

UG-141334



June 23, 2014

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

2014 JUN 25 AM 8:59

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 May 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: 201405

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Jennifer McCauley

Last Saved: 06/05/2014 4:50 PM

Submitted by: Jennifer McCauley

Approval Requested: 06/05/2014 4:50 PM

Approved by:

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.

Jennifer McCauley
Prepared by Jennifer McCauley

6/5/14
Date

J. Milan
Reviewed by

6/5/14
Date

Approved for Entry
Corporate Accounting use Only

Date

2014 JUN 25 AM 9:00
PRINTED BY: JENNIFER
06/25/14

Avista Corporation Journal Entry

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<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	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	0.00	WA Deferral Interest Income
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	12,109.95	0.00	WA Deferral Interest Expense
30	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	810,321.90	0.00	WA Deferral
40	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	0.00	822,431.85	WA Deferral Expense
50	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL	0.00	2,760.66	WA Amortization Interest Income
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	0.00	0.00	WA Amortization Interest Expense
70	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	25,589.50	WA Amortization
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	28,350.17	0.00	WA Amortization Expense
90	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	0.00	2,563.15	WA Amortization JP
100	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	2,563.15	0.00	WA Amortization Expense JP
110	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	0.00	ID Deferral Interest Income
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,655.70	0.00	ID Deferral Interest Expense
130	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	557,986.79	0.00	ID Deferral
140	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	0.00	560,642.49	ID Deferral Expense
150	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	95.21	ID Amortization Interest Income
160	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	0.00	0.00	ID Amortization Interest Expense
170	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	0.00	359.28	ID Amortization
180	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	454.48	0.00	ID Amortization Expense
190	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	0.00	ID Amortization Interest Income
200	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	453.25	0.00	ID Amortization Interest Expense
210	001	191015 - ID HOLDBACK	GD	ID	DL	45,041.94	0.00	ID Amortization HB
220	001	805111 - AMORTIZE ID HOLDBACK	GD	ID	DL	0.00	45,495.19	ID Amortization Expense HB
Totals:						1,459,937.33	1,459,937.33	

Washington Current Deferral

Table with columns: 191010, Month, YTD, Cumulative Balance, 201312, 201401, 201402, 201403, 201404, 201405. Rows include Interest Rate, Beginning Balance, Commodity Deferral, Demand Deferral, Interest (Rev/Expense), Commodity Adjustment, Interest Adjustment, Misc Adjustment, Ending Balance, GLW Check, and Variance.

Summary table for 201405 with columns: Description, 201405, and multiple sub-colums. Rows include WA Deferral Interest Income, WA Deferral Interest Expense, WA Deferral Expense, Misc Adjustments, and Check.

Washington Amortization

Volume

Table with columns: 191000, Month, YTD, PGA YTD, 201312, 201401, 201402, 201403, 201404, 201405. Rows include Schedule 101-146 and Total.

Rates

Table with columns: 191000, Month, 201312, 201401, 201402, 201403, 201404, 201405. Rows include Schedule 101-146 with Man Calc.

GL

Table with columns: 191000, Month, YTD, PGA YTD, 201312, 201401, 201402, 201403, 201404, 201405. Rows include Interest Rate, Beginning Balance, Amortization, Interest, PGA Transfer, Misc Adjustment, Ending Balance, GLW Check, and Variance.

Summary table for 201405 with columns: Description, 201405, and multiple sub-colums. Rows include WA Amortization Interest Income, WA Amortization Interest Expense, WA Amortization Expense, Misc Adjustments, and Check.

Volume

Table with columns: 191025, Month, YTD, PGA YTD, 201312, 201401, 201402, 201403, 201404, 201405. Rows include Schedule 101-146 and Total.

Rates

Table with columns: 191025, Month, 201312, 201401, 201402, 201403, 201404, 201405. Rows include Schedule 101-146 with Man Calc.

GL

Table with columns: 191025, Month, YTD, PGA YTD, 201312, 201401, 201402, 201403, 201404, 201405. Rows include Beginning Balance, Amortization, Misc Adjustment, Ending Balance, GLW Check, and Variance.

Summary table for 201405 with columns: Description, 201405, and multiple sub-colums. Rows include WA Amortization JP, WA Amortization Expense JP, Misc Adjustments, and Check.

Washington/Idaho Gas Costs		201406
Demand (Transportation) Costs		
NWP Fixed	\$	4,598,122.63
NWP Variable	\$	56,917.76
NWP Capacity Release	\$	(3,354,346.94)
NWP Total (excluding Refund)	\$	1,300,693.45
GTN Fixed	\$	219,169.84
GTN Variable	\$	5,008.35
GTN Capacity Release	\$	(3,479.42)
Current Month Estimate	\$	220,698.77
Transcanada Foothills (BC System) Fixed	\$	226,394.52
Transcanada Foothills (BC System) Variable	\$	-
ANG Total	\$	226,394.52
NOVA (AB System) Fixed	\$	413,605.27
NOVA (AB System) Variable	\$	-
NOVA Total	\$	413,605.27
Spectra Westcoast Fixed	\$	90,016.13
Spectra Westcoast Variable	\$	2,080.06
WEI (Duke) Total	\$	92,096.19
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	\$	-
Total Demand Costs from Purchase Journals	\$	2,253,488.20
WA/ID Buy/Sell Transportation Recovery	\$	(8,286.56)
Total Demand Costs	\$	2,245,201.65
less variable costs charged to Commodity	\$	(64,006.17)
Total Demand Costs to be Allocated	\$	2,181,195.48
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 20,042,113.57
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (78,089.86)
Financial Settlements	804600 GD AN	\$ (63,131.50)
Foreign Exchange Hedge Activity	804010 GD AN	\$ (26,676.78)
Interco Purchase from Thermal	804730 GD AN	\$ 989,622.23
Total Commodity Costs from Purchase Journals	\$	20,864,837.96
Storage (injections)/Withdrawals	808100/808200 GD AN	\$ (7,226,319.43)
FAFB Commodity for Anderson Elementary/Lt	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	\$ 27,159.92
Newedge Broker Fees	804017 GD AN	\$ 289.62
Mizuho Broker Fees	804017 GD AN	\$ 1,401.42
plus variable costs from Demand	\$	64,006.17
WA/ID Off System Revenue	\$	(9,684,276.16)
Terason/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$	3,677,099.20
WA Imbalance	804000 GD AN	\$ (182,844.19)
ID Imbalance	804000 GD AN	\$ 181,572.10
Total Deferred Commodity Costs:	\$	3,675,827.11
Total Net Gas Costs	\$	5,867,022.59
From DJ 430	\$	5,867,022.59
Check	\$	-

Expense Calculation		201406
Total Current Demand Costs (excluding refund)	\$	2,181,195.48
Total Commodity Costs to be Allocated	\$	3,677,099.20
Imbalance Cost Washington	\$	(182,844.19)
Imbalance Cost Idaho	\$	181,572.10
Total Commodity Costs before refund	\$	3,675,827.11
Total	\$	5,867,022.59
check	\$	-

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
	70.27%	29.73%	67.4400%	32.5600%
Total Current Demand Costs (excluding refund)	\$ 1,532,726.06	\$ 648,469.42		
Total Commodity Costs to be Allocated	\$ 3,677,099.20		\$ 2,479,835.70	\$ 1,197,263.50
Imbalance Cost Washington	\$ (182,844.19)		\$ (182,844.19)	
Imbalance Cost Idaho	\$ 181,572.10			\$ 181,572.10
Total Commodity Costs before refund	\$ 3,675,827.11		\$ 2,296,991.51	\$ 1,378,835.60
Total	\$ 5,867,022.59	\$ 1,532,726.06	\$ 2,296,991.51	\$ 1,378,835.60
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
DEMAND				DEMAND			
Schedule 101	3,691,303	0.11298	\$ 417,043.41	Schedule 101	1,979,544	0.10744	\$ 212,682.21
Schedule 111	2,183,609	0.11041	\$ 241,092.27	Schedule 111	1,050,330	0.10744	\$ 112,847.46
Schedule 112	0	0.11041	\$ -	Schedule 112	13,788	0.10744	\$ 1,481.38
Schedule 121	340,947	0.09049	\$ 30,852.29	Schedule 121	0	0.10744	\$ -
Schedule 122	57,496	0.09049	\$ 5,202.81	Schedule 122	0	0.10744	\$ -
Schedule 131	0	0.06686	\$ -	Schedule 131	0	0.10744	\$ -
Schedule 132	83,802	0.06686	\$ 5,586.24	Schedule 132	26,189	0.10744	\$ 2,811.11
Schedule 146	2,096,539	0.00064	\$ 1,132.13	Schedule 146	0	0.10744	\$ -
Total Demand	8,453,696		\$ 700,909.16	Total Demand	3,043,662		\$ 327,011.05
	8,453,696 check		\$ 0.08291		3,043,662 check		0.10744
COMMODITY				COMMODITY			
Schedule 101	3,691,303	0.36280	\$ 1,339,204.73	Schedule 101	1,979,544	0.37124	\$ 734,885.91
Schedule 111	2,183,609	0.36280	\$ 792,213.35	Schedule 111	1,050,330	0.37124	\$ 389,924.51
Schedule 112	0	0.36280	\$ -	Schedule 112	13,788	0.37124	\$ 5,118.66
Schedule 121	340,947	0.36280	\$ 123,695.57	Schedule 121	0	0.37124	\$ -
Schedule 122	57,496	0.36280	\$ 20,859.55	Schedule 122	0	0.37124	\$ -
Schedule 131	0	0.36280	\$ -	Schedule 131	0	0.37124	\$ -
Schedule 132	83,802	0.36280	\$ 30,403.37	Schedule 132	26,189	0.37124	\$ 9,722.40
Total Commodity	6,357,157		\$ 2,306,376.56	Total Commodity	3,069,851		\$ 1,139,651.49
	6,357,157 check		\$ 0.36280		3,069,851 check		\$0.37124

Deferral Calculation	
Total Deferral Expenses from above	\$ 1,383,074.34
MGG9990: RECLASS IMBALANCE FROM PRIOR MONTH TO CORRECT JURISDICTION	\$ (9,385.06)
(overcollected)/undercollected (rebate)/surcharge	\$ 822,431.85
Deferral Check	\$ 1,459,937.33

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 2,296,991.51	\$ 1,532,726.06	\$ 1,378,835.60	\$ 648,469.42	\$ 5,867,022.59
\$ (2,306,376.56)	\$ (700,909.16)	\$ (1,139,651.49)	\$ (327,011.05)	\$ (4,473,948.25)
\$ -	\$ -	\$ -	\$ -	\$ 1,383,074.34
\$ (9,385.06)	\$ (831,816.90)	\$ (239,184.11)	\$ (321,468.37)	\$ 1,383,074.34
WA Total	822,431.85	ID Total	560,642.49	

JET Entry	
Debits	Credits
1,459,937.33	1,459,937.33

MGG9990: RECLASS IMBALANCE FROM PRIOR MONTH TO CORRECT JURISDICTION

Washington/Idaho Gas Costs	GL Account	May-14 Costs	
Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$	(7,226,337.86)
JP Withdrawals	808100 GD AN	\$	-
Total JP	164100 GD AN	\$	(7,226,337.86)
Clay Basin (QUESTAA) Injections	808200 GD AN	\$	-
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$	18.43
Total Clay Basin	164115 GD AA	\$	18.43
Total Net Storage (Injections)/Withdrawals		\$	(7,226,319.43)
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$	20,042,113.57
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,189,482.03
Variable Demand (Transport) Costs	804002 GD AN	\$	64,006.17
Hedge Activity	804010 GD AN	\$	(25,676.78)
Financial Settlements	804600 GD AN	\$	(63,131.50)
Interco Purchase from Thermal	804730 GD AN	\$	989,622.23
Cochran Credit	811000 GD AN	\$	(78,089.86)
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$	(855.55)
ID Imbalance from DJ 436	804000 GD AN	\$	(416.54)
M Chemical Accrual	804000 GD AN	\$	5,000.00
Broker Fees DJ 471	804017 GD AN	\$	27,159.92
Newedge Journal DJ 473	804017 GD AN	\$	289.62
Mizuho Journal DJ 473	804017 GD AN	\$	1,401.42
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837	\$	(9,684,276.16)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$	(8,286.55)
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	\$	-
Total Costs for Deferral including net gas costs		\$	(9,684,276.16) Tie to Deferral Entry
	483600 GD AN	\$	(55,056.00) Input fr GLE Sales
	483000 GD AN	\$	(4,791,816.22) Input fr GLE Sales
	483730 GD AN	\$	(4,837,403.94) Input fr GLE Sales
			(9,684,276.16)

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 5,747,561.99	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (5,747,561.99)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (7,110,456.88)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 7,110,456.88	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ -	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ -	Provide Bookout dollars offset
804000.GD.AN	\$ 5,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (5,000.00)	AN Odorization Expense Accrual
142150.ZZ.ZZ	\$ 0.01	\$ -	Misc Rounding Adj
142600.ZZ.ZZ	\$ 4.32	\$ -	Reclass Occidental - Misc Rounding Adj
232130.ZZ.ZZ	\$ -	\$ (15.06)	Reclass GTN - Misc Rounding Adj
232620.ZZ.ZZ	\$ -	\$ (0.02)	Reclass GTN - Misc Rounding Adj
903000.CD.AA	\$ 10.75	\$ -	Misc Rounding Adj
Total Other Adj	\$ 12,863,033.95	\$ (12,863,033.95)	
Total from GLE	\$ 30,616,787.57	\$ (30,616,787.57)	
Total DJ 430	\$ 43,479,821.52	\$ (43,479,821.52)	\$

Accounting Month: 201405
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		
				PRIOR PERIOD	CURRENT MONTH	TOTAL USD
3D PURCHASE						
Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				(\$81,979.50)	(\$81,979.50)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$102,391.76)	(\$102,391.76)
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$5,227.17	\$5,227.17
Spectra Energy - Westcoast Energy Inc.	TPORT				\$85,126.70	\$85,126.70
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$337.74)		(\$337.74)
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$225,322.84	\$225,322.84
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$1,071.68		\$1,071.68
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$1,957.86		\$1,957.86
TransCanada Nova Gas Transmission Ltd.	TPORT				\$411,647.41	\$411,647.41
001-804001-GD-AN-DL	TOTALS:				\$2,691.80	\$2,186,790.23
Variable Transport Charges AN						
Gas Transmission Northwest Corporation	TPORT				\$5,008.35	\$5,008.35
Northwest Pipeline Corporation	TPORT				\$59,832.32	\$59,832.32
Northwest Pipeline Corporation	ACCTSP				(\$2,914.56)	(\$2,914.56)
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$2,080.06		\$2,080.06
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00
001-804002-GD-AN-DL	TOTALS:				\$2,080.06	\$61,926.11
Gas Cost - FX Hedge AN						
Avista Corporation	ACCTGS				(\$25,676.78)	(\$25,676.78)
001-804010-GD-AN-DL	TOTALS:				(\$25,676.78)	(\$25,676.78)
Gas Financial Derivatives AN						
Mizuho Securities USA Inc.	FSWPS				(\$86,180.00)	(\$86,180.00)
Mizuho Securities USA Inc.	BSWPS				\$26,993.25	\$26,993.25
Mizuho Securities USA Inc.	BSWPS				(\$20,343.75)	(\$20,343.75)
Newedge USA, LLC	BSWPS				\$45,725.00	\$45,725.00
Newedge USA, LLC	FSWPS				(\$29,326.00)	(\$29,326.00)
001-804600-GD-AN-DL	TOTALS:				(\$63,131.50)	(\$63,131.50)
Intra-company Gas Purchases AN						
Avista Corporation	GAS		229,934		\$989,622.23	\$989,622.23
001-804730-GD-AN-DL	TOTALS:		229,934		\$989,622.23	\$989,622.23
Gas Storage Withdrawal AN						
Questar Intrap Storage - AA	STOR		3		\$18.43	\$18.43
001-808100-GD-AN-DL	TOTALS:		3		\$18.43	\$18.43
Gas Storage Injection AN						
Jackson Prairie - AN	STOR		(1,677,332)		(\$7,226,337.87)	(\$7,226,337.87)
001-808200-GD-AN-DL	TOTALS:		(1,677,332)		(\$7,226,337.87)	(\$7,226,337.87)
Gas Used for Product Extraction AN						
Cochrane/Empress Partnership	ACCTGS				(\$78,089.86)	(\$78,089.86)
001-811000-GD-AN-DL	TOTALS:				(\$78,089.86)	(\$78,089.86)

Accounting Month: 201405
 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						
Gas Transmission Northwest Corporation	TPORT				-\$219,169.84	\$219,169.84
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				(\$3,479.42)	(\$3,479.42)
Northwest Pipeline Corporation	TPORT				\$4,598,122.63	\$4,598,122.63
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$2,343,063.08)	(\$2,343,063.08)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$482,980.00)	(\$482,980.00)
Northwest Pipeline Corporation-->Clearwater Paper Corporation	TPORT				(\$73,845.10)	(\$73,845.10)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$127,100.00)	(\$127,100.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$142,987.50)	(\$142,987.50)

Washington/Idaho Gas Costs	GL Account	May-14 Costs	
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JP Withdrawals	808100 GD AN	\$	-
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WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837	\$	(9,684,276.16)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$	(8,286.55)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$	-
FAPB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$	-
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$	-
Total Costs for Deferral including net gas costs		\$	5,857,022.59 Tie to Deferral Entry
	483600 GD AN	\$	(55,056.00) Input fr GLE Sales
	483000 GD AN	\$	(4,791,816.22) Input fr GLE Sales
	483730 GD AN	\$	(4,837,403.94) Input fr GLE Sales
			(9,684,276.16)

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 5,747,561.99	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (5,747,561.99)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (7,110,456.88)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 7,110,456.88	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ -	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ -	Provide Bookout dollars offset
804000.GD.AN	\$ 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	\$ -	\$ -	Reclass Occidental - Misc Rounding Adj
232130.ZZ.ZZ	\$ -	\$ -	Reclass GTN - Misc Rounding Adj
232620.ZZ.ZZ	\$ -	\$ -	Reclass GTN - Misc Rounding Adj
903000.CD.AA	\$ -	\$ -	Misc Rounding Adj
Total Other Adj	\$ 12,863,018.87	\$ (12,863,018.87)	

Total from GLE	\$ 16,147,712.85	\$ (16,147,712.85)
Total DJ 430	\$ 29,010,731.72	\$ (29,010,731.72)

Washington Sales Volumes

May-14 Description	Schedule	May-14 Billed	April-14 Unbilled	May-14 Unbilled	May-14 Net Unbilled	Total	Notes
Schedule SumApry for Commodity Deferral :							
Firm	101	6,680,763	5,390,257	2,400,797	(2,989,460)	3,691,303	
Firm	111	3,146,953	2,039,639	1,076,295	(963,344)	2,183,609	
Firm	112	0	0	0	0	0	
Firm	121	421,424	232,160	151,683	(80,477)	340,947	
Firm	122	57,496	0	0	0	57,496	
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	83,802	0	0	0	83,802	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		10,390,438	7,662,056	3,628,775	(4,033,281)	6,357,157	Total retail sales for PGA commodity deferral, includes interruptible rate schedules.
	146	2,411,543	2,350,104	2,035,100	(315,004)	2,096,539	
Total 146 Transportation Sales		2,411,543	2,350,104	2,035,100	(315,004)	2,096,539	
	147	34,164	0	0	0	34,164	
	148	3,709,233	3,709,233	3,621,535	(87,698)	3,621,535	
Total 147 & 148 Transportation Sales		3,743,397	3,709,233	3,621,535	(87,698)	3,655,699	
Total sales		16,545,378	13,721,393	9,285,410	(4,435,983)	12,109,395	
Schedule SumJuny for Demand Deferral:							
Firm	101	6,680,763	5,390,257	2,400,797	(2,989,460)	3,691,303	
Firm	111	3,146,953	2,039,639	1,076,295	(963,344)	2,183,609	
Firm	112	0	0	0	0	0	
Firm	121	421,424	232,160	151,683	(80,477)	340,947	
Firm	122	57,496	0	0	0	57,496	
Interruptible	131	0	0	0	0	0	
Interruptible	132	83,802	0	0	0	83,802	
Transportation	146	2,411,543	2,350,104	2,035,100	(315,004)	2,096,539	
		12,801,981	10,012,160	5,663,875	(4,348,285)	8,453,896	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule SumJuny for Commodity and Demand Amortization:							
Firm	101	6,680,763	5,390,257	2,400,797	(2,989,460)	3,691,303	Sales for Decoupling amortization
Firm	111	3,146,953	2,039,639	1,076,295	(963,344)	2,183,609	
Firm	121	421,424	232,160	151,683	(80,477)	340,947	
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	2,411,543	2,350,104	2,035,100	(315,004)	2,096,539	
		12,660,683	10,012,160	5,663,875	(4,348,285)	8,312,398	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	57,496	0	0	0	57,496	Annual lump sum amortization
Interruptible	132	83,802	0	0	0	83,802	Annual lump sum amortization
Total Firm Sales		10,306,636	7,662,056	3,628,775	(4,033,281)	6,273,355	
Total Interruptible Sales		83,802	0	0	0	83,802	
Total Transportation Sales (Schedule 146)		2,411,543	2,350,104	2,035,100	(315,004)	2,096,539	
Total Transportation Sales (Schedule 147 & 148)		3,743,397	3,709,233	3,621,535	(87,698)	3,655,699	
Check total sales		16,545,378	13,721,393	9,285,410	(4,435,983)	12,109,395	
		16,545,378	13,721,393	9,285,410	(4,435,983)	12,109,395	

Imbalance Calculations for States of WA, ID, OR

Print 3 copies for JET backup:
 Imbalance JE (1)
 Gas Costs & Deferrals (2)

Month	May-14
SYSTEM WACOC	4.29910

Based on current month Jurisdictional %
 WA % 67.938%
 ID % 32.062%

Enter Total System Imbalances - Cumulative Imbalance (attached)
A negative entry from the (NUC) Imbalance report is a liability because AVA is drafting
A positive entry from the (NUC) Imbalance report is an asset because AVA is packing
 The change in the Imbalance value is the expense or (benefit) entry for the current month
 The change in the Imbalance volume is the same direction as the expense or (benefit) entry
 The Imbalance volume of gas belonging to each jurisdiction is valued at the end of each month,
 based on the monthly JP Injection price. This is because a decision on imbalance
 is made every day based on economics of the day.

	WA/ID		165320 GD WA 67.938%		165320 GD ID 32.062%		165320 GD OR		Copy & paste rates as values each	
	System	Volumes	WA	WA	ID	ID	OR	OR	AN	OR
	Dth	Dth	Volumes	Value	Volumes	Value	Volumes	Value	Rate	Rate
11-30-2013	(56,516)	(38,967)	\$ (138,423.24)	(17,549)	\$ (62,338.54)	(20,114)	\$ (71,450.96)	\$ 3.55230	\$ 3.55230	
12-31-2013	42,663	29,477.57	\$ 125,141.14	13,185.43	\$ 55,976.09	(6,544)	\$ (27,781.24)	\$ 4.24530	\$ 4.24530	
01-31-2014	2,922	2,048.18	\$ 8,734.65	873.82	\$ 3,726.51	2,038	\$ 8,691.25	\$ 4.26460	\$ 4.26460	
02-28-2014	(94,236)	(65,969)	\$ (419,843.01)	(28,267)	\$ (179,898.45)	15,013	\$ 95,546.49	\$ 6.36425	\$ 6.36425	
03-31-2014	(95,870)	(66,238)	\$ (327,948.69)	(29,632)	\$ (146,713.27)	9,529	\$ 47,179.03	\$ 4.95110	\$ 4.95110	
04-30-2014	413	281	\$ 1,402.17	131	\$ 648.95	(15,894)	\$ (78,935.95)	\$ 4.96640	\$ 4.96640	
05-31-2014	773	525	\$ 2,257.72	248	\$ 1,065.49	(11,730)	\$ (50,428.44)	\$ 4.29910	\$ 4.29910	
06-31-2014	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	
07-31-2014	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	
08-31-2014	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	
09-30-2014	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	
10-31-2014	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	
11-30-2014	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	
12-31-2014	-	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	

Asset- Dr 165320 (Liability - Cr 165320) JET Entry	\$ 855.55	\$ 416.54	\$ 28,507.51
Expense -Dr 804000 (Benefit Cr 804000) JET Entry	\$ (855.55)	\$ (416.54)	\$ (28,507.51) \$ (29,779.59)

GL Wand	\$ 1,402.17	\$ 648.95	\$ (78,935.95) \$ (50,428.44)
check	\$ -	\$ -	\$ (0.00)
variance	\$ 855.55	\$ 416.54	\$ 28,507.51

Check total Imbalance Dth from report	diff	Total Debits	\$ 29,779.59
(10,957)	-	Total Credits	\$ (29,779.59)

McCauley, Jennifer

From: Garbarino, Marcus
Sent: Friday, May 09, 2014 2:33 PM
To: McCauley, Jennifer
Subject: WA/ID Deferral

Hi Jenny, when we did the WA/ID deferral we put the imbalances for WA in ID and ID in WA. Annette reviewed the workbook and noticed it. No need to correct current month but there will be an adjustment for May close. I entered the adjustment and added a check to the deferral calculation tabs so it shouldn't happen in the future. We can touch base next week if you want to discuss.

Have a good weekend!

Marcus Garbarino
Resource Accounting Analyst



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