



December 27, 2017

State of Idaho
Idaho Public Utilities Commission
P.O. Box 83720
Boise, Idaho 83720-0074

RECEIVED
2017 DEC 27 PM 12:23
IDAHO PUBLIC
UTILITIES COMMISSION

RE: Monthly Deferred Cost Report

Attached is the PGA monthly report of activity in the Gas Deferral Accounts for the month of November 2017. This information is submitted in compliance with Order Number 33886 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-17-04). This report is being filed in electronic format only per approval from the filing center.

For the month of November, commodity costs were lower than the embedded PGA commodity WACOG, resulting in a rebate deferral in the amount of \$137,219. Demand costs were lower than the PGA demand WACOG, resulting in a rebate deferral in the amount of \$348,265. The year to date balance in the deferral account (including both commodity and demand) is a rebate of \$4,720,876 (including interest). The amount of amortization recorded for the month is \$886,838 for a total surcharge balance of \$5,065,718 (including interest).

If you have any questions regarding this information please feel free to contact me at annette.brandon@avistacorp.com or (509) 495-4324. Thank you!

Sincerely,

Annette Brandon

Annette Brandon
Sr. Regulatory Analyst
State and Federal Regulation

Enclosures

Avista Corporation Journal Entry

Effective Date: 201711

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Jenny Berg

Submitted by: Jenny Berg


Approved by:

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

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

Explanation:

To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.


Prepared by Jenny Berg

Date

12/7/17

Reviewed by

Date

12/7/17

Approved for Entry
Corporate Accounting use Only

Date

Avista Corporation Journal Entry

Effective Date: 201711

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

Avista Corp.
D&A WA/ID
Manager Review

| Preparer Checklist | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| 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 WA/ID Gas Costs Worksheet to detail. Noted that the jurisdiction is AN and that service is GD. JB |
| Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. [parameters accuracy and completeness] | Checked necessary parameters are appropriately displayed. JB |
| Agree total amount(s) to relevant journal entries in the GL. [source data accuracy and completeness] | Agreed amounts from GLE to journal. JB |
| Validate that check totals equal \$0 or variances are immaterial (note all variances). [report logic accuracy and completeness] | Check totals equal \$0. JB |
| When rolling forward the document, ensure that all formulas are updated appropriately. | Confirmed that formulas have been rolled forward correctly. JB |

| Reviewer Checklist | |
|--------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Data Input Validation | Sign-off/Date |
| Review system parameters to ensure that the appropriate filters are used. [parameters accuracy and completeness] | Noted that November 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. [source data accuracy and completeness] | Totals tie to DJ 430 worksheets. Totals agree to deferral calculations within the spreadsheet. JW |
| Validate that check totals equal \$0 or are immaterial, as noted above. [source data accuracy and completeness] | Check totals are all \$0. JW |
| Spreadsheet Logic Validation | Sign-off/Date |
| Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. [completeness] | Noted that November data was used in all calculations. JW |
| Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. [accuracy] | JW |
| Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented. | Noted new PGA rates effective November 1 and use of proration reports. |
| Review all comments left by preparer. | JW |
| Ensure all comments/questions resolved on a timely basis. | Note adjustment to REVSALES based on update. |

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

| Comment/Question | Response | Follow-Up |
|------------------|----------|-----------|
| | | |
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| | | |

JW
12/7/17

201711

201711

| Washington/Idaho Gas Costs | | | |
|----------------------------|--------------------------------|---------------------------|------------------------------|
| Expense Calculation | | | |
| Total System Cost | Demand Allocated to Washington | Demand Allocated to Idaho | Commodity Allocated to Idaho |

| | |
|--------------------------------------------|-------------------|
| WMP Fixed | \$ 3,691,648.59 |
| WMP Variable | \$ 68,074.25 |
| WMP Capacity Release | \$ (2,379,891.09) |
| WMP Total (excluding Refund) | \$ 1,380,001.18 |
| GTN Fixed | \$ 244,576.79 |
| GTN Variable | \$ 8,418.02 |
| GTN Capacity Release | \$ (3,305.20) |
| Current Month Estimate | \$ 249,686.61 |
| Transcanada Foothills (BC System) Fixed | \$ 146,988.42 |
| Transcanada Foothills (BC System) Variable | \$ - |
| ANG Total | \$ 186,958.42 |
| NOVA (AS System) Fixed | \$ 436,860.50 |
| NOVA (AS System) Variable | \$ 73,923.67 |
| NOVA Total | \$ (1,101.09) |
| Spectra Westcoast Fixed | \$ 72,822.58 |
| Spectra Westcoast Variable | \$ 1,731.97 |
| WEI (Duke) Total | \$ 1,731.97 |
| Questar | \$ - |
| NOVA Fixed charges | \$ - |
| Third party capacity release | \$ - |
| Other Pipeline Fixed charges | \$ 50.00 |
| Other capacity release credit | \$ 50.00 |
| Counterparty invoice Total | \$ - |
| Thermal Transport | \$ - |
| Intracompany Transportation Optimization | \$ - |
| Total Demand Costs from Purchase Journals | \$ 2,328,151.28 |
| WAID Buy/Sell Transportation Recovery | \$ (8,924.15) |
| Total Demand Costs | \$ 2,319,227.13 |
| less variable costs charged to Commodity | \$ (75,391.22) |
| Total Demand Costs to be Allocated | \$ 2,243,835.91 |

| | |
|----------------------------------------------|-------------------|
| Commodity Purchases (Natural Gas) | \$ 10,529,085.86 |
| Commodity Physical | \$ - |
| Mic | \$ (85,886.08) |
| Cochrane Credit | \$ 1,748,289.38 |
| Financial Settlements | \$ 12,300.37 |
| Foreign Exchange Hedge Activity | \$ 509,848.88 |
| Interco Purchase from Thermal | \$ - |
| Total Commodity Costs from Purchase Journals | \$ 12,703,638.21 |
| Storage (Injections)/Withdrawals | \$ (38,973.61) |
| FAFB Commodity for Anderson Elementary/Li | \$ - |
| WAID Gas Purchased from Interstate Asphalt | \$ - |
| GST | \$ - |
| M Chemical Accrual | \$ 7,000.00 |
| Broker Fees | \$ 18,885.44 |
| Mizuho Broker Fees | \$ 2,712.25 |
| Wells Fargo Journal DJ 473 | \$ 5,081.87 |
| plus variable costs from Demand | \$ 75,391.22 |
| Merchandise Processing Fee DJ 467 | \$ 10,479.56 |
| WAID Off System Revenue | \$ (6,814,772.86) |
| Deferred Exchange Revenue | \$ (375,099.00) |
| Total Commodity Costs to be Allocated | \$ 5,394,422.21 |
| WA Imbalance | \$ (188,568.91) |
| ID Imbalance | \$ (84,352.70) |
| Total Deferred Commodity Costs: | \$ 6,231,502.60 |
| Total Net Gas Costs | \$ 8,475,338.51 |
| From DJ 430 | \$ - |
| Check \$ | \$ 8,475,338.51 |

| Total System Cost | Demand Allocated to Washington | Demand Allocated to Idaho | Commodity Allocated to Idaho |
|-------------------|--------------------------------|---------------------------|------------------------------|
|-------------------|--------------------------------|---------------------------|------------------------------|

| | | | |
|-----------------------------------------------|-----------------|-----------------|-----------------|
| Total Current Demand Costs (excluding refund) | \$ 2,243,835.91 | \$ 1,549,593.08 | \$ 694,242.83 |
| Total Commodity Costs to be Allocated | \$ 6,394,422.21 | \$ 4,339,254.91 | \$ 2,055,167.30 |
| Imbalance Cost Washington | \$ (108,566.91) | \$ - | \$ - |
| Imbalance Cost Idaho | \$ (54,352.70) | \$ - | \$ (54,352.70) |
| Total Commodity Costs before refund | \$ 6,231,502.60 | \$ 4,230,688.00 | \$ 2,000,814.60 |
| Total | \$ 8,475,338.51 | \$ 5,789,242.83 | \$ 2,686,095.68 |

check \$

| Balance Sheet Def Rev Calc | PGV Volumes | PGV Rate | PGV Revenue | Balance Sheet Def Rev Calc | PGV Volumes | PGV Rate | PGV Revenue |
|----------------------------|-------------|-----------|-----------------|----------------------------|-------------|-----------|-----------------|
| WASHINGTON | | | | IDAHO | | | |
| DEMAND | | | | DEMAND | | | |
| Schedule 101 | 14,838,696 | MAIN CALC | \$ 1,571,425.00 | Schedule 101 | 7,458,719 | MAIN CALC | \$ 789,761.00 |
| Schedule 102 | 20,740 | MAIN CALC | \$ 2,193.00 | Schedule 111 | 2,362,350 | MAIN CALC | \$ 248,894.00 |
| Schedule 111 | 5,325,716 | MAIN CALC | \$ 506,311.00 | Schedule 112 | 35,223 | MAIN CALC | \$ 3,853.00 |
| Schedule 112 | 153,941 | MAIN CALC | \$ 16,784.00 | Schedule 121 | 0 | MAIN CALC | \$ - |
| Schedule 121 | 458,360 | MAIN CALC | \$ 46,985.00 | Schedule 122 | 0 | MAIN CALC | \$ - |
| Schedule 122 | (87,780) | MAIN CALC | \$ (9,655.00) | Schedule 132 | 0 | MAIN CALC | \$ - |
| Schedule 131 | 0 | MAIN CALC | \$ - | Schedule 133 | 0 | MAIN CALC | \$ - |
| Schedule 132 | 98,095 | MAIN CALC | \$ 6,459.00 | Schedule 134 | 0 | MAIN CALC | \$ - |
| Schedule 146 | 3,418,525 | MAIN CALC | \$ 1,824.00 | Schedule 135 | 0 | MAIN CALC | \$ - |
| Total Demand | 24,226,314 | MAIN CALC | \$ 2,142,325.00 | Total Commodity | 9,856,292 | MAIN CALC | \$ 2,138,034.00 |
| | 24,226,314 | check | \$ 0.00843 | | 9,856,292 | check | \$ 0.11 |
| COMMODITY | | | | COMMODITY | | | |
| Schedule 101 | 14,838,696 | MAIN CALC | \$ 3,296,806.00 | Schedule 101 | 7,458,719 | MAIN CALC | \$ 1,621,007.00 |
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| Schedule 112 | 153,941 | MAIN CALC | \$ 37,115.00 | Schedule 121 | 0 | MAIN CALC | \$ - |
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| Schedule 122 | (87,780) | MAIN CALC | \$ (21,349.00) | Schedule 132 | 0 | MAIN CALC | \$ - |
| Schedule 131 | 0 | MAIN CALC | \$ - | Schedule 133 | 0 | MAIN CALC | \$ - |
| Schedule 132 | 98,095 | MAIN CALC | \$ 22,559.00 | Schedule 134 | 0 | MAIN CALC | \$ - |
| Total Commodity | 20,807,785 | MAIN CALC | \$ 4,617,152.00 | Total Commodity | 9,856,292 | MAIN CALC | \$ 2,138,034.00 |
| | 20,807,785 | check | \$ 0.22190 | | 9,856,292 | check | \$ 0.21692 |

| Balance Sheet Def Rev Calc | PGV Volumes | PGV Rate | PGV Revenue | Balance Sheet Def Rev Calc | PGV Volumes | PGV Rate | PGV Revenue |
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| Schedule 131 | 0 | MAIN CALC | \$ - | Schedule 133 | 0 | MAIN CALC | \$ - |
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| Schedule 131 | 0 | MAIN CALC | \$ - | Schedule 133 | 0 | MAIN CALC | \$ - |
| Schedule 132 | 98,095 | MAIN CALC | \$ 22,559.00 | Schedule 134 | 0 | MAIN CALC | \$ - |
| Total Commodity | 20,807,785 | MAIN CALC | \$ 4,617,152.00 | Total Commodity | 9,856,292 | MAIN CALC | \$ 2,138,034.00 |
| | 20,807,785 | check | \$ 0.22190 | | 9,856,292 | check | \$ 0.21692 |

| Balance Sheet Def Rev Calc | PGV Volumes | PGV Rate | PGV Revenue | Balance Sheet Def Rev Calc | PGV Volumes | PGV Rate | PGV Revenue |
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| | 24,226,314 | check | \$ 0.00843 | | 9,856,292 | check | \$ 0.11 |
| COMMODITY | | | | COMMODITY | | | |

Washington/Idaho Gas Costs

GL Account

Nov-17
Costs

Nucleus Storage acct. JPRAIRIEAN -100408

| | | | |
|----------------|--------------|----|--------------|
| JP Injections | 808200 GD AN | \$ | (467,703.91) |
| JP Withdrawals | 808100 GD AN | \$ | 428,730.40 |
| Total JP | 164100 GD AN | \$ | (38,973.51) |

| | | | |
|----------------------------------|--------------|----|---|
| Clay Basin (QUESTAA) Injections | 808200 GD AN | \$ | - |
| Clay Basin (QUESTAA) Withdrawals | 808100 GD AN | \$ | - |
| Total Clay Basin | 164115 GD AA | \$ | - |

Total Net Storage (Injections)/Withdrawals \$ (38,973.51)

NUCUT PURCHASES (GL Estimate Report)

| | | | |
|------------------------------------|--------------|----|---------------|
| Commodity Purchases | 804000 GD AN | \$ | 10,529,095.66 |
| Fixed Demand and Capacity Releases | 804001 GD AN | \$ | 2,252,760.04 |
| Variable Demand (Transport) Costs | 804002 GD AN | \$ | 75,391.22 |
| Hedge Activity | 804010 GD AN | \$ | 12,300.37 |
| Financial Settlements | 804600 GD AN | \$ | 1,748,289.33 |
| Interco Purchase from Thermal | 804730 GD AN | \$ | 509,648.88 |
| Cochrane Credit | 811000 GD AN | \$ | (95,896.08) |

Information from other journals -Deferred Costs:

| | | | |
|----------------------------------------------------------------|---------------------|----|----------------|
| WA Imbalance from DJ 436 | 804000 GD AN | \$ | (108,566.91) |
| ID Imbalance from DJ 436 | 804000 GD AN | \$ | (54,352.70) |
| M Chemical Accrual | 804000 GD AN | \$ | 7,000.00 |
| Broker Fees DJ 471 | 804017 GD AN | \$ | 18,885.44 |
| Mizuho Journal DJ 473 | 804017 GD AN | \$ | 2,712.28 |
| Wells Fargo Journal DJ 473 | 804017 GD AN | \$ | 5,061.87 |
| Merchandise Processing Fee DJ 467 | 804018 GD AN | \$ | 10,479.66 |
| WA/ID Sales for Resale Physical and Bookout -From GSALES | 483000/483600/4837: | \$ | (6,014,772.96) |
| Deferred Exchange Revenue | 495028 GD AN | \$ | (375,000.00) |
| GST/HST Recon (Quarterly) DJ 437 | 804000 GD AN | \$ | - |
| FAFB Commodity for Anderson Elementary/Lignetics (semi-annual) | 804000 GD AN | \$ | - |
| WA/ID Buy/Sell Transportation Recovery- pass through DJ 453 | 804001 GD AN | \$ | (8,924.13) |
| WA/ID Gas Purchased from Interstate Asphalt (Annual) | 804000 GD AN | \$ | - |
| Total Costs for Deferral including net gas costs | | \$ | 8,475,338.51 |

Tie to Deferral Entry

| | | | |
|--------------|----|----------------|--------------------|
| 483600 GD AN | \$ | (472,597.50) | Input fr GLE Sales |
| 483000 GD AN | \$ | (1,501,696.66) | Input fr GLE Sales |
| 483730 GD AN | \$ | (4,040,478.90) | Input fr GLE Sales |
| | | (6,014,772.96) | |

Journal # 430 Entry

| | Dr. | Cr. | |
|-----------------|-----------------|-------------------|------------------------------------------------|
| 232130 ZZ ZZ | \$ 3,828,971.29 | \$ - | Intra-Co Transfer Thermal AN (LDC Purchase fr |
| 142150 ZZ ZZ | | \$ (3,828,971.29) | Intra-Co Transfer Thermal AN (LDC Purchase fr |
| 142600 ZZ ZZ | \$ - | \$ (5,198,347.43) | Intra-Co Transfer Thermal AN (LDC Sale to Ther |
| 232620 ZZ ZZ | \$ 5,198,347.43 | | Intra-Co Transfer Thermal AN (LDC Sale to Ther |
| 182374 CD AA | | \$ - | Clear MTM on FX for 2 months out |
| 245745 ZZ ZZ | \$ - | | Clear MTM on FX for 2 months out |
| 804700.GD.AN | \$ 7,119.00 | \$ - | Provide Bookout dollars for SEC reporting |
| 804711.GD.AN | \$ - | \$ (7,119.00) | Provide Bookout dollars offset |
| 804000.GD.AN | \$ 7,000.00 | \$ - | AN Odorization Expense Accrual |
| 232130.ZZ.ZZ | \$ - | \$ (7,000.00) | AN Odorization Expense Accrual |
| 903000.CD.AA | \$ - | | Misc Rounding Adjustment |
| 232130.ZZ.ZZ | | \$ - | Misc Rounding Adjustment |
| 253028.GD.AN | | \$ (10.00) | Bank Fee |
| 903000.CD.AA | \$ 10.00 | | Bank Fee |
| | | | |
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| | | | |
| Total Other Adj | \$ 9,041,447.72 | \$ (9,041,447.72) | |

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



Gas by GL Account - Estimate

Page: 3
Print Date: 12/06/17
03:01:59 PM
Database: NUCUT
arpgasbyglst

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

| COUNTERPARTY | DEAL TYPE | PRIOR PER VOLUME MMBTU | CURRENT VOLUME MMBTU | (CREDIT) DEBIT | | TOTAL USD |
|-------------------------------------------------------------------------|--------------|------------------------------|----------------------------|-----------------|------------------|----------------|
| | | | | PRIOR PERIOD | CURRENT MONTH | |
| GD | | | | | | |
| PURCHASE | | | | | | |
| Northwest Pipeline Corporation--Kaiser Aluminum & Chemical Corporation, | TPORT | | | | (\$79,335.00) | (\$79,335.00) |
| Northwest Pipeline Corporation--Puget Sound Energy, Inc. | TPORT | | | | (\$99,088.80) | (\$99,088.80) |
| Spectra Energy - Westcoast Energy Inc. | TPORT | | | | \$62,616.10 | \$62,616.10 |
| Spectra Energy - Westcoast Energy Inc. | ACCTSP | | | | \$10,081.50 | \$10,081.50 |
| Spectra Energy - Westcoast Energy Inc. | ACCTGS | | | \$1,226.07 | | \$1,226.07 |
| TransCanada Foothills Pipe Lines Ltd. | TPORT | | | | \$184,211.28 | \$184,211.28 |
| TransCanada Foothills Pipe Lines Ltd. | ACCTGS | | | \$2,747.14 | | \$2,747.14 |
| TransCanada Nova Gas Transmission Ltd. | ACCTGS | | | \$6,419.15 | | \$6,419.15 |
| TransCanada Nova Gas Transmission Ltd. | TPORT | | | | \$430,441.35 | \$430,441.35 |
| 001-804001-GD-AN-DL | TOTALS: | | | \$10,274.33 | \$2,242,485.71 | \$2,252,760.04 |
| Variable Transport Charges AN | | | | | | |
| Gas Transmission Northwest Corporation | TPORT | | | | \$8,418.02 | \$8,418.02 |
| Northwest Pipeline Corporation | TPORT | | | | \$68,263.39 | \$68,263.39 |
| Northwest Pipeline Corporation | ACCTSP | | | | (\$189.10) | (\$189.10) |
| Spectra Energy - Westcoast Energy Inc. | ACCTGS | | | (\$1,101.09) | | (\$1,101.09) |
| Spectra Energy - Westcoast Energy Inc. | TPORT | | | | \$0.00 | \$0.00 |
| TransCanada Foothills Pipe Lines Ltd. | ACCTGS | | | \$0.00 | | \$0.00 |
| TransCanada Foothills Pipe Lines Ltd. | TPORT | | | | \$0.00 | \$0.00 |
| 001-804002-GD-AN-DL | TOTALS: | | | (\$1,101.09) | \$76,492.31 | \$75,391.22 |
| Gas Cost - FX Hedge AN | | | | | | |
| Avista Corporation | ACCTGS | | | | \$12,300.37 | \$12,300.37 |
| 001-804010-GD-AN-DL | TOTALS: | | | | \$12,300.37 | \$12,300.37 |
| Gas Financial Derivatives AN | | | | | | |
| Mizuho Securities USA LLC | FSWPS | | | | \$671,953.50 | \$671,953.50 |
| Mizuho Securities USA LLC | BSWPS | | | | \$342,379.50 | \$342,379.50 |
| Wells Fargo Securities, LLC | BSWPS | | | | \$185,168.63 | \$185,168.63 |
| Wells Fargo Securities, LLC | FSWPS | | | | \$601,696.50 | \$601,696.50 |
| Wells Fargo Securities, LLC | BSWPS | | | | (\$52,908.75) | (\$52,908.75) |
| 001-804600-GD-AN-DL | TOTALS: | | | | \$1,748,289.38 | \$1,748,289.38 |
| Intra-company Gas Purchases AN | | | | | | |
| Avista Corporation | GAS | | 283,774 | | \$509,848.88 | \$509,848.88 |
| 001-804730-GD-AN-DL | TOTALS: | | 283,774 | | \$509,848.88 | \$509,848.88 |
| Gas Storage Withdrawal AN | | | | | | |
| Jackson Prairie - AN | STOR | | 191,804 | | \$428,730.39 | \$428,730.39 |
| 001-808100-GD-AN-DL | TOTALS: | | 191,804 | | \$428,730.39 | \$428,730.39 |
| Gas Storage Injection AN | | | | | | |
| Jackson Prairie - AN | STOR | | (191,783) | | (\$467,703.91) | (\$467,703.91) |
| 001-808200-GD-AN-DL | TOTALS: | | (191,783) | | (\$467,703.91) | (\$467,703.91) |

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GADD



Gas by GL Account - Estimate

Page: 2
Print Date: 12/05/17
03:01:59 PM
Database: NUCUT
arpgasbyglst

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

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

GD

PURCHASE

| | | | | | | |
|--------------------------------------------------------------------|--------|--|--|------------------|------------|------------------|
| Gas Transportation AN | | | | | | |
| Dominion Energy Questar Pipeline, LLC | ACCTSP | | | (\$118.03) | | (\$118.03) |
| Dominion Energy Questar Pipeline, LLC | ACCTSP | | | | \$1,850.00 | \$1,850.00 |
| Gas Transmission Northwest Corporation | TPORT | | | \$244,576.79 | | \$244,576.79 |
| Gas Transmission Northwest Corporation-->IGI Resources Inc. | TPORT | | | (\$3,308.20) | | (\$3,308.20) |
| Northwest Pipeline Corporation | TPORT | | | \$3,691,648.69 | | \$3,691,648.69 |
| Northwest Pipeline Corporation-->Avista Corporation | TPORT | | | (\$1,509,333.00) | | (\$1,509,333.00) |
| Northwest Pipeline Corporation-->Clark County PUD No. 1 | TPORT | | | (\$430,500.00) | | (\$430,500.00) |
| Northwest Pipeline Corporation-->Duke Energy Marketing America LLC | TPORT | | | (\$123,000.00) | | (\$123,000.00) |
| Northwest Pipeline Corporation-->IGI Resources Inc. | TPORT | | | (\$138,375.00) | | (\$138,375.00) |



Interoffice Memorandum
Rates and Tariff Administration

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

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

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

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

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

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

Idaho Sales Volumes

Consolidated Volumes

| Schedule Description | November/17 Billed | October/17 Unbilled | November/17 Unbilled | November/17 Net Unbilled | Total | Notes |
|----------------------|--------------------|---------------------|----------------------|--------------------------|-------|-------|
|----------------------|--------------------|---------------------|----------------------|--------------------------|-------|-------|

Schedule Summary for Commodity Deferral :

| | | | | | | |
|-----------------------------------|------|-----------|-----------|-----------|-----------|------------------|
| Firm | 101 | 6,001,730 | 3,003,214 | 4,460,203 | 1,456,989 | 7,458,719 |
| Firm | 111 | 2,221,854 | 1,351,794 | 1,492,290 | 140,496 | 2,362,350 |
| Firm | 112 | 35,223 | 0 | 0 | 0 | 35,223 |
| Firm | 121 | 0 | 0 | 0 | 0 | 0 |
| Firm | 122 | 0 | 0 | 0 | 0 | 0 |
| Interruptible | 131 | 0 | 0 | 0 | 0 | 0 |
| Interruptible | 132 | 0 | 0 | 0 | 0 | 0 |
| Interruptible | 132J | 0 | 0 | 0 | 0 | 0 |
| Total Retail Sales for GTI | | 8,258,807 | 4,355,008 | 5,952,493 | 1,597,485 | 9,856,292 |

Total sales for PGA commodity deferral, includes interruptible rate schedules

| | | | | | | |
|-----------------------------|-----|-----------|---------|---------|---------|-----------|
| Transportation | 146 | 276,043 | 276,043 | 273,528 | (2,515) | 273,528 |
| Transportation | 147 | 151,469 | 151,469 | 150,274 | (1,195) | 150,274 |
| Transportation | 159 | 2,799,332 | 0 | 0 | 0 | 2,799,332 |
| Transportation | 169 | 0 | 0 | 0 | 0 | 0 |
| Total transportation | | 3,226,844 | 427,512 | 423,802 | (3,710) | 3,223,134 |

Total sales

| | | | | | | |
|--------------------|--|------------|-----------|-----------|-----------|------------|
| Total sales | | 11,485,651 | 4,782,520 | 6,376,295 | 1,593,775 | 13,079,426 |
|--------------------|--|------------|-----------|-----------|-----------|------------|

Schedule Summary for Demand Deferral:

| | | | | | | |
|-------------------------|-----|-----------|-----------|-----------|-----------|------------------|
| Firm | 101 | 6,001,730 | 3,003,214 | 4,460,203 | 1,456,989 | 7,458,719 |
| Firm | 111 | 2,221,854 | 1,351,794 | 1,492,290 | 140,496 | 2,362,350 |
| Firm | 112 | 35,223 | 0 | 0 | 0 | 35,223 |
| Firm | 121 | 0 | 0 | 0 | 0 | 0 |
| Firm | 122 | 0 | 0 | 0 | 0 | 0 |
| Total Firm Sales | | 8,258,807 | 4,355,008 | 5,952,493 | 1,597,485 | 9,856,292 |

Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule Summary for Commodity and Demand Amortization:

| | | | | | | |
|-------------------------|------|-----------|-----------|-----------|-----------|------------------|
| Firm | 101 | 6,001,730 | 3,003,214 | 4,460,203 | 1,456,989 | 7,458,719 |
| Firm | 111 | 2,221,854 | 1,351,794 | 1,492,290 | 140,496 | 2,362,350 |
| Firm | 121 | 0 | 0 | 0 | 0 | 0 |
| Interruptible | 131 | 0 | 0 | 0 | 0 | 0 |
| Interruptible | 132J | 0 | 0 | 0 | 0 | 0 |
| Total Firm Sales | | 8,223,584 | 4,355,008 | 5,952,493 | 1,597,485 | 9,821,069 |

Notify Rates Dept if used Special amortization rate Volumes for PGA Commodity & Demand Amortization

| | | | | | | |
|---------------|-----|--------|---|---|---|--------|
| Firm | 112 | 35,223 | 0 | 0 | 0 | 35,223 |
| Firm | 122 | 0 | 0 | 0 | 0 | 0 |
| Interruptible | 132 | 0 | 0 | 0 | 0 | 0 |

Total Firm Sales

Total Interruptible Sales

Total Transportation Sales (Schedule 146 - 169)

| | | | | | | |
|--------------------------|--|------------|-----------|-----------|-----------|------------|
| Check total sales | | 11,485,651 | 4,782,520 | 6,376,295 | 1,593,775 | 13,079,426 |
|--------------------------|--|------------|-----------|-----------|-----------|------------|

AVISTA CORPORATION
NOVEMBER 2017 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 | | \$ 4,306,932 | ✓ | 0.951850 | ✓ | \$ 4,099,553 | ✓ | 67.00% | ✓ | 33.00% | ✓ | \$ 2,746,701 | ✓ | \$ 1,352,852 | |
| 0102 | | \$ 6,172 | ✓ | 0.951850 | ✓ | \$ 5,875 | ✓ | 67.00% | ✓ | 33.00% | ✓ | \$ 3,936 | ✓ | \$ 1,939 | |
| 0111 | | \$ 1,627,286 | ✓ | 0.951850 | ✓ | \$ 1,548,932 | ✓ | 68.86% | ✓ | 31.14% | ✓ | \$ 1,066,595 | ✓ | \$ 482,337 | |
| 0112 | | \$ 52,738 | ✓ | 0.951850 | ✓ | \$ 50,199 | ✓ | 68.86% | ✓ | 31.14% | ✓ | \$ 34,567 | ✓ | \$ 15,632 | |
| 0121 | | \$ 144,776 | ✓ | 0.951850 | ✓ | \$ 137,805 | ✓ | 67.65% | ✓ | 32.35% | ✓ | \$ 93,225 | ✓ | \$ 44,580 | |
| 0122 | | \$ (32,572) | ✓ | 0.951850 | ✓ | \$ (31,004) | ✓ | 68.86% | ✓ | 31.14% | ✓ | \$ (21,349) | ✓ | \$ (9,655) | |
| 0132 | | \$ 30,486 | ✓ | 0.951850 | ✓ | \$ 29,018 | ✓ | 77.74% | ✓ | 22.26% | ✓ | \$ 22,559 | ✓ | \$ 6,459 | |
| 0146 | | \$ 1,735 | ✓ | 0.951850 | ✓ | \$ 1,651 | ✓ | 0.00% | ✓ | 100.00% | ✓ | \$ - | ✓ | \$ 1,651 | |
| Schedule Totals | | \$ 6,137,553 | | | | \$ 5,847,029 | | | | | | \$ 3,946,234 | | \$ 1,895,795 | |

November Unbilled

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

October Unbilled Reversal

| Schedule | (o) | Therms (p) | Commodity Rate (q) | Demand Rate (r) | Commodity Cost (s) | Demand Cost (t) |
|----------|-----|---------------|-----------------------|--------------------|-----------------------|--------------------|
| | | | | | $[p \cdot q]$ | $[p \cdot r]$ |
| 0101 | | -5,639,775 | 0.2386 | 0.12678 | \$ (1,345,650) | \$ (715,011) |
| 0102 | | -8,537 | 0.2386 | 0.12678 | \$ (2,037) | \$ (1,082) |
| 0111 | | -2,474,381 | 0.2386 | 0.11865 | \$ (590,387) | \$ (293,585) |
| 0121 | | -235,795 | 0.2386 | 0.11541 | \$ (56,261) | \$ (27,213) |
| 0146 | | -3,085,924 | 0 | -0.00054 | - \$ | \$ (1,666) |
| | | -11,444,472 | | | \$ (1,994,335) | \$ (1,038,557) |

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

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

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

| | Base Rate | PGA Sch 150 | PGA Amortization Sch 155 | Decoupling Sch 175 | LOW INC DISC RATE Sch 182 | DSM Sch 191 | LIRAP Sch 192 | Billing Rate | SHORTCUT | | | |
|---------------------------------------------------------------------------------------|--------------|----------------|--------------------------------|-----------------------|---------------------------------|----------------|------------------|-----------------|----------------|--------------|--------------------------|------------|
| | | | | | | | | | Therms From | Therms To | Multiply Therms By | Add |
| X <u>Schedule 101 - General Service - Firm</u> | | | | | | | | | | | | |
| Basic Charge | \$9.00 | | | | | | | \$9.00 | | | | \$9.00 |
| First 70 Therms | \$0.38685 | \$0.34129 | (\$0.09504) | \$0.05580 | | \$0.02229 | \$0.01910 | \$0.73029 | 1 | 70 | \$0.73029 | \$9.00 |
| Over 70 Therms | \$0.50279 | \$0.34129 | (\$0.09504) | \$0.05580 | | \$0.02229 | \$0.01910 | \$0.84623 | 71 | over | \$0.84623 | \$0.88 |
| X <u>Schedule 102 - Fixed-Income Senior & Disabled Residential Service</u> | | | | | | | | | | | | |
| Basic Charge | \$9.00 | | | | | | | \$9.00 | | | | \$9.00 |
| First 70 Therms | \$0.38685 | \$0.34129 | (\$0.09504) | \$0.05580 | (\$0.40663) | \$0.02229 | \$0.01910 | \$0.32366 | 1 | 70 | \$0.32366 | \$9.00 |
| Over 70 Therms | \$0.50279 | \$0.34129 | (\$0.09504) | \$0.05580 | (\$0.40663) | \$0.02229 | \$0.01910 | \$0.43960 | 71 | over | \$0.43960 | \$0.88 |
| u <u>Schedule 111 - Large General Service - Firm</u> | | | | | | | | | | | | |
| If consumption is less than or equal to 200 therms: | | | | | | | | | | | | |
| Minimum charge of | \$101.44 | | | | | | | \$101.44 | | | | |
| plus # of therms used times | | \$0.33209 | (\$0.07835) | \$0.03904 | | \$0.01581 | \$0.01600 | \$0.32459 | | | | |
| If consumption is greater than 200 therms: | | | | | | | | | | | | |
| First 200 therms | \$0.50720 | \$0.33209 | (\$0.07835) | \$0.03904 | | \$0.01581 | \$0.01600 | \$0.83179 | 1 | 200 | \$0.32459 | \$101.44 |
| 201-1,000 therms | \$0.34034 | \$0.33209 | (\$0.07835) | \$0.03904 | | \$0.01581 | \$0.01600 | \$0.66493 | 201 | 1,000 | \$0.66493 | \$33.37 |
| Over 1,000 therms | \$0.25943 | \$0.33209 | (\$0.07835) | \$0.03904 | | \$0.01581 | \$0.01600 | \$0.58402 | 1,001 | over | \$0.58402 | \$114.28 |
| u <u>Schedule 112 - Large General Service - Firm</u> | | | | | | | | | | | | |
| If consumption is less than or equal to 200 therms: | | | | | | | | | | | | |
| Minimum charge of | \$101.44 | | | | | | | \$101.44 | | | | |
| plus # of therms used times | | \$0.33209 | | | | \$0.01581 | \$0.01600 | \$0.36390 | | | | |
| If consumption is greater than 200 therms: | | | | | | | | | | | | |
| First 200 therms | \$0.50720 | \$0.33209 | | | | \$0.01581 | \$0.01600 | \$0.87110 | 1 | 200 | \$0.36390 | \$101.44 |
| 201-1,000 therms | \$0.34034 | \$0.33209 | | | | \$0.01581 | \$0.01600 | \$0.70424 | 201 | 1,000 | \$0.70424 | \$33.37 |
| Over 1,000 therms | \$0.25943 | \$0.33209 | | | | \$0.01581 | \$0.01600 | \$0.62333 | 1,001 | over | \$0.62333 | \$114.28 |
| X <u>Schedule 121 - High Annual Load Factor Large General Service - Firm</u> | | | | | | | | | | | | |
| If consumption is less than or equal to 500 therms: | | | | | | | | | | | | |
| Minimum charge of | \$252.28 | | | | | | | \$252.28 | | | | |
| plus # of therms used times | | \$0.33804 | (\$0.04973) | \$0.03904 | | \$0.01614 | \$0.01462 | \$0.35811 | | | | |
| If consumption is greater than 500 therms: | | | | | | | | | | | | |
| First 500 therms | \$0.50456 | \$0.33804 | (\$0.04973) | \$0.03904 | | \$0.01614 | \$0.01462 | \$0.86267 | 1 | 500 | \$0.35811 | \$252.28 |
| 501-1,000 therms | \$0.35670 | \$0.33804 | (\$0.04973) | \$0.03904 | | \$0.01614 | \$0.01462 | \$0.71481 | 501 | 1,000 | \$0.71481 | \$73.93 |
| 1,001-10,000 therms | \$0.27397 | \$0.33804 | (\$0.04973) | \$0.03904 | | \$0.01614 | \$0.01462 | \$0.63208 | 1,001 | 10,000 | \$0.63208 | \$156.66 |
| 10,001-25,000 therms | \$0.22202 | \$0.33804 | (\$0.04973) | \$0.03904 | | \$0.01614 | \$0.01462 | \$0.58013 | 10,001 | 25,000 | \$0.58013 | \$676.16 |
| Over 25,000 therms | \$0.14725 | \$0.33804 | (\$0.04973) | \$0.03904 | | \$0.01614 | \$0.01462 | \$0.50536 | 25,001 | over | \$0.50536 | \$2,545.41 |
| Annual minimum therm deficiency charge | | | | | | | | \$0.38269 | | | \$0.38269 | |
| u <u>Schedule 122 - High Annual Load Factor Large General Service - Firm</u> | | | | | | | | | | | | |
| If consumption is less than or equal to 500 therms: | | | | | | | | | | | | |
| Minimum charge of | \$252.28 | | | | | | | \$252.28 | | | | |
| plus # of therms used times | | \$0.33804 | | | | \$0.01614 | \$0.01462 | \$0.36880 | | | | |
| If consumption is greater than 500 therms: | | | | | | | | | | | | |
| First 500 therms | \$0.50456 | \$0.33804 | | | | \$0.01614 | \$0.01462 | \$0.87336 | 1 | 500 | \$0.36880 | \$252.28 |
| 501-1,000 therms | \$0.35670 | \$0.33804 | | | | \$0.01614 | \$0.01462 | \$0.72550 | 501 | 1,000 | \$0.72550 | \$73.93 |
| 1,001-10,000 therms | \$0.27397 | \$0.33804 | | | | \$0.01614 | \$0.01462 | \$0.64277 | 1,001 | 10,000 | \$0.64277 | \$156.66 |
| 10,001-25,000 therms | \$0.22202 | \$0.33804 | | | | \$0.01614 | \$0.01462 | \$0.59082 | 10,001 | 25,000 | \$0.59082 | \$676.16 |
| Over 25,000 therms | \$0.14725 | \$0.33804 | | | | \$0.01614 | \$0.01462 | \$0.51605 | 25,001 | over | \$0.51605 | \$2,545.41 |
| Annual minimum therm deficiency charge | | | | | | | | \$0.38269 | | | \$0.38269 | |
| u <u>Schedule 131 - Interruptible Service</u> | | | | | | | | | | | | |
| First 10,000 therms | \$0.25277 | \$0.29416 | | \$0.03904 | | \$0.01521 | \$0.01404 | \$0.61522 | 1 | 10,000 | \$0.61522 | |
| 10,001-25,000 therms | \$0.20291 | \$0.29416 | | \$0.03904 | | \$0.01521 | \$0.01404 | \$0.56536 | 10,001 | 25,000 | \$0.56536 | \$498.60 |
| 25,001-50,000 therms | \$0.19067 | \$0.29416 | | \$0.03904 | | \$0.01521 | \$0.01404 | \$0.55312 | 25,001 | 50,000 | \$0.55312 | \$804.60 |
| Over 50,000 therms | \$0.18662 | \$0.29416 | | \$0.03904 | | \$0.01521 | \$0.01404 | \$0.54907 | 50,000 | over | \$0.54907 | \$1,007.10 |
| Annual Minimum charge is 250,000 therms minus actual annual usage times | | | | | | | | \$0.27731 | | | | |
| u <u>Schedule 132 - Interruptible Service</u> | | | | | | | | | | | | |
| First 10,000 therms | \$0.25277 | \$0.29416 | | | | \$0.01521 | \$0.01404 | \$0.57618 | 1 | 10,000 | \$0.57618 | |
| 10,001-25,000 therms | \$0.20291 | \$0.29416 | | | | \$0.01521 | \$0.01404 | \$0.52632 | 10,001 | 25,000 | \$0.52632 | \$498.60 |
| 25,001-50,000 therms | \$0.19067 | \$0.29416 | | | | \$0.01521 | \$0.01404 | \$0.51408 | 25,001 | 50,000 | \$0.51408 | \$804.60 |
| Over 50,000 therms | \$0.18662 | \$0.29416 | | | | \$0.01521 | \$0.01404 | \$0.51003 | 50,000 | over | \$0.51003 | \$1,007.10 |
| Annual Minimum charge is 250,000 therms minus actual annual usage times | | | | | | | | \$0.27731 | | | | |

No
Revenue

No
Billed,
no unbilled

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

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

| | Base Rate | Sch 150 | Sch 155 | Sch 175 | Sch 189 | Sch 191 | Sch 192 | Billing Rate |
|----------------------------------------------------------------------------|--------------|-----------|---------|---------|---------|---------|-----------|-----------------|
| Schedule 146 - Transportation Service For Customer Owned Gas | | | | | | | | |
| Basic Charge | \$525.00 | | | | | | | \$525.00 |
| First 20,000 therms | \$0.10009 | \$0.00056 | | | | | \$0.00083 | \$0.10148 |
| 20,001-50,000 therms | \$0.08905 | \$0.00056 | | | | | \$0.00083 | \$0.09044 |
| 50,001-300,000 therms | \$0.08030 | \$0.00056 | | | | | \$0.00083 | \$0.08169 |
| 300,001-500,000 therms | \$0.07426 | \$0.00056 | | | | | \$0.00083 | \$0.07585 |
| Over 500,000 therms | \$0.05581 | \$0.00056 | | | | | \$0.00083 | \$0.05720 |
| Annual Minimum charge is 250,000 therms minus actual annual usage times | | | | | | | | \$0.08981 |
| Schedule 149 | | | | | | | | |
| Monthly Rate | \$200.00 | | | | | | | |
| Plus | | | | | | | | |



Revenue By Rate Schedule

Gas for WA

Data Source: Financial
Reporting
Data Updated Daily

Accounting Period: 201711

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

Rounding

⊛ Negative as a result of reclassing one customer from schedule 122 to 112 back from December toll. Net total okay & correct.

| | Executed Hedges | | Index Cost | | Total Cost to Serve Average Load (including fuel) | | Variable Charges | | Deferred Exchange | | Total Estimated Commodity Costs | | Sales Volumes (to customers) | WACOG |
|---------|-----------------|----------------|----------------|----------------|------------------------------------------------------|----------------------------------|------------------|----------------|-------------------|----------------|------------------------------------|----------------|---------------------------------|-------|
| | Volumes (a) | Dollars (b) | Volumes (c) | Dollars (d) | Volumes (e) + (c) + (f) + (g) | Dollars (h) + (d) + (f) + (h) | Dollars (i) | Dollars (j) | Dollars (k) | Dollars (l) | Dollars (m) | Dollars (n) | | |
| Nov-17 | 10,275,124 | \$ 2,792,225 | 13,680,447 | \$ 3,033,642 | 23,955,571 | \$ 5,825,867 | \$ 11,737 | \$ (256,238) | \$ 5,581,367 | \$ | \$ | \$ 0.23649 | 23,600,874 | \$ |
| Dec-17 | 12,417,093 | \$ 3,280,447 | 20,384,461 | \$ 4,914,129 | 32,801,554 | \$ 8,094,576 | \$ 13,981 | \$ (260,663) | \$ 7,847,894 | \$ | \$ | \$ 0.24222 | 32,400,127 | \$ |
| Jan-18 | 11,689,205 | \$ 3,146,598 | 20,113,773 | \$ 4,654,455 | 31,802,978 | \$ 7,801,053 | \$ 12,311 | \$ (262,463) | \$ 7,550,902 | \$ | \$ | \$ 0.24048 | 31,999,803 | \$ |
| Feb-18 | 9,912,921 | \$ 2,706,479 | 15,484,143 | \$ 3,501,237 | 25,397,064 | \$ 6,207,716 | \$ 8,783 | \$ (264,863) | \$ 5,951,697 | \$ | \$ | \$ 0.23774 | 25,034,275 | \$ |
| Mar-18 | 9,982,868 | \$ 2,773,951 | 11,734,476 | \$ 2,526,081 | 21,717,344 | \$ 5,300,032 | \$ 11,363 | \$ (260,400) | \$ 5,050,995 | \$ | \$ | \$ 0.23632 | 21,373,299 | \$ |
| Apr-18 | 821,087 | \$ 151,080 | 12,592,119 | \$ 2,365,146 | 13,413,206 | \$ 2,516,226 | \$ 21,570 | \$ (259,838) | \$ 2,277,959 | \$ | \$ | \$ 0.17243 | 13,211,053 | \$ |
| May-18 | 836,211 | \$ 153,863 | 6,669,902 | \$ 1,253,208 | 7,506,113 | \$ 1,407,071 | \$ 27,335 | \$ (256,088) | \$ 1,178,319 | \$ | \$ | \$ 0.15938 | 7,993,076 | \$ |
| Jun-18 | 796,676 | \$ 146,588 | 4,089,794 | \$ 769,635 | 4,886,469 | \$ 916,224 | \$ 20,482 | \$ (252,113) | \$ 684,593 | \$ | \$ | \$ 0.14224 | 4,812,818 | \$ |
| Jul-18 | 799,231 | \$ 147,059 | 3,491,981 | \$ 688,529 | 4,291,212 | \$ 835,587 | \$ 19,171 | \$ (244,763) | \$ 509,996 | \$ | \$ | \$ 0.14433 | 4,226,408 | \$ |
| Aug-18 | 793,354 | \$ 145,977 | 3,472,400 | \$ 666,595 | 4,265,754 | \$ 812,572 | \$ 19,124 | \$ (242,963) | \$ 588,734 | \$ | \$ | \$ 0.14013 | 4,201,327 | \$ |
| Sep-18 | 790,158 | \$ 145,389 | 4,315,473 | \$ 836,309 | 5,105,631 | \$ 981,698 | \$ 6,149 | \$ (250,050) | \$ 737,797 | \$ | \$ | \$ 0.14787 | 4,989,431 | \$ |
| Oct-18 | 822,007 | \$ 151,249 | 11,359,027 | \$ 2,297,135 | 12,181,034 | \$ 2,448,385 | \$ 10,615 | \$ (251,738) | \$ 2,207,263 | \$ | \$ | \$ 0.18507 | 11,926,547 | \$ |
| Average | 59,935,934 | \$ 15,740,905 | 127,387,996 | \$ 27,406,102 | 187,323,930 | \$ 43,147,007 | \$ 182,622 | \$ (3,062,175) | \$ 40,267,455 | \$ | \$ | \$ 0.21817 | 184,569,038 | \$ |
| | | \$ 0.26263 | | \$ 0.2151 | | \$ 0.2303 | | | | | | | | |
| | | 32.0% | | 68.0% | | | | | | | | | | |

RCF: 1.048150

Nov:

Oct:

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

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

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

= 2 - 1.048150
= 0.95185

W

RCF = (Cost)
Revenue
Conversion
Factor

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

AVISTA CORPORATION
NOVEMBER 2017 IDAHO PGA - 150

Actual Billed

| Schedule | Revenue | Remove RCF | Total PGA Cost | Percentage Commodity | Percentage Demand | Commodity Cost | Demand Cost |
|-----------------|--------------|------------|----------------|----------------------|-------------------|----------------|-------------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 0101 | \$ 2,043,389 | ✓ 0.994188 | \$ 2,031,513 | 67.42% | 32.58% | \$ 1,369,646 | \$ 661,867 |
| 0111 | \$ 757,689 | ✓ 0.994188 | \$ 753,285 | 67.42% | 32.58% | \$ 507,865 | \$ 245,420 |
| 0112 | \$ 41,895 | ✓ 0.994188 | \$ 11,826 | 67.42% | 32.58% | \$ 7,973 | \$ 3,853 |
| Schedule Totals | \$ 2,812,973 | ✓ | \$ 2,796,624 | | | \$ 1,885,484 | \$ 911,140 |

November Unbilled

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

October Unbilled Reversal

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

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

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

m



Revenue By Rate Schedule

Gas for ID

Data Source: Financial
Reporting
Data Updated Daily

Accounting Period: 201711

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

pending

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

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

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

No Amortization

| | Executed Hedges | | Index Cost | | Total Cost to Serve Average Load (including fuel) | | Variable Charges | | Deferred Exchange | | Total Estimated Commodity Costs | | Sales Volumes (to customers) | | WACOG |
|--------|-----------------|----------------|----------------|----------------|------------------------------------------------------|----------------------------|------------------|----------------|-------------------|----------------|------------------------------------|--|---------------------------------|--|-------|
| | Volumes (a) | Dollars (b) | Volumes (c) | Dollars (d) | Volumes (a) + (c) = (e) | Dollars (b) + (d) = (f) | Dollars (h) | Dollars (i) | Dollars (j) | Dollars (k) | Dollars (l) | | | | |
| Nov-17 | 4,762,376 | \$ 1,294,157 | 6,278,895 | \$ 1,392,346 | 11,041,271 | \$ 2,686,503 | \$ 5,258 | \$ (118,763) | \$ 2,572,999 | 10,834,008 | \$ 0.2375 | | | | |
| Dec-17 | 5,446,657 | \$ 1,438,942 | 8,886,232 | \$ 2,098,631 | 14,332,889 | \$ 3,537,573 | \$ 6,264 | \$ (114,338) | \$ 3,429,499 | 14,063,838 | \$ 0.2439 | | | | |
| Jan-18 | 5,012,045 | \$ 1,349,184 | 8,564,860 | \$ 1,981,963 | 13,576,905 | \$ 3,331,147 | \$ 5,516 | \$ (112,598) | \$ 3,224,125 | 13,372,045 | \$ 0.2420 | | | | |
| Feb-18 | 4,122,080 | \$ 1,125,433 | 6,381,202 | \$ 1,442,902 | 10,503,282 | \$ 2,568,335 | \$ 3,935 | \$ (110,136) | \$ 2,462,133 | 10,306,119 | \$ 0.2389 | | | | |
| Mar-18 | 4,393,382 | \$ 1,220,794 | 5,095,525 | \$ 1,096,914 | 9,488,907 | \$ 2,317,708 | \$ 5,091 | \$ (114,600) | \$ 2,208,199 | 9,310,785 | \$ 0.2372 | | | | |
| Apr-18 | 3,633,914 | \$ 66,960 | 5,546,893 | \$ 1,041,859 | 9,180,807 | \$ 1,108,819 | \$ 9,664 | \$ (115,163) | \$ 1,093,321 | 5,799,852 | \$ 0.1730 | | | | |
| May-18 | 388,289 | \$ 71,445 | 3,083,742 | \$ 579,404 | 3,472,031 | \$ 650,849 | \$ 12,247 | \$ (118,913) | \$ 544,184 | 3,406,856 | \$ 0.1597 | | | | |
| Jun-18 | 388,325 | \$ 71,452 | 1,987,634 | \$ 374,042 | 2,375,959 | \$ 445,494 | \$ 9,176 | \$ (122,888) | \$ 331,782 | 2,331,359 | \$ 0.1423 | | | | |
| Jul-18 | 425,269 | \$ 78,249 | 1,853,035 | \$ 365,371 | 2,278,304 | \$ 443,620 | \$ 8,589 | \$ (130,238) | \$ 321,971 | 2,235,537 | \$ 0.1440 | | | | |
| Aug-18 | 431,146 | \$ 79,331 | 1,876,614 | \$ 360,253 | 2,307,760 | \$ 439,584 | \$ 8,568 | \$ (132,038) | \$ 316,114 | 2,264,439 | \$ 0.1396 | | | | |
| Sep-18 | 394,842 | \$ 72,651 | 2,124,216 | \$ 411,658 | 2,519,058 | \$ 484,309 | \$ 2,755 | \$ (124,950) | \$ 362,114 | 2,471,771 | \$ 0.1465 | | | | |
| Oct-18 | 402,493 | \$ 74,059 | 5,496,408 | \$ 1,111,538 | 5,898,901 | \$ 1,185,597 | \$ 4,756 | \$ (123,263) | \$ 1,067,091 | 5,788,170 | \$ 0.1844 | | | | |
| | 26,530,818 | \$ 6,942,657 | 57,175,258 | \$ 12,256,882 | 83,706,076 | \$ 19,199,539 | \$ 81,818 | \$ (1,437,825) | \$ 17,843,532 | 82,134,778 | \$ 0.21725 | | | | |

GRI Funding (no change)
TOTAL Rate

0.00040
0.21765

RCF = 1.005812
Proposed Rate
Proposed WACOG without RCF
Proposed WACOG with RCF

\$ 0.21765
\$ 0.21891

Present Rate
Present WACOG without RCF
Present WACOG with RCF

\$ 0.23935
\$ 0.24058

Change
Change WACOG without RCF
Change WACOG with RCF

\$ (0.02170)
\$ (0.02167)

RCF (Port)
Revenue
Conversion
Factor

H://Natural Gas Accounting / Gas Cost
Data Base / PGA Rate Changes / 2017/
2017 Idaho PGA Exhibit C-10 PGA
Workpapers (08-30-2017)

= 2 - 1.005812
= .994188

Actual Billed

| Schedule | (a) | Revenue | Revenue RCI | Amortization Cost | Amortization Commodity / Variation Commodity & Demand | (d) |
|-----------------|-----|--------------|-------------|-------------------|-------------------------------------------------------|--------------|
| | (a) | (b) | (c) | (d) | (e) | (f) |
| 0101 | ✓ | \$ 1,174,094 | ✓ | \$ 1,073,740 | 100.00% | \$ 1,073,740 |
| 0102 | ✓ | \$ 1,612 | ✓ | \$ 1,534 | 100.00% | \$ 1,534 |
| 0111 | ✓ | \$ 383,021 | ✓ | \$ 386,023 | 100.00% | \$ 386,023 |
| 0121 | ✓ | \$ 18,877 | ✓ | \$ 18,877 | 100.00% | \$ 18,877 |
| Schedule Totals | | \$ 1,502,522 | ✓ | \$ 1,430,174 | | \$ 1,430,174 |

November Unbilled

| Schedule | (i) | Therms | Amortization Rate | Amortization Commodity & Demand | (m) |
|----------|-----|---------------|-------------------|---------------------------------|------------|
| | (i) | (j) | (k) | (l) | (m) |
| 0101 | | 8,649,348 | ✓ | \$ 0.09067 | \$ 787,863 |
| 0102 | | 12,436 | ✓ | \$ 0.09067 | \$ 1,128 |
| 0111 | | 3,219,050 | ✓ | \$ 0.07475 | \$ 240,624 |
| 0121 | | 283,892 | ✓ | \$ 0.04745 | \$ 13,471 |
| 0146 | | 3,406,418 | ✓ | \$ 0 | \$ - |
| | | \$ 15,861,348 | ✓ | \$ 1,043,086 | |

October Unbilled Reversal

| Schedule | (o) | Therms | Amortization Rate | Amortization Rate JP | Amortization Commodity & Dem | Amortization JP |
|----------|-----|----------------|-------------------|----------------------|------------------------------|-----------------|
| | (o) | (p) | (q) | (r) | (s) | (t) |
| 0101 | | -5,639,775 | ✓ | \$ 0.09067 | \$ (517,393) | \$ (56) |
| 0102 | | -8,537 | ✓ | \$ 0.09067 | \$ (783) | \$ (25) |
| 0111 | | -2,474,381 | ✓ | \$ 0.07749 | \$ (179,368) | \$ (2) |
| 0121 | | -235,795 | ✓ | \$ 0.04448 | \$ (10,488) | \$ (83) |
| 0146 | | -3,085,924 | ✓ | \$ 0 | \$ - | \$ - |
| | | \$ -31,484,412 | ✓ | \$ - | \$ (708,032) | \$ (83) |

Note: Amortization of JP goes away after October. Unbilled October Unbilled and then write-off remaining balance to 425505-CD-WA.

| Schedule | (u) | Billed | November Unbilled | October Unbilled | Total Commodity & Demand Amortization |
|----------|-----|--------------|-------------------|------------------|---------------------------------------|
| | (u) | (v) | (w) | (x) | (y) |
| 0101 | | \$ 1,073,740 | \$ 787,863 | \$ (517,393) | \$ 1,344,210 |
| 0102 | | \$ 1,534 | \$ 1,128 | \$ (783) | \$ 1,879 |
| 0111 | | \$ 386,023 | \$ 240,624 | \$ (179,368) | \$ 397,279 |
| 0121 | | \$ 18,877 | \$ 13,471 | \$ (10,488) | \$ 21,860 |
| 0122 | | \$ - | \$ - | \$ - | \$ - |
| 0132 | | \$ - | \$ - | \$ - | \$ - |
| 0146 | | \$ - | \$ - | \$ - | \$ - |
| | | \$ 1,430,174 | \$ 1,043,086 | \$ (708,032) | \$ 1,765,228 |

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

| Schedule | (z) | Billed | November Unbilled | October Unbilled | Total JP Amortization |
|----------|-----|--------|-------------------|------------------|-----------------------|
| | (z) | (aa) | (ab) | (ac) | (ad) |
| 0101 | | \$ - | \$ - | \$ - | \$ (56) |
| 0102 | | \$ - | \$ - | \$ - | \$ (25) |
| 0111 | | \$ - | \$ - | \$ - | \$ (2) |
| 0121 | | \$ - | \$ - | \$ - | \$ - |
| 0122 | | \$ - | \$ - | \$ - | \$ - |
| 0132 | | \$ - | \$ - | \$ - | \$ - |
| 0146 | | \$ - | \$ - | \$ - | \$ (83) |
| | | \$ - | \$ - | \$ - | \$ (83) |

W



Revenue By Rate Schedule Gas for WA

Data Source: Financial
Reporting
Data Updated Daily

Accounting Period: 201711

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

rounding

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

RCF (Amortization)
Revenue
Conversion
Factor

RCF 1.04815

AMORTIZATION RATE CALCULATION

| Schedule 101 | | | | | |
|--------------|-------------------------|-----------------------|-------------------|------------------------------|-----------------------|
| | Amort Rate (0.09067) | with RCF (0.09504) | Interest 3.25% | Balance \$(11,178,061.06) | Volume 124,577,619 |
| Total | | | | | |
| Nov/17 | 15,592,584 | 1,413,855.71 | (28,359) | \$ (9,792,565) | |
| Dec/17 | 22,863,760 | 2,073,168.76 | (23,714.11) | \$ (7,743,110) | |
| Jan/18 | 22,259,360 | 2,018,364.85 | (18,237.72) | \$ (5,742,983) | |
| Feb/18 | 17,730,049 | 1,607,670.09 | (13,376.86) | \$ (4,148,690) | |
| Mar/18 | 15,093,057 | 1,368,561.20 | (9,382.77) | \$ (2,789,511) | |
| Apr/18 | 9,139,987 | 828,767.30 | (6,432.64) | \$ (1,967,177) | |
| May/18 | 4,933,991 | 447,389.08 | (4,721.93) | \$ (1,524,509) | |
| Jun/18 | 2,947,345 | 267,250.20 | (3,766.98) | \$ (1,261,026) | |
| Jul/18 | 2,341,775 | 212,340.21 | (3,127.74) | \$ (1,051,814) | |
| Aug/18 | 2,171,370 | 196,888.73 | (2,582.04) | \$ (857,507) | |
| Sep/18 | 2,572,702 | 233,279.43 | (2,006.52) | \$ (626,234) | |
| Oct/18 | 6,931,638 | 628,525.51 | (844.92) | \$ 1,446 | |
| | 124,577,619 | 11,296,061 | (116,554) | \$ 0 | |

= 2 - 1.04815
= 0.95185 ✓

| Schedule 111 | | | | | |
|--------------|-------------------------|-----------------------|-------------------|------------------------------|----------------------|
| | Amort Rate (0.07475) | with RCF (0.07835) | Interest 3.25% | Balance \$ (3,904,058.78) | Volume 52,840,570 |
| Total | | | | | |
| Nov/17 | 7,058,673 | 527,665.98 | \$ (9,859) | \$ (3,386,252) | |
| Dec/17 | 8,505,567 | 635,827.53 | \$ (8,310) | \$ (2,758,734) | |
| Jan/18 | 8,156,679 | 609,746.66 | \$ (6,646) | \$ (2,155,634) | |
| Feb/18 | 6,452,481 | 482,350.55 | \$ (5,185) | \$ (1,678,468) | |
| Mar/18 | 5,578,170 | 416,992.11 | \$ (3,981) | \$ (1,265,457) | |
| Apr/18 | 3,589,019 | 268,294.52 | \$ (3,064) | \$ (1,000,226) | |
| May/18 | 2,132,626 | 159,422.93 | \$ (2,493) | \$ (843,297) | |
| Jun/18 | 1,603,325 | 119,855.40 | \$ (2,122) | \$ (725,563) | |
| Jul/18 | 1,603,390 | 119,860.28 | \$ (1,803) | \$ (607,505) | |
| Aug/18 | 1,721,494 | 128,689.05 | \$ (1,471) | \$ (480,287) | |
| Sep/18 | 2,085,011 | 155,863.50 | \$ (1,090) | \$ (325,513) | |
| Oct/18 | 4,354,136 | 325,490.27 | \$ (441) | \$ (464) | |
| | 52,840,570 | 3,950,059 | \$ (46,464) | \$ (0) | |

| Schedule 121 | | | | | |
|--------------|-------------------------|-----------------------|-------------------|----------------------------|---------------------|
| | Amort Rate (0.04745) | with RCF (0.04973) | Interest 3.25% | Balance \$ (206,869.88) | Volume 4,423,227 |
| Total | | | | | |
| Nov/17 | 600,836 | 28,508 | \$ (522) | \$ (178,884) | |
| Dec/17 | 551,980 | 26,190 | \$ (449) | \$ (153,143) | |
| Jan/18 | 519,728 | 24,660 | \$ (381) | \$ (128,864) | |
| Feb/18 | 481,781 | 22,859 | \$ (318) | \$ (106,323) | |
| Mar/18 | 386,210 | 18,325 | \$ (263) | \$ (88,262) | |
| Apr/18 | 286,809 | 13,608 | \$ (221) | \$ (74,874) | |
| May/18 | 217,201 | 10,306 | \$ (189) | \$ (64,757) | |
| Jun/18 | 191,022 | 9,063 | \$ (163) | \$ (55,857) | |
| Jul/18 | 218,783 | 10,381 | \$ (137) | \$ (45,613) | |
| Aug/18 | 246,374 | 11,690 | \$ (108) | \$ (34,031) | |
| Sep/18 | 257,983 | 12,241 | \$ (76) | \$ (21,866) | |
| Oct/18 | 464,519 | 22,040 | \$ (29) | \$ 144 | |
| | 4,423,227 | 209,870 | \$ (2,856) | \$ 0 | |

Total \$(15,288,989.72)
check \$(15,288,989.72)

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

Avista Utilities

State of Washington

Schedule 155 - Temporary Refunds/Charges

| | Amortization Acct 191000 Est. Balance At 6/30/17 | Current Deferrals (Acct 191010) At 6/30/17 | Total for Amortization |
|--------------------|-----------------------------------------------------------|-----------------------------------------------------|---------------------------|
| Customer S | (158.62) | (48,442.16) | (48,600.78) ① |
| Customer SL | (25.94) | (14,663.34) | (14,689.28) ① |
| Customer W | (185.95) | (67,095.11) | (67,281.06) ① |
| Schedule 101 & 102 | (228,674.99) | (10,949,386.07) | (11,178,061.06) |
| Schedule 111 | (309,641.04) | (3,594,417.74) | (3,904,058.78) |
| Schedule 121 | (109,661.75) | (97,208.13) | (206,869.88) |
| Schedule 131 | 0.00 | 0.00 | 0.00 |
| Schedule 146 | 0.00 | 0.00 | 0.00 |
| Total | (648,348.29) | (14,771,212.55) ✓ | (15,419,560.84) |

Balance to
transfer
to Amortization GL

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

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

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

AVISTA CORPORATION
 NOVEMBER 2017 IDAHO AMORTIZATION - 155

Actual Billed

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

November Unbilled

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

October Unbilled Reversal

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

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

TRUE

TRUE

TRUE

✓

m



Revenue By Rate Schedule

Gas for ID

Data Source: Financial
Reporting
Data Updated Daily

Accounting Period: 201711

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

Avista Utilities
Idaho Gas Operations
Development of Amortization Rate

| SALES AMORTIZATION (Sch 101-131) | | | | |
|----------------------------------|------------------------|----------------------------|----------------|-------------------|
| Line No. | Sales Therms | Amortization | Interest | Balance |
| 1 | | \$ (0.08811) | 1.00% | |
| 2 | | | | |
| 3 | | | | |
| 4 | Rate Schedule: 101-132 | | | \$ (7,211,838) |
| 5 | | | | |
| 6 | Nov-17 | 10,834,008 \$ 954,576.89 | \$ (5,612.12) | \$ (6,262,873.39) |
| 7 | Dec-17 | 14,063,838 \$ 1,239,154.91 | \$ (4,702.75) | \$ (5,028,421.23) |
| 8 | Jan-18 | 13,322,045 \$ 1,173,796.05 | \$ (3,701.27) | \$ (3,858,326.45) |
| 9 | Feb-18 | 10,306,119 \$ 908,064.91 | \$ (2,836.91) | \$ (2,953,098.45) |
| 10 | Mar-18 | 9,310,785 \$ 820,366.77 | \$ (2,119.10) | \$ (2,134,850.78) |
| 11 | Apr-18 | 5,799,852 \$ 511,020.90 | \$ (1,566.12) | \$ (1,625,396.00) |
| 12 | May-18 | 3,406,856 \$ 300,175.66 | \$ (1,229.42) | \$ (1,326,449.76) |
| 13 | Jun-18 | 2,331,359 \$ 205,414.37 | \$ (1,019.79) | \$ (1,122,055.18) |
| 14 | Jul-18 | 2,235,537 \$ 196,971.59 | \$ (852.97) | \$ (925,936.56) |
| 15 | Aug-18 | 2,264,439 \$ 199,518.17 | \$ (688.48) | \$ (727,106.87) |
| 16 | Sep-18 | 2,471,771 \$ 217,786.00 | \$ (515.18) | \$ (509,836.05) |
| 17 | Oct-18 | 5,788,170 \$ 509,991.57 | \$ (212.37) | \$ (56.85) |
| 18 | | 82,134,778 \$ 7,236,837.79 | \$ (25,056.48) | \$ (56.85) |

TOTAL AMORTIZATION RATES

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

RCF = (Amortization)
Revenue Conversion
Factor

$$= 2 - 1.00581$$

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

H // Natural Gas Accounting / Gas Cost Data Bases /
PGA Rate Changes / 2017 / 2017 Idaho PGA Exhibit
0 - ID PGA Worksheets (08-30-2017)

Idaho

| 16 | 17 | 18 | COMMODITY | | | Nov-17 | Dec-17 | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Total |
|--------------------------------------------------|------------------------------------------|----|-----------|--|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
| Commodity Allocation (based on Calendar Volumes) | | | | | | | | | | | | | | | | | | |
| 19 | Volumes | | | | | 31.67% | 30.49% | 30.01% | 29.37% | 30.56% | 30.71% | 31.71% | 32.77% | 34.73% | 35.21% | 33.32% | 32.87% | |
| 20 | | | | | | | | | | | | | | | | | | |
| 21 | Hedges | | | | | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | | | | | |
| 23 | Executed | | | | | | | | | | | | | | | | | |
| 24 | AN* System Total Volumes (Th) | | | | | 15,037,500 | 17,863,750 | 16,701,250 | 14,035,001 | 14,376,250 | 1,185,001 | 1,224,500 | 1,185,001 | 1,224,500 | 1,224,500 | 1,185,000 | 1,224,500 | 86,466,753 |
| 25 | AN* System Total Dollars (\$) | | | | | \$ 4,086,382 | \$ 4,719,389 | \$ 4,495,782 | \$ 3,811,912 | \$ 3,994,745 | \$ 218,040 | \$ 225,308 | \$ 218,040 | \$ 225,308 | \$ 225,308 | \$ 218,040 | \$ 225,308 | \$ 22,683,562 |
| 26 | | | | | | | | | | | | | | | | | | |
| 27 | ID Volumes (Th) | | | | | 4,762,376 | 5,446,657 | 5,012,045 | 4,122,080 | 4,393,382 | 363,914 | 388,289 | 388,325 | 425,269 | 431,146 | 394,842 | 402,493 | 26,530,818 |
| 28 | ID Dollars (\$) | | | | | \$ 1,294,157 | \$ 1,438,942 | \$ 1,349,184 | \$ 1,125,433 | \$ 1,220,704 | \$ 66,950 | \$ 71,445 | \$ 71,452 | \$ 78,249 | \$ 79,331 | \$ 72,651 | \$ 74,059 | \$ 6,942,657 |
| 29 | WACOG | | | | | \$ 0.27175 | \$ 0.26419 | \$ 0.26919 | \$ 0.27303 | \$ 0.27787 | \$ 0.18400 | \$ 0.18400 | \$ 0.18400 | \$ 0.18400 | \$ 0.18400 | \$ 0.18400 | \$ 0.18400 | \$ 0.26168 |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | Deferred Exchange Credits | | | | | | | | | | | | | | | | | |
| 32 | AN* Deferred Exchange | | | | | \$ (375,000) | \$ (375,000) | \$ (375,000) | \$ (375,000) | \$ (375,000) | \$ (375,000) | \$ (375,000) | \$ (375,000) | \$ (375,000) | \$ (375,000) | \$ (375,000) | \$ (375,000) | \$ (4,500,000) |
| 33 | | | | | | | | | | | | | | | | | | |
| 34 | ID Deferred Exchange | | | | | \$ (118,763) | \$ (114,338) | \$ (112,538) | \$ (110,138) | \$ (114,600) | \$ (115,163) | \$ (118,913) | \$ (122,888) | \$ (130,238) | \$ (132,038) | \$ (124,940) | \$ (123,263) | \$ (1,437,825) |
| 35 | | | | | | | | | | | | | | | | | | |
| 36 | Price Forecast | | | | | | | | | | | | | | | | | |
| 37 | 30 Day average Price based on: 7/11/2017 | | | | | | | | | | | | | | | | | |
| 38 | Aero | | | | | \$ 2,009 | \$ 2,135 | \$ 2,192 | \$ 2,197 | \$ 2,153 | \$ 1,878 | \$ 1,879 | \$ 1,879 | \$ 1,901 | \$ 1,899 | \$ 1,889 | \$ 1,921 | |
| 39 | Sumas | | | | | \$ 2,703 | \$ 3,228 | \$ 3,185 | \$ 2,946 | \$ 2,636 | \$ 1,888 | \$ 1,899 | \$ 1,890 | \$ 2,141 | \$ 2,130 | \$ 2,129 | \$ 2,143 | |
| 40 | Rockies | | | | | \$ 2,714 | \$ 2,998 | \$ 3,100 | \$ 3,074 | \$ 2,862 | \$ 2,392 | \$ 2,317 | \$ 2,323 | \$ 2,437 | \$ 2,443 | \$ 2,420 | \$ 2,411 | |
| 41 | | | | | | | | | | | | | | | | | | |
| 42 | Basin Weighting | | | | | | | | | | | | | | | | | |
| 43 | Aero | | | | | 70.39% | 74.98% | 87.66% | 91.42% | 100.00% | 100.00% | 100.00% | 75.86% | 78.62% | 92.94% | 83.73% | 78.52% | 82% |
| 44 | Sumas | | | | | 3.89% | 4.81% | 11.77% | 8.40% | 0.00% | 0.00% | 0.00% | 24.14% | 14.80% | 5.79% | 12.95% | 1.30% | 11% |
| 45 | Rockies | | | | | 25.73% | 20.21% | 0.58% | 0.18% | 0.00% | 0.00% | 0.00% | 0.00% | 6.59% | 1.26% | 3.32% | 20.18% | 6% |
| 46 | | | | | | | | | | | | | | | | | | |
| 47 | Basin-Weighted Index Price | | | | | \$ 2,2175 | \$ 2,3617 | \$ 2,3141 | \$ 2,2612 | \$ 2,1527 | \$ 1,8783 | \$ 1,8789 | \$ 1,8818 | \$ 1,9717 | \$ 1,9197 | \$ 1,9379 | \$ 2,0223 | |
| 48 | Index Volumes (IDH) | | | | | \$ 6,278,895 | \$ 8,886,237 | \$ 8,564,860 | \$ 6,381,202 | \$ 5,095,525 | \$ 5,546,893 | \$ 3,083,742 | \$ 1,987,634 | \$ 1,853,035 | \$ 1,876,634 | \$ 2,124,216 | \$ 5,096,408 | \$ 57,175,258 |
| 49 | Index Cost | | | | | \$ 1,392,346 | \$ 2,098,631 | \$ 1,981,963 | \$ 1,442,802 | \$ 1,096,514 | \$ 1,041,859 | \$ 579,404 | \$ 374,042 | \$ 365,371 | \$ 360,253 | \$ 411,658 | \$ 1,111,538 | \$ 12,256,082 |
| 50 | | | | | | | | | | | | | | | | | | |
| 51 | Embedded Charges | | | | | | | | | | | | | | | | | |
| 52 | Variable Transportation | | | | | \$ 5,758 | \$ 6,264 | \$ 5,516 | \$ 3,935 | \$ 5,091 | \$ 9,664 | \$ 12,247 | \$ 9,176 | \$ 8,589 | \$ 8,568 | \$ 2,755 | \$ 4,756 | \$ 81,818 |
| 53 | | | | | | | | | | | | | | | | | | |
| 54 | | | | | | | | | | | | | | | | | | |
| 55 | | | | | | | | | | | | | | | | | | |
| 56 | | | | | | | | | | | | | | | | | | |
| 57 | AMORTIZATION BALANCES | | | | | | | | | | | | | | | | | |

| Description | GL Account | Rate Schedule | Balance Sheet Impact | Rate for Resource Accounting | Begin Date | End Date | Interest Rates |
|---------------------------------------------------------------------------------------|-----------------|---------------|----------------------|------------------------------|------------|------------------------------|----------------|
| <u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly | | | | OLD - Oct NEW - Nov | 10/1/2017 | 12/31/2017 | 4.21% |
| <u>WA Deferral Rates</u> <u>Commodity Rate</u> | 191010 GD WA | 101 - 132 | Debit | \$0.23860 ✓ | 11/1/2017 | Next PGA filing | |
| <u>Demand Rate</u> | | 101 | Debit | \$0.12678 ✓ | 11/1/2017 | Next PGA filing | |
| | | 102 | Debit | \$0.12678 ✓ | 11/1/2017 | Next PGA filing | |
| | | 111/112 | Debit | \$0.11865 ✓ | 11/1/2017 | Next PGA filing | |
| | | 121/122 | Debit | \$0.11541 ✓ | 11/1/2017 | Next PGA filing | |
| | | 131/132 | Debit | \$0.07431 ✓ | 11/1/2017 | Next PGA filing | |
| | | 146 | Debit | \$0.00054 ✓ | 11/1/2017 | Next PGA filing | |
| <u>WA Commodity & Demand Amortization Rates (Sch 155)</u> | 191000 GD WA | 101 | Debit | \$0.09174 ✓ | 11/1/2017 | Next PGA filing | |
| | | 102 | Debit | \$0.09174 ✓ | 11/1/2017 | Next PGA filing | |
| | | 111 | Debit | \$0.07249 ✓ | 11/1/2017 | Next PGA filing | |
| | | 112 | n/a | n/a | 11/1/2017 | Next PGA filing | |
| | | 121 | Debit | \$0.04448 ✓ | 11/1/2017 | Next PGA filing | |
| | | 122 | n/a | n/a | 11/1/2017 | Next PGA filing | |
| | | 131 | n/a | n/a | 11/1/2017 | Next PGA filing | |
| | | 132 | n/a | n/a | 11/1/2017 | Next PGA filing | |
| | | 146 | n/a | n/a | 11/1/2017 | Next PGA filing | |
| <u>WA Jackson Prairie Amortization Rates (Sch 155)</u> | 191025 GD WA | 101 - 132 | Debit | \$0.00001 ✓ | 11/1/2017 | Rolled into PGA Nov 1st 2017 | |
| <u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website | ORDER NO. 33664 | 146 | Debit | \$0.00000 ✓ | 11/1/2017 | Rolled into PGA Nov 1st 2017 | |
| <u>ID Deferral Rates</u> <u>Commodity Rate (Without GTI)</u> <u>Demand Rate</u> | 191010 GD ID | 101 - 132 | Debit | \$0.23895 ✓ | 11/1/2017 | Next PGA filing | |
| | | 101 - 112 | Debit | \$0.11331 ✓ | 11/1/2017 | Next PGA filing | |
| <u>ID Commodity & Demand Amortization Rates</u> | 191000 GD ID | 101 | Debit | \$0.09308 ✓ | 11/1/2017 | Next PGA filing | |
| | | 111 | Debit | \$0.09308 ✓ | 11/1/2017 | Next PGA filing | |
| | | 131 | Debit | \$0.09665 ✓ | 11/1/2017 | Next PGA filing | |
| <u>ID 2014 Earnings Test Amortization</u> | 254229 GD ID | 101 | Debit | (\$0.00268) | 11/1/2017 | 12/31/2017 | |
| | | 111 | Debit | (\$0.00268) | 11/1/2017 | 12/31/2017 | |
| | | 112 | Debit | (\$0.00268) | 11/1/2017 | 12/31/2017 | |
| | | 131 | Debit | (\$0.00268) | 11/1/2017 | 12/31/2017 | |
| | | 132 | Debit | (\$0.00268) | 11/1/2017 | 12/31/2017 | |

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 155

GAS RATE ADJUSTMENT - WASHINGTON

AVAILABLE:

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

PURPOSE:

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

MONTHLY RATE:

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

SOURCES OF MONTHLY RATE:

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

SPECIAL TERMS AND CONDITIONS:

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

Issued August 31, 2017

Effective November 1, 2017

Issued by
By Avista Corporation

Kelly Norwood

, Vice-President, State/Federal Regulation

Berg, Jenny

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

Hi Keri,

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

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

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

Thanks again!

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

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

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

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

Thank you so much for the review!

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

Everything looks fine Jenny.

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

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

Good Morning Annette,

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

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

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

Thank you,

Jenny Berg
Resource Accounting Analyst



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Berg, Jenny

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

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

Annette Brandon | AVISTA UTILITIES

Regulatory Analyst, State & Federal Regulation

1141 E. Mission | Spokane, WA 99202

☎ (509) 309-4954 | ☎ (509) 309-7777

<mailto:annette.brandon@avistacorp.com>

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Write off remaining
balance for JP
after adding Oct
unbilled reversal

Oct Balance (end) : (\$2,530.99)

Oct Unbilled (Rvs) : (83)

Remaining : (2,613.99)

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

Berg, Jenny

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

Oct Balance = \$12,223.00
November Interest = (\$10.19)
Nov Balance = \$12,233.25

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

✓ DR. 191015-4D-1D \$12,233.25
✓ CR. 191000-4D-1D \$12,233.25

Hi Annette,

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

Donn

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

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

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

Annette Brandon | AVISTA UTILITIES

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