



April 23, 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 March 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 written over a horizontal line.

Ryan Finesilver
Regulatory Analyst
State and Federal Regulation

Enclosures

Avista Corporation Journal Entry

Effective Date: 201503

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Carolyn Groome

Submitted by: Carolyn Groome


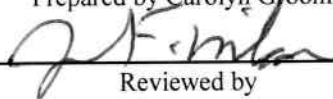
Approved by:

Last Saved: 04/07/2015 10:28 AM

Approval Requested: 04/07/2015 10:30 AM

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 Carolyn Groome	<u>4/7/15</u> _____ Date
 _____ Reviewed by	<u>4/7/15</u> _____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

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<u>Seq</u>	<u>Co.</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		0.00	WA Deferral Interest Income
20	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	3,215.64		WA Deferral Interest Expense
30	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	1,011,034.69		WA Deferral
40	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		1,014,250.33	WA Deferral Expense
50	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	2,407.23		WA Amortization Interest Expense
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	177,159.69		WA Amortization
70	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		179,566.92	WA Amortization Expense
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	0.00		Large Customer Refund
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		0.00	Large Customer Refund
100	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	3,855.16		WA Amortization JP
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		3,855.16	WA Amortization Expense JP
120	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		0.00	ID Deferral Interest Income
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	434.04		ID Deferral Interest Expense
140	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	467,301.45		ID Deferral
150	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL		467,735.49	ID Deferral Expense
160	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		0.00	ID Amortization Interest Income
170	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	859.33		ID Amortization Interest Expense
180	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	212,557.23		ID Amortization
190	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		213,416.56	ID Amortization Expense
200	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		0.00	ID Amortization Interest Income
210	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	9.92		ID Amortization Interest Expense
220	001	191015 - ID HOLDBACK	GD	ID	DL		9.92	ID Amortization HB
230	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		58.18	Correcting entry from Feb2015
240	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	58.18		Correcting entry from Feb2015
250	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,297.13		Correcting entry from Feb2015
260	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		1,297.13	Correcting entry from Feb2015
Totals:						1,880,189.69	1,880,189.69	

Washington Current Deferral

191010	Month	YTD	Cumulative Balance	201501	201502	201503	201504	201505
	Interest Rate			3.25%	3.25%	3.25%	3.25%	3.25%
	Beginning Balance			(165,690.83)	(1,154,882.30)	(1,694,440.02)	(683,405.33)	(685,256.22)
	Commodity Deferral	2,012,423.06	0.00	688,681.54	188,634.08	1,135,107.44	0.00	0.00
	Demand Deferral	(2,451,440.03)	(0.00)	(1,606,244.36)	(724,338.57)	(120,857.11)	0.00	0.00
	Interest (Rev/Expense)	(25,599.77)	0.06	(1,691.28)	(3,853.24)	(3,215.64)	(1,850.89)	(1,855.90)
	Commodity Adjustment	(69,937.37)		(69,937.37)	0.00	0.00	0.00	0.00
	Demand Adjustment	0.00		0.00	0.00	0.00	0.00	0.00
	Interest Adjustment	0.00		0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	0.00		0.00	0.00	0.00	0.00	0.00
	Ending Balance	(534,554.11)		(1,154,882.30)	(2,694,440.02)	(683,405.33)	(685,256.22)	(687,112.12)
	GLW Check			(1,154,882.30)	(1,694,440.02)	(1,694,440.02)	0.00	0.00
	Variance			0.00	(0.00)	1,011,034.69	(685,256.22)	(687,112.12)

201503				
WA Deferral Interest Income	419600	GD	WA	0.00
WA Deferral Interest Expense	431600	GD	WA	3,215.64
WA Deferral	191010	GD	WA	1,011,034.69
WA Deferral Expense	805120	GD	WA	1,014,250.33
Tracker Transfer	191010	GD	WA	0.00
Tracker Transfer	191000	GD	WA	0.00
Check				0.00

Washington Amortization

Volume

191000	Month	YTD	PGA YTD	201501	201502	201503	201504	201505
	Schedule 101	43,400,226	118,507,804	19,909,674	13,011,547	10,479,005	0	0
	Schedule 111	15,834,819	47,081,391	6,173,752	5,630,395	4,030,672	0	0
	Schedule 121	1,281,266	4,993,299	513,680	431,734	335,852	0	0
	Schedule 131	0	0	0	0	0	0	0
	Schedule 146	8,630,445	30,501,971	3,286,166	2,735,718	2,608,561	0	0
	Total	69,146,756	201,084,465	29,883,272	21,809,394	17,454,090	0	0
	Calendar Sales Check	69,146,756	201,084,465	29,883,272	21,809,394	17,454,090		

Rates

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

GL

191000	Month	YTD	PGA YTD	201501	201502	201503	201504	201505
	Interest Rate			3.25%	3.25%	3.25%	3.25%	3.25%
	Beginning Balance			(1,530,288.78)	(1,203,520.69)	(978,605.02)	(801,445.33)	(803,615.91)
	Amortization	737,898.67	(672,918.75)	330,465.11	227,866.64	179,566.91	0.00	0.00
	Interest	(28,803.42)	36,498.66	(3,697.03)	(2,950.97)	(2,407.23)	(2,170.58)	(2,176.46)
	PGA Transfer	0.00		0.00	0.00	0.00	0.00	0.00
	Misc Adjustment	0.00		0.00	0.00	0.00	0.00	0.00
	Ending Balance	709,095.24		(1,203,520.69)	(978,605.02)	(801,445.33)	(803,615.91)	(805,792.37)
	GLW Check			(1,203,520.48)	(978,604.80)	(978,604.80)	0.00	0.00
	Variance			(0.21)	(0.22)	177,159.47	(803,615.91)	(805,792.37)

201503				
WA Amortization Interest Income	419600	GD	WA	0.00
WA Amortization Interest Expense	431600	GD	WA	2,407.23
WA Amortization	191000	GD	WA	177,159.69
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

Volume

191025	Month	YTD	PGA YTD	201501	201502	201503	201504	201505
	Schedule 101	43,400,226	118,507,804	19,909,674	13,011,547	10,479,005	0	0
	Schedule 111	15,834,819	47,081,391	6,173,752	5,630,395	4,030,672	0	0
	Schedule 112	0	0	0	0	0	0	0
	Schedule 121	1,281,266	4,993,299	513,680	431,734	335,852	0	0
	Schedule 122	208,130	658,607	81,674	68,846	57,610	0	0
	Schedule 131	0	0	0	0	0	0	0
	Schedule 132	352,745	1,097,701	129,251	123,377	100,117	0	0
	Schedule 146	8,630,445	30,501,971	3,286,166	2,735,718	2,608,561	0	0
	Total	69,707,631	202,840,773	30,094,197	22,001,617	17,611,817	0	0
	Calendar Sales Check	69,707,631	202,840,773	30,094,197	22,001,617	17,611,817		

Rates

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

GL

191025	Month	YTD	PGA YTD	201501	201502	201503	201504	201505
	Beginning Balance			(49,897.48)	(43,064.02)	(38,138.12)	(34,282.96)	(34,282.96)
	Amortization	15,614.51	(69,617.72)	6,833.45	4,925.90	3,855.16	0.00	0.00
	Misc Adjustment	0.00		0.00	0.00	0.00	0.00	0.00
	Ending Balance	15,614.51		(43,064.02)	(38,138.12)	(34,282.96)	(34,282.96)	(34,282.96)
	GLW Check			(43,064.03)	(38,138.13)	(38,138.13)	0.00	0.00
	Variance			0.01	0.01	3,855.17	(34,282.96)	(34,282.96)

201503				
WA Amortization JP	191025	GD	WA	3,855.16
WA Amortization Expense JP	805110	GD	WA	0.00
Misc Adjustments				0.00
Misc Adjustments				0.00
Check				0.00

m

+0.01 rounding

m

Washington/Idaho Gas Costs		201503
Demand (Transportation) Costs		
NWP Fixed		\$ 4,598,122.63
NWP Variable		\$ 99,776.56
NWP Capacity Release		\$ (3,372,946.94)
NWP Total (excluding Refund)		\$ 1,324,952.25
GTN Fixed		\$ 386,841.99
GTN Variable		\$ 11,191.20
GTN Capacity Release		\$ (3,479.42)
Current Month Estimate		\$ 394,553.77
Transcanada Foothills (BC System) Fixed		\$ 218,837.49
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 218,837.49
NOVA (AB System) Fixed		\$ 412,412.40
NOVA (AB System) Variable		\$ -
NOVA Total		\$ 412,412.40
Spectra Westcoast Fixed		\$ 81,997.15
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 81,997.15
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		\$ 2,432,753.06
WA/ID Buy/Sell Transportation Recovery		\$ (15,807.78)
Total Demand Costs	804001 GD AN	\$ 2,416,945.28
less variable costs charged to Commodity		\$ (110,967.76)
Total Demand Costs to be Allocated		\$ 2,305,977.52
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 15,101,135.72
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (39,213.64)
Financial Settlements	804600 GD AN	\$ 2,381,888.59
Foreign Exchange Hedge Activity	804010 GD AN	\$ 9,430.84
Interco Purchase from Thermal	804730 GD AN	\$ 841,807.37
Total Commodity Costs from Purchase Journals		\$ 18,295,048.88
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ 3,760,549.15
FAFB Commodity for Anderson Elementary/Li	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	\$ (13,848.23)
Newedge Broker Fees	804017 GD AN	\$ 1,019.48
Mizuho Broker Fees	804017 GD AN	\$ 5,275.89
plus variable costs from Demand		\$ 110,967.76
WA/ID Off System Revenue	483000/483600/483730	\$ (11,626,247.34)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
Total Commodity Costs to be Allocated		\$ 10,162,765.59
WA Imbalance	804000 GD AN	\$ (2,818.53)
ID Imbalance	804000 GD AN	\$ (2,298.13)
Total Deferred Commodity Costs:		\$ 10,157,648.93
Total Net Gas Costs		\$ 12,463,626.45
From DJ 430		\$ 12,463,626.45
Check		\$ -

201503
Expense Calculation

	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
		70.84%	29.16%	68.0300%	31.9700%
Total Current Demand Costs (excluding refund)	\$ 2,305,977.52	\$ 1,633,554.48	\$ 672,423.04		
Total Commodity Costs to be Allocated	\$ 10,162,765.59			\$ 6,913,729.43	\$ 3,249,036.16
Imbalance Cost Washington	\$ (2,818.53)			\$ (2,818.53)	
Imbalance Cost Idaho	\$ (2,298.13)				\$ (2,298.13)
Total Commodity Costs before refund	\$ 10,157,648.93			\$ 6,910,910.90	\$ 3,246,738.03
Total	\$ 12,463,626.45	\$ 1,633,554.48	\$ 672,423.04	\$ 6,910,910.90	\$ 3,246,738.03
check	\$ -	\$ -	\$ -	\$ -	\$ -

WASHINGTON				IDAHO			
Balance Sheet	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet	PGA Volumes	PGA Rate	PGA Revenue
DEMAND				DEMAND			
Schedule 101	10,479,005	0.11830	\$ 1,239,666.29	Schedule 101	5,090,227	0.10721	\$ 545,723.24
Schedule 111	4,030,672	0.11607	\$ 467,840.10	Schedule 111	1,927,746	0.10721	\$ 206,673.65
Schedule 112		0.11607	\$ -	Schedule 112	871	0.10721	\$ 93.38
Schedule 121	335,852	0.09783	\$ 32,856.40	Schedule 121		0.10721	\$ -
Schedule 122	57,610	0.09783	\$ 5,635.99	Schedule 122		0.10721	\$ -
Schedule 131		0.06996	\$ -	Total Demand	7,018,844		\$ 752,490.27
Schedule 132	100,117	0.06996	\$ 7,004.19		7,018,844	check	0.10721
Schedule 146	2,608,561	0.00054	\$ 1,408.62				
Total Demand	17,611,817		\$ 1,754,411.59				
	17,611,817	check	\$ 0.09962				
COMMODITY				COMMODITY			
Schedule 101	10,479,005	0.38497	\$ 4,034,102.55	Schedule 101	5,090,227	0.38272	\$ 1,948,131.68
Schedule 111	4,030,672	0.38497	\$ 1,551,687.80	Schedule 111	1,927,746	0.38272	\$ 737,786.95
Schedule 112	0	0.38497	\$ -	Schedule 112	871	0.38272	\$ 333.35
Schedule 121	335,852	0.38497	\$ 129,292.94	Schedule 121	0	0.38272	\$ -
Schedule 122	57,610	0.38497	\$ 22,178.12	Schedule 122	0	0.38272	\$ -
Schedule 131	0	0.38497	\$ -	Schedule 131	0	0.38272	\$ -
Schedule 132	100,117	0.38497	\$ 38,542.04	Schedule 132	33,140	0.38272	\$ 12,683.34
Total Commodity	15,003,256		\$ 5,775,803.46	Total Commodity	7,051,984		\$ 2,698,935.32
	15,003,256	check	\$ 0.38497		7,051,984	check	\$ 0.38272

Deferral Calculation

Total Deferral Expenses from above
PGA Deferral Revenue from above
Adjustments
Amount to be Deferred

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 6,910,910.90	\$ 1,633,554.48	\$ 3,246,738.03	\$ 672,423.04	\$ 12,463,626.45
\$ (5,775,803.46)	\$ (1,754,411.59)	\$ (2,698,935.32)	\$ (752,490.27)	\$ (10,981,640.63)
\$ -	\$ -	\$ -	\$ -	\$ 1,481,985.82
\$ 1,135,107.44	\$ (120,857.11)	\$ 547,802.71	\$ (80,067.22)	\$ 1,481,985.82
WA Total	1,014,250.33	ID Total	467,735.49	\$ -

(overcollected)/undercollected
(rebate)/surcharge
Deferral Check

JET Entry	Credits
Debits	
1,878,844.27	1,878,844.27
	\$ -

(10,981,640.63)

Washington/Idaho Gas Costs		Mar-15	
	GL Account	Costs	
Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$ (1,294,101.55)	(1,482,950.68)
JP Withdrawals	808100 GD AN	\$ 5,012,619.34	
Total JP	164100 GD AN	\$ 3,718,517.79	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (188,849.13)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 230,880.49	5,243,499.83
Total Clay Basin	164115 GD AA	\$ 42,031.36	
Total Net Storage (Injections)/Withdrawals		\$ 3,760,549.15	
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$ 15,101,135.72	
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,321,785.30	
Variable Demand (Transport) Costs	804002 GD AN	\$ 110,967.76	
Hedge Activity	804010 GD AN	\$ 9,430.84	
Financial Settlements	804600 GD AN	\$ 2,381,888.59	
Interco Purchase from Thermal	804730 GD AN	\$ 841,807.37	
Cochran Credit	811000 GD AN	\$ (39,213.64)	
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$ (2,818.53)	
ID Imbalance from DJ 436	804000 GD AN	\$ (2,298.13)	
M Chemical Accrual	804000 GD AN	\$ 5,000.00	
Broker Fees DJ 471	804017 GD AN	\$ (13,848.23)	
Newedge Journal DJ 473	804017 GD AN	\$ 1,019.48	
Mizuho Journal DJ 473	804017 GD AN	\$ 5,275.89	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837	\$ (11,626,247.34)	
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)	
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (15,807.78)	
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ -	no entry for 1st quarter 2015
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		\$ 12,463,626.45	Tie to Deferral Entry
	483600 GD AN	\$ (272,075.70)	Input fr GLE Sales
	483000 GD AN	\$ (8,930,794.79)	Input fr GLE Sales
	483730 GD AN	\$ (2,423,376.85)	Input fr GLE Sales
		(11,626,247.34)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 3,336,760.48	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (3,336,760.48)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (2,838,742.68)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 2,838,742.68	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ (165.00)	Clear MTM on FX for 2 months out (Dec-14 entry not reversed in Jan-15)
245745 ZZ ZZ	\$ 165.00	\$ -	Clear MTM on FX for 2 months out (Dec-14 entry not reversed in Jan-15)
804700.GD.AN	\$ 487,579.64	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (487,579.64)	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	\$ 827.30	\$ -	Reclass NGX GST
142600 ZZ ZZ	\$ 23.99	\$ -	Misc Rounding Adj
232130 ZZ ZZ	\$ -	\$ (828.09)	Misc Rounding Adj
232620 ZZ ZZ	\$ 6.29	\$ -	Misc Rounding Adj
903000.CD.AA	\$ -	\$ (29.49)	Misc Rounding Adj
Total Other Adj	\$ 6,669,105.38	\$ (6,669,105.38)	

Total from GLE	\$ 19,705,712.23	\$ (19,705,712.23)
Total DJ 430	\$ 26,374,817.61	\$ (26,374,817.61)



Gas by GL Account - Estimate

Accounting Month: 201503
 Direction: ALL
 Service Code: ALL
 Strategy: ALL
 Jurisdiction: ALL
 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	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	PRIOR PERIOD	CURRENT MONTH	TOTAL USD
Gas Transmission Northwest Corporation	TPORT			\$386,841.99		\$386,841.99
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)

FIXED CAPACITY RELEASES

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Gas by GL Account - Estimate

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 Print Date: 04/06/15
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 Database: NUCUT
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Accounting Month: 201503
 Direction: ALL
 Service Code: ALL
 Strategy: ALL
 Jurisdiction: ALL
 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)	
Spectra Energy - Westcoast Energy Inc.	ACCTSP					\$6,395.76	\$6,395.76	
Spectra Energy - Westcoast Energy Inc.	TPORT					\$75,808.59	\$75,808.59	
Spectra Energy - Westcoast Energy Inc.	ACCTGS				(\$207.20)		(\$207.20)	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS				(\$572.98)		(\$572.98)	
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$219,410.47	\$219,410.47	
TransCanada Nova Gas Transmission Ltd.	ACCTGS				(\$1,079.81)		(\$1,079.81)	
TransCanada Nova Gas Transmission Ltd.	TPORT					\$413,492.21	\$413,492.21	
001-804001-GD-AN-DL	TOTALS:					(\$1,859.99)	\$2,323,645.29	\$2,321,785.30

Gas Transportation OR

Gas Transmission Northwest Corporation	TPORT					\$912,239.39	\$912,239.39	
Northwest Pipeline Corporation	TPORT					\$940,017.25	\$940,017.25	
Northwest Pipeline Corporation-->Avista Corporation	TPORT					(\$460,102.00)	(\$460,102.00)	
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT					(\$127,100.00)	(\$127,100.00)	
Questar Pipeline Company	ACCTSP					\$900.00	\$900.00	
Questar Pipeline Company	ACCTSP				\$8,150.94		\$8,150.94	
Spectra Energy - Westcoast Energy Inc.	ACCTSP					\$1,500.24	\$1,500.24	
Spectra Energy - Westcoast Energy Inc.	ACCTGS				(\$48.60)		(\$48.60)	
Spectra Energy - Westcoast Energy Inc.	TPORT					\$17,782.26	\$17,782.26	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS				(\$245.56)		(\$245.56)	
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$94,033.06	\$94,033.06	
TransCanada Nova Gas Transmission Ltd.	TPORT					\$177,210.94	\$177,210.94	
TransCanada Nova Gas Transmission Ltd.	ACCTGS				(\$462.77)		(\$462.77)	
TransCanada Tuscarora Gas Transmission Co.	TPORT					\$2,007.50	\$2,007.50	
001-804001-GD-OR-DL	TOTALS:					\$7,394.01	\$1,558,488.64	\$1,565,882.65

Variable Transport Charges AN

Gas Transmission Northwest Corporation	TPORT					\$11,191.20	\$11,191.20	
Northwest Pipeline Corporation	TPORT					\$100,513.99	\$100,513.99	
Northwest Pipeline Corporation	TPORT				\$0.00		\$0.00	
Northwest Pipeline Corporation	ACCTSP				(\$647.65)		(\$647.65)	
Northwest Pipeline Corporation	ACCTSP					(\$89.78)	(\$89.78)	
Spectra Energy - Westcoast Energy Inc.	TPORT					\$0.00	\$0.00	
Spectra Energy - Westcoast Energy Inc.	ACCTGS				\$0.00		\$0.00	
TransCanada Foothills Pipe Lines Ltd.	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:					(\$647.65)	\$111,615.41	\$110,967.76

Washington Sales Volumes

March-15 Description	Schedule	March-15 Billed	February-15 Unbilled	March-15 Unbilled	March-15 Net Unbilled	Total	Notes
Schedule SumApry for Commodity Deferral :							
Firm	101	13,008,103	8,013,328	5,484,230	(2,529,098)	10,479,005	
Firm	111	4,949,811	2,919,333	2,000,194	(919,139)	4,030,672	
Firm	112	0	0	0	0	0	
Firm	121	413,272	265,394	187,974	(77,420)	335,852	
Firm	122	57,610	0	0	0	57,610	
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	100,117	0	0	0	100,117	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		18,528,913	11,198,055	7,672,398	(3,525,657)	15,003,256	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
<hr/>							
Total 146 Transportation Sales		2,739,708	2,674,017	2,542,870	(131,147)	2,608,561	
Total 147 & 148 Transportation Sales		3,729,323	3,729,323	4,140,667	411,344	4,140,667	
Total sales		25,068,127	17,601,395	14,355,935	(3,245,460)	21,822,667	
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Schedule SumJuny for Demand Deferral:							
Firm	101	13,008,103	8,013,328	5,484,230	(2,529,098)	10,479,005	
Firm	111	4,949,811	2,919,333	2,000,194	(919,139)	4,030,672	
Firm	112	0	0	0	0	0	
Firm	121	413,272	265,394	187,974	(77,420)	335,852	
Firm	122	57,610	0	0	0	57,610	
Firm	131	0	0	0	0	0	
Interruptible	132	100,117	0	0	0	100,117	
Transportation	146	2,739,708	2,674,017	2,542,870	(131,147)	2,608,561	
		21,268,621	13,872,072	10,215,268	(3,656,804)	17,611,817	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
<hr/>							
Schedule SumJuny for Commodity and Demand Amortization:							
Firm	101	13,008,103	8,013,328	5,484,230	(2,529,098)	10,479,005	Sales for Decoupling amortization
Firm	111	4,949,811	2,919,333	2,000,194	(919,139)	4,030,672	
Firm	121	413,272	265,394	187,974	(77,420)	335,852	
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	0	0	0	0	0	Special amortization rate
Transportation	146	2,739,708	2,674,017	2,542,870	(131,147)	2,608,561	
		21,110,894	13,872,072	10,215,268	(3,656,804)	17,454,090	Volumes for PGA Commodity & Demand Amortization
<hr/>							
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	57,610	0	0	0	57,610	Annual lump sum amortization
Interruptible	132	100,117	0	0	0	100,117	Annual lump sum amortization
Total Firm Sales		18,428,796	11,198,055	7,672,398	(3,525,657)	14,903,139	
Total Interruptible Sales		100,117	0	0	0	100,117	
Total Transportation Sales (Schedule 146)		2,739,708	2,674,017	2,542,870	(131,147)	2,608,561	
Total Transportation Sales (Schedule 147 & 148)		3,799,506	3,729,323	4,140,667	411,344	4,210,850	
Check total sales		25,068,127	17,601,395	14,355,935	(3,245,460)	21,822,667	
		25,068,127	17,601,395	14,355,935		21,822,667	

mw

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting		Begin Date	End Date	Interest Rates
				OLD	NEW			
WA Interest Rate: FERC Natural Gas Interest Rate, changes quarterly				http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp		01-01-2015	03-31-2015	3.25%
WA Deferral Rates	191010 GD WA							
Commodity Rate		101 - 132	Debit	\$0.36280	\$0.38497 ✓	11-01-2014	Next PGA filing	
Demand Rate		101	Debit	\$0.11298	\$0.11830 ✓	11-01-2014	Next PGA filing	
		111/112	Debit	\$0.11041	\$0.11607 ✓	11-01-2014	Next PGA filing	
		121/122	Debit	\$0.09049	\$0.09783 ✓	11-01-2014	Next PGA filing	
		131/132	Debit	\$0.06666	\$0.06996 ✓	11-01-2014	Next PGA filing	
		146	Debit	\$0.00054	\$0.00054 ✓	11-01-2014	Next PGA filing	
WA Commodity & Demand Amortization Rates	191000 GD WA							
		101 ✓	Debit	(\$0.00293)	\$0.01436 ✓	11-01-2014	Next PGA filing	
		111 ✓	Debit	(\$0.00556)	\$0.00808 ✓	11-01-2014	Next PGA filing	
		112	Credit			11-01-2014	Next PGA filing	
		121 ✓	Credit	(\$0.01582)	(\$0.01036) ✓	11-01-2014	Next PGA filing	
		122	Credit			11-01-2014	Next PGA filing	
		131 ✓	Credit	\$0.03050	(\$0.02331) ✓	11-01-2014	Next PGA filing	
		132	Credit			11-01-2014	Next PGA filing	
		146	Credit			11-01-2014	Next PGA filing	
WA Decoupling Mechanism Amortization (Sch 159)	186328 GD WA	101		\$0.00000	\$0.00000	11-01-2014	Next PGA filing	
WA Jackson Prairie Amortization Rates	191025 GD WA	101-132 ✓	Debit	(\$0.00039)	\$0.00025 ✓	11-01-2014	Next PGA filing	
		146 ✓	Debit	(\$0.00004)	\$0.00004 ✓	11-01-2014	Next PGA filing	
ID Interest Rate Customer Deposit Rate changes annually check IPUC website	ORDER NO. 32922					01-01-2015	12-31-2015	1.00%
ID Deferral Rates	191010 GD ID							
Commodity Rate (Without GTI)		101 - 132	Debit	\$0.37124	\$0.38272 ✓	11-01-2014	Next PGA filing	
Demand Rate		101 - 122	Debit	\$0.10744	\$0.10721 ✓	11-01-2014	Next PGA filing	
ID Commodity & Demand Amortization Rates	191000 GD ID							
		101	Debit	(\$0.00015)	\$0.03041	11-01-2014	Next PGA filing	
		111	Debit	(\$0.00015)	\$0.03041	11-01-2014	Next PGA filing	
		131	Debit	\$0.01042	\$0.00919	11-01-2014	Next PGA filing	
ID Earnings Test Amortization Rates	191015 GD ID							
		101	Debit	\$0.00000	\$0.01482	10-01-2013	Next PGA filing	
		111	Debit	\$0.00000	\$0.01482	10-01-2013	Next PGA filing	
		112	Debit	\$0.00000	\$0.01482	10-01-2013	Next PGA filing	
		121	Debit	\$0.00000	\$0.01482	10-01-2013	Next PGA filing	
		131	Debit	\$0.00000	\$0.01482	10-01-2013	Next PGA filing	