

Avista Corporation
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December 29, 2011

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REGULATORY MANAGEMENT
2012 JAN -3 AM 8:52
MARTINE
CRAIG L. BERTHOLF

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

RE: WAC required reports to the WUTC

Enclosed please find two copies of the PGA monthly report of activity in account 191. These copies are submitted in compliance with WAC 480-90-233(5).

If you have any questions regarding this report please feel free to call me at (509) 495-4124.

Sincerely,

for Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

Enclosures

Avista Utilities
State of Washington
Recap of 191 Deferral Accounts

	Actual Total	Account 191010 (New Commodity Deferrals)	Account 191010 (New Demand Deferrals)	Account 191000 (Old Deferrals)
May 2011 Ending Bal.	(5,660,639.59)	(12,637.49) OK	(3,887,494.49) OK	(1,760,507.61) OK
June 2011				
Current Months Deferrals	126,045.32	(621,584.74)	747,630.06	
Amortization	411,767.38			411,767.38
Interest	(14,602.62)	(875.96)	(9,516.22)	(4,210.44)
June 2011 Ending Bal.	(5,137,429.51)	(635,098.19) OK	(3,149,380.65) OK	(1,352,950.67) OK
July 2011				
Current Months Deferrals	661,502.98	(418,137.04)	1,079,640.02	
Amortization	280,245.28			280,245.28
Interest	(12,638.58)	(2,286.28)	(7,067.56)	(3,284.74)
July 2011 Ending Bal.	(4,208,319.83)	(1,055,521.51) OK	(2,076,808.19) OK	(1,075,990.13) OK
August 2011				
Current Months Deferrals	557,458.13	(588,940.08)	1,146,398.21	
Amortization	279,263.53			279,263.53
Interest	(10,264.46)	(3,656.22)	(4,072.27)	(2,535.97)
August 2011 Ending Bal.	(3,381,862.63)	(1,648,117.81) OK	(934,482.25) OK	(799,262.57) OK
September 2011				
Current Months Deferrals	366,601.50	(668,109.59)	1,034,711.09	
Amortization	318,704.10			318,704.10
Interest	(8,231.19)	(5,368.38)	(1,129.72)	(1,733.09)
September 2011 Ending Bal.	(2,704,788.22)	(2,321,595.78) OK	99,099.12 OK	(482,291.56) OK
October 2011				
Current Months Deferrals	(845,423.88)	(1,017,890.07)	172,466.19	
Amortization	830,486.04			830,486.04
Interest	(7,345.70)	(7,666.05)	501.94	(181.59)
October 2011 Ending Bal.	(2,727,071.76)	(3,347,151.90) OK	272,067.25 OK	348,012.89 OK
November 2011				
PGA Transfer		3,347,151.90	(272,067.25)	(3,075,084.65)
Current Months Deferrals	(622,863.24)	79,707.72	(702,570.96)	
Amortization	818,731.20			818,731.20
Interest	(7,119.01)	107.94	(951.40)	(6,275.55)
November 2011 Ending Bal.	(2,538,322.81)	79,815.66 OK	(703,522.36) OK	(1,914,616.11) OK

Avista Corporation Journal Entry

Effective Date: 201111

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Ian McLelland

Submitted by: Ian McLelland

Approved by:

Last Saved: 12/07/2011 3:44 PM

Approval Requested: 12/07/2011 3:45 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL		3,075,084.65	TRANSFER OF WA DEFERRAL TO AMORT
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	2,451,377.95		WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	622,863.24		WA CURRENT PERIOD DEFERRAL EXP
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	843.46		WA DEFERRAL INTEREST EXP
50	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	6,277.12		WA AMORT INTEREST EXP
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		818,732.77	WA AMORT EXP
70	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	812,455.65		WA RECOVERABLE GAS COSTS AMORTIZED
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		337,267.04	ID DEFERRAL
90	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	336,880.33		ID CURRENT PERIOD DEFERRAL EXP
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	386.71		ID DEFERRAL INTEREST EXP
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	891.00		ID AMORT INTEREST EXP
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		336,451.49	ID AMORT EXP
130	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	335,560.49		ID RECOVERABLE GAS COSTS AMORTIZED
Totals:						4,567,535.95	4,567,535.95	

Ian McLelland
 Prepared by Ian McLelland
 Date: 12/7/11

Reviewed by _____
 Date _____

Approved for Entry _____
 Corporate Accounting use Only
 Date _____

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.

	Nov-11	Nov-11
Washington/Idaho Gas Costs		
Demand (Transportation) Costs		
NWP Fixed	\$ 1,841,031.00	\$ 1,841,031.00
NWP Variable	\$ 79,148.83	\$ 79,148.83
NWP Capacity Release	\$ (761,352.00)	\$ (761,352.00)
NWP Total (excluding Refund)	\$ 1,158,827.83	\$ 1,158,827.83
GTN Fixed	\$ 280,740.95	\$ 280,740.95
GTN Variable	\$ 18,300.85	\$ 18,300.85
GTN Capacity Release	\$ (3,015.00)	\$ (3,015.00)
GTN Total	\$ 275,026.80	\$ 275,026.80
Transcanada Foothills (BC System) Fixed	\$ 270,585.35	\$ 270,585.35
Transcanada Foothills (BC System) Variable	\$ -	\$ -
ANG Total	\$ 270,585.35	\$ 270,585.35
NOVA (AB System) Fixed	\$ 604,183.26	\$ 604,183.26
NOVA (AB System) Variable	\$ 116,001.48	\$ 116,001.48
Spectra Westcoast Fixed	\$ -	\$ -
Spectra Westcoast Variable	\$ -	\$ -
WEL (Duke) Total	\$ 116,001.48	\$ 116,001.48
Quester		
NOVA Fixed charges	\$ -	\$ -
Third party capacity release	\$ -	\$ -
Other Pipeline Fixed charges	\$ 2,580.74	\$ 2,580.74
Other capacity release credit	\$ 0.00	\$ 0.00
Counterparty Invoice Total	\$ 2,580.74	\$ 2,580.74
Thermal Transport	\$ -	\$ -
Intracompany Transportation Optimization	\$ -	\$ -
Total Demand Costs from Purchase Journals	\$ 2,432,227.16	\$ 2,432,227.16
WA/ID Buy/Sell Transportation Recovery	\$ 19,864.06	\$ 19,864.06
Total Demand Costs	\$ 2,452,091.22	\$ 2,452,091.22
less variable costs charged to Commodity	\$ (97,449.68)	\$ (97,449.68)
Total Demand Costs to be Allocated	\$ 2,354,641.54	\$ 2,354,641.54
804001 GD AN		
804000 GD AN	\$ 16,577,469.41	\$ 16,577,469.41
804000 GD AN	\$ -	\$ -
811000 GD AN	\$ (55,697.71)	\$ (55,697.71)
804600 GD AN	\$ 739,354.15	\$ 739,354.15
804010 GD AN	\$ 201,294.44	\$ 201,294.44
804730 GD AN	\$ 109,042.34	\$ 109,042.34
Total Commodity Costs from Purchase Journals	\$ 17,575,462.63	\$ 17,575,462.63
Storage (Injections)/Withdrawals	\$ 571,808.66	\$ 571,808.66
FAB Commodity for Anderson Elementary	\$ -	\$ -
WA/ID Gas Purchased from Interstate Aspi	\$ -	\$ -
GST	\$ 113,203.73	\$ 113,203.73
Broker Fees	\$ 2,797.92	\$ 2,797.92
Netwedge Broker Fees	\$ 97,449.68	\$ 97,449.68
plus variable costs from Demand	\$ (5,024,194.62)	\$ (5,024,194.62)
WA/ID Off System Revenue	\$ 13,234,508.00	\$ 13,234,508.00
Total Commodity Costs to be Allocated	\$ (69,540.69)	\$ (69,540.69)
WA Imbalance	\$ (29,284.31)	\$ (29,284.31)
Total Deferred Commodity Costs:	\$ -	\$ -
Total Net Gas Costs	\$ 15,457,595.72	\$ 15,457,595.72
From DJ 430	\$ -	\$ -
Check	\$ -	\$ -

	Nov-11	Nov-11
Expense Calculation		
Total System Cost	\$ 13,234,508.00	\$ 13,234,508.00
Demand Allocated to Washington	\$ 69.69%	\$ 9,130,647.46
Demand Allocated to Idaho	\$ 30.42%	\$ 4,103,860.54
Total Current Demand Costs (excluding refund)	\$ 13,234,508.00	\$ 13,234,508.00
Imbalance Cost Washington	\$ (69,540.69)	\$ (69,540.69)
Imbalance Cost Idaho	\$ (29,284.31)	\$ (29,284.31)
Total Commodity Costs before refund	\$ 13,135,704.00	\$ 13,135,704.00
Total	\$ 15,457,595.72	\$ 15,457,595.72

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
DEMAND						
Schedule 101	15,497,294	0.10868	\$ 1,678,055.89	7,589,827	0.11135	\$ 845,023.91
Schedule 111	5,589,541	0.10539	\$ 592,376.11	2,060,326	0.11135	\$ 229,336.62
Schedule 112	63,290	0.10539	\$ 6,736.74	27,059	0.11135	\$ 3,013.02
Schedule 121	225,292	0.08875	\$ 21,841.22	0	0.11135	\$ -
Schedule 122	180,192	0.08875	\$ 15,110.96	0	0.11135	\$ -
Schedule 131	0	0.08795	\$ -	32,315	0.41602	\$ 13,443.69
Schedule 132	47,057	0.08795	\$ 2,994.24	9,709,527	0.41602	\$ 4,040,421.47
Schedule 146	2,829,581	0.00054	\$ 1,527.97	0	0.11135	\$ -
Total Demand	24,432,227		\$ 2,318,143.22	9,977,212		\$ 0.11135
check	24,432,227		\$ 0.09486			
COMMODITY						
Schedule 101	15,497,294	0.41511	\$ 6,469,565.33	7,589,827	0.41602	\$ 3,158,123.89
Schedule 111	5,589,541	0.41511	\$ 2,299,829.37	2,060,326	0.41602	\$ 857,598.80
Schedule 112	63,290	0.41511	\$ 28,981.96	27,059	0.41602	\$ 11,257.09
Schedule 121	225,292	0.41511	\$ 80,443.08	0	0.41602	\$ -
Schedule 122	180,192	0.41511	\$ 81,024.15	0	0.41602	\$ -
Schedule 131	0	0.41511	\$ -	0	0.41602	\$ -
Schedule 132	47,057	0.41511	\$ 21,575.16	32,315	0.41602	\$ 13,443.69
Total Commodity	21,602,646		\$ 9,851,399.05	9,709,527		\$ 4,040,421.47
check	21,602,646		\$ 0.41575			

Deferral Calculation		
Washington Commodity	Washington Demand	Idaho Demand
\$ 9,061,106.77	\$ 1,615,572.26	\$ 706,319.46
\$ (8,981,989.05)	\$ (2,318,143.22)	\$ (1,077,375.55)
\$ 79,117.72	\$ (702,570.96)	\$ (37,056.09)
\$ 79,117.72	\$ (702,570.96)	\$ (37,056.09)
WA Total	(622,663.24)	(336,860.33)
Totals from above		
\$ 9,061,106.77	\$ 1,615,572.26	\$ 706,319.46
\$ (8,981,989.05)	\$ (2,318,143.22)	\$ (1,077,375.55)
\$ 79,117.72	\$ (702,570.96)	\$ (37,056.09)
\$ 79,117.72	\$ (702,570.96)	\$ (37,056.09)
JET Entry		
Debits	4,567,535.96	
Credits		(4,567,535.95)

Washington/Idaho Gas Costs

GL Account	Nov-11 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
804000 GD AN	\$ -	\$ -	\$ -	Nucleus Database
System Gas purchases misc adjustments				
808200 GD AN	\$ (709,809.62)	\$ -	\$ (709,809.62)	
808100 GD AN	\$ 1,331,363.95	\$ -	\$ 1,331,363.95	
164100 GD AN	\$ 621,554.33	\$ -	\$ 621,554.33	
Total JP				
808200 GD AN	\$ (64,161.33)	\$ -	\$ (64,161.33)	
808100 GD AN	\$ 14,416.66	\$ -	\$ 14,416.66	
164115 GD AA	\$ (49,744.67)	\$ -	\$ (49,744.67)	
Total Clay Basin				
804000 GD AN	\$ 571,809.66	\$ -	\$ 571,809.66	
Total Net Storage (Injections)/Withdrawals				
804000 GD AN	\$ 16,577,489.41			Commodity Purchases
804001 GD AN	\$ 2,330,755.78			Fixed Demand and Capacity Releases
804002 GD AN	\$ 97,449.68			Variable Demand (Transport) Costs
804010 GD AN	\$ 203,294.44			Hedge Activity
804600 GD AN	\$ 739,354.15			Financial Settlements
804730 GD AN	\$ 109,042.34			Interco Purchase from Thermal
811000 GD AN	\$ (55,697.71)			Cochran Credit
Information from other journals -Deferred Costs:				
804000 GD AN	\$ (68,540.69)			DJ436 & DJ431
804000 GD AN	\$ (29,264.31)			DJ436 & DJ431
804017 GD AN	\$ 13,203.73			current month
804017 GD AN	\$ 2,757.92			Newedge Trading Fees
483000/483600/483730/495028 GD AN	\$ (5,024,194.62)			REVGSALES & DJ431
804001 GD AN	\$ (8,864.06)			Pull credit from GL (DJ 451)
804000 GD AN	\$ -			DJ 437
804000 GD AN	\$ -			
804000 GD AN	\$ -			
Total Costs for Deferral Including net gas costs	\$ 15,457,595.72			Tie to Deferral Entry

483600 GD AN	\$ (23,000.00)	Input fr GLE Sales
483000 GD AN	\$ (3,825,832.82)	Input fr GLE Sales
483730 GD AN	\$ (675,361.80)	Input fr GLE Sales
495028 GD AN	\$ (500,000.00)	Input fr GLE Sales
	\$ (5,024,194.62)	

	October Therms Billed November	Therms Billed October Unbilled Reversal	Total October Calendar Therms	October	
				Commodity Rate	Demand Rate
101	6,307,116	(5,468,092)	841,024	\$0.45849	\$0.10132
111	2,468,425	(2,939,725)	(471,300)	\$0.45849	\$0.07524
112	62,002	-	62,002	\$0.45849	\$0.09840
121	182,206	(483,563)	(301,377)	\$0.45849	\$0.08262
122	143,587	-	143,587	\$0.45849	\$0.08262
122G	-	-	-	\$0.45849	-
122L	-	-	-	\$0.45849	-
122W	-	-	-	\$0.45849	-
131	-	-	-	\$0.45849	\$0.06363
132	47,057	-	47,057	\$0.45849	\$0.06363
132W	-	-	-	\$0.45849	-
146	2,791,120	(2,279,852)	511,268	\$0.00054	-
147	-	-	-	-	-
148	-	-	-	-	-
	<u>12,001,513</u>	<u>(14,881,464)</u>	<u>(2,879,951)</u>		

	November Therms Billed In	November Unbilled Accrual	Total Therms Billed In	November	
				Commodity Rate	Demand Rate
101	3,478,335	11,177,935	14,656,270	\$0.41511	\$0.10868
111	1,577,118	4,483,723	6,060,841	\$0.41511	\$0.10539
112	1,288	-	1,288	\$0.41511	\$0.00044
121	100,327	428,332	528,659	\$0.41511	\$0.08875
122	36,595	-	36,595	\$0.41511	\$0.08875
122G	-	-	-	\$0.41511	-
122L	-	-	-	\$0.41511	-
122W	-	-	-	\$0.41511	-
131	-	-	-	\$0.41511	\$0.06795
132	-	-	-	\$0.41511	\$0.06795
132W	-	-	-	\$0.41511	-
146	(493,609)	2,811,922	2,318,313	\$0.00054	-
147	2,427	-	2,427	-	-
148	3,712,212	4,126,874	7,839,086	-	-
	<u>8,414,893</u>	<u>23,026,786</u>	<u>31,441,679</u>		

	October and November In	November (Net Unbilled)	Billed	Adjustment
101	9,785,451	5,711,843	9,785,451	-
111	4,045,543	1,543,998	4,045,543	-
112	63,290	-	63,290	-
121	282,533	(57,251)	282,533	-
122	180,182	-	180,182	-
122G	-	-	-	-
122L	-	-	-	-
122W	-	-	-	-
131	47,057	-	47,057	-
132	-	-	-	-
132W	2,297,511	532,070	2,297,511	-
146	2,427	-	2,427	-
147	3,712,212	414,662	3,712,212	-
148	20,416,206	8,145,322	28,561,528	-

Commodity Calander Sales	21,602,646
Sch 146/147/148 Ignored	6,958,882
	<u>28,561,528.00</u>

check

	October		November Commodity Rate	November Demand Rate	November Amortization Rate
	Commodity Rate	Demand Rate			
101	\$0.45849	\$0.10132	\$0.41511	\$0.10868	\$0.02898
111	\$0.45849	\$0.09840	\$0.41511	\$0.10539	\$0.02753
112	\$0.45849	\$0.08262	\$0.41511	\$0.00044	(\$0.00044)
121	\$0.45849	\$0.08262	\$0.41511	\$0.08875	\$0.02630
122	\$0.45849	\$0.08262	\$0.41511	\$0.08875	(\$0.00044)
122G	\$0.45849	-	\$0.41511	-	-
122L	\$0.45849	-	\$0.41511	-	-
122W	\$0.45849	-	\$0.41511	-	-
131	\$0.45849	\$0.06363	\$0.41511	\$0.06795	\$0.04533
132	\$0.45849	\$0.06363	\$0.41511	\$0.06795	(\$0.00044)
132W	\$0.45849	-	\$0.41511	-	(\$0.00005)
146	\$0.00054	-	\$0.00054	-	-
147	-	-	-	-	-
148	-	-	-	-	-

	October		November Commodity Cost Collected	November Demand Cost Collected	November Amortization Cost Collected
	Commodity Cost Collected	Demand Cost Collected			
101	\$385,601.09	\$85,212.65	\$6,083,964.24	\$1,582,843.42	\$424,738.70
111	(216,086.34)	(46,375.92)	2,515,815.71	638,752.03	186,854.95
112	28,427.30	6,101.00	534.66	135.74	(0.57)
121	(138,178.34)	(24,889.77)	218,621.42	46,740.99	13,852.71
122	65,933.20	11,863.16	15,190.95	3,247.81	(16.10)
122G	-	-	-	-	-
122L	-	-	-	-	-
122W	-	-	-	-	-
131	-	-	-	-	-
132	21,575.16	2,994.24	-	1,251.89	(115.92)
132W	-	-	-	-	-
146	-	276.08	-	-	-
147	-	-	-	-	-
148	-	-	-	-	-
	<u>147,172.08</u>	<u>35,171.34</u>	<u>8,634,226.98</u>	<u>2,282,971.88</u>	<u>605,313.78</u>

	October		November Commodity Cost Collected	November Demand Cost Collected	November Amortization Cost Collected
	Commodity Cost Collected	Demand Cost Collected			
101	\$6,469,565.33	\$1,678,055.98	\$6,469,565.33	\$1,678,055.98	\$488,017.35
111	2,299,829.37	592,376.11	2,299,829.37	592,376.11	131,304.79
112	28,961.96	6,236.74	534.66	135.74	(0.57)
121	80,443.08	21,841.22	218,621.42	46,740.99	13,852.71
122	81,024.15	15,110.96	15,190.95	3,247.81	(16.10)
122G	-	-	-	-	-
122L	-	-	-	-	-
122W	-	-	-	-	-
131	-	-	-	-	-
132	21,575.16	2,984.24	-	1,251.89	(115.92)
132W	-	-	-	-	-
146	-	1,527.97	-	-	-
147	-	-	-	-	-
148	-	-	-	-	-
	<u>8,981,399.06</u>	<u>2,318,143.22</u>	<u>8,634,226.98</u>	<u>2,282,971.88</u>	<u>611,028.68</u>

Total Deferral and Amortization Amounts

	October		November Commodity Cost Collected	November Demand Cost Collected	November Amortization Cost Collected
	Commodity Cost Collected	Demand Cost Collected			
101	\$6,469,565.33	\$1,678,055.98	\$6,469,565.33	\$1,678,055.98	\$488,017.35
111	2,299,829.37	592,376.11	2,299,829.37	592,376.11	131,304.79
112	28,961.96	6,236.74	534.66	135.74	(0.57)
121	80,443.08	21,841.22	218,621.42	46,740.99	13,852.71
122	81,024.15	15,110.96	15,190.95	3,247.81	(16.10)
122G	-	-	-	-	-
122L	-	-	-	-	-
122W	-	-	-	-	-
131	-	-	-	-	-
132	21,575.16	2,984.24	-	1,251.89	(115.92)
132W	-	-	-	-	-
146	-	1,527.97	-	-	-
147	-	-	-	-	-
148	-	-	-	-	-
	<u>8,981,399.06</u>	<u>2,318,143.22</u>	<u>8,634,226.98</u>	<u>2,282,971.88</u>	<u>611,028.68</u>

AVISTA UTILITIES
RATE CHANGE PRORATION FOR NOVEMBER
PROCESSING DATE RANGE: 2011-10-28 THRU 2011-11-29
RATE CHANGE EFFECTIVE DATE 2011-11-01

REVENUE MONTH NOVEMBER

STATE	RATE SCHEDULE NUM	PREVIOUS RATE USAGE	CURRENT RATE USAGE	USAGE BILLED	TOTAL
WASHINGTON	TOTAL SCHEDULE FAFB		32,052		32,052
	TOTAL SCHEDULE 101	6,307,116	3,481,634	9,788,750	
	TOTAL SCHEDULE 111	2,468,425	1,593,793	4,062,218	
	TOTAL SCHEDULE 112	62,002	1,288	63,290	
	TOTAL SCHEDULE 121	182,206	100,327	282,533	
	TOTAL SCHEDULE 122	143,587	36,595	180,182	
	TOTAL SCHEDULE 132	47,057		47,057	
	TOTAL SCHEDULE 146	2,791,120		2,791,120	
	STATE TOTAL	12,001,513	5,245,689	17,247,202	
	MONTH USAGE TOTALS	12,001,513	5,245,689	17,247,202	

Washington Sales Volumes

Schedule Description	November-11 Billed	October-11 Unbilled	November-11 Unbilled	November-11 Net Unbilled	Total	Notes
Schedule Sum/June for Commodity Deferral:						
Firm 101	9,785,451	5,466,092	11,177,935	5,711,843	15,497,294	
Firm 111	4,045,543	2,939,725	4,483,723	1,543,988	5,589,541	
Firm 112	63,290	0	0	63,290	63,290	
Firm 121	282,533	483,583	426,332	(57,251)	225,282	
Firm 122	180,182	0	0	0	180,182	
Firm 122G	0	0	0	0	0	
Firm 122L	0	0	0	0	0	
Firm 122W	0	0	0	0	0	
Firm 131	47,057	0	0	0	47,057	
Intermittible 132	0	0	0	0	0	
Intermittible 132W	0	0	0	0	0	
Total Retail Sales for (GT)	14,404,056	8,889,400	16,087,990	7,198,590	21,602,646	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
146	2,297,511	2,279,852	2,811,922	532,070	2,829,581	
Total 146 Transportation Sales	2,297,511	2,279,852	2,811,922	532,070	2,829,581	
147	2,427	0	0	0	2,427	
148	3,714,639	3,712,212	4,126,874	414,662	4,126,874	
Total 147 & 148 Transportation Sales	3,714,639	3,712,212	4,126,874	414,662	4,129,301	
Total sales	20,416,206	14,881,454	23,026,786	8,146,322	28,561,528	

Schedule Description	November-11 Billed	October-11 Unbilled	November-11 Unbilled	November-11 Net Unbilled	Total	Notes
Schedule Sum/June for Demand Deferral:						
Firm 101	9,785,451	5,466,092	11,177,935	5,711,843	15,497,294	
Firm 111	4,045,543	2,939,725	4,483,723	1,543,988	5,589,541	
Firm 112	63,290	0	0	63,290	63,290	
Firm 121	282,533	483,583	426,332	(57,251)	225,282	
Firm 122	180,182	0	0	0	180,182	
Firm 131	47,057	0	0	0	47,057	
Intermittible 132	0	0	0	0	0	
Transportation 146	2,297,511	2,279,852	2,811,922	532,070	2,829,581	
Total sales	18,701,567	11,169,252	18,899,912	7,730,660	24,432,227	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum/June for Commodity and Demand Amortization:						
Firm 101	9,785,451	5,466,092	11,177,935	5,711,843	15,497,294	
Firm 111	4,045,543	2,939,725	4,483,723	1,543,988	5,589,541	
Firm 121	282,533	483,583	426,332	(57,251)	225,282	
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	47,057	0	0	0	47,057	
Intermittible 132	0	0	0	0	0	
Transportation 146	2,297,511	2,279,852	2,811,922	532,070	2,829,581	
Total sales	18,411,038	11,169,252	18,899,912	7,730,660	24,141,696	Volumes for PGA Commodity & Demand Amortization
Firm 112	63,290	0	0	0	63,290	Annual lump sum amortization
Firm 122	180,182	0	0	0	180,182	Annual lump sum amortization
Intermittible 132	47,057	0	0	0	47,057	Annual lump sum amortization
Total Firm Sales	14,356,999	8,889,400	16,087,990	7,198,590	21,556,589	
Total Intermittible Sales	47,057	0	0	0	47,057	
Total Transportation Sales (Schedule 146)	2,297,511	2,279,852	2,811,922	532,070	2,829,581	
Total Transportation Sales (Schedule 147 & 148)	3,714,639	3,712,212	4,126,874	414,662	4,129,301	
Check total sales	20,416,206	14,881,454	23,026,786	8,146,322	28,561,528	

Avista Corporation
 State of Washington
 Recap of Account 191010 GD WA
 Current Unrecovered PGA Deferred

	Total	Commodity	Demand	
6-11 Current Mo Deferrals	125,046.31	(621,684.74)	747,830.06	0.00
Misc Adjustments	0.00	0.00	0.00	0.00
Adjustments	0.00	0.00	0.00	0.00
Cascade	0.00	0.00	0.00	0.00
Terasen	0.00	0.00	0.00	0.00
Interest	(10,392.17)		(10,392.17)	0.00
Ending Balance	(3,729,478.84)	(650,386.79)	(3,088,092.05)	(48,091.57)
3.25%				
6-11 Current Mo Deferrals	661,502.98	(418,137.04)	1,079,640.02	0.00
Misc Adjustments	0.00	0.00	0.00	0.00
Adjustments	0.00	0.00	0.00	0.00
Cascade	0.00	0.00	0.00	0.00
Terasen	0.00	0.00	0.00	0.00
Interest	(9,353.84)		(9,353.84)	0.00
Ending Balance	(3,132,329.69)	(1,066,523.83)	(2,066,360.45)	(57,445.41)
3.25%				
6-11 Current Mo Deferrals	557,456.14	(588,940.08)	1,146,398.22	0.00
Misc Adjustments	0.00	0.00	0.00	0.00
Adjustments	0.00	0.00	0.00	0.00
Cascade	0.00	0.00	0.00	0.00
Terasen	0.00	0.00	0.00	0.00
Interest	(7,728.50)		(7,728.50)	0.00
Ending Balance	(2,662,600.06)	(1,957,483.91)	(859,962.24)	(65,173.91)
3.25%				
6-11 Current Mo Deferrals	366,601.50	(666,109.59)	1,034,711.09	0.00
Misc Adjustments	0.00	0.00	0.00	0.00
Adjustments	0.00	0.00	0.00	0.00
Cascade	0.00	0.00	0.00	0.00
Terasen	0.00	0.00	0.00	0.00
Interest	(6,498.10)		(6,498.10)	0.00
Ending Balance	(2,222,496.66)	(2,325,573.51)	174,748.86	(71,672.01)
3.25%				
6-11 Current Mo Deferrals	(846,423.88)	(1,017,890.08)	172,466.19	0.00
Misc Adjustments	0.00	0.00	0.00	0.00
Adjustments	0.00	0.00	0.00	0.00
Cascade	0.00	0.00	0.00	0.00
Terasen	0.00	0.00	0.00	0.00
Interest	(7,164.11)		(7,164.11)	0.00
Ending Balance	(3,075,084.55)	(3,343,463.58)	347,215.05	(78,836.12)
3.25%				
6-11 Current Mo Deferrals	3,075,084.55	3,343,463.58	(347,215.05)	78,836.12
Misc Adjustments	0.00	0.00	0.00	0.00
Adjustments	0.00	0.00	0.00	0.00
Cascade	0.00	0.00	0.00	0.00
Terasen	0.00	0.00	0.00	0.00
Interest	(622,863.24)		(622,863.24)	0.00
Ending Balance	(622,863.24)	79,707.72	(702,570.96)	(843.46)
3.25%				
6-11 Current Mo Deferrals	0.00	0.00	0.00	0.00
Misc Adjustments	0.00	0.00	0.00	0.00
Adjustments	0.00	0.00	0.00	0.00
Cascade	0.00	0.00	0.00	0.00
Terasen	0.00	0.00	0.00	0.00
Interest	(843.46)		(843.46)	0.00
Ending Balance	(843.46)	79,707.72	(702,570.96)	(843.46)
3.25%				

WA CURR UNRECOV PGA DEFERRED		
2010 Deferral Transfer	191000 GD WA	0.00
WA deferral	191010 GD WA	115,653.14
Deferral exp	805120 GD WA	0.00
Interest Income	419600 GD WA	0.00
Interest Expense	431600 GD WA	(10,392.17)
		(126,045.31)

WA CURR UNRECOV PGA DEFERRED		
2010 Deferral Transfer	191000 GD WA	0.00
WA deferral	191010 GD WA	652,149.14
Deferral exp	805120 GD WA	0.00
Interest Income	419600 GD WA	0.00
Interest Expense	431600 GD WA	9,353.84
		(661,902.88)

WA CURR UNRECOV PGA DEFERRED		
2010 Deferral Transfer	191000 GD WA	0.00
WA deferral	191010 GD WA	549,728.64
Deferral exp	805120 GD WA	0.00
Interest Income	419600 GD WA	0.00
Interest Expense	431600 GD WA	7,728.50
		(557,456.14)

WA CURR UNRECOV PGA DEFERRED		
2010 Deferral Transfer	191000 GD WA	0.00
WA deferral	191010 GD WA	360,103.40
Deferral exp	805120 GD WA	0.00
Interest Income	419600 GD WA	0.00
Interest Expense	431600 GD WA	6,498.10
		(366,601.50)

WA CURR UNRECOV PGA DEFERRED		
2010 Deferral Transfer	191000 GD WA	0.00
WA deferral	191010 GD WA	845,423.88
Deferral exp	805120 GD WA	0.00
Interest Income	419600 GD WA	0.00
Interest Expense	431600 GD WA	7,164.11
		(852,587.99)

WA CURR UNRECOV PGA DEFERRED		
2011 Deferral Transfer	191000 GD WA	0.00
WA deferral	191010 GD WA	2,451,377.95
Deferral exp	805120 GD WA	622,863.24
Interest Income	419600 GD WA	0.00
Interest Expense	431600 GD WA	843.46
		(3,075,084.65)

WA 191000 Recoverable Gas Costs Amortized			
Aug-11			
	Total	Rates	Amortization
Schedule 101	2,111,319	0.07524	\$ 158,855.64
Schedule 111	1,354,133	0.07543	\$ 102,142.25
Schedule 121	250,043	0.07305	\$ 18,265.64
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.08300	\$ -
Schedule 132W			\$ -
Schedule 146	1,629,498	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>5,344,993</u>		\$ 279,263.53
	5,344,993	Adj	-
			\$ 279,263.53
		Subtotal	(796,726.57)
Interest		3.25%	(\$2,535.97)
Balance		08-01-2011	(799,262.54)

Aug-11			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	2,535.97	
Total WA Amortization Expense	805110 GD WA		(279,263.53)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	276,727.56	

interest check
(\$2,535.97)

WA 191000 Recoverable Gas Costs Amortized			
Sep-11			
	Total	Rates	Amortization
Schedule 101	2,467,077	0.07524	\$ 185,622.87
Schedule 111	1,506,477	0.07543	\$ 113,633.56
Schedule 121	266,224	0.07305	\$ 19,447.66
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.08300	\$ -
Schedule 132W			\$ -
Schedule 146	1,743,996	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>5,983,774</u>		\$ 318,704.10
	5,983,774	Adj	-
			\$ 318,704.10
		Subtotal	(480,558.44)
Interest		3.25%	(\$1,733.09)
Balance		09-30-2011	(482,291.53)

Sep-11			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	1,733.09	
Total WA Amortization Expense	805110 GD WA		(318,704.10)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	316,971.01	

interest check
(\$1,733.09)

WA 191000 Recoverable Gas Costs Amortized			
Oct-11			
	Total	Rates	Amortization
Schedule 101	6,863,917	0.07524	\$ 516,441.12
Schedule 111	3,705,775	0.07543	\$ 279,526.61
Schedule 121	472,530	0.07305	\$ 34,518.32
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.08300	\$ -
Schedule 132W			\$ -
Schedule 146	2,286,259	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>13,328,481</u>		\$ 830,486.04
	13,328,481	Adj	-
			\$ 830,486.04
		Subtotal	348,194.51
Interest		3.25%	(\$181.59)
Balance		10-30-2011	348,012.92

Oct-11			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	181.59	
Total WA Amortization Expense	805110 GD WA		(830,486.04)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	830,304.45	

interest check
(\$181.59)

Tracker Transfer 11/1/11 (3,075,084.65)
Balance 11/1/11 (2,727,071.73)

WA 191000 Recoverable Gas Costs Amortized			
Nov-11			
	Total	Rates	Amortization
Schedule 101	15,497,294	0.02898	\$ 488,017.35 Manual Calc
Schedule 111	5,589,541	0.02753	\$ 131,304.79 Manual Calc
Schedule 112	63,290	(0.00044)	\$ (0.57) Manual Calc
Schedule 121	225,282	0.02630	\$ (8,162.88) Manual Calc
Schedule 122	180,182	(0.00044)	\$ (16.10) Manual Calc
Schedule 131	0	0.04533	\$ - Manual Calc
Schedule 132	47,057	(0.00044)	\$ - Manual Calc
Schedule 146	2,829,581	(0.00005)	\$ (115.92) Manual Calc
Spokane Rock Products			\$ - Manual Calc
Valley Hosp 146			\$ - Manual Calc
Large Customer			\$207,706.10 Manual Calc
	<u>24,432,227</u>		\$ 818,732.77
	24,432,227	Adj	-
			\$ 818,732.77
		Subtotal	(1,908,338.96)
Interest		3.25%	(\$6,277.12)
Balance		11-30-2011	(1,914,616.08)

Nov-11			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	6,277.12	
Total WA Amortization Expense	805110 GD WA		(818,732.77)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	812,455.65	

interest check
(\$6,277.12)

Avista Utilities							
State of Washington							
Recap of Schedule 155							
Temporary Refunds/Charges							
		Previous	Current		Total	Revenue	Total Amort
		Deferrals	Deferrals	Adjustments		Adjustment	Charge
						Factor	<Refund>
Customer Q	Quarry Tile	(\$40,980.98)	(\$2,537.27)		(\$43,518.25)	104.6023%	(\$45,521.09)
Customer F	Franz Bakery	(\$39,068.23)	(\$3,498.75)		(\$42,566.98)	104.6023%	(\$44,526.04)
Customer S	Spokane County Courthouse	(\$26,970.00)	(\$4,356.88)		(\$31,326.88)	104.6023%	(\$32,768.64)
Customer C	Spokane Community College	(\$6,461.09)	(\$6,227.24)		(\$12,688.33)	104.6023%	(\$13,272.29)
Customer SF	Spokane Falls Comm College	\$1,316.63	(\$2,682.83)		(\$1,366.20)	104.6023%	(\$1,429.08)
Customer SL	St. Lukes	(\$14,778.40)	(\$395.54)		(\$15,173.94)	104.6023%	(\$15,872.29)
Customer W	Washington Dept of Corrections	(\$51,224.38)	(\$9,841.14)		(\$61,065.52)	104.6023%	(\$63,875.94)
		(\$178,166.45)	(\$29,539.65)		(\$207,706.10)		(\$217,265.37)

check
check

check
check

use for P6A
purposes

WA Large Customer Refunds

Note 1 - Customers may elect to amortize their deferral balance over 12 months in lieu of a lump-sum charge