



February 24, 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 January 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

Effective Date: 201601

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Christine Machado

Last Saved: 02/05/2016 10:29 AM

Type: C

Submitted by: Christine Machado

Approval Requested: 02/05/2016 10:29 AM

Category: DJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	20,204.72		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,923,966.25	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	1,903,761.53		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	5,680.85		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	600,888.35		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		606,569.20	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	3,623.79		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		3,623.79	Amortization Expense JP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,325.45		Interest Expense
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		715,046.51	Deferral
110	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	711,721.06		Deferral Expense
120	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	958.20		Interest Expense
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	334,518.55		Amortization
140	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		335,476.75	Amortization Expense
150	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.00		Interest Expense
160	001	191015 - ID HOLDBACK	GD	ID	DL		10.00	Amortization HB
Totals:						3,584,692.50	3,584,692.50	

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

J.F. Inman

Reviewed by

Approved for Entry

Corporate Accounting use Only

2/5/16

Date

2/5/16

Date

Date

Washington Current Deferral

191010	Month	YTD	Cumulative Balance	201510	201511	201512	201601
	Interest Rate			3.25%	3.25%	3.25%	3.25%
	Beginning Balance			(4,755,858.01)	(5,900,360.34)	(4,407,824.17)	(6,508,323.87)
	Commodity Deferral	(3,746,540.67)	(7,550,270.07)	(1,862,270.55)	(294,955.26)	(532,526.84)	(173,856.58)
	Demand Deferral	859,134.07	1,110,916.71	732,179.00	(1,315,498.72)	(1,552,771.38)	(1,729,904.95)
	Interest (Rev/Expense)	(64,884.51)	(68,530.34)	(14,410.78)	(9,730.68)	(14,761.70)	(20,204.72)
	Commodity Adjustment	0.00	0.00	0.00	7,086,535.71	0.00	0.00
	Demand Adjustment	0.00	0.00	0.00	(4,011,333.16)	0.00	0.00
	Interest Adjustment	0.00	0.00	0.00	37,518.67	0.00	0.00
	Misc Adjustment	0.00	0.00	0.00	(0.39)	(439.78)	0.00
	Ending Balance	(2,952,291.11)	(5,900,360.34)	(4,407,824.17)	(6,508,323.87)	(6,508,323.87)	(8,432,290.12)
	GLW Check		(5,900,360.34)	(4,407,824.17)	(6,508,323.87)	(6,508,323.87)	
	Variance		(0.00)	0.00	0.00		

201601							
WA Deferral Interest Income	419600	GD	WA	0.00			0.00
WA Deferral Interest Expense	431600	GD	WA	20,204.72			0.00
WA Deferral	191010	GD	WA	0.00			1,923,966.25
WA Deferral Expense	805120	GD	WA	1,903,761.53			0.00
Tracker Transfer	191010	GD	WA	0.00			0.00
Tracker Transfer	191000	GD	WA	0.00			0.00
Check							0.00

Washington Amortization

191000	Month	YTD	PGA YTD	201510	201511	201512	201601
	Schedule 101	20,140,968	54,975,797	4,833,518	15,375,028	19,459,801	20,140,968
	Schedule 102	17,893	29,337	425	3,502	7,942	17,893
	Schedule 111	6,568,112	18,237,564	2,624,293	5,503,520	6,165,932	6,568,112
	Schedule 121	345,863	1,219,041	365,802	541,377	331,801	345,863
	Schedule 131	0	0	0	0	0	0
	Schedule 146	3,346,687	9,687,929	2,201,297	3,020,174	3,321,068	3,346,687
	Total	30,419,523	179,344,916	10,025,335	24,443,601	29,286,544	30,419,523
	Calendar Sales Check	30,419,523	179,344,916	10,025,335	24,443,601	29,286,544	30,419,523

191000	Month	201510	201511	201512	201601
	Schedule 101	0.01438	Main Calc	Main Calc	0.02571
	Schedule 102	0.01438	Main Calc	Main Calc	0.02571
	Schedule 111	0.00808	Main Calc	Main Calc	0.01372
	Schedule 121	(0.01036)	Main Calc	Main Calc	(0.00529)
	Schedule 131	(0.02331)	Main Calc	Main Calc	0.01635
	Schedule 146	0.00000	Main Calc	Main Calc	0.00000

201601							
WA Amortization Interest Income	419600	GD	WA	0.00			0.00
WA Amortization Interest Expense	431600	GD	WA	5,680.85			0.00
WA Amortization	191000	GD	WA	600,888.34			0.00
WA Amortization Expense	805110	GD	WA	0.00			606,569.20
Large Customer Refund	191000	GD	WA	0.00			0.00
Large Customer Refund	805110	GD	WA	0.00			0.00
Check							0.00

191000	Month	YTD	PGA YTD	201510	201511	201512	201601
	Interest Rate			3.25%	3.25%	3.25%	3.25%
	Beginning Balance			(446,057.57)	(380,318.06)	(2,966,848.88)	(2,400,830.79)
	Amortization	606,569.20	1,836,942.20	86,830.00	457,096.00	573,277.00	606,569.20
	Interest	(15,443.75)	(31,411.54)	(1,090.49)	(8,708.89)	(7,258.90)	(5,680.85)
	PGA Transfer	0.00	0.00	0.00	(3,112,720.83)	0.00	0.00
	Misc Adjustment	0.00	0.00	0.00	57,802.89	0.00	0.00
	Ending Balance	591,125.45	1,836,942.20	(360,317.84)	(2,966,848.67)	(2,400,830.57)	(1,799,942.44)
	GLW Check		(360,317.84)	(2,966,848.67)	(2,400,830.57)	(2,400,830.57)	
	Variance		(0.22)	(0.21)	(0.22)		600,888.13

191025	Month	YTD	PGA YTD	201510	201511	201512	201601
	Schedule 101	20,140,968	54,975,797	4,833,518	15,375,028	19,459,801	20,140,968
	Schedule 102	17,893	29,337	425	3,502	7,942	17,893
	Schedule 111	6,568,112	18,237,564	2,624,293	5,503,520	6,165,932	6,568,112
	Schedule 112	0	0	0	0	0	0
	Schedule 121	345,863	1,219,041	365,802	541,377	331,801	345,863
	Schedule 122	83,853	206,214	36,487	47,656	74,705	83,853
	Schedule 131	0	0	0	0	0	0
	Schedule 132	203,731	329,679	96,224	74,781	51,167	203,731
	Schedule 146	3,346,687	9,687,929	2,201,297	3,020,174	3,321,068	3,346,687
	Total	30,707,107	180,899,844	10,158,046	24,566,038	29,412,416	30,707,107
	Calendar Sales Check	30,707,107	180,899,844	10,158,046	24,566,038	29,412,416	30,707,107

191025	Month	201510	201511	201512	201601
	Schedule 101	0.00025	Main Calc	Main Calc	0.00013
	Schedule 102	0.00025	Main Calc	Main Calc	0.00013
	Schedule 111	0.00025	Main Calc	Main Calc	0.00013
	Schedule 112	0.00025	Main Calc	Main Calc	0.00013
	Schedule 121	0.00025	Main Calc	Main Calc	0.00013
	Schedule 122	0.00025	Main Calc	Main Calc	0.00013
	Schedule 131	0.00025	Main Calc	Main Calc	0.00013
	Schedule 132	0.00025	Main Calc	Main Calc	0.00013
	Schedule 146	0.00004	Main Calc	Main Calc	0.00002

201601							
WA Amortization JP	191025	GD	WA	3,623.79			0.00
WA Amortization Expense JP	805110	GD	WA	0.00			3,623.79
Misc Adjustments				0.00			0.00
Misc Adjustments				0.00			0.00
Check							0.00

191025	Month	YTD	PGA YTD	201510	201511	201512	201601
	Beginning Balance			(25,249.17)	(23,171.94)	(21,380.94)	(18,146.94)
	Amortization	3,623.79	8,674.79	2,077.24	1,791.00	3,260.00	3,623.79
	Misc Adjustment	0.00	0.00	0.00	0.00	(26.00)	0.00
	Ending Balance	3,623.79	8,674.79	(23,171.94)	(21,380.94)	(18,146.94)	(14,523.15)
	GLW Check		(23,171.94)	(21,380.94)	(18,146.94)	(18,146.94)	
	Variance		0.00	0.00	0.00		3,623.79

0.01 rounding

Washington/Idaho Gas Costs

201601

Demand (Transportation) Costs

NWP Fixed	\$ 4,596,122.63
NWP Variable	\$ 95,496.73
NWP Capacity Release	\$ (3,316,216.94)
NWP Total (excluding Refund)	\$ 1,377,402.42
GTN Fixed	\$ 252,729.32
GTN Variable	\$ 7,826.27
GTN Capacity Release	\$ (2,418.47)
Current Month Estimate	\$ 257,137.12
Transcanada Foothills (BC System) Fixed	\$ 189,488.79
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 189,488.79
NOVA (AB System) Fixed	\$ 364,215.59
NOVA (AB System) Variable	\$ -
NOVA Total	\$ 364,215.59
Spectra Westcoast Fixed	\$ 64,255.32
Spectra Westcoast Variable	\$ 12,440.96
WEI (Duke) Total	\$ 76,696.28
Questar	\$ 1,698.00
Questar	\$ 1,698.00
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	\$ 2,266,638.20
WA/ID Buy/Sell Transportation Recovery	\$ -
Total Demand Costs	\$ 2,266,638.20
less variable costs charged to Commodity	\$ (115,763.96)
Total Demand Costs to be Allocated	\$ 2,150,874.24

Commodity Purchases (Natural Gas)

Commodity Physical	804000 GD AN	\$ 11,527,715.78
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (21,352.80)
Financial Settlements	804600 GD AN	\$ 1,318,953.02
Foreign Exchange Hedge Activity	804010 GD AN	\$ (26,412.83)
Interco Purchase from Thermal	804730 GD AN	\$ 244,864.77
Total Commodity Costs from Purchase Journals	\$ 13,043,767.94	
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ 2,734,637.39
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	\$ 7,000.00
Broker Fees	804017 GD AN	\$ 29,908.32
SG Americas Broker Fees	804017 GD AN	\$ 4,454.34
Mizuho Broker Fees	804017 GD AN	\$ 10,435.40
plus variable costs from Demand		\$ 115,763.96
WA/ID Off System Revenue	483000/483600/483730	\$ (6,076,866.58)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
Total Commodity Costs to be Allocated	\$ 9,494,100.77	
WA Imbalance	804000 GD AN	\$ 22,213.74
ID Imbalance	804000 GD AN	\$ 10,017.38
Total Deferred Commodity Costs:	\$ 9,526,331.89	
Total Net Gas Costs	\$ 11,677,206.13	
From DJ 430	\$ 11,677,206.13	
Check	\$ -	

201601

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 2,150,874.24	\$ 1,519,807.74	\$ 631,066.50
Total Commodity Costs to be Allocated	\$ 9,494,100.77		\$ 6,652,516.41
Imbalance Cost Washington	\$ 22,213.74		\$ 22,213.74
Imbalance Cost Idaho	\$ 10,017.38		\$ 10,017.38
Total Commodity Costs before refund	\$ 9,526,331.89		\$ 6,674,730.15
Total	\$ 11,677,206.13	\$ 1,519,807.74	\$ 631,066.50 / \$ 6,674,730.15 / \$ 2,851,601.74

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
	70.66%	29.34%	70.0700%	29.9300%

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	20,140,968	0.12133	\$ 2,443,703.65	Schedule 101	8,841,051	0.10855	\$ 959,696.09
Schedule 102	17,893	0.12133	\$ 2,170.96	Schedule 111	2,843,963	0.10855	\$ 308,712.18
Schedule 111	6,568,112	0.11426	\$ 750,472.48	Schedule 112	2,754	0.10855	\$ 298.95
Schedule 112	0	0.11426	\$ -	Schedule 121	0	0.10855	\$ -
Schedule 121	345,863	0.10385	\$ 35,917.87	Schedule 122	0	0.10855	\$ -
Schedule 122	83,853	0.01385	\$ 1,161.36	Total Demand	11,687,768		\$ 1,268,707.22
Schedule 131	0	0.07107	\$ -		11,687,768 check		0.10855
Schedule 132	203,731	0.07107	\$ 14,479.16				
Schedule 146	3,346,687	0.00054	\$ 1,807.21				
Total Demand	30,707,107		\$ 3,249,712.69				
	30,707,107 check		\$ 0.10583				
COMMODITY				COMMODITY			
Schedule 101	20,140,968	0.25031	\$ 5,041,485.70	Schedule 101	8,841,051	0.25032	\$ 2,213,091.89
Schedule 102	17,893	0.25031	\$ 4,478.80	Schedule 111	2,843,963	0.25032	\$ 711,900.82
Schedule 111	6,568,112	0.25031	\$ 1,644,064.11	Schedule 112	2,754	0.25032	\$ 689.38
Schedule 112	0	0.25031	\$ -	Schedule 121	0	0.25032	\$ -
Schedule 121	345,863	0.25031	\$ 86,572.97	Schedule 122	0	0.25032	\$ -
Schedule 122	83,853	0.25031	\$ 20,989.24	Schedule 131	0	0.25032	\$ -
Schedule 131	0	0.25031	\$ -	Schedule 132	0	0.25032	\$ -
Schedule 132	203,731	0.25031	\$ 50,995.91	Total Commodity	11,687,768		\$ 2,925,682.09
Total Commodity	27,360,420		\$ 6,848,586.73		11,687,768 check		\$0.25032
	27,360,420 check		\$ 0.25031				

Deferral Calculation

Total Deferral Expenses from above	\$ (173,856.58)
PGA Deferral Revenue from above	\$ (1,729,904.95)
Adjustments	\$ -
Amount to be Deferred	\$ (1,903,761.53)

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

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 6,674,730.15	\$ 1,519,807.74	\$ 2,851,601.74	\$ 631,066.50	\$ 11,677,206.13
\$ (6,848,586.73)	\$ (3,249,712.69)	\$ (2,925,682.09)	\$ (1,268,707.22)	\$ (14,292,688.72)
\$ -	\$ -	\$ -	\$ -	\$ (2,615,482.59)
\$ (173,856.58)	\$ (1,729,904.95)	\$ (74,080.35)	\$ (637,640.71)	\$ (2,615,482.59)
WA Total	(1,903,761.53)	ID Total	(711,721.06)	\$ -

JET Entry	Credits
Debits	
3,584,692.50	3,584,692.50
	\$ -

(14,292,688.72)

Washington/Idaho Gas Costs	GL Account	Jan-16 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (390,489.24)
JP Withdrawals	808100 GD AN	\$ 3,131,061.31
Total JP	164100 GD AN	\$ 2,740,572.07
Clay Basin (QUESTAA) Injections		
Clay Basin (QUESTAA) Withdrawals	808200 GD AN	\$ (6,548.54)
Total Clay Basin	808100 GD AN	\$ 613.86
	164115 GD AA	\$ (5,934.68)
Total Net Storage (Injections)/Withdrawals		\$ 2,734,637.39
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 11,527,715.78
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,150,874.24
Variable Demand (Transport) Costs	804002 GD AN	\$ 115,763.96
Hedge Activity	804010 GD AN	\$ (26,412.83)
Financial Settlements	804600 GD AN	\$ 1,318,953.02
Interco Purchase from Thermal	804730 GD AN	\$ 244,864.77
Cochrane Credit	811000 GD AN	\$ (21,352.80)
Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ 22,213.74
ID Imbalance from DJ 436	804000 GD AN	\$ 10,017.38
M Chemical Accrual	804000 GD AN	\$ 7,000.00
Broker Fees DJ 471	804017 GD AN	\$ 29,908.32
SG Americas Journal DJ 473	804017 GD AN	\$ 4,454.34
Mizuho Journal DJ 473	804017 GD AN	\$ 10,435.40
WAID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (6,076,866.58)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (375,000.00)
WAID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	\$ -
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ -
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -
WAID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -
Total Costs for Deferral including net gas costs		\$ 11,677,206.13 Tie to Deferral Entry

483600 GD AN	\$ (409,181.41)	Input fr GLE Sales
483000 GD AN	\$ (3,230,829.76)	Input fr GLE Sales
483730 GD AN	\$ (2,436,855.41)	Input fr GLE Sales
	(6,076,866.58)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 1,668,568.12	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (1,668,568.12)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (2,751,486.71)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 2,751,486.71	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ (573.54)	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ 573.54	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 19,890.00	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (19,890.00)	Provide Bookout dollars offset
804000.GD.AN	\$ 7,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (7,000.00)	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ 0.67	\$ -	Misc allocation adjustment
903000.CD.AA	\$ -	\$ (0.67)	Misc allocation adjustment
903000.CD.AA	\$ 20.00	\$ -	Fortis Bank Fee
232130.ZZ.ZZ	\$ -	\$ (20.00)	Fortis Bank Fee
142600.ZZ.ZZ	\$ 0.79	\$ -	Misc allocation adjustment
903000.CD.AA	\$ -	\$ (0.79)	Misc allocation adjustment
Total Other Adj	\$ 4,447,539.83	\$ (4,447,539.83)	

Total from GLE	\$ 18,522,194.45	\$ (18,522,194.45)
Total DJ 430	\$ 22,969,734.28	\$ (22,969,734.28)



Gas by GL Account - Estimate

Page: 2
 Print Date: 02/04/16
 01:10:09 PM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201601
 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						
Gas Transmission Northwest Corporation	TPORT			\$252,729.32	F \$252,729.32	✓
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT			(\$3,418.47)	(\$3,418.47)	CR ✓
Northwest Pipeline Corporation	TPORT			\$4,598,122.63	F \$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			(\$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: 02/04/16
 01:10:09 PM
 Database: NUCUT
 arpgasbyglest

Accounting Month: 201601
 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 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					(\$81,979.50)	(\$81,979.50)	CRV
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT					(\$102,391.76)	(\$102,391.76)	
Questar Pipeline Company	ACCTSP				(\$152.00)		(\$152.00)	FV
Questar Pipeline Company	ACCTSP					\$1,850.00	\$1,850.00	FV
Spectra Energy - Westcoast Energy Inc.	TPORT					\$60,808.77	\$60,808.77	FV
Spectra Energy - Westcoast Energy Inc.	ACCTSP					\$5,780.97	\$5,780.97	FV
Spectra Energy - Westcoast Energy Inc.	ACCTGS				(\$2,334.42)		(\$2,334.42)	FV
TransCanada Foothills Pipe Lines Ltd.	TPORT					\$196,594.34	\$196,594.34	FV
TransCanada Foothills Pipe Lines Ltd.	ACCTGS				(\$7,105.55)		(\$7,105.55)	FV
TransCanada Nova Gas Transmission Ltd.	ACCTGS				(\$13,390.84)		(\$13,390.84)	FV
TransCanada Nova Gas Transmission Ltd.	TPORT					\$377,606.43	\$377,606.43	FV
001-804001-GD-AN-DL	TOTALS:					(\$22,982.81)	\$2,173,857.05	\$2,150,874.24
Variable Transport Charges AN								
Gas Transmission Northwest Corporation	ACCTGS					(\$1,398.10)	(\$1,398.10)	
Gas Transmission Northwest Corporation	TPORT					\$9,224.37	\$9,224.37	
Northwest Pipeline Corporation	ACCTSP					(\$3,133.26)	(\$3,133.26)	
Northwest Pipeline Corporation	ACCTSP				(\$815.41)		(\$815.41)	
Northwest Pipeline Corporation	TPORT					\$99,445.40	\$99,445.40	
Spectra Energy - Westcoast Energy Inc.	ACCTGS				\$12,440.96		\$12,440.96	
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:					\$11,625.55	\$104,138.41	\$115,763.96
Gas Cost - FX Hedge AN								
Avista Corporation	ACCTGS					(\$26,412.83)	(\$26,412.83)	
001-804010-GD-AN-DL	TOTALS:					(\$26,412.83)	(\$26,412.83)	
Gas Financial Derivatives AN								
BP Energy Company	FSWPS					\$116,770.34	\$116,770.34	
Bank of Nova Scotia	FSWPS					\$149,173.09	\$149,173.09	
Mizuho Securities USA Inc.	FSWPS					(\$368,838.00)	(\$368,838.00)	
Mizuho Securities USA Inc.	FSWPS					\$712,542.75	\$712,542.75	
Mizuho Securities USA Inc.	BSWPS					\$165,299.77	\$165,299.77	
Mizuho Securities USA Inc.	BSWPS					(\$66,806.55)	(\$66,806.55)	
SG Americas Securities, LLC	BSWPS					(\$26,630.55)	(\$26,630.55)	
SG Americas Securities, LLC	BSWPS					\$95,453.67	\$95,453.67	
SG Americas Securities, LLC	FSWPS					\$541,988.50	\$541,988.50	
001-804600-GD-AN-DL	TOTALS:					\$1,318,953.02	\$1,318,953.02	
Intra-company Gas Purchases AN								
Avista Corporation	GAS	(13,632)				(\$22,770.54)	(\$22,770.54)	
Avista Corporation	GAS			161,333		\$267,635.31	\$267,635.31	
001-804730-GD-AN-DL	TOTALS:	(13,632)		161,333		(\$22,770.54)	\$267,635.31	\$244,864.77

Washington Sales Volumes

January/16 Description	Schedule	January/16 Billed	December/15 Unbilled	January/16 Unbilled	January/16 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	21,901,983	11,353,753	9,592,738	(1,761,015)	20,140,968	
Firm	102	12,745	0	5,148	5,148	17,893	
Firm	111	7,250,293	3,734,767	3,052,586	(682,181)	6,568,112	
Firm	112	0	0	0	0	0	
Firm	121	446,020	318,934	218,777	(100,157)	345,863	
Firm	122	83,853	0	0	0	83,853	
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	203,731	0	0	0	203,731	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		29,898,625	15,407,454	12,869,249	(2,538,205)	27,360,420	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		3,333,390	3,256,760	3,270,057	13,297	3,346,687	
Total 147 & 148 Transportation Sales		4,867,469	4,789,429	4,757,244	(32,185)	4,835,284	
Total sales		38,099,484	23,453,643	20,896,550	(2,557,093)	35,542,391	
Schedule Sum for Demand Deferral:							
Firm	101	21,901,983	11,353,753	9,592,738	(1,761,015)	20,140,968	
Firm	102	12,745	0	5,148	5,148	17,893	
Firm	111	7,250,293	3,734,767	3,052,586	(682,181)	6,568,112	
Firm	112	0	0	0	0	0	
Firm	121	446,020	318,934	218,777	(100,157)	345,863	
Firm	122	83,853	0	0	0	83,853	
Interruptible	131	0	0	0	0	0	
Interruptible	132	203,731	0	0	0	203,731	
Transportation	146	3,333,390	3,256,760	3,270,057	13,297	3,346,687	
		33,232,015	18,664,214	16,139,306	(2,524,908)	30,707,107	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	21,901,983	11,353,753	9,592,738	(1,761,015)	20,140,968	Sales for Decoupling amortization
Firm	102	12,745	0	5,148	5,148	17,893	
Firm	111	7,250,293	3,734,767	3,052,586	(682,181)	6,568,112	
Firm	121	446,020	318,934	218,777	(100,157)	345,863	
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	3,333,390	3,256,760	3,270,057	13,297	3,346,687	
		32,944,431	18,664,214	16,139,306	(2,524,908)	30,419,523	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	83,853	0	0	0	83,853	Annual lump sum amortization
Interruptible	132	203,731	0	0	0	203,731	Annual lump sum amortization
Total Firm Sales		29,894,894	15,407,454	12,869,249	(2,538,205)	27,156,689	
Total Interruptible Sales		203,731	0	0	0	203,731	
Total Transportation Sales (Schedule 146)		3,333,390	3,256,760	3,270,057	13,297	3,346,687	
Total Transportation Sales (Schedule 147 & 148)		4,867,469	4,789,429	4,757,244	(32,185)	4,835,284	
Check total sales		38,099,484	23,453,643	20,896,550	(2,557,093)	35,542,391	
		38,099,484	23,453,643	20,896,550		35,542,391	

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			OLD NEW <i>M</i>	1/1/2016	3/31/2016	3.25% ✓
WA Deferral Rates Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.38497	\$0.25031 ✓	11/1/2015	Next PGA filing
Demand Rate		101	Debit	\$0.11830	\$0.12133 ✓	11/1/2015	Next PGA filing
		102	Debit	\$0.11830	\$0.12133 ✓	11/1/2015	Next PGA filing
		111/112	Debit	\$0.11607	\$0.11426 ✓	11/1/2015	Next PGA filing
		121/122	Debit	\$0.09783	\$0.10385 ✓	11/1/2015	Next PGA filing
		131/132	Debit	\$0.06996	\$0.07107 ✓	11/1/2015	Next PGA filing
		146	Debit	\$0.00054	\$0.00054 ✓	11/1/2015	Next PGA filing
WA Commodity & Demand Amortization Rates	191000 GD WA	101	Debit	\$0.01436	\$0.02571 ✓	11/1/2015	Next PGA filing
		102	Debit	\$0.01436	\$0.02571 ✓	11/1/2015	Next PGA filing
		111	Debit	\$0.00808	\$0.01372 ✓	11/1/2015	Next PGA filing
		112	Credit			11/1/2015	Next PGA filing
		121	Credit	(\$0.01036)	(\$0.00529) ✓	11/1/2015	Next PGA filing
		122	Credit			11/1/2015	Next PGA filing
		131	Credit	(\$0.02331)	\$0.01635 ✓	11/1/2015	Next PGA filing
		132	Credit			11/1/2015	Next PGA filing
		146	Credit			11/1/2015	Next PGA filing
WA Decoupling Mechanism Amortization (Sch 159)	186328 GD WA	101		\$0.00000	\$0.00000 ✓	11/1/2015	Next PGA filing
WA Jackson Prairie Amortization Rates	191025 GD WA	101-132	Debit	\$0.00025	\$0.00013 ✓	11/1/2015	Next PGA filing
		146	Debit	\$0.00004	\$0.00002 ✓	11/1/2015	Next PGA filing
ID Interest Rate Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33426				1/1/2016	12/31/2016	1.00% ✓
ID Deferral Rates Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.38272	\$0.25032 ✓	11/1/2015	Next PGA filing
Demand Rate		101 - 112	Debit	\$0.10721	\$0.10855 ✓	11/1/2015	Next PGA filing
ID Commodity & Demand Amortization Rates	191000 GD ID	101	Debit	\$0.03041	\$0.02871 ✓	11/1/2015	Next PGA filing
		111	Debit	\$0.03041	\$0.02871 ✓	11/1/2015	Next PGA filing
		131	Debit	\$0.00919	\$0.03004 ✓	11/1/2015	Next PGA filing