149 155,156 0 124,1 0,077 155,150 0					A4 444 444	10 4 44 44	221 PT 40	
dule Sum for Demand Deferral:         01         22.790.288         13,416,757         03,416,757         03,416,757         03,416,757         03,1178         0 <th0< th="">         0         <th0< th=""> <th0< th=""></th0<></th0<></th0<>	tal sales		41,303,200	27,401,883	21,256,138	(b,145,/45)	35,151,455	
optible         13,416,757         13,416,757         13,416,757         13,416,757         13,416,757         13,416,757         13,416,757         13,416,757         13,116         20,178         20,216,603         21,416,757         21,216,003         21,212         20,216,603         21,217         20,216,603         21,212         20,216,603         21,212         20,216,503         21,212         20,217         21,212         20,217         21,212         20,216,503         21,212         20,216         21,212         21,212         21,212         21,212         21,212         21,212         21,212         21,212         21,212         21,212         21,212         21,212         21,212	adula Sum for Domand Defer	-						
10         27,100         27,175         10,175           111         112         8,207,928         4,331,879           112         122         5,5,333         16,5,159           122         131,982         6,5,333         16,5,159           uptible         132         131,982         6,216,603           sportation         146         2,27,90,288         13,416,757           101         2,790,288         13,416,757         165,159           111         8,207,928         4,331,879         0           111         2,790,288         13,416,757         0           111         2,790,288         13,416,757         165,159           111         8,207,928         4,316,757         165,159           111         8,207,928         4,316,757         165,159           111         8,207,928         13,416,757         165,159           112         111         8,207,928         4,316,757           111         111         8,207,928         4,316,757           111         111         8,207,928         4,316,757           111         111         8,207,928         4,316,757           1122         122 <td< td=""><td></td><td>404</td><td>000 000 00</td><td>13 A16 767</td><td>0 783 001</td><td>13 632 7661</td><td>19 157 522</td><td></td></td<>		404	000 000 00	13 A16 767	0 783 001	13 632 7661	19 157 522	
Internation         111         8,207,928         4,301,879         0           uptible         122         55,333         0         0         0           uptible         131         900,577         165,159         0         0         0           uptible         132         55,827,192         52,215,603         0         0         0           sportation         146         35,882,192         22,215,603         4,316,757         1         0 <td< td=""><td>-</td><td>101</td><td>24 454</td><td>20.178</td><td>14 827</td><td>(5.351)</td><td>29 103</td><td></td></td<>	-	101	24 454	20.178	14 827	(5.351)	29 103	
112         0 <th0< th="">         0         0         0</th0<>		11	8 207 928	4 331.879	3.382.099	(949.780)	7.258.148	
121         400,577         18,159           uptible         122         55,333         0           uptible         131         82         0         0           uptible         132         131,982         0         0           uptible         132         131,982         0         0           uptible         132         4,261,630         4,261,630         0           uptible         101         25,682,192         22,215,603         0           uptible         101         24,64         30,178         431,879           111         8,207,928         13,416,757         0         0           101         122G         3,454         331,879         431,879           112         102         3,454         331,879         0         0           uptible         122G         0		112	0	0	0	0	> 0	
uptible         121         55,333         0           uptible         131         132         131,982         0           uptible         132         131,982         4,261,630         0           uptible         132         131,982         4,261,630         0           uptible         131         20,178         34,16,757         16,1757           101         22,790,288         13,416,757         18,5,159         0           101         22,790,288         13,416,757         18,5,159         0           101         22,790,288         13,416,757         18,5,159         0 <td< td=""><td></td><td>121</td><td>400,577</td><td>185,159</td><td>183,846</td><td>(1.313)</td><td>399,264 /</td><td></td></td<>		121	400,577	185,159	183,846	(1.313)	399,264 /	
uptible         131         0         0         0           uptible         132         131.982         0         0           uptible         132         131.982         2.2.215.603         0           sportation         146         25,882,192         22.215,603         0           adule Sum for Commodity and Demand Amortization:         101         22.790,288         13.416,757         185,159           102         34,454         20,178         33.1879         400,572         433.1879           111         8,207,928         13.416,757         185,159         0         0           122G         122L         0         0         0         0         0         0           122L         122L         0         122C         0 <td< td=""><td>-</td><td>122</td><td>55,333</td><td>0</td><td>0</td><td>0</td><td>55,333 V</td><td></td></td<>	-	122	55,333	0	0	0	55,333 V	
uptible         132         131,982         0           sportation         146         35,682,192         22,215,603           dule Sum for Commodity and Demand Amortization:         35,682,192         22,215,603           dule Sum for Commodity and Demand Amortization:         101         22,790,288         13,416,757           101         22,790,288         13,416,757         186,159         20,178           111         8,207,928         4,331,879         436,159         20,178           112         102         34,454         20,178         436,159           112         122G         0         0         0         0           uptible         122G         0         0         0         0         0           uptible         131         0	mutible	131	0	0	0	0	10	
Sportation         146         4.261,630         4.261,630         4.261,630           dule Sum for Commodity and Demand Amortization:         35,882,192         22.215,603         31,416,757           dule Sum for Commodity and Demand Amortization:         101         22,2790,288         13,416,757           101         22,790,288         13,416,757         185,159         20,178           112         8,207,928         4,331,879         4331,879         4331,879           112         1222         0         0         0         0           1212G         122         400,577         185,159         185,159           uptible         131         0	rruptible	132	131,982	0	0	0	131,982	
35,882,192     22,215,603       dule Sum for Commodity and Demand Amortization:       101     22,790,288     13,416,757       102     34,454     20,178       101     22,790,288     13,416,757       102     34,454     20,178       112     34,454     20,178       111     8,207,928     4,331,879       112     112     8,207,928     4,331,879       112     1224     0     0       1224     0     0     0       1224     0     1224     0     0       1224     123     0     0     0       1224     132     0     0     0       1224     132     0     0     0       1224     131,952     131,952     0       112     55,694,877     22,215,603     0       uptible     132     55,694,877     22,215,603       112     55,633     131,952     0       uptible     132     55,633     0       112     131,952     131,952     0       uptible     132     55,333     0       17     1303,300     51,464,530     17,9553,973       Interruptible Sales     131,	nsportation	146	4,261,630	4,261,630	3,513,623	(748,007)	3,513,623	
dule Sum for Commodity and Demand Amortization:         22,790,288         13,416,757         34,16,757         34,16,757         34,16,757         34,16,757         34,16,757         33,1659         33,1659         33,1659         33,1659         33,1659         400,577         185,159         0         112,23         13,1,952         0         13,1,952         0         13,1,952         13,1,952         0         13,1,952         0         112,1,953,973         13,1,952         13,1,952         13,1,952         111,252         13,1,952,903			35,882,192	22,215,603	16,878,386	(5,337,217)	30,544,975 To	Total sales for PGA demand deferral, includes
Intermedity and Demand Amortization:         22,790,288         13,416,757         34,46,757         34,46,757         34,46,757         34,46,757         34,46,757         16,757         185,159         111         20,778         4,30,577         185,159         112         20,778         4,30,577         185,159         185,159         122         122         0         112         22,215,603         13,1,952         0         13,1,952         13,1,952         0         13,1,952         13,1,952         13,1,952         13,1,952         13,1,952         13,1,952         13,1,952         13,1,952         13,1,952								interruptible rate schedules & schedule 146 transmortation
Internation:         2790.288         13.416.757           101         20.779         34.64         20.178           102         34.64         20.178         33.4159           111         8.207.928         4.31.879         4.01.577           111         8.207.928         4.31.879         4.01.577           111         8.207.928         4.33.1879         4.01.577           122C         0         0         0         0           uptible         122L         0         0         0         0           122N         0         122N         0								ion podeia
101         22,790,288         13,416,757           102         34,454         20,178           111         8,207,928         4,314,57           122G         0,577         433,1879           122G         122G         0,07728         4,31479           122C         122C         0,07728         4,3179           122L         0         0         0         0           122L         0         1,22W         0         0           122L         0         1,22W         0         0         0           uptible         132W         0         0         0         0         0           sportation         132W         4,261,630         4,261,630         0         0         0           uptible         132W         4,261,630         4,261,633         0         0         0           uptible         131,962         131,962         0         0         0         0         0           TimeSpatiation Sales (Schedule 146)         5,421,008         5,185,200         17,953,973         0         0         0           Transportation Sales (Schedule 147, & 148)         5,421,008         5,186,280         0         0<	edule Sum for Commodity an	d Demand Amortizat	tion:				1	
102         34,454         20,178           111         8,207,928         4,31,879           121         400,577         185,159           1226         0         0           1224         0         0           1224         0         0           1224         0         0           1224         0         0           1224         0         0           1224         0         0           1224         0         0           1224         0         0           1224         0         0           1231         146         22,15,03           112         35,694,877         22,215,603           112         131,962         0           122         55,333         0           122         55,333         0           122         55,333         0           122         55,333         0           122         131,962         0           17,953,973         17,953,973           Interuptible         133         1,31,982           Interuptible Sales         (Schedule 147 & 148)         5,421,008		101		13,416,757	9,783,991	(3,632,766)	19,157,522 Sa	19,157,522 Sales for Decoupling amortization
111         8,207,928         4,331,879           121         122         0         0           122         122         0         0         0           122         122         0         0         0         0           122         131         0         0         0         0         0           uptible         132         0         146         122W         0         0         0         0           uptible         132         0         146         4.261,630         0		102	34,454	20,178	14,827	(5,351)	29,103	
121         400,577         185,159           1226         0         0         0           1224         0         0         0         0           1224         0         0         0         0         0           uplible         131         0         0         0         0         0           sportation         146         1,264,877         2,2215,603         0         0         0           uplible         112         35,694,877         22,215,603         0         0         0           uplible         112         55,634,877         22,215,603         0         0         0           uplible         132         131,982         0         131,982         0	1 St. 10 St. 10	111	8,207,928	4,331,879	3,382,099	(949,780)	7,258,148	
122G         0	F	121	400,577	185,159	183,846	(1,313)	- e - e - e - e - e - e - e - e - e - e	
122L         0	٢	122G	0	0	0	0 (	ds o	Special amortization rate
uptible         1.2.W         0 <th< td=""><td>-</td><td>122L</td><td></td><td>5 0</td><td>5 0</td><td></td><td></td><td>Special annumization rate Special amortization rate</td></th<>	-	122L		5 0	5 0			Special annumization rate Special amortization rate
uptible         131         0	-	MZZL	5 0	5 0				
uptible sportation 146 4.261,600 4.261,600 5.00 112 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ruptible	151	5 0				· · · ·	Special amortization rate
Spontation         Total Science         Total Science           uptible         112         0         0         0           uptible         122         55,694,877         22,215,603         0           uptible         122         55,533         0         0           Tim Sales         131,982         0         0         0           Interruptible Sales         131,982         17,953,973         0           Transportation Sales (Schedule 146)         4,261,630         4,261,630         0           Transportation Sales (Schedule 146)         5,421,008         5,186,280         0           At total sales         41,303,200         27,401,883         41,303,200         27,401,883	rupuole	145 145	U 261 630	4 261 630	3 513 623	1748 007)		
112         0         0         0           uptible         122         55,333         0           122         55,333         0         0           122         55,333         0         0           122         55,333         0         0           123         131,962         0         0           131,962         131,962         0         0           Interruptible Sales         131,982         17,953,973         0           Transportation Sales (Schedule 146)         4,261,530         4,261,630         0           Transportation Sales (Schedule 147 & 148)         5,421,008         5,186,280         0           At total sales         41,303,200         27,401,833         41,303,200         27,401,833		Dt	770 102,7	20 216 603		120,021	30 357 660 VO	an 367 660 Volumes for PGA Commodity & Demand
112         0         0         0           uptible         122         55,333         0           122         132         131,982         0           Imm Sales         131,982         0         0           If m Sales         131,982         0         0           Interruptible Sales         131,982         0         0           Transportation Sales (Schedule 145)         4,261,630         4,261,630         0           Transportation Sales (Schedule 147 & 148)         5,421,008         5,165,280         0           Ck total sales         41,303,200         27,401,883         41,303,200         27,401,883	0 1112	2	a lotteore	000101717		the second state	ZAn	Amortization
122         55,333         0           uptible         132         132         5,333         0           Tim Sales         132         131,982         0         0           Firm Sales         131,982         0         131,982         0           Interruptible Sales         131,982         0         0         131,982         0           Transportation Sales (Schedule 146)         4,261,630         4,261,630         4,261,630         0           Transportation Sales (Schedule 147 & 148)         5,421,008         5,186,280         0         4,1,303,200         27,401,883           ck total sales         41,303,200         27,401,883         41,303,200         27,401,883         41,303,200         27,401,883		112	0	0	0	0	0 An	Annual lump sum amortization
131,488,580 17,953,973 31,488,580 17,953,973 131,982 0 4,261,630 4,261,630 5,421,008 5,186,280 11,303,200 27,401,883 41,303,200 27,401,883		122	55 333	0	0	0	55,333 An	Annual lump sum amortization
31,488,580 17,953,973 131,982 0 4,261,630 4,261,630 5,421,008 5,186,280 41,303,200 27,401,883 41,303,200 27,401,883	rruptible	132	131,982	0	0	0		Annual lump sum amortization
1,488,580 11,553,913 131,982 0 4,261,630 4,261,630 5,421,008 5,186,260 41,303,200 27,401,883 41,303,200 27,401,883							010 000 00	
4,15,002 4,261,630 5,421,008 5,421,008 5,186,280 41,303,200 27,401,883 41,303,200 27,401,883	al Firm Sales		31,488,580	17,953,973	13,364,763	(4,589,210)	26,899,370	
5,421,008 5,186,280 41,303,200 27,401,883 41,303,200 27,401,883	al Interruptione Sales al Transportation Sales (Schedu	le 146)	4 261 630	4 261 630	3.513.623	(748.007)	3.513.623	
41,303,200 27,401,883 41,303,200 27,401,883	al Transportation Sales (Schedu	le 147 & 148)	5,421,008	5,186,280	4,377,752	(808,528)	4,612,480	
27,401,883	eck total sales		41,303,200	27,401,883	21,256,138	(6,145,745)	35,157,455	
The second s			41,303,200	27,401,883	21,256,138	A REAL PROPERTY OF A REAL PROPER	35,157,455	
			and a state of the	A State State State State	「「「、「「「「」」」	THE R. P. LEWIS CO. N. LEWIS CO.		

Washington Sales Volumes

				Source a	noning in	Net Olipillen	
Schedule Summary for Commodity Deferral :		3	000 100 01		120 100 1		0 005 405 J
Firm		55	10,031,328 3 481 600	6,193,2/4 1 858 305	4,36/,051	(1,826,223)	8,205,700 2,017,020 2,000 2,00
Firm		112	10.876	0	0	0	10.876
Firm	్	121	0	0	0	0	>0
Fim	5	122	•	0	0	0	<b>0</b>
Interruptible	5	131	0	0	0	0	•0 • Notify Rates Dept if used
Interruptible		132 132J	0 0	00	00	00	000
Total Retail Sales for GTI			13,523,804	8,051,579	5,716,036	(2,335,543)	12
							V includes interruptible rate schedules
Transportation		146	397,832	397,832	291,918	(105,914)	291,918
Transportation		147	134,053	134,053	118,931	(15,122)	118,931
Transportation		159	4,998,550	00	0 0	00	4,998,550
Total transportation		201	5,530,435	531,885	410,849	(121,036)	5,409,399
Total sales			19.054.239	8.583.464	6.126.885	(2.456.579)	16.597.660
Schedule Summary for Demand Deferral:							
Firm		101	10,031,328	6,193,274	4,367,051	(1,826,223)	8,205,105
Firm	7	111	3,481,600	1,858,305	1,348,985	(509,320)	2,972,280
Firm		112	10,876	0	0	0 0	10,876
Firm	21. 35	121	00	00	0 0	00	ی م م
Total Firm Sales			13,523,804	8,051,579	5,716,036	(2,335,543)	11,188,261 Total sales for PGA demand deferral, excludes interruptible rate schedules
Schedule Summary for Commodity and Demand Amortization:	mmodity and Demand	Amor	tization:				
E	3	101	10,031,328	6,193,274	4,367,051	(1,826,223)	8,205,105
Lim Fim		121	000'10+'0	0	0	(070'enc)	0
Interruptible		131	00	0	0	0	0 Notify Rates Dept if used
Interruptible	11	132J	0	0	0	0	0 Special amortization rate
	ŝ.		13,512,928	- 8,051,579	5,716,036	(2,335,543)	11,177,385 Volumes for PGA Commodity & Demand Amortization
Fim	,	112	10,876	0	0	0	
Firm Interruptible		122 132	00	00	00	00	<ul> <li>0 Annual lump sum amortization</li> <li>0 Annual lump sum amortization</li> </ul>
Total Firm Sales			13,523,804	8,051,579	5,716,036	(2,335,543)	11,188,261
Total Interruptible Sales	Schedule 146 - 169)		0 5 530 435	0 531 885	0 410 849	0 (121.036)	0 5.409.399
Check total sales			19,054,239	8,583,464	6,126,885	(2,456,579)	16,597,660
W/ uary e 10			19,054,239	8,583,464	6,126,885		16,597,660
			-				

Idaho Sales Volumes

## Berg, Jenny

From: Sent: To: Subject: Brandon, Annette Monday, March 06, 2017 7:33 AM Berg, Jenny RE: Rate Review - February

✓ No changes to rates in February 2017. Changes were effective January 1<sup>st</sup> in Idaho and Oregon.

Thanks! Have a good day!

From: Berg, Jenny Sent: Monday, February 27, 2017 8:27 AM To: Brandon, Annette <Annette.Brandon@avistacorp.com> Subject: Rate Review - February

Hi Annette,

Attached is the rates review workbook for February 2017. I didn't have to make any updates this month, so I think it's okay if your review happens after you are back in the office. My entry isn't due until March 7th.

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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