



July 25, 2016

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 June 2016. 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 written over a horizontal line. The signature is fluid and cursive.

Ryan Finesilver
Regulatory Analyst
State and Federal Regulation

Enclosures

Avista Corporation Journal Entry

Journal: 431-D&A WA/ID Effective Date: 201606 Last Saved: 07/07/2016 9:37 AM
 Team: Resource Accounting Approval Requested: 07/07/2016 9:37 AM
 Type: C Last Saved by: Jenny Berg
 Category: DJ Submitted by: Jenny Berg
 Currency: USD Approved by:

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	38,812.93		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,403,289.87	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,364,476.94		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	1,903.96		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	91,090.46		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		92,994.42	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	661.37		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		661.37	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,677.21		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		818,443.67	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	812,766.46		Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	223.30		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	68,483.89		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		68,707.19	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.04		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		10.04	Amortization HB
Totals:						2,384,106.56	2,384,106.56	

Prepared by: Jenny Berg Date: 7/7/16
 Reviewed by: Jenny Berg Date: 7/7/16
 Approved for Entry: _____ Date: _____
 Corporate Accounting use Only

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.

201606	201606
Washington/Idaho Gas Costs	
Demand (Transportation) Costs	
NWP Fixed	\$ 4,351,852.54
NWP Variable	\$ 71,550.16
NWP Capacity Release	\$ (3,113,693.72)
NWP Total (excluding Refund)	\$ 1,310,349.38
GTN Fixed	\$ 185,334.94
GTN Variable	\$ 4,453.72
GTN Capacity Release	\$ (3,308,201)
GTN Total	\$ 186,480.46
Transcanada Foothills (BC System) Fixed	\$ 217,850.37
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 217,850.37
NOVA (AB System) Fixed	\$ 418,492.14
NOVA (AB System) Variable	\$ -
NOVA Total	\$ 418,492.14
Spectra Westcoast Fixed	\$ 73,291.72
Spectra Westcoast Variable	\$ 612.51
WEI (Duke) Total	\$ 73,904.64
Questar	\$ 854.45
NOVA Fixed charges	\$ 854.45
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	\$ 2,207,961.44
WAMP Buy/Sell Transportation Recovery	\$ (6,913.33)
WAMP Commodity for Anderson Elementary/Lk	\$ 2,199,048.11
less variable costs charged to Commodity	\$ (76,516.79)
Total Demand Costs to be Allocated	\$ 2,122,431.32
804001 GD AN	\$ 6,895,856.41
804000 GD AN	\$ 7,040.00
811000 GD AN	\$ (47,172.81)
804600 GD AN	\$ 592,372.50
804910 GD AN	\$ (7,957.60)
804730 GD AN	\$ 403,090.00
Total Commodity Costs from Purchase Journals	\$ 7,835,185.20
Storage (Injections)/Withdrawals	\$ (2,032,373.84)
FAFB Commodity for Anderson Elementary/Lk	\$ -
WAMP Gas Purchased from Interstate Asphalt	\$ -
WAMP Gas Purchased from Interstate Asphalt	\$ -
GST	\$ (53,603.52)
M Chemical Accrual	\$ 2,040.00
Broker Fees	\$ 24,584.40
Newedge Broker Fees	\$ 211.90
Mizuho Broker Fees	\$ 7,116.58
plus variable costs from Demand	\$ (7,616.79)
WAMP Off System Revenue	\$ (375,000.00)
483000/483600/483730	\$ -
495028 GD AN	\$ (1,670,911.60)
Total Commodity Costs to be Allocated	\$ (6,783.44)
WA Imbalance	\$ (3,476.54)
ID Imbalance	\$ (1,681,151.58)
Total Deferred Commodity Costs:	\$ -
Total Net Gas Costs	\$ 441,279.74
From DJ 430	\$ 441,279.74
Check	\$ -

201606	201606
Expense Calculation	
Total Current Demand Costs (excluding refund)	\$ 2,122,431.32
Total Commodity Costs to be Allocated	\$ (1,670,911.60)
Imbalance Cost Washington	\$ (6,783.44)
Imbalance Cost Idaho	\$ (3,476.54)
Total Commodity Costs before refund	\$ (1,681,151.58)
Total	\$ 441,279.74
check \$	\$ -

WASHINGTON	IDAHO
Balance Sheet Def Rev Calc	Balance Sheet Def Rev Calc
PGA Volumes	PGA Volumes
PGA Rate	PGA Rate
PGA Revenue	PGA Revenue
DEMAND	DEMAND
Schedule 101	Schedule 101
Schedule 111	Schedule 111
Schedule 112	Schedule 112
Schedule 121	Schedule 121
Schedule 122	Schedule 122
Schedule 131	Schedule 131
Schedule 132	Schedule 132
Schedule 146	Schedule 146
Total Demand	Total Demand
6,906,869/ check	2,420,319/ check

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Balance Sheet Def Rev Calc	Balance Sheet Def Rev Calc
PGA Volumes	PGA Volumes
PGA Rate	PGA Rate
PGA Revenue	PGA Revenue
COMMODITY	COMMODITY
Schedule 101	Schedule 101
Schedule 111	Schedule 111
Schedule 112	Schedule 112
Schedule 121	Schedule 121
Schedule 122	Schedule 122
Schedule 131	Schedule 131
Schedule 132	Schedule 132
Total Commodity	Total Commodity
4,756,089/ check	2,420,319/ check

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PGA Rate	PGA Rate
PGA Revenue	PGA Revenue
DEMAND	DEMAND
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Schedule 131	Schedule 131
Schedule 132	Schedule 132
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6,906,869/ check	2,420,319/ check

Washington/Idaho Gas Costs	GL Account	Jun-16 Costs	
Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$ (2,542,320.46)	(2,542,320.46)
JP Withdrawals	808100 GD AN	\$ 502,212.26	
Total JP	164100 GD AN	\$ (2,040,108.20)	
Clay Basin (QUESTAA) Injections			
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -	509,946.62
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 7,734.36	
Total Clay Basin	164115 GD AA	\$ 7,734.36	
Total Net Storage (Injections)/Withdrawals		\$ (2,032,373.84)	6,844,956.00
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$ 6,898,866.11	
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,131,344.65	
Variable Demand (Transport) Costs	804002 GD AN	\$ 78,616.79	
Hedge Activity	804010 GD AN	\$ (7,987.90)	
Financial Settlements	804600 GD AN	\$ 592,372.50	
Interco Purchase from Thermal	804730 GD AN	\$ 462,699.00	
Cochran Credit	811000 GD AN	\$ (47,172.91)	
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$ (5,763.44)	
ID Imbalance from DJ 436	804000 GD AN	\$ (3,476.54)	
M Chemical Accrual	804000 GD AN	\$ 7,000.00	
Broker Fees DJ 471	804017 GD AN	\$ 24,584.40	
Newedge Journal DJ 473	804017 GD AN	\$ 211.90	
Mizuho Journal DJ 473	804017 GD AN	\$ 7,115.68	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837	\$ (7,163,661.21)	
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)	
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,913.33)	
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ (53,603.52)	
FABF 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		\$ 441,279.74	Tie to Deferral Entry
	483600 GD AN	\$ (493,777.35)	Input fr GLE Sales
	483000 GD AN	\$ (6,375,362.30)	Input fr GLE Sales
	483730 GD AN	\$ (1,294,521.56)	Input fr GLE Sales
		(7,163,661.21)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 3,629,486.85	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (3,629,486.85)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (1,559,223.91)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 1,559,223.91	\$ -	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	\$ 12,000.00	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (12,000.00)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130 ZZ ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
903000.CD.AA	\$ 10.00	\$ -	Bank Fee
143020 ZZ ZZ	\$ -	\$ (10.00)	Bank Fee
232130 ZZ ZZ	\$ -	\$ (10.00)	Bank Fee
903000.CD.AA	\$ 10.00	\$ -	Bank Fee
142600 ZZ ZZ	\$ 13.23	\$ -	Cashbook Correction
232130 ZZ ZZ	\$ -	\$ (13.23)	Cashbook Correction
232620 ZZ ZZ	\$ -	\$ (0.04)	Misc Rounding Adj
903000.CD.AA	\$ 0.04	\$ -	Misc Rounding Adj
142600 ZZ ZZ	\$ -	\$ (0.03)	Misc Rounding Adj
903000.CD.AA	\$ 0.03	\$ -	Misc Rounding Adj
232130 ZZ ZZ	\$ 0.21	\$ -	Misc Rounding Adj
903000.CD.AA	\$ -	\$ (0.21)	Misc Rounding Adj
142150 ZZ ZZ	\$ 0.03	\$ -	Misc Rounding Adj
903600.CD.AA	\$ -	\$ (0.03)	Misc Rounding Adj
Total Other Adj	\$ 5,207,744.30	\$ (5,207,744.30)	

Total from GLE	\$ 12,659,302.47	\$ (12,659,302.47)
Total DJ 430	\$ 17,867,046.77	\$ (17,867,046.77)



Gas by GL Account - Estimate

Page: 3
 Print Date: 07/06/16
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 Database: NUCUT
 arpgasbyglest

Accounting Month: 201606
 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 VOLUME MMBTU	PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
					PRIOR PERIOD	CURRENT MONTH	

GD
PURCHASE

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT					(\$79,118.28)	(\$79,118.28)	CR ✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT					(\$98,818.12)	(\$98,818.12)	
Questar Pipeline Company	ACCTSP					\$1,850.00	\$1,850.00	F ✓
Questar Pipeline Company	ACCTSP				(\$995.55)		(\$995.55)	
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$1,290.46			\$1,290.46	F ✓
Spectra Energy - Westcoast Energy Inc.	ACCTSP					\$6,250.77	\$6,250.77	F ✓
Spectra Energy - Westcoast Energy Inc.	TPORT					\$65,750.50	\$65,750.50	
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$212,570.90	\$212,570.90	F ✓
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$5,309.47			\$5,309.47	F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT					\$408,293.23	\$408,293.23	F ✓
TransCanada Nova Gas Transmission Ltd.	ACCTGS				\$10,198.91		\$10,198.91	
001-804001-GD-AN-DL TOTALS:						\$15,803.29	\$2,115,541.36	\$2,131,344.65

Variable Transport Charges AN								
Gas Transmission Northwest Corporation	TPORT					\$4,340.28	\$4,340.28	V ✓
Gas Transmission Northwest Corporation	ACCTGS					\$113.44	\$113.44	V ✓
Northwest Pipeline Corporation	ACCTSP					\$301.46	\$301.46	V ✓
Northwest Pipeline Corporation	TPORT					\$71,248.70	\$71,248.70	V ✓
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$612.91			\$612.91	V ✓
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:						\$612.91	\$76,003.88	\$76,616.79

Gas Cost - FX Hedge AN								
Avista Corporation	ACCTGS					(\$7,957.60)	(\$7,957.60)	
001-804010-GD-AN-DL TOTALS:							(\$7,957.60)	(\$7,957.60)

Gas Financial Derivatives AN								
Mizuho Securities USA Inc.	BSWPS					\$245,410.50	\$245,410.50	
Mizuho Securities USA Inc.	BSWPS					(\$136,282.50)	(\$136,282.50)	
Mizuho Securities USA Inc.	FSWPS					\$429,817.50	\$429,817.50	
Mizuho Securities USA Inc.	FSWPS					(\$21,870.00)	(\$21,870.00)	
SG Americas Securities, LLC	FSWPS					\$189,330.00	\$189,330.00	
SG Americas Securities, LLC	BSWPS					\$58,489.50	\$58,489.50	
SG Americas Securities, LLC	BSWPS					(\$172,522.50)	(\$172,522.50)	
001-804600-GD-AN-DL TOTALS:							\$592,372.50	\$592,372.50

Intra-company Gas Purchases AN								
Avista Corporation	GAS			270,278		\$402,090.00	\$402,090.00	
001-804730-GD-AN-DL TOTALS:				270,278		\$402,090.00	\$402,090.00	

Gas Storage Withdrawal AN								
Jackson Prairie - AN	STOR			384,289		\$502,212.26	\$502,212.26	
Questar Intrap Storage - AA	STOR			5,544		\$7,734.36	\$7,734.36	
001-808100-GD-AN-DL TOTALS:				389,833		\$509,946.62	\$509,946.62	



Gas by GL Account - Estimate

Page: 2
 Print Date: 07/06/16 04:45:03 PM
 Database: NUCUT
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Accounting Month: 201606
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

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

GD

PURCHASE

Gas Transportation AN	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
Gas Transmission Northwest Corporation	TPORT			\$185,334.94		\$185,334.94
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,308.20)		(\$3,308.20)
Northwest Pipeline Corporation	TPORT			\$4,350,258.78		\$4,350,258.78
Northwest Pipeline Corporation	ACCTSP			\$1,634.16		\$1,634.16
Northwest Pipeline Corporation-->Avista Corporation	TPORT			(\$2,173,904.54)		(\$2,173,904.54)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT			(\$429,324.00)		(\$429,324.00)
Northwest Pipeline Corporation-->Clearwater Paper Corporation	TPORT			(\$71,267.78)		(\$71,267.78)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT			(\$122,664.00)		(\$122,664.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT			(\$137,997.00)		(\$137,997.00)

F ✓
 CR ✓
 F ✓
 CR ✓

Washington Sales Volumes

June/16 Description	Schedule	June/16 Billed	May/16 Unbilled	June/16 Unbilled	June/16 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral:							
Firm 101		3,276,154	1,883,258	1,372,163	(511,105)	2,765,049	
Firm 102		5,551	3,283	2,224	(1,069)	4,482	
Firm 111		1,911,146	978,904	742,792	(236,112)	1,675,034	
Firm 112		0	0	0	0	0	
Firm 121		246,649	128,126	106,749	(21,377)	225,272	
Firm 122		35,139	0	0	0	35,139	
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		51,713	0	0	0	51,713	
Interruptible 132W		0	0	0	0	0	
Total Retail Sales for GTI		5,526,352	2,983,591	2,223,928	(769,663)	4,756,689	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
		2,348,653	2,327,154	2,128,391	(198,773)	2,149,880	
		2,348,653	2,327,154	2,128,391	(198,773)	2,149,880	
Total 147 & 148 Transportation Sales							
		227,797	0	0	0	227,797	
		3,668,936	3,668,936	3,392,649	(276,287)	3,392,649	
		3,896,733	3,668,936	3,392,649	(276,287)	3,620,446	
Total sales		11,771,738	8,989,691	7,744,968	(1,244,723)	10,527,015	
Schedule Sum for Demand Deferral:							
Firm 101		3,276,154	1,883,268	1,372,163	(511,105)	2,765,049	
Firm 102		5,551	3,283	2,224	(1,069)	4,482	
Firm 111		1,911,146	978,904	742,792	(236,112)	1,675,034	
Firm 112		0	0	0	0	0	
Firm 121		246,649	128,126	106,749	(21,377)	225,272	
Firm 122		35,139	0	0	0	35,139	
Interruptible 131		0	0	0	0	0	
Interruptible 132		51,713	0	0	0	51,713	
Transportation 146		2,348,653	2,327,164	2,128,391	(198,773)	2,149,880	
		7,875,005	5,320,755	4,352,319	(968,436)	6,906,569	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm 101		3,276,154	1,883,268	1,372,163	(511,105)	2,765,049	
Firm 102		5,551	3,283	2,224	(1,069)	4,482	
Firm 111		1,911,146	978,904	742,792	(236,112)	1,675,034	
Firm 121		246,649	128,126	106,749	(21,377)	225,272	
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	Special amortization rate
Interruptible 132W		2,348,653	2,327,164	2,128,391	(198,773)	2,149,880	
Transportation 146		7,788,153	5,320,755	4,352,319	(968,436)	6,819,717	Volumes for PGA Commodity & Demand Amortization
Firm 112		0	0	0	0	0	Annual lump sum amortization
Firm 122		35,139	0	0	0	35,139	Annual lump sum amortization
Interruptible 132		51,713	0	0	0	51,713	Annual lump sum amortization
Total Firm Sales		5,474,639	2,983,591	2,223,928	(769,663)	4,704,976	
Total Interruptible Sales		51,713	0	0	0	51,713	
Total Transportation Sales (Schedule 146)		2,348,653	2,327,164	2,128,391	(198,773)	2,149,880	
Total Transportation Sales (Schedule 147 & 148)		3,896,733	3,668,936	3,392,649	(276,287)	3,620,446	
Check total sales		11,771,738	8,989,691	7,744,968	(1,244,723)	10,527,015	
		11,771,738	8,989,691	7,744,968		10,527,015	

Berg, Jenny

From: Brandon, Annette
Sent: Wednesday, June 29, 2016 3:32 PM
To: Berg, Jenny; Finesilver, Ryan
Subject: RE: Rate Review - June

This looks okay to me.

Just a couple of things to note:

The FERC interest rate will change to 3.5% July 1st.

The Treasury rate for Oregon will change to 2.20% effective November 1st.

mw

From: Berg, Jenny
Sent: Wednesday, June 29, 2016 11:36 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>; Finesilver, Ryan <Ryan.Finesilver@avistacorp.com>
Subject: Rate Review - June

Hi Ryan and Annette,

Attached is the rates review workbook for June 2016. Please verify the workbook is correct or let me know of any corrections.

Thank you!

Jenny Berg
Resource Accounting Analyst



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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	http://www.ferc.gov/enforcement/acct_matt/interest_rates.asp			OLD \$0.38497	4/1/2016	6/30/2016	3.46% ✓
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	NEW \$0.25031	11/1/2015	Next PGA filing	
Demand Rate		101	Debit	\$0.11830	11/1/2015	Next PGA filing	
		102	Debit	\$0.12133	11/1/2015	Next PGA filing	
		111/112	Debit	\$0.11426	11/1/2015	Next PGA filing	
		121/122	Debit	\$0.10385	11/1/2015	Next PGA filing	
		131/132	Debit	\$0.07107	11/1/2015	Next PGA filing	
		146	Debit	\$0.00054	11/1/2015	Next PGA filing	
<u>WA Commodity & Demand Amortization Rates</u>	191000 GD WA	101	Debit	\$0.01436	11/1/2015	Next PGA filing	
		102	Debit	\$0.01436	11/1/2015	Next PGA filing	
		111	Debit	\$0.00808	11/1/2015	Next PGA filing	
		112	Credit	\$0.01372	11/1/2015	Next PGA filing	
		121	Credit	(\$0.00529)	11/1/2015	Next PGA filing	
		122	Credit	(\$0.01036)	11/1/2015	Next PGA filing	
		131	Credit	\$0.01635	11/1/2015	Next PGA filing	
		132	Credit	(\$0.02331)	11/1/2015	Next PGA filing	
		146	Credit		11/1/2015	Next PGA filing	
<u>WA Decoupling Mechanism Amortization (Sch. 159)</u>	186328 GD WA	101	Debit	\$0.00000	11/1/2015	Next PGA filing	
<u>WA Jackson Prairie Amortization Rates</u>	191025 GD WA	101-132	Debit	\$0.00025	11/1/2015	Next PGA filing	
		146	Debit	\$0.00004	11/1/2015	Next PGA filing	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33426				1/1/2016	12/31/2016	1.00% ✓
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.38272	11/1/2015	Next PGA filing	
Demand Rate		101 - 112	Debit	\$0.10721	11/1/2015	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID	101	Debit	\$0.03041	11/1/2015	Next PGA filing	
		111	Debit	\$0.03041	11/1/2015	Next PGA filing	
		131	Debit	\$0.00919	11/1/2015	Next PGA filing	