

**Avista Corporation**  
1411 East Mission P.O. Box 3727  
Spokane, Washington 99220-3727  
Telephone 509-489-0500  
Toll Free 800-727-9170



January 23, 2012

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

2012 JAN 26 AM 9:06  
STATE OF WASHINGTON  
UTILITIES & TRANSPORTATION  
COMMISSION  
OLYMPIA, WA

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,

A handwritten signature in black ink that reads "Craig L. Bertholf".

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)
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
December 2011				
Current Months Deferrals	(2,827,754.11)	(1,462,535.13)	(1,365,218.98)	
Amortization	824,761.44			824,761.44
Interest	(9,587.01)	(1,764.35)	(3,754.11)	(4,068.55)
December 2011 Ending Bal.	(4,550,902.49)	(1,384,483.82) OK	(2,072,495.45) OK	(1,093,923.22) OK

**Avista Corporation Journal Entry**

Effective Date: 201112

Journal: 431-D&A WA/ID

Last Saved by: Ian McLelland

Team: Resource Accounting

Approval Requested: 01/09/2012 10:49 AM



Submitted by: Ian McLelland

Approved by:

Category: DJ

Currency: USD

Seq	Co.	FERC	Exp	Debit	Credit	Comment
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD WA DL		2,833,272.57	WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD WA DL	2,827,754.11		WA CURRENT PERIOD DEFERRAL EXP
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD WA DL	5,518.46		WA DEFERRAL INTEREST EXP
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD WA DL	4,068.55		WA AMORT INTEREST EXP
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD WA DL	824,761.44		WA AMORT EXP
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD WA DL	820,692.89		WA RECOVERABLE GAS COSTS AMORTIZED
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD ID DL	1,302,745.36		ID DEFERRAL
80	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD ID DL	1,301,675.59		ID CURRENT PERIOD DEFERRAL EXP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD ID DL	1,069.77		ID DEFERRAL INTEREST EXP
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD ID DL	603.09		ID AMORT INTEREST EXP
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD ID DL	355,713.80		ID AMORT EXP
120	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD ID DL	355,713.80		ID RECOVERABLE GAS COSTS AMORTIZED
<b>Totals:</b>				<b>5,317,096.26</b>	<b>5,317,096.26</b>	

  
 Prepared by Ian McLelland  
 Date: 1/9/12  
  
 Reviewed by  
 Date: 1/9/2012  
 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.

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

	Total	Commodity	Demand			
Balance 1/1/11	0.00	0.00	0.00	0.00	0.00	0.00
11-11 Current Mo Deferrals	(622,863.24)	79,707.72	(702,570.96)	0.00	0.00	0.00
Misc Adjustment	0.00		0.00			
Adjustments	0.00	0.00				
Cascade	0.00					
Terasen	0.00					
Interest	(843.46)			(843.46)		
Ending Balance	(623,706.70)	79,707.72	(702,570.96)	(843.46)		
11-11						
12-11 Current Mo Deferrals	(2,827,764.11)	(1,452,655.3)	(1,365,218.98)	0.00	0.00	0.00
Misc Adjustment	0.00		0.00			
Adjustments	0.00	0.00				
Cascade	0.00					
Terasen	0.00					
Interest	(5,518.46)			(5,518.46)		
Ending Balance	(3,456,979.27)	(1,382,827.41)	(2,067,789.94)	(5,361.92)		
12-11						

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	(3,075,084.55)
WA deferral	191010 GD WA	2,451,377.95	0.00
Deferral exp	805120 GD WA	622,863.24	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	843.46	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(2,833,272.57)
Deferral exp	805120 GD WA	2,827,754.11	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	5,518.46	

3.25%

Washington/Idaho Gas Costs		Dec-11	Dec-11
Demand (Transportation) Costs		\$ 1,902,399.00	
NWP Fixed		\$ 110,667.89	
NWP Variable		\$ (781,564.00)	
NWP Capacity Release		\$ 1,231,502.69	
NWP Total (excluding Refund)		\$ 265,449.11	
GTN Fixed		\$ 12,995.56	
GTN Variable		\$ (3,241.02)	
GTN Capacity Release		\$ 275,103.64	
GTN Total		\$ 284,432.12	
Transcanada Foothills (BC System) Fixed		\$ 264,432.12	
Transcanada Foothills (BC System) Variable		\$ 594,451.47	
ANG Total		\$ 858,883.59	
NOVA (AB System) Fixed		\$ 594,451.47	
NOVA (AB System) Variable		\$ 115,652.95	
NOVA Total		\$ 710,104.42	
Spectra Westcoast Fixed		\$ 115,652.95	
Spectra Westcoast Variable		\$ -	
WEI (Duke) Total		\$ 115,652.95	
Questar	Questar	\$ -	
NOVA Fixed charges		\$ -	
Third party capacity release		\$ -	
Other Pipeline Fixed charges		\$ -	
Other capacity release credit		\$ -	
Counterparty Invoice Total		\$ -	
Thermal Transport		\$ -	
Intercorpany Transportation Optimization		\$ -	
Total Demand Costs from Purchase Journals		\$ 2,603,342.37	
WAWD Buy/Sell Transportation Recovery		\$ (6,834.32)	
WAWD Buy/Sell Transportation Recovery		\$ 2,492,408.05	
Total Demand Costs		\$ 2,596,508.05	
less variable costs charged to Commodity		\$ (123,563.24)	
Total Demand Costs to be Allocated		\$ 2,472,944.81	
Commodity Purchases (Natural Gas)		\$ -	
Commodity Physical		\$ -	
Misc		\$ -	
Cochrane Credit		\$ -	
Financial Settlements		\$ -	
Foreign Exchange Hedge Activity		\$ -	
Intercor Exchange from Thermal		\$ -	
Total Commodity Costs from Purchase Journals		\$ -	
Storage (Injections)/Withdrawals		\$ -	
FAFB Commodity for Anderson Elementary/L		\$ -	
WAWD Gas Purchased from Interstate Asphalt		\$ -	
GST		\$ -	
Newedge Broker Fees		\$ -	
plus variable costs from Demand		\$ -	
WAWD Off System Revenue		\$ -	
Terasan/Ordis Deferred Exchange Revenue		\$ -	
Total Commodity Costs to be Allocated		\$ -	
WA Imbalance		\$ -	
ID Imbalance		\$ -	
Total Deferred Commodity Costs:		\$ -	
Total Net Gas Costs		\$ 17,160,172.95	
From DJ 430		\$ 17,160,172.95	

Dec-11 Expense Calculation

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
\$ 2,389,846.91	\$ 1,648,242.22	\$ 720,802.59	\$ 1,045,398.00	\$ 334,697.17
	69.58%	30.42%	69.37%	30.63%

Total Current Demand Costs (excluding refund) \$ 1,648,242.22

Total Commodity Costs to be Allocated \$ 10,151,747.04

Imbalance Cost Washington \$ 107,009.42

Imbalance Cost Idaho \$ 49,320.74

Total Commodity Costs before refund \$ 10,258,756.46

Total \$ 1,648,242.22

check \$ 10,258,756.46

Total \$ 4,532,571.89

check \$ 4,532,571.89

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
<b>WASHINGTON</b>				<b>IDAHO</b>			
DEMAND				DEMAND			
Schedule 101	20,471,853	0.10868	\$ 2,221,957.82	Schedule 101	9,388,539	0.11135	\$ 1,045,398.00
Schedule 111	6,537,914	0.10539	\$ 687,613.84	Schedule 111	3,005,812	0.11135	\$ 334,697.17
Schedule 112	118,619	0.10539	\$ 12,461.73	Schedule 112	2,290	0.11135	\$ 254.99
Schedule 121	765,970	0.08875	\$ 67,425.67	Schedule 121	0	0.11135	\$ -
Schedule 122	189,282	0.08875	\$ 16,769.99	Schedule 122	0	0.11135	\$ -
Schedule 131	0	0.08795	\$ -	Schedule 131	41,240	0.41602	\$ 17,156.86
Schedule 132	81,248	0.08795	\$ 7,142.25	Schedule 132	0	0.41602	\$ -
Schedule 146	3,226,388	0.00054	\$ 1,742.25	Schedule 146	0	0.41602	\$ -
Total Demand	31,390,375		\$ 3,013,461.20	Total Demand	12,396,641		\$ 1,380,350.18
			\$ 0.09600				\$ 0.11135
	31,390,375	check	\$ -				\$ -
<b>COMMUNITY</b>				<b>COMMUNITY</b>			
Schedule 101	20,471,853	0.41511	\$ 8,515,300.09	Schedule 101	9,388,539	0.41602	\$ 3,905,912.45
Schedule 111	6,537,914	0.41511	\$ 2,722,746.87	Schedule 111	3,005,812	0.41602	\$ 1,250,477.91
Schedule 112	118,619	0.41511	\$ 49,485.20	Schedule 112	2,290	0.41602	\$ 952.89
Schedule 121	765,970	0.41511	\$ 320,944.61	Schedule 121	0	0.41602	\$ -
Schedule 122	189,282	0.41511	\$ 78,776.56	Schedule 122	0	0.41602	\$ -
Schedule 131	0	0.41511	\$ -	Schedule 131	0	0.41602	\$ -
Schedule 132	81,248	0.41511	\$ 34,036.26	Schedule 132	0	0.41602	\$ -
Total Commodity	28,163,987		\$ 11,721,291.59	Total Commodity	12,437,881		\$ 5,174,499.71
	28,163,987	check	\$ -		12,437,881		\$ 50,416.03

Deferral Calculation

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand
\$ 10,258,756.46	\$ 1,648,242.22	\$ 4,532,571.89	\$ 720,802.59
\$ (11,721,291.59)	\$ (3,013,461.20)	\$ (5,174,499.71)	\$ (1,380,350.18)
\$ (1,462,535.13)	\$ (1,365,218.98)	\$ (652,427.82)	\$ (4,129,429.70)
WA Total	\$ (2,827,754.11)	ID Total	\$ (1,301,675.59)

JET Entry	5,317,096.29	Credits
JET Debits	(5,317,096.29)	

**Washington/Idaho Gas Costs**

	GL Account	Nov-11 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
System Gas purchases misc adjustments	804000 GD AN	\$ -	\$ -	\$ -	Nucleus Database
Nucleus Storage acct. JPRAIRIEAN -100408	808200 GD AN	\$ (1,458,464.87)	\$ -	\$ (1,458,464.87)	
JP Injections	808100 GD AN	\$ 8,779,662.64	\$ -	\$ 8,779,662.64	
JP Withdrawals	164100 GD AN	\$ 7,321,197.77	\$ -	\$ 7,321,197.77	
Total JP		\$ -	\$ -	\$ -	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (133,256.96)	\$ -	\$ (133,256.96)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 124,280.12	\$ -	\$ 124,280.12	
Total Clay Basin	164115 GD AA	\$ (8,976.84)	\$ -	\$ (8,976.84)	
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$ 7,312,220.93</b>	<b>\$ -</b>	<b>\$ 7,312,220.93</b>	
<b>NUCUT PURCHASES (GL Estimate Report)</b>					
	804000 GD AN	\$ 19,515,352.55			Commodity Purchases
	804001 GD AN	\$ 2,377,779.63			Fixed Demand and Capacity Releases
	804002 GD AN	\$ 123,563.24			Variable Demand (Transport) Costs
	804010 GD AN	\$ (15,819.26)			Hedge Activity
	804600 GD AN	\$ 780,988.11			Financial Settlements
	804730 GD AN	\$ 2,703,606.74			Interco Purchase from Thermal
	811000 GD AN	\$ (126,550.17)			Cochran Credit
<b>Information from other journals -Deferred Costs:</b>					
WA Imbalance from DJ 436	804000 GD AN	\$ 107,009.42			DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN	\$ 49,320.74			DJ436 & DJ431
Broker Fees DJ 471	804017 GD AN	\$ 13,642.79			current month
Newedge Journal DJ 473	804017 GD AN	\$ 3,172.15			Newedge Trading Fees
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 GD AN	\$ (15,289,511.74)			REVGSALES & DJ431
Terasan/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)			REVGSALES
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,934.82)			Pull credit from GL (DJ 451)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ 114,332.65			DJ 437
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -			
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -			
<b>Total Costs for Deferral including net gas costs</b>		<b>\$ 17,160,772.96</b>			<b>Tie to Deferral Entry</b>

483600 GD AN	\$ (1,230,196.66)	Input fr GLE Sales
483000 GD AN	\$ (13,320,845.46)	Input fr GLE Sales
483730 GD AN	\$ (738,470.64)	Input fr GLE Sales
	<u>(15,289,511.74)</u>	

Washington State Gas Sales Volumes  
 Based on PGA 1/01/2011  
 PGA Change For  
 November, 2011

September  
 October  
 November  
 December

	October Therms Billed December	Therms Billed Unbilled Reversal	October Calendar Therms	Total October Calendar Therms
101	397,189	-	397,189	397,189
111	202,706	-	202,706	202,706
112	5,654	-	5,654	5,654
121	77,372	-	77,372	77,372
122	4,696	-	4,696	4,696
122G	-	-	-	-
122L	-	-	-	-
122W	-	-	-	-
131	7,169	-	7,169	7,169
132	-	-	-	-
132W	-	-	-	-
146	-	-	-	-
147	-	-	-	-
148	-	-	-	-
	<b>894,766</b>		<b>894,766</b>	<b>894,766</b>

	Nov & Dec Therms Billed In	December Unbilled Accrual	Total Therms Billed In	Nov & Dec Nov & Dec
101	17,345,738	2,728,946	20,074,684	20,074,684
111	6,019,684	316,544	6,336,228	6,336,228
112	112,965	-	112,965	112,965
121	527,502	160,199	687,701	687,701
122	184,586	-	184,586	184,586
122G	-	-	-	-
122L	-	-	-	-
122W	-	-	-	-
131	74,080	-	74,080	74,080
132	-	-	-	-
132W	-	-	-	-
146	2,884,181	342,207	3,226,388	3,226,388
147	77,764	-	77,764	77,764
148	4,126,874	343,354	4,470,228	4,470,228
	<b>31,352,354</b>	<b>3,891,247</b>	<b>35,243,601</b>	<b>35,243,601</b>

	October and November In	December (Net Unbilled)	Net
101	17,742,907	2,728,946	20,471,853
111	6,221,370	316,544	6,537,914
112	118,619	-	118,619
121	604,874	160,196	765,070
122	189,282	-	189,282
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	81,249	-	81,249
132	-	-	-
132W	-	-	-
146	2,884,181	342,207	3,226,388
147	77,764	-	77,764
148	4,126,874	343,354	4,470,228
	<b>32,047,120</b>	<b>3,891,247</b>	<b>35,938,367</b>

Commodity Calendar Sales	28,163,987
Sch 146/147/148 Ignored	7,774,380
	<b>35,938,367.00</b>

check

	October Commodity Rate	October Demand Rate	October Amortization Rate
	\$0.45849	\$0.10132	\$0.07524
	\$0.45849	\$0.09840	\$0.07543
	\$0.45849	\$0.09840	\$0.07543
	\$0.45849	\$0.08262	\$0.07305
	\$0.45849	\$0.08262	\$0.07305
	\$0.45849	-	-
	\$0.45849	-	-
	\$0.45849	-	-
	\$0.45849	-	-
	\$0.45849	-	-
	\$0.45849	\$0.06363	\$0.06300
	\$0.45849	\$0.06363	\$0.06363
	\$0.45849	\$0.00054	\$0.00054

	Nov & Dec Commodity Rate	Nov & Dec Demand Rate	Nov & Dec Amortization Rate
	\$0.41511	\$0.10659	\$0.02898
	\$0.41511	\$0.10539	\$0.02753
	\$0.41511	\$0.10539	(\$0.00044)
	\$0.41511	\$0.08875	\$0.02630
	\$0.41511	\$0.08875	(\$0.00044)
	\$0.41511	-	-
	\$0.41511	-	-
	\$0.41511	\$0.06795	\$0.04533
	\$0.41511	\$0.06785	(\$0.00044)
	\$0.41511	\$0.00054	(\$0.00005)

	Billed	Adjustment
101	17,742,907	-
111	6,221,370	-
112	118,619	-
121	604,874	-
122	189,282	-
122G	-	-
122L	-	-
122W	-	-
131	81,249	-
132	-	-
132W	-	-
146	2,884,181	-
147	77,764	-
148	4,126,874	-

	Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
	\$182,088.01	\$40,241.16	\$29,883.00
	\$92,938.67	\$19,946.27	\$15,290.11
	\$2,592.30	\$566.35	\$-
	\$35,474.29	\$6,392.47	\$5,652.02
	\$2,153.07	\$387.88	\$-
	\$-	\$-	\$-
	\$-	\$-	\$-
	\$-	\$-	\$-
	\$3,286.91	\$456.16	\$-
	\$-	\$-	\$-
	\$-	\$-	\$-
	\$-	\$-	\$-
	\$-	\$-	\$-
	\$-	\$-	\$-
	\$318,543.26	\$67,960.41	\$50,925.13

	Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
	\$6,333,202.08	\$2,181,716.66	\$681,764.34
	\$2,929,808.19	\$667,667.57	\$174,408.28
	\$46,892.90	\$11,905.38	\$(49.70)
	\$285,470.32	\$61,033.20	\$18,088.52
	\$76,623.49	\$16,382.01	\$(81.22)
	\$-	\$-	\$-
	\$-	\$-	\$-
	\$-	\$-	\$-
	\$30,751.35	\$5,033.74	\$(32.60)
	\$-	\$-	\$-
	\$-	\$1,742.25	\$(161.32)
	\$-	\$-	\$-
	\$11,402,748.33	\$2,945,480.80	\$773,936.30

	Commodity Total	Demand Total	Amortization Total
	\$8,515,300.09	\$2,221,957.82	\$611,647.34
	\$2,722,746.87	\$687,613.84	\$189,688.39
	\$49,485.20	\$12,461.73	\$(49.70)
	\$320,944.61	\$67,425.67	\$23,740.55
	\$76,778.56	\$16,769.99	\$(81.22)
	\$-	\$-	\$-
	\$-	\$-	\$-
	\$-	\$-	\$-
	\$34,038.28	\$5,489.90	\$(32.60)
	\$-	\$-	\$-
	\$-	\$1,742.25	\$(161.32)
	\$-	\$-	\$-
	\$11,721,291.69	\$3,013,461.21	\$824,761.44

Washington Sales Volumes

December-11 Description	Schedule	December-11 Billed	November-11 Unbilled	December-11 Unbilled	December-11 Net Unbilled	Total	Notes
<b>Schedule Sum-April for Commodity Deferral :</b>							
Firm 101		17,742,907	11,177,935	13,906,881	2,728,946	20,471,853	
Firm 111		6,221,370	4,483,723	4,800,267	316,544	6,537,914	
Firm 112		118,619	0	0	0	118,619	
Firm 121		604,874	426,332	586,528	160,196	765,070	
Firm 122		189,282	0	0	0	189,282	
Firm 122G		0	0	0	0	0	
Firm 122L		0	0	0	0	0	
Firm 122W		0	0	0	0	0	
Firm 131		81,249	0	0	0	81,249	
Interruptible 132		0	0	0	0	0	
Interruptible 132W		0	0	0	0	0	
<b>Total Retail Sales for GT</b>		<b>24,958,301</b>	<b>16,087,980</b>	<b>19,293,676</b>	<b>3,205,686</b>	<b>28,633,987</b>	<b>Total retail sales for PGA commodity deferral, includes interruptible rate schedules</b>
<b>Total 146 Transportation Sales</b>							
		2,884,181	2,811,922	3,154,129	342,207	3,226,388	
		2,884,181	2,811,922	3,154,129	342,207	3,226,388	
<b>Total 147 &amp; 148 Transportation Sales</b>							
		77,764	0	0	0	77,764	
		4,126,874	4,126,874	4,470,228	343,354	4,470,228	
		4,204,638	4,126,874	4,470,228	343,354	4,547,992	
<b>Total sales</b>		<b>32,047,120</b>	<b>23,026,766</b>	<b>26,918,033</b>	<b>3,881,247</b>	<b>35,938,367</b>	<b>Total sales for PGA demand deferral, includes interruptible rate schedules &amp; schedule 148 transportation</b>
<b>Schedule Sum-July for Demand Deferral:</b>							
Firm 101		17,742,907	11,177,935	13,906,881	2,728,946	20,471,853	
Firm 111		6,221,370	4,483,723	4,800,267	316,544	6,537,914	
Firm 112		118,619	0	0	0	118,619	
Firm 121		604,874	426,332	586,528	160,196	765,070	
Firm 122		189,282	0	0	0	189,282	
Firm 131		81,249	0	0	0	81,249	
Interruptible 132		2,884,181	2,811,922	3,154,129	342,207	3,226,388	
Transportation 146		27,842,482	18,899,912	22,447,805	3,547,893	31,390,376	
<b>Schedule Sum-July for Commodity and Demand Amortization:</b>							
Firm 101		17,742,907	11,177,935	13,906,881	2,728,946	20,471,853	
Firm 111		6,221,370	4,483,723	4,800,267	316,544	6,537,914	
Firm 121		604,874	426,332	586,528	160,196	765,070	
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
Firm 131		81,249	0	0	0	81,249	
Interruptible 132W		0	0	0	0	0	Special amortization rate
Transportation 146		2,884,181	2,811,922	3,154,129	342,207	3,226,388	
		27,453,332	18,899,912	22,447,805	3,547,893	31,001,226	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
<b>Firm 112</b>							
		118,619	0	0	0	118,619	Annual lump sum amortization
<b>Firm 122</b>							
		189,282	0	0	0	189,282	Annual lump sum amortization
<b>Firm 132</b>							
		81,249	0	0	0	81,249	Annual lump sum amortization
<b>Total Firm Sales</b>							
		24,877,052	16,087,980	19,293,676	3,205,686	28,082,738	
<b>Total Interruptible Sales</b>							
		81,249	0	0	0	81,249	
<b>Total Transportation Sales (Schedule 146)</b>							
		2,884,181	2,811,922	3,154,129	342,207	3,226,388	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>							
		4,204,638	4,126,874	4,470,228	343,354	4,547,992	
<b>Total sales</b>		<b>32,047,120</b>	<b>23,026,766</b>	<b>26,918,033</b>	<b>3,881,247</b>	<b>35,938,367</b>	
<b>Check total sales</b>		<b>32,047,120</b>	<b>23,026,766</b>	<b>26,918,033</b>	<b>3,881,247</b>	<b>35,938,367</b>	



AVISTA UTILITIES  
 RATE CHANGE PRORATION FOR DECEMBER  
 PROCESSING DATE RANGE: 2011-11-30 THRU 2011-12-29  
 RATE CHANGE EFFECTIVE DATE 2011-11-01

REVENUE MONTH DECEMBER

STATE	RATE SCHEDULE NUM	PREVIOUS RATE USAGE	CURRENT RATE USAGE	USAGE BILLED	TOTAL
WASHINGTON	TOTAL SCHEDULE FAFB		40,611		40,611
	TOTAL SCHEDULE 101	397,169	17,376,037	17,773,206	17,773,206
	TOTAL SCHEDULE 111	202,706	6,123,648	6,326,354	6,326,354
	TOTAL SCHEDULE 112	5,654	112,965	118,619	118,619
	TOTAL SCHEDULE 121	77,372	527,502	604,874	604,874
	TOTAL SCHEDULE 122	4,696	184,586	189,282	189,282
	TOTAL SCHEDULE 132	7,169	74,080	81,249	81,249
	TOTAL SCHEDULE 146		3,265,863	3,265,863	3,265,863
	STATE TOTAL	694,766	27,705,292	28,400,058	28,400,058
	MONTH USAGE TOTALS	694,766	27,705,292	28,400,058	28,400,058

Avista Corporation  
State of Washington  
Analysis of Account 191000 GD WA  
Recovered PGA Deferred

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
Schedule 111	5,589,541	0.02753	\$ 131,304.79
Schedule 112	63,290	(0.00044)	\$ (0.57)
Schedule 121	225,282	0.02630	\$ (8,162.88)
Schedule 122	180,182	(0.00044)	\$ (16.10)
Schedule 131	0	0.04533	\$ -
Schedule 132	47,057	(0.00044)	\$ -
Schedule 146	2,829,581	(0.00005)	\$ (115.92)
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 207,706.10
	<u>24,432,227</u>		<u>\$ 818,732.77</u>
	24,432,227	Adj	-
			<u>\$ 818,732.77</u>
		Subtotal	(1,908,338.96)
Interest		3.25%	(\$6,277.12)
Balance		11-30-2011	<u>(1,914,616.08)</u>

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)

WA 191000 Recoverable Gas Costs Amortized			
Dec-11			
	Total	Rates	Amortization
Schedule 101	20,471,853	0.02898	\$ 611,647.34
Schedule 111	6,537,914	0.02753	\$ 189,698.39
Schedule 112	118,619	(0.00044)	\$ (49.70)
Schedule 121	765,070	0.02630	\$ 23,740.55
Schedule 122	189,282	(0.00044)	\$ (81.22)
Schedule 131	0	0.04533	\$ -
Schedule 132	81,249	(0.00044)	\$ (32.60)
Schedule 146	3,226,388	(0.00005)	\$ (161.32)
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>31,390,375</u>		<u>\$ 824,761.44</u>
	31,390,375	Adj	-
			<u>\$ 824,761.44</u>
		Subtotal	(1,089,854.64)
Interest		3.25%	(\$4,068.55)
Balance		12-30-2011	<u>(1,093,923.19)</u>

Dec-11 JOURNAL ENTRY		
	dr	cr
Total Interest Income	419600 GD WA	
Total Interest Expense	431600 GD WA	4,068.55
Total WA Amortization Expense	805110 GD WA	(824,761.44)
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	820,692.89

interest check  
(\$4,068.55)