

Avista Corporation
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STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

July 30, 2012

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 two copies of the Purchase Gas Adjustment (PGA) Report for June 2012. This report shows the activity that occurred during the month in the Company's 191 accounts. Would you please forward these copies to Mr. Edward Keating and Ms. Kathryn Breda.

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 Bertholf".

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)	Account 191025 (JP Deferral Amortization)	Account 191025 (Additional JP Deferral)
November 2011 Ending Bal.	(2,166,330.57)	79,815.66 OK	(703,522.36) OK	(1,905,100.38) OK	68,436.08 OK	294,040.43 OK
December 2011						
Current Months Deferrals	(2,751,082.64)	(1,462,535.13)	(1,365,218.98)			76,671.47
Amortization	824,573.70			837,127.17	(12,553.47)	
Interest	(9,544.50)	(1,764.35)	(3,754.11)	(4,026.04)		
December 2011 Ending Bal.	(4,102,384.01)	(1,384,483.82) OK	(2,072,495.45) OK	(1,071,999.25) OK	55,882.61 OK	370,711.90 OK
January 2012						
Current Months Deferrals	(1,412,210.14)	(110,314.75)	(1,301,895.39)			
Amortization	771,270.64			783,498.39	(12,227.75)	
Interest	(13,117.36)	(3,899.03)	(7,375.99)	(1,842.34)		
January 2012 Ending Bal.	(4,756,440.87)	(1,498,697.60) OK	(3,381,766.83) OK	(290,343.20) OK	43,654.86 OK	370,711.90 OK
February 2012						
Current Months Deferrals	(570,402.46)	353,040.92	(923,443.38)			
Amortization	661,799.94			672,338.36	(10,538.42)	
Interest	(13,866.23)	(3,580.89)	(10,409.45)	124.11		
February 2012 Ending Bal.	(4,678,909.62)	(1,149,237.57) OK	(4,315,619.66) OK	382,119.27 OK	33,116.44 OK	370,711.90 OK
March 2012						
Current Months Deferrals	(932,517.16)	(431,447.26)	(501,069.90)			
Amortization	564,840.74			573,837.87	(8,997.13)	
Interest	(14,251.45)	(3,696.76)	(12,366.67)	1,811.98		
March 2012 Ending Bal.	(5,060,837.49)	(1,584,381.59) OK	(4,829,056.23) OK	957,769.12 OK	24,119.31 OK	370,711.90 OK
April 2012						
Prior Months Correction	(22.56)			(480.07)	457.51	
Current Months Deferrals	(306,727.92)	(502,933.46)	196,205.54			
Amortization	324,080.00			329,273.46	(5,193.46)	
Interest	(14,746.54)	(4,972.09)	(12,813.00)	3,038.55		
April 2012 Ending Bal.	(5,058,254.51)	(2,092,287.14) OK	(4,645,663.69) OK	1,289,601.06 OK	19,383.36 OK	370,711.90 OK
May 2012						
Current Months Deferrals	(252,792.80)	(847,824.58)	595,031.78			
Amortization	228,643.82			232,368.62	(3,724.80)	
Interest	(14,783.61)	(6,814.72)	(11,776.23)	3,807.34		
May 2012 Ending Bal.	(5,097,187.10)	(2,946,926.44) OK	(4,062,408.14) OK	1,525,777.02 OK	15,658.56 OK	370,711.90 OK
June 2012						
Current Months Deferrals	(312,083.21)	(1,180,850.54)	868,767.33			
Amortization	159,839.04			162,477.75	(2,638.71)	
Interest	(15,053.89)	(9,580.32)	(9,825.90)	4,352.33		
June 2012 Ending Bal.	(5,264,485.16)	(4,137,357.30) OK	(3,203,466.71) OK	1,692,607.10 OK	13,019.85 OK	370,711.90 OK

Avista Corporation Journal Entry

Effective Date: 201206

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Marcus Garbarino

Submitted by: Marcus Garbarino

Approved by:


Last Saved: 07/06/2012 3:57 PM

Approval Requested: 07/06/2012 3:58 PM


Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment	
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		81,320.41	WA DEFERRAL	
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	62,252.50		WA CURRENT PERIOD DEFERRAL EXP	
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	19,067.91		WA DEFERRAL INTEREST EXP	
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		7,845.00	WA AMORT INTEREST INC	
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		162,477.75	WA AMORT EXP	
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	170,322.75		WA RECOVERABLE GAS COSTS AMORTIZED	
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		123,896.21	ID DEFERRAL	
80	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	118,251.21		ID CURRENT PERIOD DEFERRAL EXP	
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,645.00		ID DEFERRAL INTEREST EXP	
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		488.12	ID AMORT INTEREST INC	
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		78,931.82	ID AMORT EXP	
120	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	79,419.94		ID RECOVERABLE GAS COSTS AMORTIZED	
130	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	2,638.71		Amortization of JP O&M Deferral	
140	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL		2,638.71	Amortization of JP O&M Deferral	
Totals:							457,598.02	457,598.02	

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 Marcus Garbarino



 Reviewed by Jani Gray

Date: 7/6/2012

 Date: 7/6/12

Date

Approved for Entry

Corporate Accounting use Only

Account	Jun-12	Jun-12
Washington/Idaho Gas Costs		
Demand (Transportation) Costs		
NWP Fixed	\$ 1,836,136.00	
NWP Variable	\$ 72,272.00	
NWP Capacity Release	\$ (759,532.00)	
NWP Total (excluding Refund)	\$ 1,148,876.00	
GTN Fixed	\$ 212,099.84	
GTN Variable	\$ 4,773.86	
GTN Capacity Release	\$ (3,367.18)	
GTN Total	\$ 213,506.52	
Transcanada Foothills (BC System) Fixed	\$ 286,550.14	
Transcanada Foothills (BC System) Variable	\$ 286,550.14	
ANG Total	\$ 573,100.28	
NOVA (AB System) Fixed	\$ 476,366.79	
NOVA (AB System) Variable	\$ 476,366.79	
NOVA Total	\$ 952,733.58	
Spectra Westcoast Fixed	\$ 109,320.69	
Spectra Westcoast Variable	\$ 109,320.69	
WWE (Duke) Total	\$ 218,641.38	
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		
Intracountry Transportation Optimization	\$ -	
Total Demand Costs from Purchase Journals	\$ (6,364.29)	
WA/ID Buy/Sell Transportation Recovery	\$ 2,265,255.85	
Total Demand Costs	\$ (77,045.65)	
less variable costs charged to Commodity	\$ -	
Total Demand Costs to be Allocated	\$ 2,188,210.20	
804001 GD AN	\$ 12,854,605.96	
Commodity Purchases (Natural Gas)		
Commodity Physical	\$ -	
Misc	\$ (78,898.94)	
Cochrane Credit	\$ 140,108.76	
Financial Settlements	\$ 185,615.07	
Foreign Exchange Hedge Activity	\$ 114,253.94	
Interco Purchase from Thermal	\$ -	
Total Commodity Costs from Purchase Journals	\$ 13,215,864.79	
Storage (Injections)/Withdrawals	\$ (5,595,376.38)	
808100/808200 GD AN	\$ -	
FAFB Commodity for Anderson Elementary/L1	\$ -	
WA/ID Gas Purchased from Interstate Asphalt	\$ -	
804000 GD AN	\$ 23,921.41	
GST	\$ 16,259.16	
Broker Fees	\$ 2,280.68	
Netwedge Broker Fees	\$ 77,045.86	
plus variable costs from Demand	\$ (5,652,033.48)	
WA/ID Off System Revenue	\$ (500,000.00)	
Terasen/Foris Deferred Exchange Revenue	\$ 1,575,761.06	
Total Commodity Costs to be Allocated	\$ 19,570.41	
WA Imbalance	\$ 8,679.11	
ID Imbalance	\$ 1,709,010.58	
Total Deferred Commodity Costs:	\$ 3,837,220.57	
Total Net Gas Costs	\$ 3,837,220.57	
From DJ 430	\$ 3,837,220.57	
Check	\$ -	

Expense Calculation

Category	Washington	Idaho	Total
Total Current Demand Costs (excluding refund)	\$ 1,481,504.31	\$ 647,705.68	\$ 2,129,209.99
Total Commodity Costs to be Allocated	\$ 1,130,446.67	\$ 549,314.39	\$ 1,679,761.06
Imbalance Cost Washington	\$ 19,570.41	\$ -	\$ 19,570.41
Imbalance Cost Idaho	\$ -	\$ 8,679.11	\$ 8,679.11
Total Commodity Costs before refund	\$ 1,150,017.08	\$ 557,993.50	\$ 1,708,010.58
Total	\$ 1,481,504.31	\$ 647,705.68	\$ 2,129,209.99

check \$

Balance Sheet Def Rev Calc	WASHINGTON	PGA	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	IDAHO	PGA	PGA Rate	PGA Revenue
	Volumes				Volumes				
DEMAND	3,435,044	0.10868		\$ 373,320.58	DEMAND	1,652,767	0.11135	\$ 184,035.61	
Schedule 101	1,831,205	0.10539		\$ 192,990.89	Schedule 111	1,093,643	0.11135	\$ 121,777.15	
Schedule 111	0	0.10539		\$ -	Schedule 112	38,326	0.11135	\$ 4,289.87	
Schedule 112	385,340	0.08875		\$ 34,198.93	Schedule 121	0	0.11135	\$ -	
Schedule 121	91,821	0.08875		\$ 8,149.11	Schedule 122	0	0.11135	\$ -	
Schedule 122	0	0.06795		\$ -	Total Demand	2,784,936		\$ 310,102.62	
Schedule 131	45,449	0.06795		\$ 3,086.26				\$ 0.11135	
Schedule 132	1,632,225	0.00054		\$ 889.40				\$ -	
Schedule 146	7,621,084			\$ 612,736.98				\$ -	
Total Demand	7,621,084			\$ 0.08040				\$ -	
	check			\$ -				\$ -	
COMMODITY	3,435,044	0.35949		\$ 1,234,863.97	COMMODITY	1,652,767	0.36042	\$ 595,680.28	
Schedule 101	1,831,205	0.35949		\$ 658,299.89	Schedule 111	1,093,643	0.36042	\$ 394,170.81	
Schedule 111	0	0.35949		\$ -	Schedule 112	38,326	0.36042	\$ 13,885.54	
Schedule 112	385,340	0.35949		\$ 138,525.88	Schedule 121	0	0.36042	\$ -	
Schedule 121	91,821	0.35949		\$ 33,006.73	Schedule 122	0	0.36042	\$ -	
Schedule 122	0	0.35949		\$ -	Schedule 131	0	0.36042	\$ -	
Schedule 131	45,449	0.35949		\$ 16,338.46	Schedule 132	28,026	0.36042	\$ 10,101.13	
Schedule 132	5,788,859	0.35949		\$ 2,081,036.92	Total Commodity	2,812,962		\$ 1,013,847.76	
Total Commodity	5,788,859			\$ 0.35949				\$ 30,560.42	
	check			\$ -				\$ -	

Deferral Calculation

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 1,150,017.08	\$ 1,481,504.31	\$ 557,993.50	\$ 647,705.68	\$ 3,837,220.57
\$ (2,081,036.92)	\$ (512,736.98)	\$ (1,013,847.76)	\$ (310,102.62)	\$ (4,017,724.29)
\$ (931,019.84)	\$ (33,232.67)	\$ (455,854.27)	\$ (337,903.06)	\$ (180,503.72)
WA Total	\$ (62,252.50)	\$ (118,212.12)	\$ -	\$ -

check

JET Entry	Debits	Credits
	\$ 457,598.03	\$ (457,598.03)

Washington/Idaho Gas Costs	GL Account	Jun-12 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (5,032,875.64)
JP Withdrawals	808100 GD AN	\$ 9,420.43
Total JP	164100 GD AN	\$ (5,023,455.21)
Clay Basin (QUESTAA) Injections		
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 61.35
Total Clay Basin	164115 GD AA	\$ 61.35
JP Injections April-May Adj		
JP Injections April-May Adj	808200 GD AN	\$ (492,553.67)
JP Withdrawals April-May Adj	808100 GD AN	\$ 10,571.17
Total JP April-May Adj	164100 GD AN	\$ (481,982.50)

Total Net Storage (Injections)/Withdrawals **\$ (5,505,376.36)**

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN	\$ 12,854,605.96
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,137,574.28
Variable Demand (Transport) Costs	804002 GD AN	\$ 77,045.86
Hedge Activity	804010 GD AN	\$ 185,615.07
Financial Settlements	804600 GD AN	\$ 140,108.76
Interco Purchase from Thermal	804730 GD AN	\$ 114,253.94
Cochran Credit	811000 GD AN	\$ (78,898.94)

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$ 19,570.41
ID Imbalance from DJ 436	804000 GD AN	\$ 8,679.11
Broker Fees DJ 471	804017 GD AN	\$ 18,258.16
Newedge Journal DJ 473	804017 GD AN	\$ 2,260.68
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (5,652,033.48)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,364.29)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ 23,921.41
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		\$ 3,837,220.57

Tie to Deferral Entry

483600 GD AN	\$ 148,304.70	Input fr GLE Sales
483000 GD AN	\$ (5,168,141.41)	Input fr GLE Sales
483730 GD AN	\$ (632,196.77)	Input fr GLE Sales
	(5,652,033.48)	

Journal # 430 Entry		Dr.	Cr.	
232130 ZZ ZZ	\$ 208,230.50	\$ -		Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (206,230.50)		Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (1,390,719.69)		Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 1,390,719.69	\$ -		Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ -		Clear MTM on FX for 2 months out
254745 ZZ ZZ	\$ -	\$ -		Clear MTM on FX for 2 months out
804700.GD.AN	\$ 211,490.20	\$ -		Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (211,490.20)		Provide Bookout dollars offset
232130.ZZ.ZZ	\$ -	\$ (21.73)		To correct rounding of payables and receivables balances
232620 ZZ ZZ	\$ -	\$ -		To correct rounding of payables and receivables balances
142600.ZZ.ZZ	\$ -	\$ (20.00)		To correct rounding of payables and receivables balances
903000.CD.AA	\$ 41.73	\$ -		To correct rounding of payables and receivables balances
232130.ZZ.ZZ	\$ -	\$ (126.07)		Shell Correction
143025.ZZ.ZZ	\$ 125.07	\$ -		Prior month classification correction
808200 GD AN	\$ -	\$ (492,553.67)		Correct JP WACOG Pricing Apr - May
808100 GD AN	\$ 10,571.17	\$ -		Correct JP WACOG Pricing Apr - May
164100 GD AN	\$ 481,982.50	\$ -		Correct JP WACOG Pricing Apr - May
	Total Other Adj	\$ 2,301,160.86	\$ (2,301,160.86)	

Total from GLE **\$ 20,582,044.51** **\$ (20,582,044.51)**
Total DJ 430 **\$ 22,883,205.37** **\$ (22,883,205.37)**

	Tracker Transfer Balance 11/1/11	Acct 191010	Total	Commodity Deferral	Demand Deferral	3.25%	WA CURR UNRECOV PGA DEFERRED
11-11	Current Mo Deferrals		0.00	79,707.72	(703,570.96)	0.00	191000 GD WA
	Misc Adjustments		0.00	0.00	0.00	0.00	2011 Deferral Transfer
	Adjustments		0.00	0.00	0.00	0.00	191010 GD WA
	Cascade		0.00	0.00	0.00	0.00	WA deferral
	Terasen		0.00	0.00	0.00	0.00	805120 GD WA
	Interest		0.00	0.00	0.00	0.00	419000 GD WA
	Ending Balance		(843.46)	(79,707.72)	(703,570.96)	843.46	431800 GD WA
			(623,706.70)				
12-11	Current Mo Deferrals		0.00	(1,462,535.13)	(1,365,218.98)	0.00	191000 GD WA
	Misc Adjustments		0.00	0.00	0.00	0.00	2011 Deferral Transfer
	Adjustments		0.00	0.00	0.00	0.00	191010 GD WA
	Cascade		0.00	0.00	0.00	0.00	WA deferral
	Terasen		0.00	0.00	0.00	0.00	805120 GD WA
	Interest		0.00	0.00	0.00	0.00	419000 GD WA
	Ending Balance		(5,518.46)	(2,057,719.94)	(2,057,719.94)	5,518.46	431800 GD WA
			(3,456,973.27)				
12-11	Current Mo Deferrals		0.00	(110,314.75)	(1,301,895.39)	0.00	191000 GD WA
	Misc Adjustments		0.00	0.00	0.00	0.00	2011 Deferral Transfer
	Adjustments		0.00	0.00	0.00	0.00	191010 GD WA
	Cascade		0.00	0.00	0.00	0.00	WA deferral
	Terasen		0.00	0.00	0.00	0.00	805120 GD WA
	Interest		0.00	0.00	0.00	0.00	419000 GD WA
	Ending Balance		(11,275.02)	(3,369,685.33)	(3,369,685.33)	11,275.02	431800 GD WA
			(4,500,464.53)				
2-12	Current Mo Deferrals		0.00	353,040.92	(923,443.38)	0.00	191000 GD WA
	Misc Adjustments		0.00	0.00	0.00	0.00	2011 Deferral Transfer
	Adjustments		0.00	0.00	0.00	0.00	191010 GD WA
	Cascade		0.00	0.00	0.00	0.00	WA deferral
	Terasen		0.00	0.00	0.00	0.00	805120 GD WA
	Interest		0.00	0.00	0.00	0.00	419000 GD WA
	Ending Balance		(13,990.34)	(4,233,126.71)	(4,233,126.71)	13,990.34	431800 GD WA
			(5,464,657.23)				
3-12	Current Mo Deferrals		0.00	(431,447.25)	(501,069.90)	0.00	191000 GD WA
	Misc Adjustments		0.00	0.00	0.00	0.00	2011 Deferral Transfer
	Adjustments		0.00	0.00	0.00	0.00	191010 GD WA
	Cascade		0.00	0.00	0.00	0.00	WA deferral
	Terasen		0.00	0.00	0.00	0.00	805120 GD WA
	Interest		0.00	0.00	0.00	0.00	419000 GD WA
	Ending Balance		(16,063.44)	(4,794,196.61)	(4,794,196.61)	16,063.44	431800 GD WA
			(6,413,437.82)				
4-12	Current Mo Deferrals		0.00	(502,933.46)	136,205.54	0.00	191000 GD WA
	Misc Adjustments		0.00	0.00	0.00	0.00	2011 Deferral Transfer
	Adjustments		0.00	0.00	0.00	0.00	191010 GD WA
	Cascade		0.00	0.00	0.00	0.00	WA deferral
	Terasen		0.00	0.00	0.00	0.00	805120 GD WA
	Interest		0.00	0.00	0.00	0.00	419000 GD WA
	Ending Balance		(306,727.92)	(4,571,548.49)	(4,794,196.61)	306,727.92	431800 GD WA
			(5,098,326.41)				
5-12	Current Mo Deferrals		0.00	(847,824.58)	595,031.78	0.00	191000 GD WA
	Misc Adjustments		0.00	0.00	0.00	0.00	2011 Deferral Transfer
	Adjustments		0.00	0.00	0.00	0.00	191010 GD WA
	Cascade		0.00	0.00	0.00	0.00	WA deferral
	Terasen		0.00	0.00	0.00	0.00	805120 GD WA
	Interest		0.00	0.00	0.00	0.00	419000 GD WA
	Ending Balance		(252,792.81)	(2,074,481.95)	(4,557,993.07)	252,792.81	431800 GD WA
			(5,051,275.83)				
6-12	Current Mo Deferrals		0.00	(931,019.84)	868,767.33	0.00	191000 GD WA
	Misc Adjustments		0.00	0.00	0.00	0.00	2011 Deferral Transfer
	Adjustments		0.00	0.00	0.00	0.00	191010 GD WA
	Cascade		0.00	0.00	0.00	0.00	WA deferral
	Terasen		0.00	0.00	0.00	0.00	805120 GD WA
	Interest		0.00	0.00	0.00	0.00	419000 GD WA
	Ending Balance		(62,252.50)	(3,953,326.37)	(3,134,193.95)	62,252.50	431800 GD WA
			(7,090,654.39)				

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

WA 191000 Recoverable Gas Costs Amortized				
Apr-12				
	Total	Rates	Amortization	
Schedule 101	7,938,194	0.02942	\$	233,541.67
Schedule 111	3,130,512	0.02797	\$	87,560.42
Schedule 112	2,384	0.00000	\$	-
Schedule 121	308,703	0.02647	\$	8,171.37
Schedule 122	91,867	0.00000	\$	-
Schedule 131	0	0.04577	\$	-
Schedule 132	67,390	0.00000	\$	-
Schedule 146	2,325,551	0.00000	\$	-
Spokane Rock Products			\$	-
Valley Hosp 146			\$	-
Large Customer				\$0.00
	<u>13,864,601</u>		\$	<u>329,273.46</u>
	13,864,601		Adj	-
			\$	<u>329,273.46</u>
		Subtotal		1,286,562.54
		Interest 3.25%		\$3,038.55
Balance		04-30-2012		1,289,601.09

Apr-12			
JOURNAL ENTRY	dr	cr	
Total Interest Income 419600 GD WA			(\$3,038.55)
Total Interest Expense 431600 GD WA	0.00		
Total WA Amortization Expense 805110 GD WA			(329,273.46)
Tracker transfer 191010 GD WA		0.00	
WA Recoverable Gas Costs 191000 GD WA	332,312.01		

interest check
\$3,038.55

WA 191000 Recoverable Gas Costs Amortized				
May-12				
	Total	Rates	Amortization	
Schedule 101	5,103,815	0.02942	\$	150,154.24
Schedule 111	2,596,172	0.02797	\$	72,614.93
Schedule 112	0	0.00000	\$	-
Schedule 121	362,654	0.02647	\$	9,599.45
Schedule 122	103,931	0.00000	\$	-
Schedule 131	0	0.04577	\$	-
Schedule 132	58,001	0.00000	\$	-
Schedule 146	2,119,682	0.00000	\$	-
Spokane Rock Products			\$	-
Valley Hosp 146			\$	-
Large Customer				\$0.00
	<u>10,344,255</u>		\$	<u>232,368.62</u>
	10,344,255		Adj	-
			\$	<u>232,368.62</u>
		Subtotal		1,521,969.70
		Interest 3.25%		\$3,807.34
Balance		05-31-2012		1,525,777.04

May-12			
JOURNAL ENTRY	dr	cr	
Total Interest Income 419600 GD WA			(\$314.67)
Total Interest Expense 431600 GD WA	0.00		
Total WA Amortization Expense 805110 GD WA			(232,368.62)
Tracker transfer 191010 GD WA		0.00	
WA Recoverable Gas Costs 191000 GD WA	232,683.29		

\$314.67 May 2012 Interest Recorded
\$3,807.34 Correct May 2012 Interest
\$3,492.67 Additional to record with June 2012

WA 191000 Recoverable Gas Costs Amortized				
Jun-12				
	Total	Rates	Amortization	
Schedule 101	3,435,044	0.02942	\$	101,058.99
Schedule 111	1,831,205	0.02797	\$	51,218.80
Schedule 112	0	0.00000	\$	-
Schedule 121	385,340	0.02647	\$	10,199.95
Schedule 122	0	0.00000	\$	-
Schedule 131	0	0.04577	\$	-
Schedule 132	0	0.00000	\$	-
Schedule 146	1,832,225	0.00000	\$	-
Spokane Rock Products			\$	-
Valley Hosp 146			\$	-
Large Customer				\$0.00
	<u>7,483,814</u>		\$	<u>162,477.75</u>
	7,483,814		Adj	-
			\$	<u>162,477.75</u>
		Subtotal		1,688,254.79
		Interest 3.25%		\$4,352.33
Balance		06-30-2012		1,692,607.12

Jun-12			
JOURNAL ENTRY	dr	cr	
Total Interest Income 419600 GD WA			(\$7,845.00)
Total Interest Expense 431600 GD WA	0.00		
Total WA Amortization Expense 805110 GD WA			(162,477.75)
Tracker transfer 191010 GD WA		0.00	
WA Recoverable Gas Costs 191000 GD WA	170,322.75		

interest check
\$4,352.33

Avista Corporation Journal Entry

Effective Date: 201205

Journal: 431-D&A WA/ID

Last Saved: 06/06/2012 6:23 PM

Team: Resource Accounting

Approval Requested: 06/06/2012 6:23 PM

Type: C

Approved on: 06/07/2012 9:21 AM

Category: DJ

Currency: USD

Last Saved by: Marcus Garbarino

Submitted by: Marcus Garbarino

Approved by: Tami Judge

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment	
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		271,383.75	WA DEFERRAL	
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	252,792.81		WA CURRENT PERIOD DEFERRAL EXP	
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	18,590.94		WA DEFERRAL INTEREST EXP	
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		314.67	WA AMORT INTEREST INC	
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	232,683.29		WA AMORT EXP	
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL		232,683.29	WA RECOVERABLE GAS COSTS AMORTIZED	
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	117,123.48		ID DEFERRAL	
80	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL		117,123.48	ID CURRENT PERIOD DEFERRAL EXP	
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	48.80		ID DEFERRAL INTEREST EXP	
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		413.86	ID AMORT INTEREST INC	
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	98,864.31		ID AMORT EXP	
120	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		98,450.45	ID RECOVERABLE GAS COSTS AMORTIZED	
130	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	3,724.80		Amortization of JP O&M Deferral	
140	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL		3,724.80	Amortization of JP O&M Deferral	
Totals:							723,828.43	723,828.43	

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 Marcus Garbarino _____ Date _____
 Reviewed by _____ Date _____
 Approved for Entry _____ Date _____
 Corporate Accounting use Only

Amortization of JP Deferral

The balance of the Jackson Prairie Deferral as of 6/30/11 was picked up in the WA PGA which went into effect on 11/1/11. The amortization calculations below reflect the amortization of that balance as of 6/30/11. The remainder of the deferral will be picked up in the next WA PGA which will go into effect on 11/1/12. No interest is charged related to this balance or the balance that has not been included in the PGA.

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Mar-12	Volumes		Rates	Amortization
	Total			
Schedule	101	14,014,045	0.00044	\$ 6,166.18
Schedule	111	5,418,215	0.00044	\$ 2,384.01
Schedule	112	71,297	0.00044	\$ 31.37
Schedule	121	377,680	0.00044	\$ 166.18
Schedule	122	162,485	0.00044	\$ 71.49
Schedule	131	0	0.00044	\$ -
Schedule	132	75,130	0.00044	\$ 33.06
Schedule	146	2,896,657	0.00005	\$ 144.83
Current Month Amortization		<u>23,015,509</u>		\$ 8,997.13
		23,015,509		

Balance	03-31-2012	24,576.83
Original Balance at 3-31-12		24,119.32
Variance caused by volume changes		457.51

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Apr-12	Volumes		Rates	Amortization
	Total			
Schedule	101	7,938,194	0.00044	\$ 3,492.81
Schedule	111	3,130,512	0.00044	\$ 1,377.43
Schedule	112	2,384	0.00044	\$ 1.05
Schedule	121	308,703	0.00044	\$ 135.83
Schedule	122	91,867	0.00044	\$ 40.42
Schedule	131	0	0.00044	\$ -
Schedule	132	67,390	0.00044	\$ 29.65
Schedule	146	2,325,551	0.00005	\$ 116.28
Current Month Amortization		<u>13,864,601</u>		\$ 5,193.46
		13,864,601		

Balance	04-30-2012	19,383.37
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WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
May-12	Volumes		Rates	Amortization
	Total			
Schedule	101	5,103,815	0.00044	\$ 2,245.68
Schedule	111	2,596,172	0.00044	\$ 1,142.32
Schedule	112	0	0.00044	\$ -
Schedule	121	362,654	0.00044	\$ 159.57
Schedule	122	103,931	0.00044	\$ 45.73
Schedule	131	0	0.00044	\$ -
Schedule	132	58,001	0.00044	\$ 25.52
Schedule	146	2,119,682	0.00005	\$ 105.98
Current Month Amortization		<u>10,344,255</u>		\$ 3,724.80
		10,344,255		

Balance	05-31-2012	15,658.57
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WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Jun-12	Volumes		Rates	Amortization
	Total			
Schedule	101	3,435,044	0.00044	\$ 1,511.42
Schedule	111	1,831,205	0.00044	\$ 805.73
Schedule	112	0	0.00044	\$ -
Schedule	121	385,340	0.00044	\$ 169.55
Schedule	122	91,821	0.00044	\$ 40.40
Schedule	131	0	0.00044	\$ -
Schedule	132	45,449	0.00044	\$ 20.00
Schedule	146	1,832,225	0.00005	\$ 91.61
Current Month Amortization		<u>7,621,084</u>		\$ 2,638.71
		7,621,084		

Balance	06-30-2012	13,019.86
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Mar-12

JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 8,997.13	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(8,997.13)

Correcting Journal Entry

JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA		(457.51)
WA GRC Jackson Prairie Deferral	191025 GD WA	457.51	

Apr-12

JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 5,193.46	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(5,193.46)

May-12

JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 3,724.80	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(3,724.80)

Jun-12

JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 2,638.71	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(2,638.71)

Washington Sales Volumes

June-12 Description	Schedule	June-12 Billed	May-12 Unbilled	June-12 Unbilled	June-12 Net Unbilled	Total	Notes
Schedule SumApry for Commodity Deferral:							
Firm	101	4,464,819	3,326,923	2,297,148	(1,029,775)	3,435,044	
Firm	111	2,183,080	1,416,039	1,064,164	(351,875)	1,831,205	
Firm	112	0	0	0	0	0	
Firm	121	382,771	220,372	222,941	2,569	385,340	
Firm	122	91,821	0	0	0	91,821	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Firm	131	0	0	0	0	0	
Interruptible	132	45,449	0	0	0	45,449	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		7,167,940	4,963,334	3,584,253	(1,379,081)	5,768,859	Total retail sales for PGA commodity deferral, includes interruptible rate schedules.
Total 146 Transportation Sales							
Firm	146	2,129,364	2,114,441	1,817,302	(297,139)	1,832,225	
Firm	147	44,202	0	0	0	44,202	
Firm	148	3,252,973	3,252,973	3,328,665	75,692	3,328,665	
Total 147 & 148 Transportation Sales		3,297,175	3,252,973	3,328,665	75,692	3,372,867	
Total sales		12,594,479	10,330,748	8,730,220	(1,600,528)	10,993,951	
Schedule SumJuny for Demand Deferral:							
Firm	101	4,464,819	3,326,923	2,297,148	(1,029,775)	3,435,044	
Firm	111	2,183,080	1,416,039	1,064,164	(351,875)	1,831,205	
Firm	112	0	0	0	0	0	
Firm	121	382,771	220,372	222,941	2,569	385,340	
Firm	122	91,821	0	0	0	91,821	
Interruptible	131	0	0	0	0	0	
Interruptible	132	45,449	0	0	0	45,449	
Transportation	146	2,129,364	2,114,441	1,817,302	(297,139)	1,832,225	
Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation		9,297,304	7,077,775	5,401,555	(1,676,220)	7,621,084	
Schedule SumJuny for Commodity and Demand Amortization:							
Firm	101	4,464,819	3,326,923	2,297,148	(1,029,775)	3,435,044	
Firm	111	2,183,080	1,416,039	1,064,164	(351,875)	1,831,205	
Firm	121	382,771	220,372	222,941	2,569	385,340	
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	0	0	0	0	0	Special amortization rate
Interruptible	132	45,449	0	0	0	45,449	
Transportation	146	2,129,364	2,114,441	1,817,302	(297,139)	1,832,225	
Total sales for PGA Commodity & Demand Amortization		9,160,034	7,077,775	5,401,555	(1,676,220)	7,483,814	
Total Firm Sales							
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	91,821	0	0	0	91,821	Annual lump sum amortization
Interruptible	132	45,449	0	0	0	45,449	Annual lump sum amortization
Total Interruptible Sales		138,270	0	0	0	138,270	
Total Transportation Sales (Schedule 146)		2,129,364	2,114,441	1,817,302	(297,139)	1,832,225	
Total Transportation Sales (Schedule 147 & 148)		3,297,175	3,252,973	3,328,665	75,692	3,372,867	
Check total sales		12,594,479	10,330,748	8,730,220	(1,600,528)	10,993,951	

Idaho Sales Volumes

Consolidated Volumes		June-12 Billed	May-12 Unbilled	June-12 Unbilled	June-12 Net Unbilled	Total	Notes
June-12 Description	Schedule						

Schedule SumApry for Commodity Deferral :

101 Firm		2,079,479	1,507,022	1,080,310	(426,712)	1,652,767	
111 Firm		1,171,211	621,540	543,972	(77,568)	1,093,643	
112 Firm		38,526	0	0	0	38,526	
121 Firm		0	0	0	0	0	
122 Firm		0	0	0	0	0	
131 Interruptible		0	0	0	0	0	Notify Rates Dept if used
132 Interruptible		28,026	0	0	0	28,026	
132J Interruptible		0	0	0	0	0	
Total Retail Sales for GTI		3,317,242	2,128,562	1,624,282	(504,280)	2,812,962	Total sales for PGA commodity deferral, includes interruptible rate schedules

Transportation

146 Transportation		325,019	339,942	324,266	(15,676)	309,343	
147 Transportation		103,979	103,979	101,460	(2,519)	101,460	
159 Transportation		2,490,220	0	0	0	2,490,220	
169 Transportation		0	0	0	0	0	
Total transportation		2,919,218	443,921	425,726	(18,195)	2,901,023	
Total sales		6,236,460	2,572,483	2,050,008	(522,475)	5,713,985	

Schedule SumApry for Demand Deferral:

101 Firm		2,079,479	1,507,022	1,080,310	(426,712)	1,652,767	
111 Firm		1,171,211	621,540	543,972	(77,568)	1,093,643	
112 Firm		38,526	0	0	0	38,526	
121 Firm		0	0	0	0	0	
122 Firm		0	0	0	0	0	
Total Firm Sales		3,289,216	2,128,562	1,624,282	(504,280)	2,784,936	Total sales for PGA demand deferral, excludes interruptible rate schedules

Schedule SumApry for Commodity and Demand Amortization:

101 Firm		2,079,479	1,507,022	1,080,310	(426,712)	1,652,767	
111 Firm		1,171,211	621,540	543,972	(77,568)	1,093,643	
121 Firm		0	0	0	0	0	
131 Interruptible		0	0	0	0	0	Notify Rates Dept if used
132J Interruptible		0	0	0	0	0	Special amortization rate
Total Firm Sales		3,250,690	2,128,562	1,624,282	(504,280)	2,746,410	Volumes for PGA Commodity & Demand Amortization

112 Firm		38,526	0	0	0	38,526	Annual lump sum amortization
122 Firm		0	0	0	0	0	Annual lump sum amortization
132 Interruptible		28,026	0	0	0	28,026	Annual lump sum amortization

Total Firm Sales		3,289,216	2,128,562	1,624,282	(504,280)	2,784,936	
Total Interruptible Sales		28,026	0	0	0	28,026	
Total Transportation Sales (Schedule 146 - 169)		2,919,218	443,921	425,726	(18,195)	2,901,023	
Check total sales		6,236,460	2,572,483	2,050,008	(522,475)	5,713,985	
		6,236,460	2,572,483	2,050,008		5,713,985	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly	http://www.ferc.gov/legal/acct-matts/interest-rates.asp						
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	OLD \$0.41511 NEW \$0.35949 ✓	01-01-2012	03-31-2012	3.25%
Demand Rate		101	Debit	\$0.10868 ✓	11-01-2011	Next PGA filing	
		111/112	Debit	\$0.09840 ✓	11-01-2011	Next PGA filing	
		121/122	Debit	\$0.08262 ✓	11-01-2011	Next PGA filing	
		131/132	Debit	\$0.06795 ✓	11-01-2011	Next PGA filing	
		146	Debit	\$0.00054 ✓	11-01-2011	Next PGA filing	
<u>WA Commodity & Demand Amortization Rates</u>	191000 GD WA	101	Debit	\$0.07524 ✓	11-01-2011	Next PGA filing	
		111	Debit	\$0.07543 ✓	11-01-2011	Next PGA filing	
		112	Credit	\$0.00000 ✓	11-01-2011	Next PGA filing	
		121	Debit	\$0.07305 ✓	11-01-2011	Next PGA filing	
		122	Credit	\$0.00000 ✓	11-01-2011	Next PGA filing	
		131	Debit	\$0.08300 ✓	11-01-2011	Next PGA filing	
		132	Credit	\$0.00000 ✓	11-01-2011	Next PGA filing	
		146	Credit	\$0.00000 ✓	11-01-2011	Next PGA filing	
<u>WA Natural Gas Decoupling Mechanism Amortization</u>	186328 GD WA	101		(\$0.00469)	11-01-2011	Next PGA filing	
<u>WA Jackson Prairie Amortization Rates</u>	191025 GD WA	101-132	Credit	\$0.00044	11-01-2011	Next PGA filing	
		146	Credit	\$0.00005	11-01-2011	Next PGA filing	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website					01-01-2012	12-31-2012	1.00%
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)	191010 GD ID	101 - 132		\$0.41602 ✓	03-01-2012	Next PGA filing	
Demand Rate		101 - 122		\$0.11135 ✓	10-01-2011	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID	101	Debit	\$0.02874 ✓	10-01-2011	Next PGA filing	
		111	Debit	\$0.02874 ✓	10-01-2011	Next PGA filing	
		131	Debit	\$0.03302 ✓	10-01-2011	Next PGA filing	

Avista Corporation Journal Entry


Effective Date: 201206


Journal: NSJ006 - Correction of WA/ID Deferral
 Team: Resource Accounting
 Type: C
 Category: NSJ
 Currency: USD

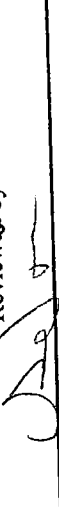
Last Saved by: Marcus Garbarino
 Submitted by: Marcus Garbarino
 Approved by:

Last Saved: 07/09/2012 9:42 AM
 Approval Requested: 07/09/2012 9:44 AM

Seq	Co.	FERC	Set.	Jur.	S.I.	Debit	Credit	Comment
			GD	WA	DL			
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		250,169.02	To correct deferral at 6/30/2012
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	249,830.70		To correct deferral at 6/30/2012
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	338.32		To correct deferral at 6/30/2012
40	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		121,450.02	To correct deferral at 6/30/2012
50	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	121,399.44		To correct deferral at 6/30/2012
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	50.58		To correct deferral at 6/30/2012
Totals:						371,619.04	371,619.04	



 Prepared by Marcus Garbarino
 Date 7/9/2012


 Reviewed by
 Date 7/9/2012


 Date 7/9/2012

Explanation:
 To correct the WA/ID deferral amount for June 30, 2012

Approved for Entry
 Corporate Accounting use Only

Jun-12

Account	Amount	Account	Amount
Washington/Idaho Gas Costs		804000 GD AN	
Demand (Transportation) Costs		804000 GD AN	
NWP Fixed	\$ 1,836,136.00	804000 GD AN	
NWP Variable	\$ 72,272.00	804000 GD AN	
NWP Capacity Release	\$ (759,532.00)	804000 GD AN	
NWP Total (excluding Refund)	\$ 1,148,876.00	804000 GD AN	
GTN Fixed	\$ 212,099.84	804000 GD AN	
GTN Variable	\$ 4,773.86	804000 GD AN	
GTN Capacity Release	\$ (3,367.18)	804000 GD AN	
GTN Total	\$ 213,506.52	804000 GD AN	
Transcanada Foothills (BC System) Variable	\$ 266,550.14	804000 GD AN	
Transcanada Foothills (BC System) Variable	\$ 476,366.78	804000 GD AN	
ANG Total	\$ 742,916.92	804000 GD AN	
NOVA (AB System) Fixed	\$ 476,366.79	804000 GD AN	
NOVA (AB System) Variable	\$ 109,320.69	804000 GD AN	
Spectra Westcoast Fixed	\$ 109,320.69	804000 GD AN	
Spectra Westcoast Variable	\$ -	804000 GD AN	
WWEI (Duke) Total	\$ -	804000 GD AN	
Questar	\$ -	804000 GD AN	
NOVA Fixed charges	\$ -	804000 GD AN	
Third party capacity release	\$ -	804000 GD AN	
Other Pipeline Fixed charges	\$ 0.00	804000 GD AN	
Other capacity release credit	\$ 0.00	804000 GD AN	
Counterparty Invoice Total	\$ -	804000 GD AN	
Thermal Transport	\$ -	804000 GD AN	
Intraccompany Transportation Optimization	\$ -	804000 GD AN	
Total Demand Costs from Purchase Journals	\$ (8,364.28)	804000 GD AN	
WAI/D Buy/Sell Transportation Recovery	\$ 2,206,255.85	804000 GD AN	
Total Demand Costs	\$ (6,158.43)	804000 GD AN	
less variable costs charged to Commodity	\$ (77,045.88)	804000 GD AN	
Total Demand Costs to be Allocated	\$ (83,204.31)	804000 GD AN	
Commodity Purchases (Natural Gas)	\$ 12,854,805.96	804000 GD AN	
Commodity Physical	\$ -	804000 GD AN	
Misc	\$ (78,888.54)	804000 GD AN	
Cochrane Credit	\$ 140,108.76	804000 GD AN	
Financial Settlements	\$ (185,615.07)	804000 GD AN	
Foreign Exchange Hedge Activity	\$ 114,251.94	804000 GD AN	
Inferco Purchase from Thermal	\$ (6,503,175.33)	804000 GD AN	
Total Commodity Costs from Purchase Journals	\$ 6,522,497.82	804000 GD AN	
Storage (Injections)/Withdrawals	\$ -	804000 GD AN	
FAB Commodity for Anderson Elementary/LI	\$ 23,921.41	804000 GD AN	
WAI/D Gas Purchased from Interstate Asphalt	\$ 18,254.16	804000 GD AN	
GST	\$ 2,260.68	804000 GD AN	
Broker Fees	\$ 77,045.86	804000 GD AN	
Newedge Broker Fees	\$ (5,652,033.48)	804000 GD AN	
plus variable costs from Demand	\$ (500,000.00)	804000 GD AN	
WAI/D Off System Revenue	\$ 1,308,530.92	804000 GD AN	
Tarsen/Fortis Deferred Exchange Revenue	\$ 19,570.41	804000 GD AN	
Total Commodity Costs to be Allocated	\$ 8,679,111.11	804000 GD AN	
WA Imbalance	\$ 1,336,780.44	804000 GD AN	
ID Imbalance	\$ -	804000 GD AN	
Total Deferred Commodity Costs:	\$ -	804000 GD AN	
Total Net Gas Costs	\$ 3,465,990.43		
From DU 430	\$ -		
Check	\$ 3,465,990.43		

Jun-12

Expense Calculation

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
\$ 1,308,530.92	\$ 69.59%	\$ 30.42%	\$ 67.30%	\$ 32.70%
\$ 19,570.41	\$ 1,481,504.31	\$ 647,705.68	\$ 880,615.98	\$ 427,914.94
\$ 8,679.11	\$ -	\$ -	\$ 19,570.41	\$ 8,679.11
\$ 1,336,780.44	\$ 647,705.68	\$ -	\$ 900,186.39	\$ 436,594.05
\$ 3,465,990.43	\$ 1,481,504.31	\$ 647,705.68	\$ 900,186.39	\$ 436,594.05

check \$

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
DEMAND						
Schedule 101	3,435,044	0.10868	\$ 373,320.58	1,652,767	0.11135	\$ 184,035.61
Schedule 111	1,831,205	0.10539	\$ 192,990.69	1,093,643	0.11135	\$ 121,777.15
Schedule 112	0	0.10539	\$ -	38,526	0.11135	\$ 4,289.87
Schedule 121	385,340	0.08875	\$ 34,188.93	0	0.11135	\$ -
Schedule 122	91,821	0.08875	\$ 8,149.11	0	0.11135	\$ -
Schedule 131	0	0.06795	\$ -	2,784,936	0.11135	\$ 310,102.62
Schedule 132	45,449	0.06795	\$ 3,086.26	0	0.11135	\$ -
Schedule 146	1,832,225	0.00054	\$ 989.40	0	0.11135	\$ -
Total Demand	7,621,084		\$ 612,736.98	2,812,862		\$ 2,812,862
			\$ 0.08040			\$ 0.11135
COMMODITY						
Schedule 101	3,435,044	0.35949	\$ 1,234,853.97	1,652,767	0.36042	\$ 595,690.28
Schedule 111	1,831,205	0.35949	\$ 658,299.89	1,093,643	0.36042	\$ 394,170.81
Schedule 112	0	0.35949	\$ -	38,526	0.36042	\$ 13,885.54
Schedule 121	385,340	0.35949	\$ 138,525.88	0	0.36042	\$ -
Schedule 122	91,821	0.35949	\$ 33,008.73	0	0.36042	\$ -
Schedule 131	0	0.35949	\$ -	28,026	0.36042	\$ 10,101.13
Schedule 132	45,449	0.35949	\$ 16,338.46	0	0.36042	\$ -
Total Commodity	5,788,859		\$ 2,081,036.92	2,812,862		\$ 1,013,847.76
			\$ 0.35949			\$ 0.36042

Deferral Calculation

Washington Commodity	Idaho Commodity	Idaho Demand	Totals from above
\$ 900,186.39	\$ 1,481,504.31	\$ 647,705.68	\$ 3,465,990.43
\$ (2,081,036.92)	\$ (612,736.98)	\$ -	\$ (4,017,724.29)
\$ (1,180,850.53)	\$ -	\$ -	\$ (551,733.86)
\$ (1,180,850.53)	\$ (377,253.71)	\$ -	\$ (1,558,104.24)
WA Total	(312,063.20)	(239,650.65)	(551,733.86)

check \$

JET Entry	Credits
Debits	\$ (829,217.07)

Washington/Idaho Gas Costs	GL Account	Jun-12 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (5,032,875.64)
JP Withdrawals	808100 GD AN	\$ 9,420.43
Total JP	164100 GD AN	\$ (5,023,455.21)
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 61.35
Total Clay Basin	164115 GD AA	\$ 61.35
JP Injections April-May Adj	808200 GD AN	\$ (492,553.67)
JP Withdrawals April-May Adj	808100 GD AN	\$ 10,571.17
Total JP April-May Adj	164100 GD AN	\$ (481,982.50)

\$ (5,505,376.36)

Total Net Storage (Injections)/Withdrawals

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN	\$ 12,854,605.96
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,137,574.28
Variable Demand (Transport) Costs	804002 GD AN	\$ 77,045.86
Hedge Activity	804010 GD AN	\$ (185,615.07)
Financial Settlements	804600 GD AN	\$ 140,108.76
Interco Purchase from Thermal	804730 GD AN	\$ 114,253.94
Cochran Credit	811000 GD AN	\$ (78,898.94)

Information from other Journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$ 19,570.41
ID Imbalance from DJ 436	804000 GD AN	\$ 8,679.11
Broker Fees DJ 471	804017 GD AN	\$ 18,258.16
Newedge Journal DJ 473	804017 GD AN	\$ 2,260.68
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (5,652,033.48)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,364.29)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ 23,921.41
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		\$ 3,465,890.43 Tie to Deferral Entry

483600 GD AN	\$ 148,304.70	Input fr GLE Sales
483000 GD AN	\$ (5,168,141.41)	Input fr GLE Sales
483730 GD AN	\$ (632,196.77)	Input fr GLE Sales
	(5,652,033.48)	

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 206,230.50	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (206,230.50)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (1,390,719.69)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 1,390,719.69	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
254745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 211,490.20	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (211,490.20)	Provide Bookout dollars offset
232130.ZZ.ZZ	\$ -	\$ (21.73)	To correct rounding of payables and receivables balances
232620 ZZ ZZ	\$ -	\$ -	To correct rounding of payables and receivables balances
142600.ZZ.ZZ	\$ 41.73	\$ -	To correct rounding of payables and receivables balances
903000.CD.AA	\$ -	\$ (125.07)	Shell Correction
232130.ZZ.ZZ	\$ -	\$ -	Prior month classification correction
143025.ZZ.ZZ	\$ 125.07	\$ -	Correct JP WACOG Pricing Apr - May
808200 GD AN	\$ -	\$ (492,553.67)	Correct JP WACOG Pricing Apr - May
808100 GD AN	\$ 10,571.17	\$ -	Correct JP WACOG Pricing Apr - May
164100 GD AN	\$ 481,982.50	\$ -	Correct JP WACOG Pricing Apr - May
Total Other Adj	\$ 2,301,160.86	\$ (2,301,160.86)	

Total from GLE	\$ 20,582,044.51	\$ (20,582,044.51)
Total DJ 430	\$ 22,883,205.37	\$ (22,883,205.37)

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

	Total Acct 191010	Commodity Deferral	Demand Deferral	
5-12 Current Mo Deferrals	(252,792.81)	(847,824.58)	595,031.78	0.00
Misc Adjustments	0.00		0.00	
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	0.00		(18,590.94)	
Interest	(18,590.94)			
Ending Balance	(7,009,334.58)	(2,922,306.53)	(4,002,961.30)	(84,066.75)

3.25%

6-12 Current Mo Deferrals	(312,083.20)	(1,180,850.54)	888,767.33	0.00
Misc Adjustments	0.00		0.00	
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	0.00		(19,406.23)	
Interest	(19,406.23)			
Ending Balance	(7,340,824.01)	(4,103,157.07)	(3,134,193.96)	(103,472.95)

3.25%

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(271,383.75)
Deferral exp	805120 GD WA	252,792.81	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	18,590.94	

WA CURR UNRECOV PGA DEFERRED - Corrected			
2011 Deferral Transfer	181000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(331,489.43)
Deferral exp	805120 GD WA	312,083.20	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	19,406.23	

WA CURR UNRECOV PGA DEFERRED - Originally Recorded			
2011 Deferral Transfer	181000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(81,320.41)
Deferral exp	805120 GD WA	62,252.50	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	19,087.91	

WA CURR UNRECOV PGA DEFERRED - Correction Entry			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(250,168.02)
Deferral exp	805120 GD WA	249,930.70	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	338.32	

GL	Description	201201	201202	201203	201204	201205	201206
804000	AN,WA,ID GAS COSTS-COMMODITY	16,424,148.70	15,374,237.07	11,837,993.62	8,031,204.42	16,160,188.93	12,906,776.89
804001	AN,WA,ID GAS COSTS-DEMAND	2,359,037.74	2,311,283.07	2,378,736.85	2,055,892.37	2,112,417.61	2,129,209.99
804002	AN,WA,ID TRANSPORT VARIABLE CHARGES	93,989.16	88,269.81	66,099.48	51,301.74	78,351.40	77,045.86
804010	AN,WA,ID GAS COSTS - FX HEDGE	(28,994.99)	8,764.50	36,710.99	(13,960.35)	161,966.04	(184,901.98)
804017	AN,WA,ID GAS COSTS-TRANSACTION FEE	19,146.86	11,723.09	11,024.18	17,057.27	20,068.87	20,518.84
804600	AN,WA,ID GAS PURCHASES - FINANCIAL	1,072,626.19	1,398,089.85	1,523,958.75	1,188,879.43	897,232.07	140,108.76
804730	AN,WA,ID GAS COSTS-INTRACO LDC GAS	1,458,855.02	3,322,305.19	857,979.22	1,309,663.31	36,066.24	114,253.94
808100	AN,WA,ID GAS STORAGE WITHDRAWALS	9,418,616.53	9,083,108.16	386,450.32	82,425.20	373,539.98	20,052.95
808200	AN,WA,ID GAS STORAGE INJECTIONS	(797,493.00)	(41,700.41)	(2,226,836.87)	(977,809.18)	(5,189,135.95)	(5,525,429.31)
811000	AN,WA,ID GAS USED FOR PRODUCTS EXTRACTION	115,993.15	(376,067.39)	(112,480.47)	(92,719.06)	(104,494.32)	(78,898.94)
	Total Gas Costs	30,135,925.36	31,180,012.94	14,759,636.07	11,651,935.15	14,546,200.87	9,618,737.00
483600	AN,WA,ID SALES FOR RESALE-FINANCIAL GAS	(239,721.51)	(55,201.63)	(69,836.03)	(2,346.15)	(165,358.65)	148,304.70
483000	AN,WA,ID SALES FOR RESALE PHYSICAL-GAS	(9,675,660.27)	(8,469,576.32)	(1,488,272.48)	(2,359,581.20)	(6,117,112.90)	(5,168,141.41)
483730	AN,WA,ID SALES FOR RESALE-INTRACO LDC GAS	(1,339,595.00)	(5,559,149.37)	(713,379.38)	(1,440,839.26)	(2,633,199.01)	(632,196.77)
495028	AN,WA,ID DEFERRED EXCHANGE RESERVATION FEE	(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)
	Total Off-System Revenue	(11,754,976.78)	(14,583,927.32)	(2,771,487.89)	(4,302,766.61)	(9,415,670.56)	(6,152,033.48)
	Net Gas Costs for Deferral	18,380,948.58	16,596,085.62	11,988,148.18	7,349,168.54	5,130,530.31	3,466,703.52
	Total Net Gas Costs Included in Deferral	18,380,948.58	16,596,085.62	11,988,148.18	7,349,168.54	5,131,243.40	3,465,990.43
	PTD Variance	0.00	0.00	0.00	0.00	713.09	(713.09)
	Cumulative Variance	0.00	0.00	0.00	0.00	713.09	0.00

June 2012 Recen of recorded gas costs to deferral

	Jun/12	Jun-12
Washington/Idaho Gas Costs		
Demand (Transportation) Costs		
NWP Fixed	\$ 1,836,136.00	
NWP Variable	\$ 72,272.00	
NWP Capacity Release	\$ (759,532.00)	
NWP Total (excluding Refund)	\$ 1,148,876.00	
GTN Fixed	\$ 212,099.84	
GTN Variable	\$ 4,773.86	
GTN Capacity Release	\$ (3,367.18)	
GTN Total	\$ 213,506.52	
Transcanada Foothills (BC System) Variable	\$ 286,550.14	
Transcanada Foothills (BC System) ANG Total	\$ -	
NOVA (AB System) Fixed	\$ 266,550.14	
NOVA (AB System) Variable	\$ 476,366.79	
NOVA Total	\$ 742,916.93	
Spectra Westcoast Fixed	\$ 109,320.69	
Spectra Westcoast Variable	\$ -	
Spectra Westcoast Total	\$ 109,320.69	
Questar		
NOVA Fixed charges	\$ -	
Third party capacity release	\$ -	
Other Pipeline Fixed charges	\$ 50.00	
Other capacity release credit	\$ 50.00	
Counterparty Invoice Total	\$ -	
Thermal Transport	\$ -	
Intracompany Transportation Optimization	\$ -	
Total Demand Costs from Purchase Journals	\$ 2,214,620.44	
WAI/D Buy/Sell Transportation Recovery	\$ (9,364.23)	
Total Demand Costs	\$ 2,205,256.21	
less variable costs charged to Commodity	\$ (77,045.86)	
Total Demand Costs to be Allocated	\$ 2,128,210.35	

	Jun/12	Jun-12
804001 GD AN		
804000 GD AN	\$ 12,654,605.96	
804000 GD AN	\$ -	
811000 GD AN	\$ (78,898.94)	
804600 GD AN	\$ 150,108.76	
804010 GD AN	\$ (185,615.07)	
804730 GD AN	\$ 114,253.94	
Total Commodity Costs from Purchase Journals	\$ 12,844,454.65	
Storage (Injections)/Withdrawals	\$ (5,505,376.36)	
FABE Commodity for Anderson Elementary/Li	\$ -	
WAI/D Gas Purchased from Interstate Asphalt	\$ -	
GST	\$ 23,921.41	
Broker Fees	\$ 18,258.16	
Newedge Broker Fees	\$ 2,260.68	
plus variable costs from Demand	\$ 77,045.86	
WAI/D Off System Revenue	\$ (5,652,033.48)	
Total Commodity Costs to be Allocated	\$ 1,308,530.92	
WVA Imbalance	\$ 19,570.41	
ID Imbalance	\$ 6,673.11	
Total Deferred Commodity Costs:	\$ 1,336,780.44	

	Jun/12	Jun-12
Total Net Gas Costs	\$ 3,465,990.43	
From DJ 430	\$ 3,465,990.43	
Check	\$ -	

Expense Calculation		Jun-12	
Total System Cost	\$ 2,128,210.35	Demand Allocated to Washington	\$ 1,481,504.31
		Demand Allocated to Idaho	\$ 647,705.68
			69.58%
			30.42%
Total Current Demand Costs (excluding refund)	\$ 2,128,210.35		
Total Commodity Costs to be Allocated	\$ 1,308,530.92		
Imbalance Cost Washington	\$ 19,570.41		
Imbalance Cost Idaho	\$ 8,679.11		
Total Commodity Costs before refund	\$ 1,336,780.44		
Total	\$ 3,465,990.43	Demand Allocated to Washington	\$ 900,186.39
		Demand Allocated to Idaho	\$ 647,705.68
			67.30%
			32.70%

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
DEMAND						
Schedule 101	3,435,044	0.10868	\$ 373,320.58	1,652,767	0.11135	\$ 184,035.61
Schedule 111	1,631,205	0.10539	\$ 192,990.69	1,093,643	0.11135	\$ 121,777.15
Schedule 112	0	0.10539	\$ -	38,526	0.11135	\$ 4,289.87
Schedule 121	385,340	0.08875	\$ 34,198.93	0	0.11135	\$ -
Schedule 122	91,821	0.08875	\$ 8,149.11	0	0.11135	\$ -
Schedule 131	0	0.06795	\$ -	2,784,936	0.11135	\$ 310,102.62
Schedule 132	45,449	0.06795	\$ 3,088.26	2,784,936	0.11135	\$ 310,102.62
Schedule 146	1,632,225	0.00054	\$ 989.40	0	0.11135	\$ -
Total Demand	7,621,084		\$ 612,736.96			\$ -
	7,621,084	check	\$ 0.08040			\$ -
COMMODITY						
Schedule 101	3,435,044	0.35949	\$ 1,234,863.97	1,652,767	0.36042	\$ 595,690.28
Schedule 111	1,631,205	0.35949	\$ 586,289.89	1,093,643	0.36042	\$ 394,170.81
Schedule 112	0	0.35949	\$ -	38,526	0.36042	\$ 13,885.54
Schedule 121	385,340	0.35949	\$ 138,525.88	0	0.36042	\$ -
Schedule 122	91,821	0.35949	\$ 33,008.73	0	0.36042	\$ -
Schedule 131	0	0.35949	\$ -	0	0.36042	\$ -
Schedule 132	45,449	0.35949	\$ 16,336.46	28,026	0.36042	\$ 10,101.13
Total Commodity	5,788,859		\$ 2,081,036.92	2,812,962		\$ 1,013,847.78
	5,788,859	check	\$ 0.35949	2,812,962	check	\$ 0.36042

Deferral Calculation		Washington		Idaho	
	Commodity	Washington Demand	Idaho Demand	Commodity	Idaho Demand
Total Deferral Expenses from above	\$ 900,186.39	\$ 1,481,504.31	\$ 436,594.05	\$ 647,705.68	\$ 3,465,990.43
PGA Deferral Revenue from above	\$ (2,081,036.92)	\$ (612,736.99)	\$ (1,013,847.78)	\$ (310,102.62)	\$ (4,017,724.29)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (1,180,850.54)	\$ (658,167.33)	\$ (577,253.71)	\$ (337,603.06)	\$ (551,733.86)
				ID Total	(239,650.65)
				WA Total	(312,083.20)

This was backwards in original entries (DJ 430)

JET Entry	Debits	Credits
	\$ 829,217.07	\$ (829,217.07)