



February 20, 2015

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

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 January 2015. This report shows the activity that occurred during the month in the Company's 191 accounts.

If you have any questions regarding this report please feel free to call me at (509) 495-4873.

Sincerely,

A handwritten signature in black ink, appearing to read "Ryan Finesilver", is positioned above the typed name.

Ryan Finesilver
Regulatory Analyst
State and Federal Regulation

Enclosures

Avista Corporation Journal Entry

Effective Date: 201501

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Jennifer McCauley

Last Saved: 02/06/2015 1:46 PM

Type: C

Submitted by: Jennifer McCauley

Approval Requested: 02/06/2015 1:46 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Debit	Credit	Comment
290	001	805111 - AMORTIZE ID HOLDBACK	0.00	175,667.22	ID Amortization Expense HB
300	001	191010 - CURR UNRECOV PGA DEFERRED	0.00	49.16	*Misc Adjustments*
310	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	49.16	0.00	*Misc Adjustments*
Totals:			2,234,508.57	2,234,508.57	

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

2/6/15
 Date

J.F. Miller
 Reviewed by

2/6/15
 Date

Approved for Entry
 Corporate Accounting use Only

Date

Avista Corporation Journal Entry

Effective Date: 201501

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Seq	Co.	FERC	Seg.	Jur.	S.I.	Debit	Credit	Comment
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	1,691.28	0.00	WA Deferral Interest Expense
30	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00	919,254.10	WA Deferral
40	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	917,562.82	0.00	WA Deferral Expense
50	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	94.58		November Adj
60	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		69,937.35	November Adj
70	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	69,842.77		November Adj
80	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	3,697.03	0.00	WA Amortization Interest Expense
90	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	326,768.08	0.00	WA Amortization
100	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	330,465.11	WA Amortization Expense
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00	0.00	Large Customer Refund
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	0.00	Large Customer Refund
130	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	6,833.45	0.00	WA Amortization JP
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	0.00	6,833.45	WA Amortization Expense JP
150	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	0.00	ID Deferral Interest Income
160	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	469.40	0.00	ID Deferral Interest Expense
170	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	0.00	303,226.82	ID Deferral
180	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	302,757.42	0.00	ID Deferral Expense
190	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL		29.11	November Adj
200	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	69,871.88		November Adj
210	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL		69,842.77	November Adj
220	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	0.00	ID Amortization Interest Income
230	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,297.17	0.00	ID Amortization Interest Expense
240	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	357,843.02	0.00	ID Amortization
250	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	0.00	359,140.19	ID Amortization Expense
260	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	0.00	63.29	ID Amortization Interest Income
270	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	0.00	0.00	ID Amortization Interest Expense
280	001	191015 - ID HOLDBACK	GD	ID	DL	175,730.51	0.00	ID Amortization HB

201501

Washington/Idaho Gas Costs

Demand (Transportation) Costs	
NWP Fixed	\$ 4,598,122.63
NWP Variable	\$ 123,868.55
NWP Capacity Release	\$ (3,372,946.94)
GTN Fixed	\$ 289,222.31
GTN Variable	\$ 9,232.93
GTN Capacity Release	\$ (3,479.42)
Transcanada Foothills (BC System) Fixed	\$ 294,975.82
Transcanada Foothills (BC System) Variable	\$ 204,240.59
ANG Total	\$ 204,240.59
NOVA (AB System) Fixed	\$ 385,784.31
NOVA (AB System) Variable	\$ 385,784.31
NOVA Total	\$ 773,624.97
Spectra Westcoast Fixed	\$ 30,614.18
Spectra Westcoast Variable	\$ 104,439.15
WEI (Duke) Total	\$ -
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	\$ 2,338,484.11
WA/ID Buy/Sell Transportation Recovery	\$ (6,311.81)
Total Demand Costs	\$ 2,330,172.30
less variable costs charged to Commodity	\$ (163,715.66)
Total Demand Costs to be Allocated	\$ 2,166,456.64

Commodity Physical	804000 GD AN	\$ 15,253,614.41
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (33,366.97)
Financial Settlements	804600 GD AN	\$ 1,285,214.16
Foreign Exchange Hedge Activity	804010 GD AN	\$ 106,804.46
Interco Purchase from Thermal	804730 GD AN	\$ 1,430,855.74
Total Commodity Costs from Purchase Journals		\$ 18,043,122.80
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ (1,302,484.55)
FAFB Commodity for Anderson Elementary/Li	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphalt	804000 GD AN	\$ -
GST	804000 GD AN	\$ 5,000.00
M Chemical Accrual	804000 GD AN	\$ 36,623.76
Broker Fees	804017 GD AN	\$ 1,731.65
Newedge Broker Fees	804017 GD AN	\$ 4,511.27
Mizuho Broker Fees	804017 GD AN	\$ 163,715.66
plus variable costs from Demand		\$ (12,472,281.58)
WA/ID Off System Revenue	495028 GD AN	\$ (375,000.00)
Terasen/Foris Deferred Exchange Revenue		\$ 15,709,908.11
Total Commodity Costs to be Allocated		\$ 115,716.95
WA Imbalance	804000 GD AN	\$ 51,839.37
ID Imbalance	804000 GD AN	\$ 15,877,466.43
Total Deferred Commodity Costs:		\$ 18,043,923.07
From DJ 430		\$ 18,043,923.07
Check		\$ -

201501

Expense Calculation

Total System Cost	\$ 2,166,456.64	\$ 1,534,717.88	\$ 631,738.76
Total Current Demand Costs (excluding refund)	\$ 2,166,456.64	\$ 1,534,717.88	\$ 631,738.76
Total Commodity Costs to be Allocated	\$ 15,709,908.11	\$ 10,883,250.28	\$ 4,816,657.83
Imbalance Cost Washington	\$ 115,716.95	\$ 115,716.95	\$ -
Imbalance Cost Idaho	\$ 51,839.37	\$ -	\$ 51,839.37
Total Commodity Costs before refund	\$ 15,877,466.43	\$ 11,008,969.23	\$ 4,868,497.20
Total	\$ 18,043,923.07	\$ 11,534,717.88	\$ 6,509,205.19

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
DEMAND						
Schedule 101	19,909,674	0.11830	\$ 2,355,314.43	8,991,869	0.10721	\$ 964,018.28
Schedule 111	6,173,752	0.11607	\$ 716,587.39	2,818,068	0.10721	\$ 302,125.07
Schedule 112	0	0.11607	\$ -	2,994	0.10721	\$ 320.99
Schedule 121	513,680	0.09783	\$ 50,253.31	0	0.10721	\$ -
Schedule 122	81,674	0.09783	\$ 7,990.17	0	0.10721	\$ -
Schedule 131	0	0.06996	\$ -	0	0.10721	\$ -
Schedule 132	129,251	0.06996	\$ 9,042.40	0	0.10721	\$ -
Schedule 146	3,286,166	0.00064	\$ 1,774.53	0	0.10721	\$ -
Total Demand	30,094,197		\$ 3,140,962.24	11,812,931		\$ 1,266,464.33
			\$ 0.10437			\$ 0.10721
			\$ 0.10437			\$ 0.10721
COMMODITY						
Schedule 101	19,909,674	0.38497	\$ 7,664,627.20	8,991,869	0.38272	\$ 3,441,368.10
Schedule 111	6,173,752	0.38497	\$ 2,376,709.31	2,818,068	0.38272	\$ 1,078,530.98
Schedule 112	0	0.38497	\$ -	2,994	0.38272	\$ 1,145.86
Schedule 121	513,680	0.38497	\$ 197,751.39	0	0.38272	\$ -
Schedule 122	81,674	0.38497	\$ 31,442.04	0	0.38272	\$ -
Schedule 131	0	0.38497	\$ -	0	0.38272	\$ -
Schedule 132	129,251	0.38497	\$ 49,757.76	40,468	0.38272	\$ 15,484.09
Total Commodity	26,808,031		\$ 10,320,287.69	11,853,389		\$ 4,536,623.04
			\$ 0.38497			\$ 0.38272
			\$ 0.38497			\$ 0.38272

Deferral Calculation

Total Deferral Expenses from above	\$ 11,008,969.23	\$ 1,534,717.88	\$ 4,868,497.20
PGA Deferral Revenue from above	\$ (10,320,287.69)	\$ (3,140,962.24)	\$ (4,536,623.04)
Adjustments	\$ -	\$ -	\$ -
Amount to be Deferred	\$ 688,681.54	\$ (1,806,244.36)	\$ 331,868.16
(overcollected)/undercollected			
(rebate)/surcharge:			
Deferral Check		(917,562.82)	(302,757.42)
WA Total	688,681.54	(1,806,244.36)	331,868.16
ID Total		(917,562.82)	(302,757.42)

JET Entry		
Debits	2,094,650.18	
Credits		2,094,650.18

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	191010 GD WA	101 - 132	Debit	\$0.36280	01-01-2015	03-31-2015	3.25%
<u>WA Deferral Rates</u> Commodity Rate				NEW			
				OLD			
				\$0.38497 ✓	11-01-2014	Next PGA filing	
				\$0.11830 ✓	11-01-2014	Next PGA filing	
				\$0.11607 ✓	11-01-2014	Next PGA filing	
				\$0.09783 ✓	11-01-2014	Next PGA filing	
				\$0.06996 ✓	11-01-2014	Next PGA filing	
				\$0.00054 ✓	11-01-2014	Next PGA filing	
<u>WA Commodity & Demand Amortization Rates</u>	191000 GD WA	101 111 112	Debit Debit Credit	(\$0.00283) (\$0.00556)	11-01-2014 11-01-2014 11-01-2014	Next PGA filing Next PGA filing Next PGA filing	
		121 122	Credit Credit	(\$0.01582)	11-01-2014 11-01-2014	Next PGA filing Next PGA filing	
		131 132 145	Credit Credit Credit	\$0.03050	11-01-2014 11-01-2014 11-01-2014	Next PGA filing Next PGA filing Next PGA filing	
<u>WA Decoupling Mechanism Amortization (Sch 159)</u>	186328 GD WA	101	Debit	\$0.00000	11-01-2014	Next PGA filing	
<u>WA Jackson Prairie Amortization Rates</u>	191025 GD WA	101-132 146	Debit Debit	(\$0.00039) (\$0.00004)	11-01-2014 11-01-2014	Next PGA filing Next PGA filing	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 32922				01-01-2014	12-31-2014	1.00%
<u>ID Deferral Rates</u> Commodity Rate (Without GTI) Demand Rate	191010 GD ID	101 - 132 101 - 122	Debit Debit	\$0.37124 \$0.10744	11-01-2014 11-01-2014	Next PGA filing Next PGA filing	
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID	101 111 131	Debit Debit Debit	(\$0.00015) (\$0.00015) \$0.01042	11-01-2014 11-01-2014 11-01-2014	Next PGA filing Next PGA filing Next PGA filing	
<u>ID Holdback Amortization Rates</u>	191015 GD ID	101 111 112 121 131	Debit Debit Debit Debit Debit	\$0.00000 \$0.00000 \$0.00000 \$0.01482 \$0.00000	10-01-2013 10-01-2013 10-01-2013 10-01-2013 10-01-2013	Next PGA filing Next PGA filing Next PGA filing Next PGA filing Next PGA filing	

Washington Sales Volumes

January-15 Description	Schedule	January-15 Billed	December-14 Unbilled	January-15 Unbilled	January-15 Net Unbilled	Total	Notes
Schedule SumApry for Commodity Deferral :							
Firm	101	20,084,644	12,583,662	12,408,692	(174,970)	19,909,674	
Firm	111	6,588,796	4,311,630	3,896,586	(415,044)	6,173,752	
Firm	112	0	0	0	0	0	
Firm	121	544,961	406,594	375,313	(31,281)	513,680	
Firm	122	81,674	0	0	0	81,674	
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	129,251	0	0	0	129,251	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		27,429,326	17,301,866	16,680,591	(621,295)	26,808,031	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		3,169,229	3,080,186	3,197,123	116,937	3,286,166	
Total 147 & 148 Transportation Sales		4,620,945	4,572,673	4,720,677	148,004	4,768,949	
Total sales		35,219,500	24,954,745	24,598,391	(356,354)	34,863,146	
Schedule SumJuny for Demand Deferral:							
Firm	101	20,084,644	12,583,662	12,408,692	(174,970)	19,909,674	
Firm	111	6,588,796	4,311,630	3,896,586	(415,044)	6,173,752	
Firm	112	0	0	0	0	0	
Firm	121	544,961	406,594	375,313	(31,281)	513,680	
Firm	122	81,674	0	0	0	81,674	
Interruptible	131	0	0	0	0	0	
Interruptible	132	129,251	0	0	0	129,251	
Transportation	146	3,169,229	3,080,186	3,197,123	116,937	3,286,166	
		30,598,555	20,382,072	19,877,714	(504,356)	30,094,197	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule SumJuny for Commodity and Demand Amortization:							
Firm	101	20,084,644	12,583,662	12,408,692	(174,970)	19,909,674	Sales for Decoupling amortization
Firm	111	6,588,796	4,311,630	3,896,586	(415,044)	6,173,752	
Firm	121	544,961	406,594	375,313	(31,281)	513,680	
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	3,169,229	3,080,186	3,197,123	116,937	3,286,166	
		30,387,630	20,382,072	19,877,714	(504,356)	29,883,272	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	81,674	0	0	0	81,674	Annual lump sum amortization
Interruptible	132	129,251	0	0	0	129,251	Annual lump sum amortization
Total Firm Sales		27,300,075	17,301,866	16,680,591	(621,295)	26,678,780	
Total Interruptible Sales		129,251	0	0	0	129,251	
Total Transportation Sales (Schedule 146)		3,169,229	3,080,186	3,197,123	116,937	3,286,166	
Total Transportation Sales (Schedule 147 & 148)		4,620,945	4,572,673	4,720,677	148,004	4,768,949	
Check total sales		35,219,500	24,954,745	24,598,391	(356,354)	34,863,146	
		35,219,500	24,954,745	24,598,391		34,863,146	



Gas by GL Account - Estimate

Page: 3
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 Database: NUCUT
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Accounting Month: 201501
 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

M

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				(\$81,979.50)	(\$81,979.50)
Northwest Pipeline Corporation→Noble America Gas & Power Corp.	TPORT				(\$18,600.00)	(\$18,600.00)
Northwest Pipeline Corporation→Puget Sound Energy, Inc.	TPORT				(\$102,391.76)	(\$102,391.76)
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$5,260.16)		(\$5,260.16)
Spectra Energy - Westcoast Energy Inc.	TPORT				\$72,707.19	\$72,707.19
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$6,377.94	\$6,377.94
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$14,558.56)		(\$14,558.56)
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$218,799.15	\$218,799.15
TransCanada Nova Gas Transmission Ltd.	TPORT				\$412,212.33	\$412,212.33
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$26,428.02)		(\$26,428.02)
001-804001-GD-AN-DL	TOTALS:				(\$46,246.74)	\$2,221,015.19
						\$2,174,768.45

Variable Transport Charges AN

Gas Transmission Northwest Corporation	ACCTGS				(\$57.76)	(\$57.76)
Gas Transmission Northwest Corporation	TPORT				\$9,290.69	\$9,290.69
Northwest Pipeline Corporation	TPORT				\$124,247.02	\$124,247.02
Northwest Pipeline Corporation	ACCTSP				(\$378.47)	(\$378.47)
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$30,614.18		\$30,614.18
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:				\$30,614.18	\$133,101.48
						\$163,715.66

Gas Cost - FX Hedge AN

Avista Corporation	ACCTGS				\$106,804.46	\$106,804.46
001-804010-GD-AN-DL	TOTALS:				\$106,804.46	\$106,804.46

Gas Financial Derivatives AN

BP Energy Company	FSWPS				\$148,880.61	\$148,880.61
Bank of Nova Scotia	FSWPS				\$79,745.18	\$79,745.18
Mizuho Securities USA Inc.	SSWPS				\$13,154.13	\$13,154.13
Mizuho Securities USA Inc.	BSWPS				\$35,603.51	\$35,603.51
Mizuho Securities USA Inc.	FSWPS				\$331,304.75	\$331,304.75
Mizuho Securities USA Inc.	BSWPS				(\$13,860.88)	(\$13,860.88)
SG Americas Securities, LLC	BSWPS				(\$42,070.11)	(\$42,070.11)
SG Americas Securities, LLC	BSWPS				\$99,841.52	\$99,841.52
SG Americas Securities, LLC	FSWPS				\$632,615.45	\$632,615.45
001-804600-GD-AN-DL	TOTALS:				\$1,285,214.16	\$1,285,214.16

Intra-company Gas Purchases AN

Avista Corporation	GAS		551,386		\$1,430,856.74	\$1,430,856.74
001-804730-GD-AN-DL	TOTALS:		551,386		\$1,430,856.74	\$1,430,856.74

Gas Storage Withdrawal AN

Jackson Prairie - AN	STOR		2,722,975		\$10,589,009.81	\$10,589,009.81
Questar Intrup Storage - AA	STOR		112		\$389.11	\$389.11
001-808100-GD-AN-DL	TOTALS:		2,723,087		\$10,589,398.92	\$10,589,398.92



Gas by GL Account - Estimate

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Accounting Month: 201501
 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

Handwritten mark

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			\$289,222.31		\$289,222.31
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)



Gas by GL Account - Estimate

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Accounting Month: 201501
 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

M

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

GD

PURCHASE

Physical Gas Purchase LDC AN

Altken Creek Gas Storage ULC	ACCTGS			\$1,636.84		\$1,636.84
Altken Creek Gas Storage ULC	GAS		251,085		\$471,848.43	\$471,848.43
BP Canada Energy Marketing, Corp.	GAS		189,200		\$530,635.50	\$530,635.50
BP Energy Company	GAS		111,346		\$343,976.52	\$343,976.52
Cargill Inc.	GAS		31,400		\$83,985.00	\$83,985.00
Cargill Limited	GAS		54,250		\$182,008.75	\$182,008.75
Concord Energy, LLC	GAS		74,231		\$206,602.91	\$206,602.91
ConocoPhillips Company	GAS		20,000		\$62,400.00	\$62,400.00
EDF Trading North America, LLC	GAS		140,949		\$440,758.11	\$440,758.11
Encana Marketing (USA) Inc.	GAS		36,249		\$98,034.72	\$98,034.72
Enserco Energy LLC	GAS		13,615		\$38,329.59	\$38,329.59
FortisBC Energy Inc.	GAS		249,000		\$655,330.00	\$655,330.00
IGI Resources Inc.	GAS		81,820		\$340,747.24	\$340,747.24
Iberdrola Energy Services, LLC	GAS		62,074		\$169,985.45	\$169,985.45
J. Aron & Company	GAS		114,700		\$578,374.75	\$578,374.75
Macquarie Energy Canada Ltd	GAS		318,889		\$1,035,452.92	\$1,035,452.92
Mieco, Inc.	GAS		70,764		\$201,341.75	\$201,341.75
Morgan Stanley Capital Group Inc.	GAS		114,700		\$474,284.50	\$474,284.50
National Bank of Canada	GAS		401,450		\$1,739,683.58	\$1,739,683.58
Natural Gas Exchange, Inc.	ACCTGS			\$6,948.64		\$6,948.64
Natural Gas Exchange, Inc.	GAS		2,111,538		\$5,222,326.22	\$5,222,326.22
Natural Gas Exchange, Inc.	GAS			\$2.67		\$2.67
Noble America Gas & Power Corp.	GAS		169,200		\$477,304.60	\$477,304.60
Occidental Energy Marketing, Inc.	GAS		9,900		\$26,811.50	\$26,811.50
Portland General Electric Company	GAS		10,000		\$31,200.00	\$31,200.00
Powerex	GAS		1,800		\$5,486.40	\$5,486.40
Shell Energy North America (Canada) Inc.	GAS		408,378		\$1,175,720.26	\$1,175,720.26
Shell Energy North America (US) L.P.	GAS			(\$1.67)		(\$1.67)
Shell Energy North America (US) L.P.	GAS		185,981		\$527,865.08	\$527,865.08
Suncor Energy Marketing Inc.	GAS		10,000		\$31,200.00	\$31,200.00
Tenaska Marketing Ventures	GAS		26,082		\$71,032.15	\$71,032.15
United Energy Trading LLC	GAS		8,454		\$22,302.00	\$22,302.00
001-804000-GD-AN-DL	TOTALS:		5,277,055		\$8,586.48	\$15,245,027.93
						\$15,253,614.41



Gas by GL Account - Estimate

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Accounting Month: 201501
 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 Storage Injection AN						
Jackson Prairie - AN	STOR		(91,807)		(\$218,303.26)	(\$218,303.26)
Questar Intrup Storage - AA	STOR		(23,015)		(\$68,611.11)	(\$68,611.11)
001-808200-GD-AN-DL	TOTALS:		(114,822)		(\$286,914.37)	(\$286,914.37)
Gas Used for Product Extraction AN						
Cochrane/Empress Partnership	ACCTGS				(\$33,366.97)	(\$33,366.97)
001-811000-GD-AN-DL	TOTALS:				(\$33,366.97)	(\$33,366.97)
Other Special Deposits - NewEdge						
SG Americas Securities, LLC	FSWPS				(\$632,615.45)	(\$632,615.45)
SG Americas Securities, LLC	BSWPS				\$42,070.11	\$42,070.11
SG Americas Securities, LLC	BSWPS				(\$99,841.52)	(\$99,841.52)
001-134120-ZZ-ZZ-DL	TOTALS:				(\$690,386.86)	(\$690,386.86)
Other Special Deposits - Mizuho						
Mizuho Securities USA Inc.	BSWPS				\$13,860.88	\$13,860.88
Mizuho Securities USA Inc.	BSWPS				(\$35,603.51)	(\$35,603.51)
Mizuho Securities USA Inc.	SSWPS				(\$13,154.13)	(\$13,154.13)
Mizuho Securities USA Inc.	FSWPS				(\$331,304.75)	(\$331,304.75)
001-134122-ZZ-ZZ-DL	TOTALS:				(\$366,201.51)	(\$366,201.51)
Gas Storage Inventory WA/ID						
Jackson Prairie - AN	STOR				(\$10,370,706.55)	(\$10,370,706.55)
001-164100-GD-AN-DL	TOTALS:				(\$10,370,706.55)	(\$10,370,706.55)
Questar Gas Storage Inventory AA						
Questar Intrup Storage - AA	STOR				\$68,222.00	\$68,222.00
001-164115-GD-AA-DL	TOTALS:				\$68,222.00	\$68,222.00



Gas by GL Account - Estimate

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Accounting Month: 201501
 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

A/P Avista Utilities LDC Gas						
Aitken Creek Gas Storage ULC	GAS				(\$471,848.43)	(\$471,848.43)
Aitken Creek Gas Storage ULC	ACCTGS			(\$1,636.84)		(\$1,636.84)
Avista Corporation	GAS				(\$1,430,856.74)	(\$1,430,856.74)
BP Canada Energy Marketing, Corp.	GAS				(\$530,635.50)	(\$530,635.50)
BP Energy Company	GAS				(\$343,976.52)	(\$343,976.52)
BP Energy Company	FSWPS				(\$148,880.61)	(\$148,880.61)
Bank of Nova Scotia	FSWPS				(\$79,745.18)	(\$79,745.18)
Cargill Inc.	GAS				(\$83,985.00)	(\$83,985.00)
Cargill Limited	GAS				(\$182,008.75)	(\$182,008.75)
Cochrane/Empress Partnership	ACCTGS				\$33,366.97	\$33,366.97
Concord Energy, LLC	GAS				(\$206,602.91)	(\$206,602.91)
ConocoPhillips Company	GAS				(\$62,400.00)	(\$62,400.00)
EDF Trading North America, LLC	GAS				(\$440,758.11)	(\$440,758.11)
Encana Marketing (USA) Inc.	GAS				(\$98,034.72)	(\$98,034.72)
Enserco Energy LLC	GAS				(\$38,329.59)	(\$38,329.59)
FortisBC Energy Inc.	GAS				(\$655,330.00)	(\$655,330.00)
Gas Transmission Northwest Corporation	TPORT				(\$298,513.00)	(\$298,513.00)
Gas Transmission Northwest Corporation	ACCTGS				\$57.76	\$57.76
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				\$3,479.42	\$3,479.42
IGI Resources Inc.	GAS				(\$340,747.24)	(\$340,747.24)
Iberdrola Energy Services, LLC	GAS				(\$169,985.45)	(\$169,985.45)
J. Aron & Company	GAS				(\$578,374.75)	(\$578,374.75)
Macquarie Energy Canada Ltd	GAS				(\$1,035,452.92)	(\$1,035,452.92)
Mieco, Inc.	GAS				(\$201,341.75)	(\$201,341.75)
Morgan Stanley Capital Group Inc.	GAS				(\$474,284.50)	(\$474,284.50)
National Bank of Canada	GAS				(\$1,739,683.58)	(\$1,739,683.58)
Natural Gas Exchange, Inc.	GAS			(\$2.67)		(\$2.67)
Natural Gas Exchange, Inc.	ACCTGS			(\$6,948.64)		(\$6,948.64)
Natural Gas Exchange, Inc.	GAS				(\$5,222,326.22)	(\$5,222,326.22)
Noble America Gas & Power Corp.	GAS				(\$477,304.60)	(\$477,304.60)
Northwest Pipeline Corporation	ACCTSP				\$378.47	\$378.47
Northwest Pipeline Corporation	TPORT				(\$4,722,369.65)	(\$4,722,369.65)
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



Gas by GL Account - Estimate

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Accounting Month: 201501
 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

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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				\$81,979.50	\$81,979.50
Northwest Pipeline Corporation-->Noble America Gas & Power Corp.	TPORT				\$18,600.00	\$18,600.00
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				\$102,391.76	\$102,391.76
Occidental Energy Marketing, Inc.	GAS				(\$26,811.50)	(\$26,811.50)
Portland General Electric Company	GAS				(\$31,200.00)	(\$31,200.00)
Powerex	GAS				(\$5,486.40)	(\$5,486.40)
Shell Energy North America (Canada) Inc.	GAS				(\$1,175,720.26)	(\$1,175,720.26)
Shell Energy North America (US) L.P.	GAS			\$1.67		\$1.67
Shell Energy North America (US) L.P.	GAS				(\$527,865.08)	(\$527,865.08)
Spectra Energy - Westcoast Energy Inc.	TPORT				(\$72,707.19)	(\$72,707.19)
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$25,354.02)		(\$25,354.02)
Spectra Energy - Westcoast Energy Inc.	ACCTSP				(\$6,377.94)	(\$6,377.94)
Suncor Energy Marketing Inc.	GAS				(\$31,200.00)	(\$31,200.00)
Tenaska Marketing Ventures	GAS				(\$71,032.15)	(\$71,032.15)
TransCanada Foothills Pipe Lines Ltd.	TPORT				(\$218,799.15)	(\$218,799.15)
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$14,558.56		\$14,558.56
TransCanada Nova Gas Transmission Ltd.	TPORT				(\$412,212.33)	(\$412,212.33)
TransCanada Nova Gas Transmission Ltd.	ACCTGS			\$26,428.02		\$26,428.02
United Energy Trading LLC	GAS				(\$22,302.00)	(\$22,302.00)
001-232130-ZZ-ZZ-DL	TOTALS:				\$7,046.08	(\$19,225,260.16)
Deriv Instr Liab - FX Hedge						
Avista Corporation	ACCTGS				(\$106,804.46)	(\$106,804.46)
001-245745-ZZ-ZZ-DL	TOTALS:				(\$106,804.46)	(\$106,804.46)
GD PURCHASE	TOTALS:		8,436,706		\$.00	\$.00

Washington/Idaho Gas Costs		GL Account	Jan-15 Costs
Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$	(218,303.26)
JP Withdrawals	808100 GD AN	\$	10,589,009.81
Total JP	164100 GD AN	\$	10,370,706.55
Clay Basin (QUESTAA) Injections			
Clay Basin (QUESTAA) Injections	808200 GD AN	\$	(68,611.11)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$	399.11
Total Clay Basin	164115 GD AA	\$	(68,222.00)
Total Net Storage (Injections)/Withdrawals			\$ 10,302,484.55
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$	15,253,614.41
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,174,768.45
Variable Demand (Transport) Costs	804002 GD AN	\$	163,715.66
Hedge Activity	804010 GD AN	\$	106,804.46
Financial Settlements	804600 GD AN	\$	1,285,214.16
Interco Purchase from Thermal	804730 GD AN	\$	1,430,656.74
Cochran Credit	811000 GD AN	\$	(33,366.97)
Information from other Journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$	115,718.95
ID Imbalance from DJ 436	804000 GD AN	\$	51,839.37
M Chemical Accrual	804000 GD AN	\$	5,000.00
Broker Fees DJ 471	804017 GD AN	\$	36,623.76
Newedge Journal DJ 473	804017 GD AN	\$	1,731.65
Mizuho Journal DJ 473	804017 GD AN	\$	4,511.27
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837	\$	(12,472,281.58)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$	(8,311.81)
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		\$	18,043,923.07 Tie to Deferral Entry <i>m</i>

483600 GD AN	\$	(402,177.70)	Input fr GLE Sales
483000 GD AN	\$	(9,522,678.48)	Input fr GLE Sales
483730 GD AN	\$	(2,547,425.40)	Input fr GLE Sales
		(12,472,281.58)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 3,952,616.39	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (3,952,616.39)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (2,862,529.64)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 2,862,529.64	\$ -	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	\$ 308,960.37	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (308,960.37)	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	\$ -	\$ 391.71	Avista Corp Reclass
232130.ZZ.ZZ	\$ 391.71	\$ -	Avista Corp Reclass
232620.CD.AA	\$ 5.95	\$ -	Misc allocation adjustment
232620.ZZ.ZZ	\$ -	\$ 5.95	Misc allocation adjustment
Total Other Adj	\$ 7,129,504.06	\$ (7,128,708.74)	

Total from GLE	\$ 31,072,594.80	\$ (31,072,594.80)
Total DJ 430	\$ 38,202,098.86	\$ (38,201,303.54)

			Booked November	Corrected Amounts	Entry
419600	GD	ID	(403.26)	(432.37)	(29.11)
191010	GD	ID	(370,326.03)	(300,454.15)	69,871.88
805120	GD	ID	370,729.29	300,886.52	(69,842.77)
419600	GD	WA	(5,792.55)	(5,697.97)	94.58
191010	GD	WA	(696,191.84)	(766,129.19)	(69,937.35)
805120	GD	WA	701,984.39	771,827.16	69,842.77

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805120 191010 419600
 - (65.47) 65.47

Adjusted

201411

Washington/Idaho Gas Costs

NWP Fixed	\$ 4,449,796.09
NWP Variable	\$ 95,617.17
NWP Capacity Release	\$ (3,246,142.20)
NWP Total (excluding Refund)	\$ 1,299,271.06
GTN Fixed	\$ 282,627.56
GTN Variable	\$ 8,428.82
GTN Capacity Release	\$ (3,367.18)
Current Month Estimate	\$ 287,689.19
Transcanada Foothills (BC System) Fixed	\$ 242,137.50
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 242,137.60
NOVA (AB System) Fixed	\$ 439,588.23
NOVA (AB System) Variable	\$ -
NOVA Total	\$ 439,588.23
Spectra Westcoast Fixed	\$ 87,602.59
Spectra Westcoast Variable	\$ -
WEI (Duke) Total	\$ 87,602.59
Questar	\$ -
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 50.00
Other capacity release credit	\$ 50.00
Thermal Transport	\$ -
Counterparty Invoice Total	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,356,288.67
WAI/D Buy/Sell Transportation Recovery	\$ (6,043.69)
Total Demand Costs	\$ 2,348,244.98
less variable costs charged to Commodity	\$ (104,045.99)
Total Demand Costs to be Allocated	\$ 2,244,198.99

804000 GD AN	\$ 17,193,592.34
804000 GD AN	\$ -
811000 GD AN	\$ (91,311.31)
804600 GD AN	\$ 825,678.11
Foreign Exchange Hedge Activity	\$ (24,992.11)
Interco Purchase from Thermal	\$ 4,710,605.85
804730 GD AN	\$ -
Total Commodity Costs from Purchase Journals	\$ 22,613,482.88
Storage (Injections)/Withdrawals	\$ 1,175,073.92
FAFB Commodity for Anderson Elementary/LI	\$ -
WAI/D Gas Purchased from Interstate Asphalt	\$ -
GST	\$ -
M Chemical Accrual	\$ 5,000.00
Broker Fees	\$ 46,793.22
Knowledge Broker Fees	\$ 2,947.17
Mizuho Broker Fees	\$ 1,780.50
plus variable costs from Demand	\$ 104,045.99
WAI/D Off System Revenue	\$ (10,506,403.19)
Terasen/Fortis Deferred Exchange Revenue	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ 13,070,720.49
WA Imbalance	\$ (22,761.52)
ID Imbalance	\$ (10,332.63)
Total Deferred Commodity Costs:	\$ 13,037,626.34
Total Net Gas Costs	\$ 15,281,825.33
From DJ 430	\$ 15,281,825.33
Check \$	\$ -

201411

Expense Calculation

Total System Cost	\$ 2,244,198.99	\$ 1,589,790.56	\$ 654,408.43
Total Current Demand Costs (excluding refund)	70.84%	29.16%	31.2500%
Total Commodity Costs to be Allocated	\$ 13,070,720.49	\$ 8,986,120.34	\$ 4,084,600.15
Imbalance Cost Washington	\$ (22,761.52)	\$ -	\$ (10,332.63)
Imbalance Cost Idaho	\$ (10,332.63)	\$ -	\$ -
Total Commodity Costs before refund	\$ 13,037,626.34	\$ 8,963,358.82	\$ 4,074,267.52
Total	\$ 15,281,825.33	\$ 1,589,790.56	\$ 654,408.43

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO			PGA Revenue
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue	
DEMAND							
Schedule 101	15,823,016	MAN CALC	\$ 1,867,071.45	7,693,608	MAN CALC	\$ 824,876.48	
Schedule 111	6,141,604	MAN CALC	\$ 713,190.46	2,516,335	MAN CALC	\$ 269,719.77	
Schedule 112	0	MAN CALC	\$ -	36,163	MAN CALC	\$ 3,682.66	
Schedule 121	518,418	MAN CALC	\$ 52,015.73	0	MAN CALC	\$ -	
Schedule 122	46,503	MAN CALC	\$ 4,297.55	0	MAN CALC	\$ -	
Schedule 131	0	MAN CALC	\$ -	10,246,106	MAN CALC	\$ 1,098,478.91	
Schedule 132	67,642	MAN CALC	\$ 4,509.02	0	MAN CALC	\$ -	
Schedule 146	3,052,966	MAN CALC	\$ 1,648.60	0	MAN CALC	\$ -	
Total Demand	25,650,139	MAN CALC	\$ 2,642,732.81	10,246,106	MAN CALC	\$ 1,098,478.91	
check			\$ 0.103003			\$ 0.11	
COMMODITY							
Schedule 101	15,823,016	MAN CALC	\$ 6,071,419.52	7,693,608	MAN CALC	\$ 2,942,263.40	
Schedule 111	6,141,604	MAN CALC	\$ 2,365,643.45	2,516,335	MAN CALC	\$ 985,871.94	
Schedule 112	0	MAN CALC	\$ -	36,163	MAN CALC	\$ 13,559.55	
Schedule 121	518,418	MAN CALC	\$ 203,498.63	0	MAN CALC	\$ -	
Schedule 122	46,503	MAN CALC	\$ 17,141.61	0	MAN CALC	\$ -	
Schedule 131	0	MAN CALC	\$ -	0	MAN CALC	\$ -	
Schedule 132	67,642	MAN CALC	\$ 24,540.52	25,290	MAN CALC	\$ 9,388.67	
Total Commodity	22,597,183	MAN CALC	\$ 8,682,243.73	10,271,396	MAN CALC	\$ 3,931,083.56	
check			\$ 0.384222			\$ 0.382772	

Deferral Calculation

Total Deferral Expenses from above	\$ 8,963,358.82	\$ 1,589,790.56	\$ 4,074,267.52	\$ 654,408.43
PGA Deferral Revenue from above	\$ (8,682,243.73)	\$ (2,642,732.81)	\$ (3,931,083.56)	\$ (1,098,478.91)
Adjustments	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ 281,115.09	\$ (1,052,942.25)	\$ 143,183.96	\$ (444,070.48)
(overcollected)/undercollected (rebate)/surcharge		(771,827.16)		(300,886.52)
Deferral Check				
JET Entry				
Debits	3,754,878.43			
Credits				3,754,878.43
				(16,354,539.01)

over

201411

Washington/Idaho Gas Costs

Demand (Transportation) Costs	
NWP Fixed	\$ 4,449,786.09
NWP Variable	\$ 95,617.17
NWP Capacity Release	\$ (3,246,142.20)
NWP Total (excluding Refund)	\$ 1,299,271.06
GTN Fixed	\$ 282,627.55
GTN Variable	\$ 8,428.82
GTN Capacity Release	\$ (3,367.15)
Current Month Estimate	\$ 287,669.19
Transcanada Foothills (BC System) Fixed	\$ 242,137.50
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ -
NOVA (AB System) Fixed	\$ 242,137.60
NOVA (AB System) Variable	\$ 439,588.23
NOVA Total	\$ 87,602.59
Spectra Westcoast Fixed	\$ -
Spectra Westcoast Variable	\$ 87,602.59
WEI (Duke) Total	\$ -
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	\$ 2,356,288.67
WAI/D Buy/Sell Transportation Recovery	\$ (8,043.69)
804001 GD AN	\$ 2,348,244.98
Total Demand Costs	\$ 2,337,713.38
less variable costs charged to Commodity	\$ -
Total Demand Costs to be Allocated	\$ 5,585,956.36

804000 GD AN	\$ 17,193,502.34
804000 GD AN	\$ -
811000 GD AN	\$ (91,311.31)
804600 GD AN	\$ 825,878.11
804010 GD AN	\$ (24,992.11)
804730 GD AN	\$ 4,710,605.86
Total Commodity Costs from Purchase Journals	\$ 22,613,482.88
Storage (Injections)/Withdrawals	\$ 1,175,073.92
808100/808200 GD AN	\$ -
FAYB Commodity for Anderson Elementary/Li	\$ -
WAI/D Gas Purchased from Interstate Asphalt	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ 5,000.00
804000 GD AN	\$ 46,793.22
804017 GD AN	\$ 2,947.17
804017 GD AN	\$ 1,780.50
804017 GD AN	\$ (3,237,713.38)
plus variable costs from Demand	\$ (10,506,403.19)
495028 GD AN	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ 9,728,961.12
WAI/D Off System Revenue	\$ (22,761.52)
ID Imbalance	\$ (10,332.63)
Total Deferred Commodity Costs:	\$ 9,695,866.97

Total Net Gas Costs
From DJ 430
Check \$

201411

Expense Calculation

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
\$ 5,585,956.36	70.84%	29.16%	68.7500%	31.2500%
Total Current Demand Costs (excluding refund)	\$ 3,957,092.90	\$ 1,628,865.46	\$ 6,688,660.77	\$ 3,040,300.35
Total Commodity Costs to be Allocated	\$ -	\$ -	\$ (22,761.52)	\$ (10,332.63)
Imbalance Cost Washington	\$ -	\$ -	\$ -	\$ -
Imbalance Cost Idaho	\$ -	\$ -	\$ 6,665,899.25	\$ 3,029,967.72
Total Commodity Costs before refund	\$ -	\$ -	\$ 6,665,899.25	\$ 3,029,967.72
Total	\$ 15,281,825.33	\$ 1,628,865.46	\$ 6,665,899.25	\$ 3,029,967.72

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO			PGA Revenue
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue	
DEMAND							
Schedule 101	15,823,016	MAN CALC	\$ 1,867,071.45	7,693,608	MAN CALC	\$ 824,876.48	
Schedule 111	6,141,604	MAN CALC	\$ 713,190.46	2,516,335	MAN CALC	\$ 269,719.77	
Schedule 112	0	MAN CALC	\$ -	36,163	MAN CALC	\$ 3,882.66	
Schedule 121	516,418	MAN CALC	\$ 52,015.73	0	MAN CALC	\$ -	
Schedule 122	46,503	MAN CALC	\$ 4,297.55	0	MAN CALC	\$ -	
Schedule 131	0	MAN CALC	\$ -	0	MAN CALC	\$ -	
Schedule 132	67,642	MAN CALC	\$ 4,509.02	25,290	MAN CALC	\$ 9,388.67	
Schedule 146	3,052,956	MAN CALC	\$ 1,648.60	10,246,106	MAN CALC	\$ 1,095,478.91	
Total Demand	25,650,139	MAN CALC	\$ 2,642,732.81	10,246,106	MAN CALC	\$ 3,931,083.56	
			\$ 0.10303			\$ 0.11	
			\$ -			\$ -	
			\$ -			\$ -	
COMMODITY							
Schedule 101	15,823,016	MAN CALC	\$ 6,071,419.52	7,693,608	MAN CALC	\$ 2,942,263.40	
Schedule 111	6,141,604	MAN CALC	\$ 2,365,643.45	2,516,335	MAN CALC	\$ 965,871.94	
Schedule 112	0	MAN CALC	\$ -	36,163	MAN CALC	\$ 13,559.55	
Schedule 121	516,418	MAN CALC	\$ 203,498.63	0	MAN CALC	\$ -	
Schedule 122	46,503	MAN CALC	\$ 17,141.61	0	MAN CALC	\$ -	
Schedule 131	0	MAN CALC	\$ -	0	MAN CALC	\$ -	
Schedule 132	67,642	MAN CALC	\$ 24,540.52	25,290	MAN CALC	\$ 9,388.67	
Total Commodity	22,597,183	MAN CALC	\$ 8,682,243.73	10,271,396	MAN CALC	\$ 3,931,083.56	
			\$ -			\$ -	
			\$ -			\$ -	
			\$ -			\$ -	

Deferral Calculation	Washington Demand	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ 6,665,899.25	\$ 3,957,092.90	\$ 10,622,992.15
PGA Deferral Revenue from above	\$ (8,682,243.73)	\$ (2,642,732.81)	\$ (11,324,976.54)
Adjustments	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (2,016,344.48)	\$ (685,639.91)	\$ (2,701,984.39)
(over/collect)/under/collected	\$ -	\$ -	\$ -
(rebate)/surcharge	\$ -	\$ -	\$ -
Deferral Check	\$ -	\$ -	\$ -
JET Entry	\$ -	\$ -	\$ -
Debits	\$ 3,754,876.43	\$ -	\$ 3,754,876.43
Credits	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -

McCauley, Jennifer

From: Brandon, Annette
Sent: Wednesday, January 28, 2015 10:13 AM
To: McCauley, Jennifer; Groome, Carolyn
Cc: Finesilver, Ryan
Subject: ID/WA Adjustments



I have just a couple changes to the deferral worksheets for January closing.

The first thing is in November the amount of variable transportation transferred from Demand to Commodity was pulling capacity release, rather than variable charge for NWP. This doesn't really impact anything except for the deferral worksheet itself since the amount just transfers and both are recorded in the deferral account. I don't even think it impacts interest? Take a look and let me know what you think.

The second thing is in Idaho the amortization rate was the revenue converted amount, rather than expense amount. I told Christine about this, but wasn't sure if it was material enough to correct – and I wasn't very specific since I hadn't analyzed it yet. It does look like it's enough to be recorded (~~\$1539.14 – debit to 191000~~), so I would appreciate it if this was recorded this month. Also, please record additional interest for **\$49.16 (credit to 191000)** for amortization interest because it doesn't look like the large customer adjustment was included in the calculation.

Please take a look and let me know if this seems correct to you. We can get together and review after you have had a chance to look at it.

Thanks so much!

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