

UG-141120



May 19, 2014

State of Washington  
Washington Utilities & Transportation Commission  
P.O. Box 47250  
Olympia, WA 98504-7250

2014 MAY 21 AM 8:43  
STATE OF WASHINGTON  
UTILITY DIVISION

RE: Monthly Purchase Gas Adjustment Report

In compliance with WAC 480-90-233(5) please find enclosed a copy of the Purchase Gas Adjustment (PGA) Report for April 2014. This report shows the activity that occurred during the month in the Company's 191 accounts. Would you please forward these copies to Mr. Edward Keating.

If you have any questions regarding this report please feel free to call me at (509) 495-4324.

Sincerely,

A handwritten signature in cursive script that reads "Annette Brandon".

Annette Brandon  
Regulatory Analyst  
State and Federal Regulation

Enclosures

### Avista Corporation Journal Entry

Effective Date: 201404

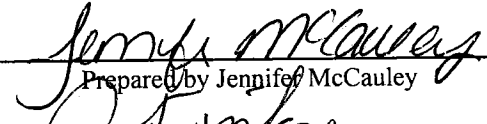
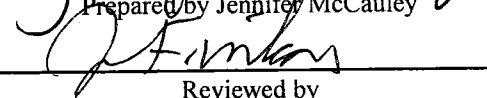
Journal: 431-D&A WA/ID  
Team: Resource Accounting  
Type: C  
Category: DJ  
Currency: USD

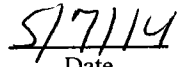
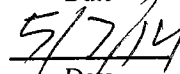
Last Saved by: Jennifer McCauley  
Submitted by: Jennifer McCauley  
Approved by:

Last Saved: 05/07/2014 9:18 AM  
Approval Requested: 05/07/2014 9:18 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 Jennifer McCauley  
  
Reviewed by

  
Date  
  
Date

Approved for Entry  
Corporate Accounting use Only

Date

**Avista Corporation Journal Entry**

Effective Date: 201404

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Jennifer McCauley

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Type: C

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Category: DJ

Approved by:

Currency: USD

<u>Seq</u>	<u>Co.</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	13,753.35	0.00	WA Deferral Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	404,911.01	0.00	WA Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	418,664.36	WA Deferral Expense
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	2,856.42	WA Amortization Interest Income
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	45,220.86	WA Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	48,077.28	0.00	WA Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	0.00	4,665.22	WA Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	4,665.22	0.00	WA Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,819.91	0.00	ID Deferral Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		163,725.98	ID Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	160,906.07		ID Deferral Expense
120	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		95.66	ID Amortization Interest Income
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	739.04	ID Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	834.70	0.00	ID Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	506.33	0.00	ID Amortization Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL	82,397.81	0.00	ID Amortization HB
170	001	805111 - AMORTIZE ID HOLDBACK	GD	ID	DL	0.00	82,904.14	ID Amortization Expense HB
<b>Totals:</b>						<b>718,871.68</b>	<b>718,871.68</b>	

Washington Current Deferral

Table with columns: Month, YTD, Cumulative Balance, 201312, 201401, 201402, 201403, 201404. Rows include Interest Rate, Beginning Balance, Commodity Deferral, Demand Deferral, Interest (Rev/Expense), Commodity Adjustment, Demand Adjustment, Interest Adjustment, Misc Adjustment, Ending Balance, GLW Check, Variance.

Washington Amortization Volume

Table with columns: Month, YTD, PGA YTD, 201312, 201401, 201402, 201403, 201404. Rows include Schedule 101, Schedule 111, Schedule 121, Schedule 131, Schedule 146, Total, Calendar Sales Check.

Rates

Table with columns: Month, 201312, 201401, 201402, 201403, 201404. Rows include Schedule 101, Schedule 111, Schedule 121, Schedule 131, Schedule 146.

GL

Table with columns: Month, YTD, PGA YTD, 201312, 201401, 201402, 201403, 201404. Rows include Interest Rate, Beginning Balance, Amortization, Interest, PGA Transfer, Misc Adjustment, Ending Balance, GLW Check, Variance. Includes detailed breakdown for 201404.

Volume

Table with columns: Month, YTD, PGA YTD, 201312, 201401, 201402, 201403, 201404. Rows include Schedule 101, Schedule 111, Schedule 112, Schedule 121, Schedule 122, Schedule 131, Schedule 132, Schedule 146, Total, Calendar Sales Check.

Rates

Table with columns: Month, 201312, 201401, 201402, 201403, 201404. Rows include Schedule 101, Schedule 111, Schedule 112, Schedule 121, Schedule 122, Schedule 131, Schedule 132, Schedule 146.

GL

Table with columns: Month, YTD, PGA YTD, 201312, 201401, 201402, 201403, 201404. Rows include Beginning Balance, Amortization, Misc Adjustment, Ending Balance, GLW Check, Variance. Includes detailed breakdown for 201404.

Washington/Idaho Gas Costs		201404
<b>Demand (Transportation) Costs</b>		
NWP Fixed		\$ 4,449,796.09
NWP Variable		\$ 21,110.13
NWP Capacity Release		\$ (3,246,142.20)
NWP Total (excluding Refund)		\$ 1,224,764.02
GTN Fixed		\$ 212,099.84
GTN Variable		\$ 4,714.55
GTN Capacity Release		\$ (3,367.18)
Current Month Estimate		\$ 213,447.21
Transcanada Foothills (BC System) Fixed		\$ 192,341.44
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 192,341.44
NOVA (AB System) Fixed		\$ 351,434.92
NOVA (AB System) Variable		\$ -
NOVA Total		\$ 351,434.92
Spectra Westcoast Fixed		\$ 91,645.76
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 91,645.76
Questar		\$ -
Questar		\$ -
NOVA Fixed charges		\$ -
Third party capacity release		\$ -
Other Pipeline Fixed charges	\$0.00	
Other capacity release credit	\$0.00	
Counterparty Invoice Total		\$ -
Thermal Transport		\$ -
Intracompany Transportation Optimization		\$ -
<b>Total Demand Costs from Purchase Journals</b>		<b>\$ 2,073,833.35</b>
WA/ID Buy/Sell Transportation Recovery		\$ (8,039.70)
<b>Total Demand Costs</b>	<b>804001 GD AN</b>	<b>\$ 2,065,893.65</b>
less variable costs charged to Commodity		\$ (25,824.68)
<b>Total Demand Costs to be Allocated</b>		<b>\$ 2,039,768.97</b>
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	\$ 15,012,706.01
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (90,970.60)
Financial Settlements	804600 GD AN	\$ (177,738.75)
Foreign Exchange Hedge Activity	804010 GD AN	\$ (37,907.51)
Interco Purchase from Thermal	804730 GD AN	\$ 329,966.46
<b>Total Commodity Costs from Purchase Journals</b>		<b>\$ 15,036,056.81</b>
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ 4,777.61
FAFB Commodity for Anderson Elementary/Li	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphalt	804000 GD AN	\$ -
GST	804000 GD AN	\$ -
M Chemical Accrual	804000 GD AN	\$ 5,000.00
Broker Fees	804017 GD AN	\$ 17,092.37
Newedge Broker Fees	804017 GD AN	\$ 1,082.98
Mizuho Broker Fees	804017 GD AN	\$ 1,902.74
plus variable costs from Demand		\$ 25,824.68
WA/ID Off System Revenue		\$ (7,796,326.33)
Terasen/Foris Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
<b>Total Commodity Costs to be Allocated</b>		<b>\$ 6,920,409.56</b>
WA Imbalance	804000 GD AN	\$ (147,362.22)
ID Imbalance	804000 GD AN	\$ (329,350.86)
<b>Total Deferred Commodity Costs:</b>		<b>\$ 6,443,696.48</b>
<b>Total Net Gas Costs</b>		<b>\$ 8,483,465.45</b>
From DJ 430		\$ 8,483,465.45
Check		\$ -

201404 Expense Calculation				
Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
	70.27%	29.73%	67.6800%	32.3200%
Total Current Demand Costs (excluding refund)	\$ 2,039,768.97	\$ 1,433,345.66	\$ 606,423.31	
Total Commodity Costs to be Allocated	\$ 6,920,409.56		\$ 4,683,733.19	\$ 2,236,676.37
Imbalance Cost Washington	\$ (147,362.22)		\$ (147,362.22)	
Imbalance Cost Idaho	\$ (329,350.86)			\$ (329,350.86)
Total Commodity Costs before refund	\$ 6,443,696.48		\$ 4,536,370.97	\$ 1,907,325.51
<b>Total</b>	<b>\$ 8,483,465.45</b>	<b>\$ 1,433,345.66</b>	<b>\$ 4,536,370.97</b>	<b>\$ 1,907,325.51</b>
check	\$ -	\$ -	\$ -	\$ -

WASHINGTON				IDAHO			
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	7,776,328	0.11298	\$ 878,569.54	Schedule 101	3,867,130	0.10744	\$ 415,484.45
Schedule 111	3,390,429	0.11041	\$ 374,337.27	Schedule 111	1,697,584	0.10744	\$ 182,388.42
Schedule 112	0	0.11041	\$ -	Schedule 112	364	0.10744	\$ 39.11
Schedule 121	407,197	0.09049	\$ 36,847.26	Schedule 121	0	0.10744	\$ -
Schedule 122	48,237	0.09049	\$ 4,364.97	Schedule 122	0	0.10744	\$ -
Schedule 131	0	0.06666	\$ -	<b>Total Demand</b>	<b>5,565,078</b>		<b>\$ 597,911.98</b>
Schedule 132	91,026	0.06666	\$ 6,067.79				0.10744
Schedule 146	2,426,511	0.00054	\$ 1,310.32		5,565,078 check		
<b>Total Demand</b>	<b>14,139,728</b>		<b>\$ 1,301,497.14</b>				
	14,139,728 check		\$ 0.09205				
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	7,776,328	0.36280	\$ 2,821,251.80	Schedule 101	3,867,130	0.37124	\$ 1,435,633.34
Schedule 111	3,390,429	0.36280	\$ 1,230,047.64	Schedule 111	1,697,584	0.37124	\$ 630,211.08
Schedule 112	0	0.36280	\$ -	Schedule 112	364	0.37124	\$ 135.13
Schedule 121	407,197	0.36280	\$ 147,731.07	Schedule 121	0	0.37124	\$ -
Schedule 122	48,237	0.36280	\$ 17,500.38	Schedule 122	0	0.37124	\$ -
Schedule 131	0	0.36280	\$ -	Schedule 131	0	0.37124	\$ -
Schedule 132	91,026	0.36280	\$ 33,024.23	Schedule 132	28,993	0.37124	\$ 10,763.36
<b>Total Commodity</b>	<b>11,713,217</b>		<b>\$ 4,249,555.13</b>	<b>Total Commodity</b>	<b>5,594,071</b>		<b>\$ 2,076,742.92</b>
	11,713,217 check		\$ 0.36280		5,594,071 check		\$0.37124

Washington Commodity		Washington Demand		Idaho Commodity		Idaho Demand		Totals from above
\$ 4,636,370.97	\$ 1,433,346.66	\$ 1,907,325.51	\$ 606,423.31	\$ 8,483,465.45				
\$ (4,249,555.13)	\$ (1,301,497.14)	\$ (2,076,742.92)	\$ (597,911.98)	\$ (8,225,707.16)				
\$ -	\$ -	\$ -	\$ -	257,758.29				
\$ 286,815.84	\$ 131,848.52	\$ (169,417.41)	\$ 8,511.33	257,758.29				
WA Total	418,664.36	ID Total	(160,906.07)					

(overcollected)/undercollected (rebate)/surcharge

JET Entry	
Debits	Credits
718,871.68	718,871.68
	(8,225,707.16)

**Washington/Idaho Gas Costs**

	GL Account	Apr-14 Costs	
Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$ -	0.00
JP Withdrawals	808100 GD AN	\$ 3,796.12	
Total JP	164100 GD AN	\$ 3,796.12	

Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 981.39	4,777.51
Total Clay Basin	164115 GD AA	\$ 981.39	
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$ 4,777.51</b>	

NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$ 15,012,706.01	
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,047,808.67	
Variable Demand (Transport) Costs	804002 GD AN	\$ 25,824.68	
Hedge Activity	804010 GD AN	\$ (37,907.51)	
Financial Settlements	804600 GD AN	\$ (177,738.75)	
Interco Purchase from Thermal	804730 GD AN	\$ 329,966.46	
Cochran Credit	811000 GD AN	\$ (90,970.60)	

Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$ <del>(426,144.99)</del>	(147,362.22)
ID Imbalance from DJ 436	804000 GD AN	\$ (329,350.86)	
M Chemical Accrual	804000 GD AN	\$ 5,000.00	
Broker Fees DJ 471	804017 GD AN	\$ 17,092.37	
Newedge Journal DJ 473	804017 GD AN	\$ 1,082.98	
Mizuho Journal DJ 473	804017 GD AN	\$ 1,902.74	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837.	\$ (7,796,326.33)	(375,000)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ <del>(500,000.00)</del>	
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,039.70)	
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ -	
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -	
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -	
<b>Total Costs for Deferral including net gas costs</b>		<b>\$ <del>(8,370,742.96)</del></b>	<b>8,483,465.45</b>

Tie to Deferral Entry

483600 GD AN	\$ (20,910.00)	Input fr GLE Sales
483000 GD AN	\$ (4,431,093.54)	Input fr GLE Sales
483730 GD AN	\$ (3,344,322.79)	Input fr GLE Sales
	(7,796,326.33)	

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 4,271,141.65	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (4,271,141.65)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (4,906,449.60)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 4,906,449.60	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 5,755.20	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (5,755.20)	Provide Bookout dollars offset
804000.GD.AN	\$ 5,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (5,000.00)	AN Odorization Expense Accrual
142150.ZZ.ZZ	\$ -	\$ -	Misc Rounding Adj
142600.ZZ.ZZ	\$ -	\$ (10.61)	Reclass Occidental - Misc Rounding Adj
232130.ZZ.ZZ	\$ -	\$ (56.48)	Reclass GTN - Misc Rounding Adj
232620.ZZ.ZZ	\$ -	\$ (7.94)	Reclass GTN - Misc Rounding Adj
903000.CD.AA	\$ 75.03	\$ -	Misc Rounding Adj
<b>Total Other Adj</b>	<b>\$ 9,188,421.48</b>	<b>\$ (9,188,421.48)</b>	

Total from GLE	\$ 17,636,729.59	\$ (17,636,729.59)
Total DJ 430	\$ 26,825,151.07	\$ (26,825,151.07)

Washington Sales Volumes

April-14 Description	Schedule	April-14 Billed	March-14 Unbilled	April-14 Unbilled	April-14 Net Unbilled	Total	Notes
<b>Schedule SumApry for Commodity Deferral :</b>							
Firm	101	10,511,092 ✓	8,125,021	5,390,257 ✓	(2,734,764)	7,776,328	
Firm	111	4,154,991 ✓	2,804,201	2,039,639 ✓	(764,562)	3,390,429	
Firm	112	0	0	0	0	0	
Firm	121	435,763 ✓	260,726	232,160 ✓	(28,566)	407,197	
Firm	122	48,237 ✓	0	0	0	48,237	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	91,026 ✓	0	0	0	91,026	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		<b>15,241,109</b>	<b>11,189,948</b>	<b>7,662,056</b>	<b>(3,527,892)</b>	<b>11,713,217</b>	<b>Total retail sales for PGA commodity deferral, includes interruptible rate schedules</b>
<b>Total 146 Transportation Sales</b>		<b>2,845,778</b>	<b>2,769,371</b>	<b>2,350,104</b>	<b>(419,267)</b>	<b>2,426,511</b>	
<b>Total 147 &amp; 148 Transportation Sales</b>		<b>4,292,028</b>	<b>4,167,061</b>	<b>3,709,233</b>	<b>(457,828)</b>	<b>3,834,200</b>	
<b>Total sales</b>		<b>22,378,915</b>	<b>18,126,380</b>	<b>13,721,393</b>	<b>(4,404,987)</b>	<b>17,973,928</b>	
<b>Schedule SumJury for Demand Deferral:</b>							
Firm	101	10,511,092	8,125,021	5,390,257	(2,734,764)	7,776,328	
Firm	111	4,154,991	2,804,201	2,039,639	(764,562)	3,390,429	
Firm	112	0	0	0	0	0	
Firm	121	435,763	260,726	232,160	(28,566)	407,197	
Firm	122	48,237	0	0	0	48,237	
Interruptible	131	0	0	0	0	0	
Interruptible	132	91,026	0	0	0	91,026	
Transportation	146	2,845,778	2,769,371	2,350,104	(419,267)	2,426,511	
		<b>18,086,887</b>	<b>13,959,319</b>	<b>10,012,160</b>	<b>(3,947,159)</b>	<b>14,139,728</b>	<b>Total sales for PGA demand deferral, includes interruptible rate schedules &amp; schedule 146 transportation</b>
<b>Schedule SumJury for Commodity and Demand Amortization:</b>							
Firm	101	10,511,092	8,125,021	5,390,257	(2,734,764)	7,776,328	Sales for Decoupling amortization
Firm	111	4,154,991	2,804,201	2,039,639	(764,562)	3,390,429	
Firm	121	435,763	260,726	232,160	(28,566)	407,197	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	2,845,778	2,769,371	2,350,104	(419,267)	2,426,511	
		<b>17,947,624</b>	<b>13,959,319</b>	<b>10,012,160</b>	<b>(3,947,159)</b>	<b>14,000,465</b>	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	48,237	0	0	0	48,237	Annual lump sum amortization
Interruptible	132	91,026	0	0	0	91,026	Annual lump sum amortization
<b>Total Firm Sales</b>		<b>15,150,083</b>	<b>11,189,948</b>	<b>7,662,056</b>	<b>(3,527,892)</b>	<b>11,622,191</b>	
<b>Total Interruptible Sales</b>		<b>91,026</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91,026</b>	
<b>Total Transportation Sales (Schedule 146)</b>		<b>2,845,778</b>	<b>2,769,371</b>	<b>2,350,104</b>	<b>(419,267)</b>	<b>2,426,511</b>	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		<b>4,292,028</b>	<b>4,167,061</b>	<b>3,709,233</b>	<b>(457,828)</b>	<b>3,834,200</b>	
<b>Check total sales</b>		<b>22,378,915</b>	<b>18,126,380</b>	<b>13,721,393</b>	<b>(4,404,987)</b>	<b>17,973,928</b>	
		<b>22,378,915</b>	<b>18,126,380</b>	<b>13,721,393</b>		<b>17,973,928</b>	

**Gas Revenue Report by Revenue Class**  
**Current Month and Year-to-Date**  
**for Accounting Period : 201404 , State Code : WA**

Accounting Period 201404 State Code WA

Rate S	Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
101	FIR:01	136,984	9,051,850	8,676,866	137,107	59,670,597	55,710,439
	21	11,904	1,438,950	1,361,761	11,934	11,370,757	10,547,010
	31	85	15,066	14,079	86	138,304	127,552
	80	29	5,226	4,876	29	38,800	35,799
	Total 101 FIRM AND GENERAL SERVICE	149,002	10,511,092	10,057,582	149,155	71,218,458	66,420,800
111	FIR:01	262	288,956	228,179	263	1,636,126	1,265,398
	21	2,245	3,680,837	2,850,575	2,234	22,612,963	17,174,168
	31	45	156,875	117,624	46	884,980	657,242
	80	14	28,323	21,713	14	182,382	136,644
	Total 111 FIRM-LARGE GENERAL SERVICE	2,566	4,154,991	3,218,091	2,556	25,316,461	19,233,453
121	FIR:21	24	403,887	285,491	24	2,027,088	1,410,055
	31	3	31,876	22,796	2	109,718	78,427
	Total 121 FIRM-HIGH ANNUAL LOAD	27	435,763	308,288	26	2,136,806	1,488,481
122	FIR:21	2	48,237	31,899	2	313,314	205,566
132	INT:22	2	91,026	56,675	2	513,968	316,478
146	TRA:91	17	1,441,863	110,561	18	7,144,251	499,861
	92	24	1,403,915	107,376	25	6,050,667	458,585
	Total 146 TRANSPORTATION SERVICE FOR CUST OWNED GAS	41	2,845,778	217,936	43	13,194,918	958,446
147	TRA:93	4	124,967	2,613	3	1,058,516	22,134
148	IUG:91	1	1,010,084	10,301	1	5,169,609	52,496
	92	5	3,156,977	98,374	4	12,710,051	394,530
	Total 148 HIGH VOLUME/BANDED RATE TRANSPORTATION SVC	6	4,167,061	108,674	5	17,879,660	447,026
158	TAX:01	0	0	326,223	0	0	2,095,372
	21	0	0	186,945	0	0	1,200,705
	22	0	0	3,526	0	0	19,667
	31	0	0	2,948	0	0	19,773
	80	0	0	2	0	0	2
	91	0	0	6,938	0	0	63,786
	92	0	0	3,365	0	0	14,604
	Total 158 TAX ADJUSTMENT	0	0	529,947	0	0	3,413,909
158A	TA:01	0	0	0	0	0	-9
	21	0	0	0	0	0	-19
	Total 158A TAX ADJUSTMENT - INDIAN RESERVATION	0	0	0	0	0	-28
199	REP:19	0	0	0	0	0	145
	88	0	0	1,500	0	0	4,778
	Total 199 REPORTING SCH NUMBER FOR MISC GAS REVENUE	0	0	1,500	0	0	4,923
	Total WA	151,650	22,378,915	14,533,205	151,793	131,632,101	92,511,188
	Total WA	151,650	22,378,915	14,533,205	151,793	131,632,101	92,511,188

Reporting Period: 201404, Source Id IN ('REVCSS','REVCORR','REVBHL','REVCAE','REVCORRR'), Rate Schedule Num LIKE :Rate Schedule

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# Gas by GL Account - Estimate

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Accounting Month: 201404  
 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						
	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
Gas Transmission Northwest Corporation	TPORT			\$212,099.84		\$212,099.84
Gas Transmission Northwest Corporation→IGI Resources Inc.	TPORT			(\$3,367.18)		(\$3,367.18)
Northwest Pipeline Corporation	TPORT			\$4,449,796.09		\$4,449,796.09
Northwest Pipeline Corporation→Avista Corporation	TPORT			(\$2,267,480.40)		(\$2,267,480.40)
Northwest Pipeline Corporation→Clark County PUD No. 1	TPORT			(\$467,400.00)		(\$467,400.00)
Northwest Pipeline Corporation→Clearwater Paper Corporation	TPORT			(\$71,463.00)		(\$71,463.00)
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)



# Gas by GL Account - Estimate

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 Database: NUCUT  
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Accounting Month: 201404  
 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.	ACCTGS				(\$438.81)		(\$438.81)
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$2,651.97		\$2,651.97
Spectra Energy - Westcoast Energy Inc.	ACCTSP					\$5,173.88	\$5,173.88
Spectra Energy - Westcoast Energy Inc.	TPORT					\$84,258.72	\$84,258.72
TransCanada Foothills Pipe Lines Ltd.	ACCTGS				\$370.24		\$370.24
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$191,971.20	\$191,971.20
TransCanada Nova Gas Transmission Ltd.	ACCTGS				\$718.35		\$718.35
TransCanada Nova Gas Transmission Ltd.	TPORT					\$350,716.57	\$350,716.57
<b>001-804001-GD-AN-DL</b>	<b>TOTALS:</b>					<b>\$3,301.75</b>	<b>\$2,044,506.92</b>
<b>Variable Transport Charges AN</b>							
Gas Transmission Northwest Corporation	TPORT					\$4,714.55	\$4,714.55
Northwest Pipeline Corporation	TPORT					\$26,600.25	\$26,600.25
Northwest Pipeline Corporation	ACCTSP					(\$1,755.17)	(\$1,755.17)
Northwest Pipeline Corporation	TPORT				\$0.00		
Northwest Pipeline Corporation	ACCTSP				(\$3,734.95)		(\$3,734.95)
Spectra Energy - Westcoast Energy Inc.	TPORT					\$0.00	
Spectra Energy - Westcoast Energy Inc.	ACCTGS				\$0.00		
<b>001-804002-GD-AN-DL</b>	<b>TOTALS:</b>					<b>(\$3,734.95)</b>	<b>\$29,559.63</b>
<b>Gas Cost - FX Hedge AN</b>							
Avista Corporation	ACCTGS					(\$37,907.51)	(\$37,907.51)
<b>001-804010-GD-AN-DL</b>	<b>TOTALS:</b>					<b>(\$37,907.51)</b>	<b>(\$37,907.51)</b>
<b>Gas Financial Derivatives AN</b>							
Mizuho Securities USA Inc.	BSWPS					(\$15,982.50)	(\$15,982.50)
Mizuho Securities USA Inc.	FSWPS					(\$81,300.00)	(\$81,300.00)
Newedge USA, LLC	BSWPS					\$27,600.00	\$27,600.00
Newedge USA, LLC	BSWPS					(\$30,206.25)	(\$30,206.25)
Newedge USA, LLC	FSWPS					(\$77,850.00)	(\$77,850.00)
<b>001-804600-GD-AN-DL</b>	<b>TOTALS:</b>					<b>(\$177,738.75)</b>	<b>(\$177,738.75)</b>
<b>Intra-company Gas Purchases AN</b>							
Avista Corporation	GAS		75,974			\$329,966.46	\$329,966.46
<b>001-804730-GD-AN-DL</b>	<b>TOTALS:</b>		<b>75,974</b>			<b>\$329,966.46</b>	<b>\$329,966.46</b>
<b>Gas Storage Withdrawal AN</b>							
Jackson Prairie - AN	STOR		1,254			\$3,796.12	\$3,796.12
Questar Intrap Storage - AA	STOR		159			\$981.39	\$981.39
<b>001-808100-GD-AN-DL</b>	<b>TOTALS:</b>		<b>1,413</b>			<b>\$4,777.51</b>	<b>\$4,777.51</b>
<b>Gas Used for Product Extraction AN</b>							
Cochrane/Empress Partnership	ACCTGS					(\$90,970.60)	(\$90,970.60)
<b>001-811000-GD-AN-DL</b>	<b>TOTALS:</b>					<b>(\$90,970.60)</b>	<b>(\$90,970.60)</b>



# Gas by GL Account - Estimate

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 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

<b>Other Special Deposits - NewEdge</b>						
Newedge USA, LLC	FSWPS				\$77,850.00	\$77,850.00
Newedge USA, LLC	BSWPS				\$30,206.25	\$30,206.25
Newedge USA, LLC	BSWPS				(\$27,600.00)	(\$27,600.00)
001-134120-ZZ-ZZ-DL	<b>TOTALS:</b>				\$80,456.25	\$80,456.25
<b>Other Special Deposits - Mizuho</b>						
Mizuho Securities USA Inc.	FSWPS				\$81,300.00	\$81,300.00
Mizuho Securities USA Inc.	BSWPS				\$15,982.50	\$15,982.50
001-134122-ZZ-ZZ-DL	<b>TOTALS:</b>				\$97,282.50	\$97,282.50
<b>Gas Storage Inventory WA/ID</b>						
Jackson Prairie - AN	STOR				(\$3,796.12)	(\$3,796.12)
001-164100-GD-AN-DL	<b>TOTALS:</b>				(\$3,796.12)	(\$3,796.12)
<b>Questar Gas Storage Inventory AA</b>						
Questar Intrup Storage - AA	STOR				(\$981.39)	(\$981.39)
001-164115-GD-AA-DL	<b>TOTALS:</b>				(\$981.39)	(\$981.39)
<b>Deriv Instr Asset - FX Hedge</b>						
Avista Corporation	ACCTGS				\$37,907.51	\$37,907.51
001-176745-ZZ-ZZ-DL	<b>TOTALS:</b>				\$37,907.51	\$37,907.51

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting		Begin Date	End Date	Interest Rates
				OLD	NEW			
<b>WA Interest Rate:</b> FERC Natural Gas Interest Rate, changes quarterly	<a href="http://www.ferc.gov/legal/acct-matts/interest-rates.asp">http://www.ferc.gov/legal/acct-matts/interest-rates.asp</a>					01-01-2014	03-31-2014	3.25%
<b>WA Deferral Rates</b>	191010 GD WA							
Commodity Rate		101 - 132	Debit	\$0.33052	\$0.36280 ✓	11-01-2013	Next PGA filing	
Demand Rate		101	Debit	\$0.10420	\$0.11298 ✓	11-01-2013	Next PGA filing	
		111/112	Debit	\$0.10103	\$0.11041 ✓	11-01-2013	Next PGA filing	
		121/122	Debit	\$0.08530	\$0.09049 ✓	11-01-2013	Next PGA filing	
		131/132	Debit	\$0.06531	\$0.06666 ✓	11-01-2013	Next PGA filing	
		146	Debit	\$0.00054	\$0.00054 ✓	11-01-2013	Next PGA filing	
<b>WA Commodity &amp; Demand Amortization Rates</b>	191000 GD WA							
		101	Credit	\$0.03395	(\$0.00293) ✓	11-01-2013	Next PGA filing	
		111	Credit	\$0.03060	(\$0.00556) ✓	11-01-2013	Next PGA filing	
		112	Credit			11-01-2013	Next PGA filing	
		121	Credit	\$0.02998	(\$0.01582) ✓	11-01-2013	Next PGA filing	
		122	Credit			11-01-2013	Next PGA filing	
		131	Debit	\$0.05739	\$0.03050 ✓	11-01-2013	Next PGA filing	
		132	Credit			11-01-2013	Next PGA filing	
		146	Credit			11-01-2013	Next PGA filing	
<b>WA Decoupling Mechanism Amortization (Sch 159)</b>	186328 GD WA	101		\$0.00004	\$0.00000	11-01-2013	Next PGA filing	
<b>WA Jackson Prairie Amortization Rates</b>	191025 GD WA	101-132	Credit	(\$0.00219)	(\$0.00039) ✓	11-01-2013	Next PGA filing	
		146	Credit	(\$0.00020)	(\$0.00004) ✓	11-01-2013	Next PGA filing	
<b>ID Interest Rate</b> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 32922					01-01-2014	12-31-2014	1.00%
<b>ID Deferral Rates</b>	191010 GD ID							
Commodity Rate (Without GTI)		101 - 132	Debit	\$0.33122	\$0.37124 ✓	10-01-2013	Next PGA filing	
Demand Rate		101 - 122	Debit	\$0.10289	\$0.10744 ✓	10-01-2013	Next PGA filing	
<b>ID Commodity &amp; Demand Amortization Rates</b>	191000 GD ID							
		101	Credit	\$0.01778	(\$0.00015) ✓	10-01-2013	Next PGA filing	
		111	Credit	\$0.01778	(\$0.00015) ✓	10-01-2013	Next PGA filing	
		131	Debit	\$0.01657	\$0.01042 ✓	10-01-2013	Next PGA filing	
<b>ID Holdback Amortization Rates</b>	191015 GD ID							
		101	Debit	\$0.00000	\$0.01482 ✓	10-01-2013	12-31-2014	
		111	Debit	\$0.00000	\$0.01482 ✓	10-01-2013	12-31-2014	
		112	Debit	\$0.00000	\$0.01482 ✓	10-01-2013	12-31-2014	
		121	Debit	\$0.00000	\$0.01482 ✓	10-01-2013	12-31-2014	
		131	Debit	\$0.00000	\$0.01482 ✓	10-01-2013	12-31-2014	