

September 21, 2015

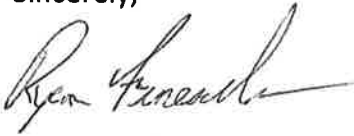
State of Washington
Washington Utilities & Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

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 August 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. The signature is fluid and cursive.

Ryan Finesilver
Regulatory Analyst
State and Federal Regulation

Enclosures

Avista Corporation Journal Entry

Effective Date: 201508

Journal: 431D&A WA/ID

Team: Resource Accounting

Last Saved by: Christine Machado

Last Saved: 09/04/2015 4:25 PM

Type: C

Submitted by: Christine Machado

Approval Requested: 09/04/2015 4:25 PM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
			GD	WA	DL			
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	9,493.11		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		90,808.36	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	81,315.25		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	1,407.51		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	34,225.24		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		35,632.75	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	980.60		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		980.60	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,849.77		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		396,461.07	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	394,611.30		Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	441.81		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	68,070.52		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		68,512.33	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	9.96		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		9.96	Amortization HB
Totals:						592,405.07	592,405.07	

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.

Christine Machado
 Prepared by Christine Machado
 Date 9/14/15

J.F. ...
 Reviewed by
 Date 9/15/15

Approved for Entry
 Corporate Accounting use Only
 Date

Washington Current Deferral

Table with columns for YTD, 201501, 201502, 201503, 201504, 201505, 201506, 201507, 201508, and 201509. Rows include Interest Rate, Beginning Balance, Commodity Deferral, Demand Deferral, Interest (Rev/Expense), Commodity Adjustment, Demand Adjustment, Interest Adjustment, Misc Adjustment, Ending Balance, and GLW Check.

Washington Amortization

Table with columns for YTD, 201501, 201502, 201503, 201504, 201505, 201506, 201507, 201508, and 201509. Rows include Schedule 101, Schedule 111, Schedule 121, Schedule 131, Schedule 146, Total, Calendar Sales Check, and GLW Check.

Rates

Table with columns for YTD, 201501, 201502, 201503, 201504, 201505, 201506, 201507, 201508, and 201509. Rows include Schedule 101, Schedule 111, Schedule 121, Schedule 131, Schedule 146, Total, Calendar Sales Check, and GLW Check.

GL

Table with columns for YTD, 201501, 201502, 201503, 201504, 201505, 201506, 201507, 201508, and 201509. Rows include Interest Rate, Amortization, Interest, PGA Transfer, Misc Adjustment, Ending Balance, and GLW Check.

Volume

Table with columns for YTD, 201501, 201502, 201503, 201504, 201505, 201506, 201507, 201508, and 201509. Rows include Schedule 101, Schedule 111, Schedule 121, Schedule 131, Schedule 146, Total, Calendar Sales Check, and GLW Check.

Rates

Table with columns for YTD, 201501, 201502, 201503, 201504, 201505, 201506, 201507, 201508, and 201509. Rows include Schedule 101, Schedule 111, Schedule 121, Schedule 131, Schedule 146, Total, Calendar Sales Check, and GLW Check.

GL

Table with columns for YTD, 201501, 201502, 201503, 201504, 201505, 201506, 201507, 201508, and 201509. Rows include Beginning Balance, Amortization, Misc Adjustment, Ending Balance, and GLW Check.

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201508

Washington/Idaho Gas Costs

NWP Fixed	\$ 4,599,811.26
NWP Variable	\$ 80,578.50
NWP Capacity Release	\$ (3,316,216.94)
NWP Total (excluding Refund)	\$ 1,364,172.82
GTN Fixed	\$ 265,590.00
GTN Variable	\$ 10,594.89
GTN Capacity Release	\$ (3,337.71)
Current Month Estimate	\$ 272,787.18
Transcanada Foothills (BC System) Fixed	\$ 237,200.70
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 237,200.70
NOVA (AB System) Fixed	\$ 447,018.93
NOVA (AB System) Variable	\$ 69,215.18
NOVA Total	\$ 516,234.11
Spectra Westcoast Fixed	\$ 4,815.53
Spectra Westcoast Variable	\$ 73,830.71
WEI (Duke) Total	\$ 78,646.24
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	\$ 2,395,010.34
WAID Buy/Sell Transportation Recovery	\$ (8,276.10)
Total Demand Costs	\$ 2,386,734.24
less variable costs charged to Commodity	\$ (95,778.92)
Total Demand Costs to be Allocated	\$ 2,290,955.32

804000 GD AN	\$ 16,846,366.76
804000 GD AN	\$ -
811000 GD AN	\$ (20,391.13)
804600 GD AN	\$ (12,616.61)
804010 GD AN	\$ (69,951.70)
804730 GD AN	\$ -618,103.45
Total Commodity Costs from Purchase Journals	\$ 17,350,530.77
Storage (Injections)/Withdrawals	\$ (4,837,339.34)
FAFB Commodity for Anderson Elementary/Li	\$ -
WAID Gas Purchased from Interstate Asphalt	\$ -
GST	\$ -
M Chemical Accrual	\$ 5,000.00
Broker Fees	\$ 19,226.71
SG Americas Broker Fees	\$ 896.02
Mizuho Broker Fees	\$ 3,220.14
plus variable costs from Demand	\$ 95,778.92
WAID Off System Revenue	\$ (12,069,934.24)
Terason/Foris Deferred Exchange Revenue	\$ (375,000.00)
495028 GD AN	\$ 192,468.98
Total Commodity Costs to be Allocated	\$ 192,468.98
WA Imbalance	\$ (15,571.41)
ID Imbalance	\$ (10,422.35)
Total Deferred Commodity Costs:	\$ 186,475.22
Total Net Gas Costs	\$ 2,457,430.54
From DJ 430	\$ 2,457,430.54
Check	\$ -

201508

Expense Calculation

Total System Cost	\$ 2,290,955.32	70.84%	Demand Allocated to Washington	\$ 1,622,912.75	29.16%	Demand Allocated to Idaho	\$ 668,042.57	36.91000%	Commodity Allocated to Washington	\$ 61.09000%	Commodity Allocated to Idaho	\$ 36.91000%
Total Current Demand Costs (excluding refund)	\$ 2,290,955.32			\$ 1,622,912.75			\$ 668,042.57					
Total Commodity Costs to be Allocated	\$ 192,468.98			\$ -			\$ -		\$ 117,579.30		\$ 74,889.68	
Imbalance Cost Washington	\$ (15,571.41)			\$ -			\$ -		\$ (15,571.41)		\$ -	
Imbalance Cost Idaho	\$ (10,422.35)			\$ -			\$ -		\$ -		\$ (10,422.35)	
Total Commodity Costs before refund	\$ 166,475.22			\$ -			\$ -		\$ 102,007.89		\$ 64,467.33	
Total	\$ 2,457,430.54			\$ 1,622,912.75			\$ 668,042.57		\$ 102,007.89		\$ 64,467.33	

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
DEMAND						
Schedule 101	1,956,853	0.11830	\$ 231,495.71	990,531	0.10721	\$ 99,762.23
Schedule 111	1,284,422	0.11607	\$ 149,082.86	1,322,423	0.10721	\$ 141,776.97
Schedule 112	0	0	\$ -	47,622	0.10721	\$ 5,105.55
Schedule 121	274,690	0.09783	\$ 26,872.92	0	0	\$ -
Schedule 122	27,313	0.09783	\$ 2,672.03	0	0	\$ -
Schedule 131	0	0	\$ -	0	0	\$ -
Schedule 132	68,158	0.06996	\$ 4,768.33	2,300,576	0.10721	\$ 246,844.75
Schedule 146	1,943,542	0.00054	\$ 1,049.51	2,300,576	0.10721	\$ 246,844.75
Total Demand	5,554,978	0.07488	\$ 415,941.37	2,300,576	0.10721	\$ 246,844.75
			\$ 0.07488			\$ 0.10721
COMMODITY						
Schedule 101	1,956,853	0.38497	\$ 753,329.70	990,531	0.38272	\$ 356,132.82
Schedule 111	1,284,422	0.38497	\$ 494,463.94	1,322,423	0.38272	\$ 506,117.73
Schedule 112	0	0	\$ -	47,622	0.38272	\$ 18,225.89
Schedule 121	274,690	0.38497	\$ 105,747.41	0	0	\$ -
Schedule 122	27,313	0.38497	\$ 10,514.69	0	0	\$ -
Schedule 131	0	0	\$ -	0	0	\$ -
Schedule 132	68,158	0.38497	\$ 26,238.79	0	0	\$ -
Total Commodity	3,611,436	0.38497	\$ 1,390,294.52	2,300,576	0.38272	\$ 880,476.45
			\$ 0.38497			\$ 0.38272

Balance Sheet Def Rev Calc	WASHINGTON		IDAHO	
	Commodity	Demand	Commodity	Demand
Total Deferral Calculation				
Total Deferral Expenses from above	\$ 102,007.89	\$ 1,622,912.75	\$ 64,467.33	\$ 668,042.57
PGA Deferral Revenue from above	\$ (1,390,294.52)	\$ (415,941.37)	\$ (880,476.45)	\$ (246,844.75)
Adjustments	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (1,288,286.63)	\$ 1,206,971.38	\$ (816,009.12)	\$ 421,397.82
(overcollected/undercollected (rebate)/surcharge)		\$ (91,315.25)		\$ (994,511.30)
Deferral Check				
JET Entry				
Debits	\$ 592,405.07	\$ 592,405.07		
Credits	\$ -	\$ -		
Totals from above	\$ 2,457,430.54	\$ 2,457,430.54	\$ (2,933,357.09)	\$ (475,926.55)

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Washington/Idaho Gas Costs	GL Account	Aug-15 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (4,857,085.27)
JP Withdrawals	808100 GD AN	\$ 16,047.72
Total JP	164100 GD AN	\$ (4,841,037.55)
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (18,431.59)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 22,129.80
Total Clay Basin	164115 GD AA	\$ 3,698.21
Total Net Storage (Injections)/Withdrawals		\$ (4,837,339.34)
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 16,945,386.76
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,299,231.42
Variable Demand (Transport) Costs	804002 GD AN	\$ 95,778.92
Hedge Activity	804010 GD AN	\$ (69,951.70)
Financial Settlements	804600 GD AN	\$ (122,616.61)
Interco Purchase from Thermal	804730 GD AN	\$ 618,103.45
Cochran Credit	811000 GD AN	\$ (20,391.13)
Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ (15,571.41)
ID Imbalance from DJ 436	804000 GD AN	\$ (10,422.35)
M Chemical Accrual	804000 GD AN	\$ 5,000.00
Broker Fees DJ 471	804017 GD AN	\$ 19,226.71
SG Americas Journal DJ 473	804017 GD AN	\$ 986.02
Mizuho Journal DJ 473	804017 GD AN	\$ 3,220.14
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/48370	\$ (12,069,934.24)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,276.10)
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		\$ 2,457,430.54 Tie to Deferral Entry

483600 GD AN	\$ 1,732.10	Input fr GLE Sales
483000 GD AN	\$ (7,269,757.11)	Input fr GLE Sales
483730 GD AN	\$ (4,801,909.23)	Input fr GLE Sales
	(12,069,934.24)	

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 4,567,543.56	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase fr
142150 ZZ ZZ		\$ (4,567,543.56)	Intra-Co Transfer Thermal AN (LDC Purchase fr
142600 ZZ ZZ	\$ -	\$ (6,602,374.21)	Intra-Co Transfer Thermal AN (LDC Sale to The
232620 ZZ ZZ	\$ 6,602,374.21	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to The
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	\$ 373,135.01	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (373,135.01)	Provide Bookout dollars offset
804000.GD.AN	\$ 5,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (5,000.00)	AN Odorization Expense Accrual
232130.ZZ.ZZ		\$ (10.00)	Misc Rounding Adj
903000.CD.AA	\$ 10.00		Misc Rounding Adj
143020.ZZ.ZZ		\$ (20.00)	Misc Rounding Adj
903000.CD.AA	\$ 20.00		Misc Rounding Adj
232620.CD.AA			Misc Rounding Adj
903000.CD.AA			Misc Rounding Adj
142600.ZZ.ZZ			Misc Rounding Adj
232130.ZZ.ZZ			Misc Rounding Adj
253028.GD.AN			Misc Rounding Adj
903000.CD.AA			Misc Rounding Adj
Total Other Adj	\$ 11,548,082.78	\$ (11,548,082.78)	

Total from GLE	\$ 25,038,262.56	\$ (25,038,262.56)
Total DJ 430	\$ 36,586,345.34	\$ (36,586,345.34)



Gas by GL Account - Estimate

Accounting Month: 201508
 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

Gas Transportation AN					
Gas Transmission Northwest Corporation	TPORT		\$265,590.00	\$265,590.00	
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT		(\$3,387.71)	(\$3,387.71)	
Northwest Pipeline Corporation	TPORT		\$4,598,122.63	\$4,598,122.63	
Northwest Pipeline Corporation	ACCTSP		\$1,688.63	\$1,688.63	
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)	
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)	

F ✓
CR ✓
F ✓
CR ✓



Gas by GL Account - Estimate

Accounting Month: 201508
 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

MW

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

GD

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.	TPORT				\$63,347.27	\$63,347.27	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$284.04)		(\$284.04)	
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$6,151.95	\$6,151.95	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$238,180.95	\$238,180.95	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$980.25)		(\$980.25)	
TransCanada Nova Gas Transmission Ltd.	TPORT				\$448,866.31	\$448,866.31	
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$1,847.38)		(\$1,847.38)	
001-804001-GD-AN-DL	TOTALS:				(\$3,111.67)	\$2,302,343.09	\$2,299,231.42

Variable Transport Charges AN

Gas Transmission Northwest Corporation	TPORT				\$8,596.90	\$8,596.90	
Gas Transmission Northwest Corporation	ACCTGS				\$1,987.99	\$1,987.99	
Northwest Pipeline Corporation	TPORT				\$80,578.50	\$80,578.50	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$4,615.53		\$4,615.53	
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00	
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00		\$0.00	
001-804002-GD-AN-DL	TOTALS:				\$4,615.53	\$91,163.39	\$95,778.92

Gas Cost - FX Hedge AN

Avista Corporation	ACCTGS				(\$69,951.70)	(\$69,951.70)	
001-804010-GD-AN-DL	TOTALS:				(\$69,951.70)	(\$69,951.70)	

Gas Financial Derivatives AN

Mizuho Securities USA Inc.	BSWPS				\$119,047.76	\$119,047.76	
Mizuho Securities USA Inc.	BSWPS				(\$179,397.00)	(\$179,397.00)	
Mizuho Securities USA Inc.	FSWPS				\$134,261.00	\$134,261.00	
Mizuho Securities USA Inc.	BSWPS				(\$204,507.00)	(\$204,507.00)	
SG Americas Securities, LLC	BSWPS				(\$23,583.25)	(\$23,583.25)	
SG Americas Securities, LLC	FSWPS				\$12,694.50	\$12,694.50	
SG Americas Securities, LLC	BSWPS				\$18,867.38	\$18,867.38	
001-804600-GD-AN-DL	TOTALS:				(\$122,616.61)	(\$122,616.61)	

Intra-company Gas Purchases AN

Avista Corporation	GAS		274,398		\$618,103.45	\$618,103.45	
001-804730-GD-AN-DL	TOTALS:		274,398		\$618,103.45	\$618,103.45	

Gas Storage Withdrawal AN

Jackson Prairie - AN	STOR		6,717		\$16,047.72	\$16,047.72	
Questar Intrup Storage - AA	STOR		9,137		\$22,129.80	\$22,129.80	
001-808100-GD-AN-DL	TOTALS:		15,854		\$38,177.52	\$38,177.52	

Gas Storage Injection AN

Jackson Prairie - AN	STOR		(2,036,905)		(\$4,857,085.27)	(\$4,857,085.27)	
Questar Intrup Storage - AA	STOR		(7,445)		(\$18,431.59)	(\$18,431.59)	
001-808200-GD-AN-DL	TOTALS:		(2,044,350)		(\$4,875,516.86)	(\$4,875,516.86)	

Washington Sales Volumes

August/15 Description	Schedule	August/15 Billed	July/15 Unbilled	August/15 Unbilled	August/15 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	1,967,858	1,299,486	1,288,481	(11,005)	1,956,853	
Firm	111	1,270,862	754,633	768,193	13,560	1,284,422	
Firm	112	0	0	0	0	0	
Firm	121	257,773	151,765	168,682	16,917	274,690	
Firm	122	27,313	0	0	0	27,313	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Intermittible	131	0	0	0	0	0	
Intermittible	132	68,158	0	0	0	68,158	
Intermittible	132W	0	0	0	0	0	
Total Retail Sales for GTI		3,591,964	2,205,884	2,225,356	19,472	3,611,436	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
	146	1,911,457	1,843,749	1,875,834	32,085	1,943,542	
		1,911,457	1,843,749	1,875,834	32,085	1,943,542	
Total 147 & 148 Transportation Sales							
	147	430,098	0	0	0	430,098	
	148	3,117,219	3,117,219	3,231,295	114,076	3,231,295	
		3,547,317	3,117,219	3,231,295	114,076	3,661,393	
Total sales		9,060,738	7,166,852	7,332,485	165,633	9,216,371	

Schedule Sum for Demand Deferral:							
Firm	101	1,967,858	1,299,486	1,288,481	(11,005)	1,956,853	
Firm	111	1,270,862	754,633	768,193	13,560	1,284,422	
Firm	112	0	0	0	0	0	
Firm	121	257,773	151,765	168,682	16,917	274,690	
Firm	122	27,313	0	0	0	27,313	
Intermittible	131	0	0	0	0	0	
Intermittible	132	68,158	0	0	0	68,158	
Transportation	146	1,911,457	1,843,749	1,875,834	32,085	1,943,542	
		5,503,421	4,049,633	4,101,190	51,557	5,554,978	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	1,967,858	1,299,486	1,288,481	(11,005)	1,956,853	
Firm	111	1,270,862	754,633	768,193	13,560	1,284,422	
Firm	121	257,773	151,765	168,682	16,917	274,690	
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
Intermittible	131	0	0	0	0	0	Special amortization rate
Intermittible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	1,911,457	1,843,749	1,875,834	32,085	1,943,542	
		5,407,950	4,049,633	4,101,190	51,557	5,459,507	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	27,313	0	0	0	27,313	Annual lump sum amortization
Intermittible	132	68,158	0	0	0	68,158	Annual lump sum amortization
Total Firm Sales		3,523,806	2,205,884	2,225,356	19,472	3,543,278	
Total Intermittible Sales		68,158	0	0	0	68,158	
Total Transportation Sales (Schedule 146)		1,911,457	1,843,749	1,875,834	32,085	1,943,542	
Total Transportation Sales (Schedule 147 & 148)		3,547,317	3,117,219	3,231,295	114,076	3,661,393	
Check total sales		9,060,738	7,166,852	7,332,485	165,633	9,216,371	
		9,060,738	7,166,852	7,332,485		9,216,371	

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	http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp			NEW	7/1/2015	9/30/2015	3.25%
WA Deferral Rates Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.36280	11/1/2014	Next PGA filing	
Demand Rate		101	Debit	\$0.11298	11/1/2014	Next PGA filing	
		111/112	Debit	\$0.11607	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	(\$0.01036)	11/1/2014	Next PGA filing	
		122	Credit	(\$0.01582)	11/1/2014	Next PGA filing	
		131	Credit	\$0.03050	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	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)	191010 GD ID	101 - 132	Debit	\$0.37124	11/1/2014	Next PGA filing	
Demand Rate		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	

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Machado, Christine

From: Finesilver, Ryan
Sent: Thursday, August 20, 2015 7:58 AM
To: Machado, Christine; Brandon, Annette
Subject: RE: August Rate Review

Hi Christine. There have been **no rate updates** in the past month.

Thanks,

Ryan



From: Machado, Christine
Sent: Monday, August 17, 2015 4:09 PM
To: Finesilver, Ryan; Brandon, Annette
Subject: August Rate Review

Annette or Ryan,

Attached is the August rate review workbook for your review.

Thanks,

Christine Machado
Resource Accounting Analyst



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