



June 17, 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 May 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, which appears to read "Ryan Finesilver". The signature is written in a cursive style and is positioned above the printed name.

Ryan Finesilver
Regulatory Analyst
State and Federal Regulation

Enclosures

Avista Corporation Journal Entry

Effective Date: 201505

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

Last Saved by: Christine Machado
Submitted by: Christine Machado
Approved by:

Last Saved: 06/05/2015 1:41 PM
Approval Requested: 06/05/2015 1:41 PM

Table with columns: Seq, Co, FERC, Ser, Jur, S.I, Debit, Credit, Comment. Rows include entries for INTEREST EXPENSE ENERGY DEFERRALS, CURR UNRECOV PGA DEFERRED, DEFER CURRENT UNRECOVERED GAS COSTS, and AMORTIZE RECOVERABLE GAS COSTS.

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.

Handwritten signatures and dates for Christine Machado (Prepared by), J.F. [Signature] (Reviewed by), and Approved for Entry. Dates are 6/5/15.

Washington Current Deferral

m

191010	Month	YTD	Cumulative Balance	201411	201412	201501	201502	201503	201504	201505
	Interest Rate			3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
	Beginning Balance			(587,853.14)	1,779,828.47	(165,690.83)	(1,154,882.30)	(1,694,440.02)	(683,405.33)	(2,769,396.47)
	Commodity Deferral	(1,324,869.60)	0.00	(2,016,344.48)	(533,760.95)	688,681.54	188,634.08	1,135,107.44	(2,310,603.71)	(1,026,688.95)
	Demand Deferral	(1,358,875.23)	(0.00)	1,314,360.09	(1,413,941.21)	(1,606,244.36)	(724,338.57)	(120,857.11)	229,663.83	862,900.98
	Interest (Rev/Expense)	(77,362.02)	0.06	5,755.39	2,182.86	(1,691.28)	(3,853.24)	(3,215.64)	(4,669.86)	(7,722.24)
	Commodity Adjustment	(69,937.37)		1,478,321.29	0.00	(69,937.37)	0.00	0.00	0.00	0.00
	Demand Adjustment	0.00		1,484,092.96	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Adjustment	0.00		101,496.36	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	(381.40)		0.00	0.00	0.00	0.00	0.00	(381.40)	0.00
	Ending Balance	(2,831,425.62)		1,779,828.47	(165,690.83)	(1,154,882.30)	(1,694,440.02)	(683,405.33)	(2,769,396.47)	(2,940,906.69)
	GLW Check			1,779,828.45	(165,690.85)	(1,154,882.30)	(1,694,440.02)	(683,405.33)	(2,769,396.47)	(2,769,396.47)
	Variance			0.02	0.02	0.00	(0.00)	(0.00)	(0.00)	(171,510.22)

201505				
WA Deferral Interest Income	419600	GD	WA	0.00
WA Deferral Interest Expense	431600	GD	WA	7,722.24
WA Deferral	191010	GD	WA	0.00
WA Deferral Expense	805120	GD	WA	163,787.68
Tracker Transfer	191010	GD	WA	0.00
Tracker Transfer	191000	GD	WA	0.00
Check				0.00

Washington Amortization

191000	Month	YTD	PGA YTD	201411	201412	201501	201502	201503	201504	201505
	Schedule 101	54,412,064	118,507,804	15,823,016	19,056,609	19,909,674	13,011,547	10,479,005	7,714,478	3,297,360
	Schedule 111	21,184,681	47,081,391	6,141,604	6,045,485	6,173,752	5,630,395	4,030,672	3,448,422	1,901,440
	Schedule 121	1,964,054	4,993,299	518,418	377,457	513,680	431,734	335,852	432,834	249,954
	Schedule 131	0	0	0	0	0	0	0	0	0
	Schedule 146	13,270,532	30,501,971	3,052,956	3,180,451	3,286,166	2,735,718	2,608,561	2,436,951	2,203,136
	Total	90,831,331	201,084,465	25,535,994	28,660,002	29,883,272	21,809,394	17,454,090	14,032,685	7,651,890
	Calendar Sales Check	90,831,331	201,084,465	25,535,994	28,660,002	29,883,272	21,809,394	17,454,090	14,032,685	7,651,890

191000	Month	201411	201412	201501	201502	201503	201504	201505
	Schedule 101	Man Calc	Man Calc	0.01436	0.01436	0.01436	0.01436	0.01436
	Schedule 111	Man Calc	Man Calc	0.00808	0.00808	0.00808	0.00808	0.00808
	Schedule 121	Man Calc	Man Calc	(0.01036)	(0.01036)	(0.01036)	(0.01036)	(0.01036)
	Schedule 131	Man Calc	Man Calc	(0.02331)	(0.02331)	(0.02331)	(0.02331)	(0.02331)
	Schedule 146	Man Calc	Man Calc	0.00000	0.00000	0.00000	0.00000	0.00000

201505				
WA Amortization Interest Income	419600	GD	WA	0.00
WA Amortization Interest Expense	431600	GD	WA	1,731.20
WA Amortization	191000	GD	WA	58,393.00
WA Amortization Expense	805110	GD	WA	0.00
Large Customer Refund	191000	GD	WA	0.00
Large Customer Refund	805110	GD	WA	0.00
Check				0.00

191000	Month	YTD	PGA YTD	201411	201412	201501	201502	201503	201504	201505
	Interest Rate			3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
	Beginning Balance			900,376.74	(1,984,640.78)	(1,530,288.78)	(1,203,520.69)	(978,605.02)	(801,445.33)	(669,275.24)
	Amortization	932,181.86	(672,918.75)	257,672.27	312,766.45	330,465.11	227,866.64	179,566.91	134,158.99	60,124.20
	Interest	(24,451.16)	36,498.66	(5,609.72)	(4,753.36)	(3,697.03)	(2,950.97)	(2,407.23)	(1,988.91)	(1,731.20)
	PGA Transfer	0.00		(3,063,910.61)	0.00	0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	0.00		(73,169.46)	146,338.92	0.00	0.00	0.00	0.00	0.00
	Ending Balance	907,730.70		(1,984,640.78)	(1,530,288.78)	(1,203,520.69)	(978,605.02)	(801,445.33)	(669,275.24)	(610,882.24)
	GLW Check			(1,984,640.57)	(1,530,288.56)	(1,203,520.48)	(978,604.80)	(801,445.11)	(669,275.02)	(669,275.02)
	Variance			(0.21)	(0.22)	(0.21)	(0.22)	(0.22)	(0.22)	58,392.78

191025	Month	YTD	PGA YTD	201411	201412	201501	201502	201503	201504	201505
	Schedule 101	54,412,064	118,507,804	15,823,016	19,056,609	19,909,674	13,011,547	10,479,005	7,714,478	3,297,360
	Schedule 111	21,184,681	47,081,391	6,141,604	6,045,485	6,173,752	5,630,395	4,030,672	3,448,422	1,901,440
	Schedule 112	0	0	0	0	0	0	0	0	0
	Schedule 121	1,964,054	4,993,299	518,418	377,457	513,680	431,734	335,852	432,834	249,954
	Schedule 122	304,745	658,607	46,503	74,423	81,674	68,846	57,610	49,631	46,984
	Schedule 131	0	0	0	0	0	0	0	0	0
	Schedule 132	517,357	1,097,701	67,642	112,489	129,251	123,377	100,117	81,076	83,536
	Schedule 146	13,270,532	30,501,971	3,052,956	3,180,451	3,286,166	2,735,718	2,608,561	2,436,951	2,203,136
	Total	91,653,433	202,840,773	25,650,139	28,846,914	30,094,197	22,001,617	17,611,817	14,163,392	7,782,410
	Calendar Sales Check	91,653,433	202,840,773	25,650,139	28,846,914	30,094,197	22,001,617	17,611,817	14,163,392	7,782,410

191025	Month	201411	201412	201501	201502	201503	201504	201505
	Schedule 101	Man Calc	Man Calc	0.00025	0.00025	0.00025	0.00025	0.00025
	Schedule 111	Man Calc	Man Calc	0.00025	0.00025	0.00025	0.00025	0.00025
	Schedule 112	Man Calc	Man Calc	0.00025	0.00025	0.00025	0.00025	0.00025
	Schedule 121	Man Calc	Man Calc	0.00025	0.00025	0.00025	0.00025	0.00025
	Schedule 122	Man Calc	Man Calc	0.00025	0.00025	0.00025	0.00025	0.00025
	Schedule 131	Man Calc	Man Calc	0.00025	0.00025	0.00025	0.00025	0.00025
	Schedule 132	Man Calc	Man Calc	0.00025	0.00025	0.00025	0.00025	0.00025
	Schedule 146	Man Calc	Man Calc	0.00004	0.00004	0.00004	0.00004	0.00004

201505				
WA Amortization JP	191025	GD	WA	1,482.94
WA Amortization Expense JP	805110	GD	WA	0.00
Misc Adjustments				0.00
Misc Adjustments				0.00
Check				0.00

191025	Month	YTD	PGA YTD	201411	201412	201501	201502	201503	201504	201505
	Beginning Balance			(61,477.48)	(56,200.45)	(49,897.48)	(43,064.02)	(38,138.12)	(34,282.96)	(31,253.87)
	Amortization	20,126.55	(69,617.72)	5,277.04	6,302.97	6,833.45	4,925.90	3,855.16	3,029.09	1,482.94
	Misc Adjustment	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ending Balance	20,126.55		(56,200.45)	(49,897.48)	(43,064.02)	(38,138.12)	(34,282.96)	(31,253.87)	(29,770.93)
	GLW Check			(56,200.45)	(49,897.48)	(43,064.03)	(38,138.13)	(34,282.97)	(31,253.88)	(31,253.88)
	Variance			0.00	0.00	0.01	0.01	0.01	0.01	1,482.95

Washington/Idaho Gas Costs		201505
Demand (Transportation) Costs		
NWP Fixed		\$ 4,599,811.26
NWP Variable		\$ 105,544.30
NWP Capacity Release		\$ (3,354,346.94)
NWP Total (excluding Refund)		\$ 1,351,008.62
GTN Fixed		\$ 219,169.84
GTN Variable		\$ 6,458.59
GTN Capacity Release		\$ (3,479.42)
Current Month Estimate		\$ 222,149.01
Transcanada Foothills (BC System) Fixed		\$ 146,840.72
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 146,840.72
NOVA (AB System) Fixed		\$ 458,789.82
NOVA (AB System) Variable		\$ -
NOVA Total		\$ 458,789.82
Spectra Westcoast Fixed		\$ 72,733.97
Spectra Westcoast Variable		\$ 22,085.27
WEI (Duke) Total		\$ 94,819.24
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		\$ 2,273,607.41
WA/ID Buy/Sell Transportation Recovery		\$ (8,290.96)
Total Demand Costs	804001 GD AN	\$ 2,265,316.45
less variable costs charged to Commodity		\$ (134,088.16)
Total Demand Costs to be Allocated		\$ 2,131,228.29
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 14,735,507.55
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (29,265.55)
Financial Settlements	804600 GD AN	\$ 169,432.04
Foreign Exchange Hedge Activity	804010 GD AN	\$ 295,990.30
Interco Purchase from Thermal	804730 GD AN	\$ 829,377.43
Total Commodity Costs from Purchase Journals		\$ 16,001,041.77
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ (6,233,742.25)
FAFB Commodity for Anderson Elementary/Lit	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	\$ 24,133.05
Newedge Broker Fees	804017 GD AN	\$ 2,529.98
Mizuho Broker Fees	804017 GD AN	\$ 5,481.46
plus variable costs from Demand		\$ 134,088.16
WA/ID Off System Revenue	483000/483600/483730	\$ (7,757,930.31)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
Total Commodity Costs to be Allocated		\$ 1,805,601.86
WA Imbalance	804000 GD AN	\$ (90,575.25)
ID Imbalance	804000 GD AN	\$ (42,453.68)
Total Deferred Commodity Costs:		\$ 1,672,572.93
Total Net Gas Costs		\$ 3,803,801.22
From DJ 430		\$ 3,803,801.22
Check		\$ -

201505		Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation			70.84%	29.16%	67.1100%	32.8900%
Total Current Demand Costs (excluding refund)	\$ 2,131,228.29	\$ 1,509,762.12	\$ 621,466.17			
Total Commodity Costs to be Allocated	\$ 1,805,601.86			\$ 1,211,739.41	\$ 593,862.45	
Imbalance Cost Washington	\$ (90,575.25)			\$ (90,575.25)		
Imbalance Cost Idaho	\$ (42,453.68)				\$ (42,453.68)	
Total Commodity Costs before refund	\$ 1,672,572.93			\$ 1,121,164.16	\$ 551,408.77	
Total	\$ 3,803,801.22	\$ 1,509,762.12	\$ 621,466.17	\$ 1,121,164.16	\$ 551,408.77	
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	3,297,360	0.11830	\$ 390,077.69	Schedule 101	1,624,041	0.10721	\$ 174,113.44
Schedule 111	1,901,440	0.11607	\$ 220,700.14	Schedule 111	1,075,904	0.10721	\$ 115,347.67
Schedule 112	-0	0.11607	\$ -	Schedule 112	18,173	0.10721	\$ 1,948.33
Schedule 121	249,954	0.09783	\$ 24,453.00	Schedule 121	-0	0.10721	\$ -
Schedule 122	46,984	0.09783	\$ 4,596.44	Schedule 122	-0	0.10721	\$ -
Schedule 131	-0	0.06996	\$ -	Total Demand	2,718,118		\$ 291,409.43
Schedule 132	83,536	0.06996	\$ 5,844.18		2,718,118 check		0.10721
Schedule 146	2,203,136	0.00054	\$ 1,189.69				
Total Demand	7,782,410		\$ 646,861.15				
	7,782,410 check		\$ 0.08312				
COMMODITY				COMMODITY			
Schedule 101	3,297,360	0.38497	\$ 1,269,384.68	Schedule 101	1,624,041	0.38272	\$ 621,552.97
Schedule 111	1,901,440	0.38497	\$ 731,997.36	Schedule 111	1,075,904	0.38272	\$ 411,769.98
Schedule 112	-0	0.38497	\$ -	Schedule 112	18,173	0.38272	\$ 6,955.17
Schedule 121	249,954	0.38497	\$ 96,224.79	Schedule 121	-0	0.38272	\$ -
Schedule 122	46,984	0.38497	\$ 18,087.43	Schedule 122	-0	0.38272	\$ -
Schedule 131	-0	0.38497	\$ -	Schedule 131	-0	0.38272	\$ -
Schedule 132	83,536	0.38497	\$ 32,158.85	Schedule 132	15,779	0.38272	\$ 6,038.94
Total Commodity	5,679,274		\$ 2,147,853.11	Total Commodity	2,733,897		\$ 1,046,317.06
	5,679,274 check		\$ 0.38497		2,733,897 check		\$0.38272

Washington		Idaho		Totals from above
Commodity	Demand	Commodity	Demand	
\$ 1,121,164.16	\$ 1,509,762.12	\$ 551,408.77	\$ 621,466.17	\$ 3,803,801.22
\$ (2,147,853.11)	\$ (646,861.15)	\$ (1,046,317.06)	\$ (291,409.43)	\$ (4,132,440.75)
\$ -	\$ -	\$ -	\$ -	\$ (328,639.53)
\$ (1,026,688.95)	\$ 862,900.98	\$ (494,908.29)	\$ 330,056.74	\$ (328,639.53)
WA Total	(163,787.98)	ID Total	(164,851.55)	

(overcollected)/undercollected (rebate)/surcharge

Deferral Check

JET Entry		
Debits	Credits	
481,173.10	481,173.10	(4,132,440.75)
		\$ -

M

Washington/Idaho Gas Costs		May-15 Costs	
		GL Account	
Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$	(6,480,674.38)
JP Withdrawals	808100 GD AN	\$	190,232.60
Total JP	164100 GD AN	\$	(6,290,441.78)
Clay Basin (QUESTAA) Injections	808200 GD AN	\$	(53,653.14)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$	110,352.67
Total Clay Basin	164115 GD AA	\$	56,699.53
Total Net Storage (Injections)/Withdrawals		\$	(6,233,742.25)
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$	14,735,507.55
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,139,519.25
Variable Demand (Transport) Costs	804002 GD AN	\$	134,088.16
Hedge Activity	804010 GD AN	\$	295,990.30
Financial Settlements	804600 GD AN	\$	169,432.04
Interco Purchase from Thermal	804730 GD AN	\$	829,377.43
Cochran Credit	811000 GD AN	\$	(29,265.55)
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$	(90,575.25)
ID Imbalance from DJ 436	804000 GD AN	\$	(42,453.68)
M Chemical Accrual	804000 GD AN	\$	5,000.00
Broker Fees DJ 471	804017 GD AN	\$	24,133.05
Newedge Journal DJ 473	804017 GD AN	\$	2,529.98
Mizuho Journal DJ 473	804017 GD AN	\$	5,481.46
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837	\$	(7,757,930.31)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$	(375,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$	(8,290.96)
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		\$	3,803,801.22 Tie to Deferral Entry
	483600 GD AN	\$	(62,044.40) Input fr GLE Sales
	483000 GD AN	\$	(3,934,435.73) Input fr GLE Sales
	483730 GD AN	\$	(3,761,450.18) Input fr GLE Sales
			(7,757,930.31)

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 4,086,650.06	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (4,086,650.06)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (4,603,050.09)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 4,603,050.09	\$ -	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	\$ 328,187.48	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (328,187.48)	Provide Bookout dollars offset
804000.GD.AN	\$ 5,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (5,000.00)	AN Odorization Expense Accrual
143020.ZZ.ZZ	\$ -	\$ (100.66)	GST Reclass
232130.ZZ.ZZ	\$ 100.66	\$ -	GST Reclass
232620.ZZ.ZZ	\$ -	\$ (10.02)	Misc Rounding Adj
903000.CD.AA	\$ 10.02	\$ -	Misc Rounding Adj
253028.GD.AN	\$ -	\$ (10.00)	Fortis Reclass
903000.CD.AA	\$ 10.00	\$ -	Fortis Reclass
Total Other Adj	\$ 9,023,008.31	\$ (9,023,008.31)	

Total from GLE	\$ 24,927,628.96	\$ (24,927,628.96)
Total DJ 430	\$ 33,950,637.27	\$ (33,950,637.27)



Gas by GL Account - Estimate

Accounting Month: 201505
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN *m*
 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	✓ F
Gas Transmission Northwest Corporation->IGI Resources Inc.	TPORT			(\$3,479.42)	(\$3,479.42)	✓ CR
Northwest Pipeline Corporation	ACCTSP			\$1,688.63	\$1,688.63	✓ F
Northwest Pipeline Corporation	TPORT			\$4,598,122.63	\$4,598,122.63	✓ F
Northwest Pipeline Corporation->Avista Corporation	TPORT			(\$2,343,063.08)	(\$2,343,063.08)	✓ CR
Northwest Pipeline Corporation->Clark County PUD No. 1	TPORT			(\$482,980.00)	(\$482,980.00)	✓ CR
Northwest Pipeline Corporation->Clearwater Paper Corporation	TPORT			(\$73,845.10)	(\$73,845.10)	✓ CR
Northwest Pipeline Corporation->Duke Energy Marketing America LLC	TPORT			(\$127,100.00)	(\$127,100.00)	✓ CR
Northwest Pipeline Corporation->IGI Resources Inc.	TPORT			(\$142,987.50)	(\$142,987.50)	✓ CR



Gas by GL Account - Estimate

Page: 3
 Print Date: 06/04/15
 04:13:01 PM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201505
 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)	✓ CR
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$102,391.76)	(\$102,391.76)	✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$6,508.35	\$6,508.35	✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$791.53)		(\$791.53)	✓ F
Spectra Energy - Westcoast Energy Inc.	TPORT				\$67,017.15	\$67,017.15	✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$251,979.45	\$251,979.45	✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$105,138.73)		(\$105,138.73)	✓ F
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$4,433.85)		(\$4,433.85)	✓ F
TransCanada Nova Gas Transmission Ltd.	TPORT				\$463,223.67	\$463,223.67	✓
001-804001-GD-AN-DL	TOTALS:				(\$110,364.11)	\$2,249,883.36	\$2,139,519.25 ✓
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT				\$6,458.59	\$6,458.59	✓
Northwest Pipeline Corporation	ACCTSP				(\$41.98)	(\$41.98)	✓
Northwest Pipeline Corporation	TPORT				\$105,586.28	\$105,586.28	✓
Northwest Pipeline Corporation	TPORT			\$0.00			
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00		
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$22,085.27		\$22,085.27	✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00		
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00			
001-804002-GD-AN-DL	TOTALS:				\$22,085.27	\$112,002.89	\$134,088.16 ✓
Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				\$295,990.30	\$295,990.30	✓
001-804010-GD-AN-DL	TOTALS:					\$295,990.30	\$295,990.30 ✓
Gas Financial Derivatives AN							
Mizuho Securities USA Inc.	BSWPS				\$383.63	\$383.63	
Mizuho Securities USA Inc.	FSWPS				\$373,198.15	\$373,198.15	
Mizuho Securities USA Inc.	BSWPS				(\$171,462.56)	(\$171,462.56)	
SG Americas Securities, LLC	BSWPS				(\$78,512.93)	(\$78,512.93)	
SG Americas Securities, LLC	BSWPS				\$2,580.75	\$2,580.75	
SG Americas Securities, LLC	FSWPS				\$43,245.00	\$43,245.00	
001-804600-GD-AN-DL	TOTALS:					\$169,432.04	\$169,432.04 ✓
Intra-company Gas Purchases AN							
Avista Corporation	GAS		350,941		\$829,377.43	\$829,377.43	✓
001-804730-GD-AN-DL	TOTALS:		350,941		\$829,377.43	\$829,377.43	✓
Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		72,391		\$190,232.60	\$190,232.60	✓
Questar Intrup Storage - AA	STOR		47,250		\$110,352.67	\$110,352.67	✓
001-808100-GD-AN-DL	TOTALS:		119,641		\$300,585.27	\$300,585.27	✓
Gas Storage Injection AN							
Jackson Prairie - AN	STOR		(2,714,911)		(\$6,480,674.38)	(\$6,480,674.38)	✓
Questar Intrup Storage - AA	STOR		(22,335)		(\$53,653.14)	(\$53,653.14)	✓
001-808200-GD-AN-DL	TOTALS:		(2,737,246)		(\$6,534,327.52)	(\$6,534,327.52)	✓

Washington Sales Volumes

May/15 Description	Schedule	May/15 Billed	April/15 Unbilled	May/15 Unbilled	May/15 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	5,643,933	4,184,386	1,837,813	(2,346,573)	3,297,360	
Firm	111	2,730,443	1,672,545	843,542	(829,003)	1,901,440	
Firm	112	0	0	0	0	0	
Firm	121	329,845	189,870	109,979	(79,891)	249,954	
Firm	122	46,984	0	0	0	46,984	
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	83,536	0	0	0	83,536	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		8,834,741	6,046,801	2,791,334	(3,255,467)	5,579,274	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		2,435,239	2,371,998	2,139,895	(232,103)	2,203,136	
147		98,140	0	0	0	98,140	
148		3,936,411	3,936,411	3,645,014	(291,397)	3,645,014	
Total 147 & 148 Transportation Sales		4,034,551	3,936,411	3,645,014	(291,397)	3,743,154	
Total sales		15,304,531	12,355,210	8,576,243	(3,778,967)	11,525,564	
Schedule Sum for Demand Deferral:							
Firm	101	5,643,933	4,184,386	1,837,813	(2,346,573)	3,297,360	
Firm	111	2,730,443	1,672,545	843,542	(829,003)	1,901,440	
Firm	112	0	0	0	0	0	
Firm	121	329,845	189,870	109,979	(79,891)	249,954	
Firm	122	46,984	0	0	0	46,984	
Interruptible	131	0	0	0	0	0	
Interruptible	132	83,536	0	0	0	83,536	
Transportation	146	2,435,239	2,371,998	2,139,895	(232,103)	2,203,136	
		11,269,980	8,418,799	4,931,229	(3,487,570)	7,782,410	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	5,643,933	4,184,386	1,837,813	(2,346,573)	3,297,360	Sales for Decoupling amortization
Firm	111	2,730,443	1,672,545	843,542	(829,003)	1,901,440	
Firm	121	329,845	189,870	109,979	(79,891)	249,954	
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	2,435,239	2,371,998	2,139,895	(232,103)	2,203,136	
		11,139,460	8,418,799	4,931,229	(3,487,570)	7,651,890	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	46,984	0	0	0	46,984	Annual lump sum amortization
Interruptible	132	83,536	0	0	0	83,536	Annual lump sum amortization
Total Firm Sales		8,751,205	6,046,801	2,791,334	(3,255,467)	5,495,738	
Total Interruptible Sales		83,536	0	0	0	83,536	
Total Transportation Sales (Schedule 146)		2,435,239	2,371,998	2,139,895	(232,103)	2,203,136	
Total Transportation Sales (Schedule 147 & 148)		4,034,551	3,936,411	3,645,014	(291,397)	3,743,154	
Check total sales		15,304,531	12,355,210	8,576,243	(3,778,967)	11,525,564	
		15,304,531	12,355,210	8,576,243		11,525,564	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting		Begin Date	End Date	Interest Rates
				OLD	NEW <i>mw</i>			
WA Interest Rate: FERC Natural Gas Interest Rate, changes quarterly	http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp					4/1/2015	6/30/2015	3.25% ✓
WA Deferral Rates	191010 GD WA							
Commodity Rate		101 - 132	Debit	\$0.36280	\$0.38497 ✓	11/1/2014	Next PGA filing	
Demand Rate		101	Debit	\$0.11298	\$0.11830 ✓	11/1/2014	Next PGA filing	
		111/112	Debit	\$0.11041	\$0.11607 ✓	11/1/2014	Next PGA filing	
		121/122	Debit	\$0.09049	\$0.09783 ✓	11/1/2014	Next PGA filing	
		131/132	Debit	\$0.06666	\$0.06996 ✓	11/1/2014	Next PGA filing	
		146	Debit	\$0.00054	\$0.00054 ✓	11/1/2014	Next PGA filing	
WA Commodity & Demand Amortization Rates	191000 GD WA							
		101	Debit	(\$0.00293)	\$0.01436 ✓	11/1/2014	Next PGA filing	
		111	Debit	(\$0.00556)	\$0.00808 ✓	11/1/2014	Next PGA filing	
		112	Credit			11/1/2014	Next PGA filing	
		121	Credit	(\$0.01582)	(\$0.01036) ✓	11/1/2014	Next PGA filing	
		122	Credit			11/1/2014	Next PGA filing	
		131	Credit	\$0.03050	(\$0.02331) ✓	11/1/2014	Next PGA filing	
		132	Credit			11/1/2014	Next PGA filing	
		146	Credit			11/1/2014	Next PGA filing	
WA Decoupling Mechanism Amortization (Sch 159)	186328 GD WA	101		\$0.00000	\$0.00000	11/1/2014	Next PGA filing	
WA Jackson Prairie Amortization Rates	191025 GD WA	101-132	Debit	(\$0.00039)	\$0.00025 ✓	11/1/2014	Next PGA filing	
		146	Debit	(\$0.00004)	\$0.00004 ✓	11/1/2014	Next PGA filing	
ID Interest Rate Customer Deposit Rate changes annually check IPUC website	ORDER NO. 32922					1/1/2015	12/31/2015	1.00%
ID Deferral Rates	191010 GD ID							
Commodity Rate (Without GTI)		101 - 132	Debit	\$0.37124	\$0.38272 ✓	11/1/2014	Next PGA filing	
Demand Rate		101 - 122	Debit	\$0.10744	\$0.10721 ✓	11/1/2014	Next PGA filing	
ID Commodity & Demand Amortization Rates	191000 GD ID							
		101	Debit	(\$0.00015)	\$0.03041 ✓	11/1/2014	Next PGA filing	
		111	Debit	(\$0.00015)	\$0.03041 ✓	11/1/2014	Next PGA filing	
		131	Debit	\$0.01042	\$0.00919 ✓	11/1/2014	Next PGA filing	
ID Earnings Test Amortization Rates	191015 GD ID							
		101	Debit	\$0.00000	\$0.01482	10/1/2013	Next PGA filing	
		111	Debit	\$0.00000	\$0.01482	10/1/2013	Next PGA filing	
		112	Debit	\$0.00000	\$0.01482	10/1/2013	Next PGA filing	
		121	Debit	\$0.00000	\$0.01482	10/1/2013	Next PGA filing	
		131	Debit	\$0.00000	\$0.01482	10/1/2013	Next PGA filing	

Machado, Christine

From: Finesilver, Ryan
Sent: Wednesday, May 27, 2015 3:33 PM
To: Machado, Christine; Brandon, Annette
Subject: RE: Rates Review Workbook for May



Hi Christine –

We have not had any rate changes in May so unless you indicated a change, then your information is correct.

Thanks,

Ryan

From: Machado, Christine
Sent: Tuesday, May 26, 2015 2:37 PM
To: Finesilver, Ryan; Brandon, Annette
Subject: Rates Review Workbook for May

Annette or Ryan,

Attached is the rate review workbook for your review.

Thanks,

Christine Machado
Resource Accounting Analyst



1411 E Mission Ave, MSC-07
Spokane, WA 99202
P 509.495.2231
<http://www.avistautilities.com>