



August 28, 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 July 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 blue ink, appearing to read "Ryan Finesilver", is written over a horizontal line. The signature is fluid and cursive, with a long, sweeping tail that extends to the right.

Ryan Finesilver
Regulatory Analyst
State and Federal Regulation

Enclosures

Avista Corporation Journal Entry

Effective Date: 201507

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Christine Machado

Last Saved: 08/06/2015 2:48 PM

Submitted by: Christine Machado


Approval Requested: 08/06/2015 2:50 PM

Approved by:


Seq	Co.	FERC	Set.	Jur.	S.I.	Debit	Credit	Comment
			GD	WA	DL			
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	8,894.60*		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		351,768.64*	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	342,874.04*		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	1,504.41*		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	37,431.76*		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		38,936.17*	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	1,015.80*		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,015.80*	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,541.48*		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		343,760.18*	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	342,218.70*		Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	494.71*		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	58,935.25*		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		59,429.96*	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	9.95*		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		9.95*	Amortization HB
Totals:						794,920.70	794,920.70	

Explanation:

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



 Prepared by Christine Machado Date 8/6/15



 Reviewed by _____ Date _____

Approved for Entry _____ Date _____

 Corporate Accounting use Only

Washington Current Deferral	191010	Month	YTD	Cumulative Balance	201411	3.25%	201412	3.25%	201501	3.25%	201502	3.25%	201503	3.25%	201504	3.25%	201505	3.25%	201506	3.25%	201507	3.25%	
Interest Rate																							
Beginning Balance																							
Commodity Deferral																							
Demand Deferral																							
Interest (Rev/Expense)																							
Commodity Adjustment																							
Demand Adjustment																							
Interest Adjustment																							
Misc Adjustment																							
Ending Balance																							
GLW Check																							
Variance																							

Washington Amortization Volume	191000	Month	YTD	PGA YTD	201411	3.25%	201412	3.25%	201501	3.25%	201502	3.25%	201503	3.25%	201504	3.25%	201505	3.25%	201506	3.25%	201507	3.25%	
Schedule 101																							
Schedule 111																							
Schedule 121																							
Schedule 131																							
Schedule 146																							
Total																							
Calendar Sales Check																							
GL																							

GL	191000	Month	YTD	PGA YTD	201411	3.25%	201412	3.25%	201501	3.25%	201502	3.25%	201503	3.25%	201504	3.25%	201505	3.25%	201506	3.25%	201507	3.25%	
Interest Rate																							
Beginning Balance																							
Amortization																							
Interest																							
PGA Transfer																							
Misc Adjustment																							
Ending Balance																							
GLW Check																							
Variance																							

Volume	191025	Month	YTD	PGA YTD	201411	3.25%	201412	3.25%	201501	3.25%	201502	3.25%	201503	3.25%	201504	3.25%	201505	3.25%	201506	3.25%	201507	3.25%	
Schedule 101																							
Schedule 111																							
Schedule 112																							
Schedule 121																							
Schedule 131																							
Schedule 132																							
Schedule 146																							
Total																							
Calendar Sales Check																							
GL																							

201507	419600	GD	WA	0.00
WA Deferral Interest Income				0.00
WA Deferral Interest Expense				8,854.80
WA Deferral				0.00
WA Deferral				351,768.64
WA Deferral				0.00
Trucker Transfer				342,874.04
Trucker Transfer				0.00
Trucker Transfer				0.00
Check				0.00

201507	419600	GD	WA	0.00
WA Amortization Interest Income				0.00
WA Amortization Interest Expense				1,504.41
WA Amortization				37,431.78
WA Amortization				0.00
WA Amortization				38,936.17
Large Customer Refund				0.00
Large Customer Refund				0.00
Check				0.00

201507	191025	GD	WA	1,015.80
WA Amortization JP				1,015.80
WA Amortization Expense JP				0.00
Misc Adjustments				0.00
Misc Adjustments				0.00
Check				0.00



Gas by GL Account - Estimate

Page: 2
 Print Date: 08/06/15 10:45:45 AM
 Database: NUCUT
 arpgasbyglect

Accounting Month: 201507
 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

W

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		\$221,816.12	\$221,816.12	F ✓
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT		(\$3,387.71)	(\$3,387.71)	CR ✓
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)	
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT		(\$444,850.00)	(\$444,850.00)	
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)	
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT		(\$142,987.50)	(\$142,987.50)	



Gas by GL Account - Estimate

Page: 3
 Print Date: 08/06/15
 10:45:45 AM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201507
 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

W

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.	TPORT				\$63,722.60	\$63,722.60	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$726.65		\$726.65	F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$6,188.40	\$6,188.40	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$239,592.16	\$239,592.16	F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$8,759.42)		(\$8,759.42)	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$440,451.61	\$440,451.61	F ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$16,102.40)		(\$16,102.40)	F ✓
001-804001-GD-AN-DL	TOTALS:				(\$24,135.17)	\$2,250,288.87	\$2,226,153.70 ✓
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	TPORT				\$6,252.20	\$6,252.20	
Gas Transmission Northwest Corporation	ACCTGS				\$298.53	\$298.53	
Northwest Pipeline Corporation	TPORT				\$98,702.24	\$98,702.24	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$2,420.21		\$2,420.21	
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:				\$2,420.21	\$105,252.97	\$107,673.18 ✓
Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				\$46,425.07	\$46,425.07	
001-804010-GD-AN-DL	TOTALS:					\$46,425.07	\$46,425.07 ✓
Gas Financial Derivatives AN							
Mizuho Securities USA Inc.	FSWPS				\$177,475.00	\$177,475.00	
Mizuho Securities USA Inc.	BSWPS				\$202,108.39	\$202,108.39	
Mizuho Securities USA Inc.	SSWPS				(\$22,124.70)	(\$22,124.70)	
Mizuho Securities USA Inc.	FSWPS				(\$131,688.00)	(\$131,688.00)	
Mizuho Securities USA Inc.	BSWPS				(\$9,346.50)	(\$9,346.50)	
SG Americas Securities, LLC	FSWPS				(\$9,625.50)	(\$9,625.50)	
SG Americas Securities, LLC	FSWPS				\$13,531.50	\$13,531.50	
SG Americas Securities, LLC	BSWPS				(\$53,041.00)	(\$53,041.00)	
SG Americas Securities, LLC	BSWPS				\$34,038.00	\$34,038.00	
001-804600-GD-AN-DL	TOTALS:					\$201,327.19	\$201,327.19 ✓
Intra-company Gas Purchases AN							
Avista Corporation	GAS				\$7,955.00	\$7,955.00	
Avista Corporation	GAS		1,086,753		\$2,499,598.63	\$2,499,598.63	
001-804730-GD-AN-DL	TOTALS:		1,086,753		\$7,955.00	\$2,499,598.63	\$2,507,553.63 ✓
Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		758,755		\$1,841,542.92	\$1,841,542.92	1,841,542.92
Questar Intrap Storage - AA	STOR		167,409		\$372,453.69	\$372,453.69	372,453.69
001-808100-GD-AN-DL	TOTALS:		926,164			\$2,213,996.61	\$2,213,996.61 ✓

Washington Sales Volumes

July/15 Description	Schedule	July/15 Billed	June/15 Unbilled	July/15 Unbilled	July/15 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral:							
Firm 101		2,043,780	1,198,127	1,299,486	101,359	2,145,139	
Firm 111		1,280,517	711,919	754,633	42,714	1,323,231	
Firm 112		0	0	0	0	0	
Firm 121		231,599	136,286	151,765	15,479	247,078	
Firm 122		28,317	0	0	0	28,317	
Firm 122G		0	0	0	0	0	
Firm 122L		0	0	0	0	0	
Firm 122W		0	0	0	0	0	
Firm 131		0	0	0	0	0	
Interruptible 132		13,364	0	0	0	13,364	
Interruptible 132W		0	0	0	0	0	
Total Retail Sales for GTI		3,597,577	2,046,332	2,205,884	159,552	3,757,129	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
		1,938,433	1,869,363	1,843,749	(25,614)	1,912,819	
		1,938,433	1,869,363	1,843,749	(25,614)	1,912,819	
Total 147 & 148 Transportation Sales		494,978	0	0	0	494,978	
		3,002,666	3,002,677	3,117,219	114,542	3,117,208	
		3,497,644	3,002,677	3,117,219	114,542	3,612,186	
Total sales		9,033,654	6,918,372	7,166,852	248,480	9,282,134	
Schedule Sum for Demand Deferral:							
Firm 101		2,043,780	1,198,127	1,299,486	101,359	2,145,139	
Firm 111		1,280,517	711,919	754,633	42,714	1,323,231	
Firm 112		0	0	0	0	0	
Firm 121		231,599	136,286	151,765	15,479	247,078	
Firm 122		28,317	0	0	0	28,317	
Firm 131		0	0	0	0	0	
Interruptible 132		13,364	0	0	0	13,364	
Interruptible 132W		0	0	0	0	0	
Transportation 146		1,938,433	1,869,363	1,843,749	(25,614)	1,912,819	
		5,536,010	3,915,695	4,049,633	133,938	5,669,948	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm 101		2,043,780	1,198,127	1,299,486	101,359	2,145,139	
Firm 111		1,280,517	711,919	754,633	42,714	1,323,231	
Firm 121		231,599	136,286	151,765	15,479	247,078	
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
Firm 131		0	0	0	0	0	Special amortization rate
Interruptible 132W		0	0	0	0	0	Special amortization rate
Transportation 146		1,938,433	1,869,363	1,843,749	(25,614)	1,912,819	
		5,494,329	3,915,695	4,049,633	133,938	5,628,267	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales							
Firm 112		0	0	0	0	0	Annual lump sum amortization
Firm 122		28,317	0	0	0	28,317	Annual lump sum amortization
Interruptible 132		13,364	0	0	0	13,364	Annual lump sum amortization
Total Interruptible Sales		41,681	0	0	0	41,681	
Total Transportation Sales (Schedule 146)		1,938,433	1,869,363	1,843,749	(25,614)	1,912,819	
Total Transportation Sales (Schedule 147 & 148)		3,497,644	3,002,677	3,117,219	114,542	3,612,186	
Check total sales		9,033,654	6,918,372	7,166,852	248,480	9,282,134	
		9,033,654	6,918,372	7,166,852	248,480	9,282,134	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
WA Interest Rate: FERC Natural Gas Interest Rate, changes quarterly	191010 GD WA	101 - 132	Debit	\$0.36280	7/1/2015	9/30/2015	3.25%
WA Deferral Rates Commodity Rate				NEW			
Demand Rate				OLD			
		101	Debit	\$0.11298	11/1/2014	Next PGA filing	
		111/112	Debit	\$0.11041	11/1/2014	Next PGA filing	
		121/122	Debit	\$0.09049	11/1/2014	Next PGA filing	
		131/132	Debit	\$0.06666	11/1/2014	Next PGA filing	
		146	Debit	\$0.00054	11/1/2014	Next PGA filing	
WA Commodity & Demand Amortization Rates	191000 GD WA						
		101	Debit	(\$0.00293)	11/1/2014	Next PGA filing	
		111	Debit	(\$0.00556)	11/1/2014	Next PGA filing	
		112	Credit	\$0.00808	11/1/2014	Next PGA filing	
		121	Credit	(\$0.01582)	11/1/2014	Next PGA filing	
		122	Credit	(\$0.01036)	11/1/2014	Next PGA filing	
		131	Credit	\$0.03050	11/1/2014	Next PGA filing	
		132	Credit	(\$0.02331)	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	11/1/2014	Next PGA filing	
WA Jackson Prairie Amortization Rates	191025 GD WA	101-132	Debit	(\$0.00039)	11/1/2014	Next PGA filing	
		146	Debit	(\$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 Commodity Rate (Without GTI) Demand Rate	191010 GD ID	101 - 132	Debit	\$0.37124	11/1/2014	Next PGA filing	
		101 - 122	Debit	\$0.10744	11/1/2014	Next PGA filing	
ID Commodity & Demand Amortization Rates	191000 GD ID						
		101	Debit	(\$0.00015)	11/1/2014	Next PGA filing	
		111	Debit	(\$0.00015)	11/1/2014	Next PGA filing	
		131	Debit	\$0.01042	11/1/2014	Next PGA filing	
ID Earnings Test Amortization Rates	191015 GD ID						
		101	Debit	\$0.00000	10/1/2013	Next PGA filing	
		111	Debit	\$0.00000	10/1/2013	Next PGA filing	
		112	Debit	\$0.00000	10/1/2013	Next PGA filing	
		121	Debit	\$0.00000	10/1/2013	Next PGA filing	
		131	Debit	\$0.00000	10/1/2013	Next PGA filing	

Machado, Christine

From: Finesilver, Ryan
Sent: Monday, August 03, 2015 7:20 AM
To: Machado, Christine
Subject: RE: July Rate Review

No Rate changes. Thank you.

M

From: Machado, Christine
Sent: Friday, July 31, 2015 10:15 AM
To: Brandon, Annette; Finesilver, Ryan
Subject: July Rate Review

Annette or Ryan,

Attached is the July rate review workbook for your review. The Oregon rate of return has been updated in this workbook.

Thanks,

Christine Machado
Resource Accounting Analyst



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