

UG-121431

Avista Corporation
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STATE OF WASHINGTON
UTIL. AND TRNSP.
COMMISSION
2012 AUG 31 AM 10:10
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REGIONS MANAGEMENT

August 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 July 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 cursive script that reads "Craig L. 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)
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
July 2012						
Current Months Deferrals	488,124.44	(651,975.46)	1,140,099.90			
Amortization	104,129.91			105,880.22	(1,750.31)	
Interest	(14,492.88)	(12,088.23)	(7,132.17)	4,727.52		
July 2012 Ending Bal.	(4,686,723.69)	(4,801,420.99) OK	(2,070,498.98) OK	1,803,214.84 OK	11,269.54 OK	370,711.90 OK

Avista Corporation Journal Entry

Effective Date: 201207

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:

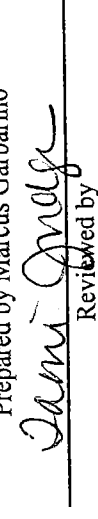
Last Saved: 08/06/2012 11:57 AM

Approval Requested: 08/06/2012 11:57 AM

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
			GD	WA	DL			
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	468,904.04		WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		488,124.44	WA CURRENT PERIOD DEFERRAL EXP
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	19,220.40		WA DEFERRAL INTEREST EXP
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		4,727.52	WA AMORT INTEREST INC
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	110,607.74		WA AMORT EXP
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	90,483.69		WA RECOVERABLE GAS COSTS AMORTIZED
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		93,494.73	ID DEFERRAL
80	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL			ID CURRENT PERIOD DEFERRAL EXP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,011.04		ID DEFERRAL INTEREST EXP
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		545.18	ID AMORT INTEREST INC
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	57,581.46		ID AMORT EXP
120	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,750.31		ID RECOVERABLE GAS COSTS AMORTIZED
130	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,750.31	Amortization of JP O&M Deferral
140	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL			Amortization of JP O&M Deferral
Totals:						751,558.68	751,558.68	



 Prepared by Marcus Garbarino



 Reviewed by

 Date: 8/6/12

 Date: 8/6/12

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.

Approved for Entry _____ Date _____
 Corporate Accounting use Only

Washington/Idaho Gas Costs	Jul-12	Jul-12
Demand (Transportation) Costs		
NWP Fixed	\$ 1,897,341.00	
NWP Variable	\$ 38,316.92	
NWP Capacity Release	\$ (741,419.00)	
GTN Fixed	\$ 219,169.84	
GTN Variable	\$ 3,572.94	
GTN Capacity Release	\$ (3,479.42)	
Transcanada Foothills (BC System) Fixed	\$ 219,263.36	
Transcanada Foothills (BC System) Variable	\$ 268,131.02	
ANG Total		
NOVA (AB System) Fixed	\$ 474,841.09	
NOVA (AB System) Variable	\$ 109,075.68	
Spectra Westcoast Fixed	\$ 109,075.68	
Spectra Westcoast Variable	\$ -	
WEI (Duke) Total		
Questar		
NOVA Fixed charges	\$ -	
Third party capacity release	\$ -	
Other Pipeline Fixed charges	\$ 0.00	
Other capacity release credit	\$ 0.00	
Counterparty Invoice Total	\$ -	
Thermal Transport	\$ -	
Intracompany Transportation Optimization	\$ -	
Total Demand Costs from Purchase Journals	\$ 2,285,550.07	
WAI/D Buy/Sell Transportation Recovery	\$ (8,271.36)	
Total Demand Costs	\$ 2,277,278.71	
less variable costs charged to Commodity	\$ (41,889.00)	
Total Demand Costs to be Allocated	\$ 2,235,389.71	
Commodity Purchases (Natural Gas)		
Commodity Physical	\$ 9,744,773.94	
Misc	\$ (52,339.73)	
Cochrane Credit	\$ 628,509.79	
Financial Settlements	\$ (33,886.36)	
Foreign Exchange Hedge Activity	\$ 878,262.55	
Interco Purchase from Thermal	\$ -	
Total Commodity Costs from Purchase Journals	\$ 10,077,120.29	
Storage (Injections)/Withdrawals	\$ -	
FAFB Commodity (or Anderson Elementary)/Li	\$ -	
WAI/D Gas Purchased from Interstate Asphalt	\$ -	
GST	\$ 18,047.54	
Broker Fees	\$ 3,534.59	
Newedge Broker Fees	\$ 41,889.86	
plus variable costs from Demand	\$ (9,433,557.11)	
WAI/D Off System Revenue	\$ (500,000.00)	
Terrasen/Fortis Deferred Exchange Revenue	\$ 974,610.77	
Total Commodity Costs to be Allocated	\$ 79,850.44	
WA Imbalance	\$ 79,850.44	
ID Imbalance	\$ 39,805.72	
Total Deferred Commodity Costs:	\$ 1,094,066.53	
Total Net Gas Costs	\$ 3,309,455.78	
From DJ 430	\$ 3,309,455.78	
Check	\$ -	

Expense Calculation	Jul-12	Jul-12
Total Current Demand Costs (excluding refund)	\$ 2,271,538.85	\$ 673,921.29
Total Commodity Costs to be Allocated	\$ 974,610.77	\$ 633,673.26
Imbalance Cost Washington	\$ 79,850.44	\$ 79,850.44
Imbalance Cost Idaho	\$ 39,805.72	\$ 39,805.72
Total Commodity Costs before refund	\$ 1,094,066.93	\$ 713,323.70
Total	\$ 3,309,455.78	\$ 873,921.29
check \$		

Balance Sheet	Washington	Idaho	Idaho
Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND			
Schedule 101	2,150,246	0.10868	233,686.74
Schedule 111	1,280,763	0.10539	134,979.61
Schedule 112	0	0.10539	0
Schedule 121	256,783	0.08875	22,789.49
Schedule 122	75,656	0.08875	6,714.47
Schedule 131	0	0.06785	0
Schedule 132	34,430	0.06785	2,339.52
Schedule 146	1,584,877	0.00084	855.83
Total Demand	5,392,755		401,367.56
check			0.07457
COMMODITY			
Schedule 101	2,150,246	0.35949	772,991.93
Schedule 111	1,280,763	0.35949	460,421.49
Schedule 112	0	0.35949	0
Schedule 121	256,783	0.35949	92,310.92
Schedule 122	75,656	0.35949	27,197.58
Schedule 131	0	0.35949	0
Schedule 132	34,430	0.35949	12,377.24
Total Commodity	3,797,878		1,365,299.16
check			0.35949

Balance Sheet	Washington	Idaho	Idaho
Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND			
Schedule 101	1,075,079	0.11135	119,710.05
Schedule 111	909,482	0.11135	101,270.82
Schedule 112	33,334	0.11135	3,711.74
Schedule 121	0	0.11135	0
Schedule 122	0	0.11135	0
Total Demand	2,017,895		224,692.61
check			0.11135
COMMODITY			
Schedule 101	1,075,079	0.36042	387,479.97
Schedule 111	909,482	0.36042	327,795.50
Schedule 112	33,334	0.36042	12,014.24
Schedule 121	0	0.36042	0
Schedule 122	0	0.36042	0
Schedule 131	0	0.36042	0
Schedule 132	25,491	0.36042	9,187.47
Total Commodity	2,043,386		736,477.18
check			0.36042

Deferral Calculation	Washington	Idaho	Idaho
Idaho Commodity	Washington Demand	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ 713,323.70	\$ 1,541,467.56	\$ 673,921.29
PGA Deferral Revenue from above	\$ (1,365,299.16)	\$ (401,367.66)	\$ (224,692.61)
Adjustments	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (651,975.46)	\$ 1,140,099.90	\$ 488,124.44
WA Total			
Idaho Total			

JET Entry	Debits	Credits
	751,558.68	(751,558.68)

Washington/Idaho Gas Costs	GL Account	Jul-12 Costs	
Nucleus Storage acct. JPRAIRIEAN -100408			(397,680.64)
JP Injections	808200 GD AN	\$ (352,385.89)	
JP Withdrawals	808100 GD AN	\$ 53,210.00	
Total JP	164100 GD AN	\$ (299,175.89)	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (45,294.75)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 23,846.34	77,056.34
Total Clay Basin	164115 GD AA	\$ (21,448.41)	
Total Net Storage (Injections)/Withdrawals		\$ (320,624.30)	
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$ 9,744,773.94	
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,223,660.21	
Variable Demand (Transport) Costs	804002 GD AN	\$ 41,889.86	
Hedge Activity	804010 GD AN	\$ (33,886.36)	
Financial Settlements	804600 GD AN	\$ 628,509.79	
Interco Purchase from Thermal	804730 GD AN	\$ 878,262.55	
Cochran Credit	811000 GD AN	\$ (52,339.73)	
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$ 79,650.44	
ID Imbalance from DJ 436	804000 GD AN	\$ 39,805.72	
Broker Fees DJ 471	804017 GD AN	\$ 18,047.54	
Newedge Journal DJ 473	804017 GD AN	\$ 3,534.59	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/48370	\$ (9,433,557.11)	
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)	
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,271.36)	
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ -	
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		\$ 3,309,456.78	Tie to Deferral Entry

483600 GD AN	\$ (87,792.85)	Input fr GLE Sales
483000 GD AN	\$ (8,203,464.03)	Input fr GLE Sales
483730 GD AN	\$ (1,142,300.23)	Input fr GLE Sales
	(9,433,557.11)	

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 932,549.97	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (932,649.97)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (3,797,646.68)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 3,797,545.58	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ (3,479.03)	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ 3,479.03	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 92,439.73	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (92,439.73)	Provide Bookout dollars offset
232130.ZZ.ZZ	\$ 12.75	\$ -	To correct rounding of payables and receivables balances
232620 ZZ ZZ	\$ -	\$ -	To correct rounding of payables and receivables balances
142600.ZZ.ZZ	\$ -	\$ (13.93)	To correct rounding of payables and receivables balances
903000.GD.AA	\$ 1.18	\$ -	To correct rounding of payables and receivables balances
232130.ZZ.ZZ	\$ 30,825.01	\$ -	Clear payable/receivable for Oneok; no cash exchanged
142600.ZZ.ZZ	\$ -	\$ (30,825.01)	Clear payable/receivable for Oneok; no cash exchanged
232620 ZZ ZZ	\$ 497,423.54	\$ -	Reclass - NOVA = 317,427.14; Foothills = 179,996.40
232130.ZZ.ZZ	\$ -	\$ (497,423.54)	Reclass - NOVA = 317,427.14; Foothills = 179,996.40
164100 GD AN	\$ -	\$ -	
Total Other Adj	\$ 5,354,276.79	\$ (5,354,276.79)	

Total from GLE	\$ 13,948,663.35	\$ (13,948,663.35)
Total DJ 430	\$ 19,302,940.14	\$ (19,302,940.14)

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)	(847,824.56)	595,031.78	0.00
Misc Adjustment	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	(18,590.94)	(18,590.94)		0.00
Interest		(84,066.75)		0.00
Ending Balance	(7,009,334.56)	(2,922,306.53)	(4,002,961.30)	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED				
2011 Deferral Transfer	191000 GD WA	0.00	0.00	0.00
WA deferral	191010 GD WA	0.00	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		0.00

5-12 Current Mo Deferrals	(312,083.20)	(1,180,850.54)	888,767.33	0.00
Misc Adjustment	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	(19,406.23)	(19,406.23)		0.00
Interest		(103,472.96)		0.00
Ending Balance	(7,340,824.01)	(4,103,157.07)	(3,134,193.96)	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED - Corrected				
2011 Deferral Transfer	191000 GD WA	0.00	0.00	0.00
WA deferral	191010 GD WA	0.00	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	18,406.23		0.00

	Total Acct 191010	Commodity Deferral	Demand Deferral	
7-12 Current Mo Deferrals	488,124.44	(651,975.46)	1,140,099.90	0.00
Misc Adjustment	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	(19,220.40)	(19,220.40)		0.00
Interest		(122,693.38)		0.00
Ending Balance	(6,871,919.97)	(4,755,132.53)	(1,994,094.06)	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED - Originally Recorded				
2011 Deferral Transfer	191000 GD WA	0.00	0.00	0.00
WA deferral	191010 GD WA	0.00	0.00	(91,320.41)
Deferral exp	805120 GD WA	62,252.50		0.00
Interest Income	419600 GD WA	0.00		0.00
Interest Expense	431600 GD WA	19,067.91		0.00

	Total Acct 191010	Commodity Deferral	Demand Deferral	
7-12 Current Mo Deferrals	488,124.44	(651,975.46)	1,140,099.90	0.00
Misc Adjustment	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	(19,220.40)	(19,220.40)		0.00
Interest		(122,693.38)		0.00
Ending Balance	(6,871,919.97)	(4,755,132.53)	(1,994,094.06)	0.00

8-12 Current Mo Deferrals	488,124.44	(651,975.46)	1,140,099.90	0.00
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WA CURR UNRECOV PGA DEFERRED - Correction Entry				
2011 Deferral Transfer	191000 GD WA	0.00	0.00	0.00
WA deferral	191010 GD WA	0.00	0.00	(250,169.02)
Deferral exp	805120 GD WA	249,830.70		0.00
Interest Income	419600 GD WA	0.00		0.00
Interest Expense	431600 GD WA	338.32		0.00

WA CURR UNRECOV PGA DEFERRED				
2011 Deferral Transfer	191000 GD WA	0.00	0.00	0.00
WA deferral	191010 GD WA	0.00	0.00	0.00
Deferral exp	805120 GD WA	468,904.04		(468,124.44)
Interest Income	419600 GD WA	0.00		0.00
Interest Expense	431600 GD WA	19,220.40		0.00

WA CURR UNRECOV PGA DEFERRED				
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Prior Period Unrecovered Gas Costs
Washington
191000

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

Balance 04-30-2012 1,289,601.09

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>		\$ 232,368.62
	10,344,255	Adj	-
			\$ 232,368.62
		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>		\$ 162,477.75
	7,483,814	Adj	-
			\$ 162,477.75
		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

WA 191000 Recoverable Gas Costs Amortized			
Jul-12			
	Total	Rates	Amortization
Schedule 101	2,150,246	0.02942	\$ 63,260.24
Schedule 111	1,280,763	0.02797	\$ 35,822.94
Schedule 112	0	0.00000	\$ -
Schedule 121	256,783	0.02647	\$ 6,797.05
Schedule 122	0	0.00000	\$ -
Schedule 131	0	0.04577	\$ -
Schedule 132	0	0.00000	\$ -
Schedule 146	1,584,877	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>5,272,669</u>		\$ 105,880.22
	5,272,669	Adj	-
			\$ 105,880.22
		Subtotal	1,798,487.35
Interest		3.25%	\$4,727.52
Balance		07-31-2012	1,803,214.87

Jul-12		
JOURNAL ENTRY	dr	cr
Total Interest Income	419600 GD WA	(\$4,727.52)
Total Interest Expense	431600 GD WA	0.00
Total WA Amortization Expense	805110 GD WA	(105,880.22)
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	110,607.74

interest check
\$4,727.52

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				
	Apr-12	Volumes		Amortization
		Total	Rates	
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

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)

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
	May-12	Volumes		Amortization
		Total	Rates	
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

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)

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
	Jun-12	Volumes		Amortization
		Total	Rates	
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

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)

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
	Jul-12	Volumes		Amortization
		Total	Rates	
Schedule	101	2,150,246	0.00044	\$ 946.11
Schedule	111	1,280,763	0.00044	\$ 563.54
Schedule	112	0	0.00044	\$ -
Schedule	121	256,783	0.00044	\$ 112.98
Schedule	122	75,656	0.00044	\$ 33.29
Schedule	131	0	0.00044	\$ -
Schedule	132	34,430	0.00044	\$ 15.15
Schedule	146	1,584,877	0.00005	\$ 79.24
Current Month Amortization		<u>5,382,759</u>		\$ 1,750.31
		5,382,759		
Balance			07-31-2012	11,269.55

Jul-12			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 1,750.31	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(1,750.31)

Washington Sales Volumes

July-12 Description	Schedule	July-12 Billed	June-12 Unbilled	July-12 Unbilled	July-12 Net Unbilled	Total	Notes
Schedule SumApry for Commodity Deferral:							
Firm	101	2,891,517	2,297,148	1,555,877	(741,271)	2,150,246	
Firm	111	1,554,169	1,064,164	790,758	(273,406)	1,280,763	
Firm	121	287,810	222,941	191,914	(31,027)	256,783	
Firm	122	75,656	0	0	0	75,656	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Firm	131	34,430	0	0	0	34,430	
Interruptible	132	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI:		4,843,582	3,584,253	2,538,549	(1,045,704)	3,797,878	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
Firm	146	1,825,410	1,817,302	1,576,769	(240,533)	1,584,877	
Firm	147	40,614	0	0	0	40,614	
Firm	148	3,328,665	3,328,665	3,126,365	(202,300)	3,126,365	
Total 147 & 148 Transportation Sales		3,369,279	3,328,665	3,126,365	(202,300)	3,166,979	
Total sales		10,038,271	8,730,220	7,241,683	(1,488,537)	8,549,734	
Schedule Sum-June for Demand Deferral:							
Firm	101	2,891,517	2,297,148	1,555,877	(741,271)	2,150,246	
Firm	111	1,554,169	1,064,164	790,758	(273,406)	1,280,763	
Firm	121	287,810	222,941	191,914	(31,027)	256,783	
Firm	122	75,656	0	0	0	75,656	
Firm	131	34,430	0	0	0	34,430	
Interruptible	132	0	0	0	0	0	
Transportation	146	1,825,410	1,817,302	1,576,769	(240,533)	1,584,877	
Total sales		6,688,992	5,401,555	4,115,318	(1,286,237)	5,382,755	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum-June for Commodity and Demand Amortization:							
Firm	101	2,891,517	2,297,148	1,555,877	(741,271)	2,150,246	
Firm	111	1,554,169	1,064,164	790,758	(273,406)	1,280,763	
Firm	121	287,810	222,941	191,914	(31,027)	256,783	
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	34,430	0	0	0	34,430	
Interruptible	132	0	0	0	0	0	
Transportation	146	1,825,410	1,817,302	1,576,769	(240,533)	1,584,877	
Total sales		6,558,906	5,401,555	4,115,318	(1,286,237)	5,272,689	Volumes for PGA Commodity & Demand Amortization:
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	75,656	0	0	0	75,656	Annual lump sum amortization
Interruptible	132	34,430	0	0	0	34,430	Annual lump sum amortization
Total Firm Sales		4,809,152	3,584,253	2,538,549	(1,045,704)	3,763,448	
Total Interruptible Sales		34,430	0	0	0	34,430	
Total Transportation Sales (Schedule 146)		1,825,410	1,817,302	1,576,769	(240,533)	1,584,877	
Total Transportation Sales (Schedule 147 & 148)		3,369,279	3,328,665	3,126,365	(202,300)	3,166,979	
Check total sales		10,038,271	8,730,220	7,241,683	(1,488,537)	8,549,734	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
WA Interest Rate: FERC Natural Gas Interest Rate, changes quarterly	http://www.ferc.gov/legal/acct-matts/interest-rates.asp			<u>OLD</u>	01-01-2012	03-31-2012	3.25%
WA Deferral Rates Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.41511	03-01-2012	Next PGA filing	
Demand Rate		101	Debit	\$0.10868 ✓	11-01-2011	Next PGA filing	
		111/112	Debit	\$0.10539 ✓	11-01-2011	Next PGA filing	
		121/122	Debit	\$0.08875 ✓	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	
WA Commodity & Demand Amortization Rates	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	
WA Natural Gas Decoupling Mechanism Amortization	186328 GD WA	101		(\$0.00469)	11-01-2011	Next PGA filing	
WA Jackson Prairie Amortization Rates	191025 GD WA	101-132	Credit	\$0.00044	11-01-2011	Next PGA filing	
		146	Credit	\$0.00005	11-01-2011	Next PGA filing	
ID Interest Rate Customer Deposit Rate changes annually check IPUC website					01-01-2012	12-31-2012	1.00%
ID Deferral Rates Commodity Rate (Without GTI) Demand Rate	191010 GD ID	101 - 132		\$0.36042 ✓	03-01-2012	Next PGA filing	
		101 - 122		\$0.11135 ✓	10-01-2011	Next PGA filing	
ID Commodity & Demand Amortization Rates	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 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)
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
July 2012						
Current Months Deferrals	488,124.44	(651,975.46)	1,140,099.90			
Amortization	104,129.91			105,880.22	(1,750.31)	
Interest	(14,492.88)	(12,088.23)	(7,132.17)	4,727.52		
July 2012 Ending Bal.	(4,686,723.69)	(4,801,420.99) OK	(2,070,498.98) OK	1,803,214.84 OK	11,269.54 OK	370,711.90 OK

Avista Corporation Journal Entry

Effective Date: 201207

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: 08/06/2012 11:57 AM

Approval Requested: 08/06/2012 11:57 AM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
			GD	WA	DL			
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	468,904.04		WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		488,124.44	WA CURRENT PERIOD DEFERRAL EXP
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	19,220.40		WA DEFERRAL INTEREST EXP
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		4,727.52	WA AMORT INTEREST INC
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		105,880.22	WA AMORT EXP
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	110,607.74		WA RECOVERABLE GAS COSTS AMORTIZED
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	90,483.69		ID DEFERRAL
80	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL		93,494.73	ID CURRENT PERIOD DEFERRAL EXP
Totals:								
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,011.04		ID DEFERRAL INTEREST EXP
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		545.18	ID AMORT INTEREST INC
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		57,036.28	ID AMORT EXP
120	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	57,581.46		ID RECOVERABLE GAS COSTS AMORTIZED
130	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	1,750.31		Amortization of JP O&M Deferral
140	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL		1,750.31	Amortization of JP O&M Deferral
						751,558.68	751,558.68	

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.

Marcus Garbarino 8/6/12
 Prepared by Marcus Garbarino Date
Sami Gage 8/6/12
 Reviewed by Date

Approved for Entry _____ Date
 Corporate Accounting use Only

Jul-12

Washington/Idaho Gas Costs	Jul-12
Demand (Transportation) Costs	
NWP Fixed	\$ 1,897,341.00
NWP Variable	\$ 36,316.92
NWP Capacity Release	\$ (741,419.00)
GTN Fixed	\$ 1,194,238.92
GTN Variable	\$ 219,188.84
GTN Capacity Release	\$ 3,572.94
Transcanada Foothills (BC System) Fixed	\$ (3,479.42)
Transcanada Foothills (BC System) Variable	\$ 219,263.36
ANG Total	\$ 268,131.02
NOVA (AB System) Fixed	\$ 268,131.02
NOVA (AB System) Variable	\$ 474,841.09
Spectra Westcoast Fixed	\$ 474,841.09
Spectra Westcoast Variable	\$ 109,075.68
WEI (Duke) Total	\$ 109,075.68
Questar	
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 0.00
Other capacity release credit	\$ 0.00
Counterparty Invoice Total	\$ -
Thermal Transport	
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ (8,271.36)
WAI/D Buy/Sell Transportation Recovery	\$ 2,257,278.74
Total Demand Costs	\$ (61,888.69)
less variable costs charged to Commodity	\$ -
Total Demand Costs to be Allocated	\$ 7,225,386.95
Commodity Purchases (Natural Gas)	
Commodity Physical	\$ 9,744,773.94
Misc	\$ -
Cochrane Credit	\$ (62,338.73)
Financial Settlements	\$ 628,509.79
Foreign Exchange Hedge Activity	\$ (33,866.36)
Interco Purchase from Thermal	\$ 878,262.55
Total Commodity Costs from Purchase Journals	\$ 10,105,303.19
Storage (Injections)/Withdrawals	\$ (20,824.00)
FAB Commodity for Anderson Elementary/LI	\$ -
WAI/D Gas Purchased from Interstate Asphalt	\$ -
GST	\$ 18,047.54
Broker Fees	\$ 3,534.59
Newedge Broker Fees	\$ 41,869.86
plus variable costs from Demand	\$ (9,433,557.11)
WAI/D Off System Revenue	\$ (500,000.00)
Teranov/Foris Deferred Exchange Revenue	\$ 974,610.77
Total Commodity Costs to be Allocated	\$ 79,650.44
WA Imbalance	\$ 39,805.72
ID Imbalance	\$ 1,094,066.93
Total Deferred Commodity Costs:	\$ 3,309,455.78
Total Net Gas Costs	\$ 3,309,455.78
From DJ 430	\$ -
Check	\$ -

Jul-12

Expense Calculation

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
\$ 3,309,455.78	69.68%	30.42%	65.02%	34.98%
Total Current Demand Costs (excluding return)	\$ 1,541,467.56	\$ 673,921.29	\$ 673,921.29	\$ 340,837.51
Total Commodity Costs to be Allocated	\$ 79,650.44	\$ 79,650.44	\$ 79,650.44	\$ 39,805.72
Imbalance Cost Washington	\$ 39,805.72	\$ -	\$ -	\$ 39,805.72
Imbalance Cost Idaho	\$ -	\$ 713,323.70	\$ -	\$ 380,743.23
Total Commodity Costs before refund	\$ 1,094,066.93	\$ -	\$ -	\$ 380,743.23
Total	\$ 3,309,455.78	\$ 1,541,467.56	\$ 673,921.29	\$ 380,743.23

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO			PGA Revenue
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue	
DEMAND							
Schedule 101	2,150,246	0.10868	\$ 233,688.74	1,075,079	0.11135	\$ 119,710.05	
Schedule 111	1,280,763	0.10538	\$ 134,979.61	909,482	0.11135	\$ 101,270.82	
Schedule 112	0	0.10539	\$ -	33,334	0.11135	\$ 3,711.74	
Schedule 121	256,783	0.08875	\$ 22,789.49	0	0.11135	\$ -	
Schedule 122	75,656	0.06785	\$ 5,114.47	0	0.11135	\$ -	
Schedule 131	0	0.06785	\$ -	2,017,895	0.11135	\$ 224,692.61	
Schedule 132	34,430	0.00054	\$ 2,339.52	0	0.11135	\$ -	
Schedule 146	1,584,877	0.00054	\$ 855.83	2,017,895	0.11135	\$ 224,692.61	
Total Demand	5,382,755		\$ 401,367.66	2,017,895	check	\$ 0.11135	
COMMODITY							
Schedule 101	2,150,246	0.35949	\$ 772,991.93	1,075,079	0.36042	\$ 387,479.97	
Schedule 111	1,280,763	0.35949	\$ 460,421.49	909,482	0.36042	\$ 327,795.50	
Schedule 112	0	0.35949	\$ -	33,334	0.36042	\$ 12,014.24	
Schedule 121	256,783	0.35949	\$ 92,310.92	0	0.36042	\$ -	
Schedule 122	75,656	0.35949	\$ 27,197.58	0	0.36042	\$ -	
Schedule 131	0	0.35949	\$ -	25,491	0.36042	\$ 9,187.47	
Schedule 132	34,430	0.35949	\$ 12,377.24	0	0.36042	\$ -	
Total Commodity	3,797,878		\$ 1,365,289.16	2,043,366	check	\$ 736,477.18	
Total	9,180,633		\$ 1,766,656.82	4,061,261	check	\$ 1,117,224.39	

Deferral Calculation

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand
\$ 713,323.70	\$ 1,541,467.56	\$ 380,743.23	\$ 673,921.29
\$ (1,365,289.16)	\$ (401,367.66)	\$ (736,477.18)	\$ (224,692.61)
\$ (651,965.46)	\$ (842,835.10)	\$ (355,733.95)	\$ (581,619.17)
WA Total	488,124.44	ID Total	63,494.73

Totals from above

WA Total	\$ 3,309,455.78
ID Total	\$ (2,727,836.61)
Net	\$ 581,619.17

JET Entry

Debits	Credits
\$ 751,558.68	\$ (751,558.68)

Washington/Idaho Gas Costs	GL Account	Jul-12 Costs	
Nucleus Storage acct. JPRAIRIEAN -100408			(397,680.64)
JP Injections	808200 GD AN	\$ (352,385.89)	
JP Withdrawals	808100 GD AN	\$ 53,210.00	
Total JP	164100 GD AN	\$ (299,175.89)	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (45,294.75)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 23,846.34	77,056.34
Total Clay Basin	164115 GD AA	\$ (21,448.41)	
Total Net Storage (Injections)/Withdrawals		\$ (320,624.30)	
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$ 9,744,773.94	
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,223,660.21	
Variable Demand (Transport) Costs	804002 GD AN	\$ 41,889.86	
Hedge Activity	804010 GD AN	\$ (33,886.36)	
Financial Settlements	804800 GD AN	\$ 628,509.79	
Interco Purchase from Thermal	804730 GD AN	\$ 878,262.55	
Cochran Credit	811000 GD AN	\$ (52,339.73)	
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$ 79,650.44	
ID Imbalance from DJ 436	804000 GD AN	\$ 39,805.72	
Broker Fees DJ 471	804017 GD AN	\$ 18,047.54	
Newedge Journal DJ 473	804017 GD AN	\$ 3,534.59	
WAID Sales for Resale Physical and Bookout -From GSALES	483000/483600/48373	\$ (9,433,557.11)	
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)	
WAID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,271.36)	
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ -	
FAPB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -	
WAID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -	
Total Costs for Deferral including net gas costs		\$ 3,309,455.78	Tie to Deferral Entry

483600 GD AN	\$ (87,792.85)	Input fr GLE Sales
483000 GD AN	\$ (8,203,464.03)	Input fr GLE Sales
483730 GD AN	\$ (1,142,300.23)	Input fr GLE Sales
	(9,433,557.11)	

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 932,549.97	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (932,549.97)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (3,797,545.68)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 3,797,545.68	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ (3,479.03)	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ 3,479.03	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 92,439.73	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (92,439.73)	Provide Bookout dollars offset
232130.ZZ.ZZ	\$ 12.75	\$ -	To correct rounding of payables and receivables balances
232620 ZZ ZZ	\$ -	\$ -	To correct rounding of payables and receivables balances
142600.ZZ.ZZ	\$ -	\$ (13.93)	To correct rounding of payables and receivables balances
903000.CD.AA	\$ 1.18	\$ -	To correct rounding of payables and receivables balances
232130.ZZ.ZZ	\$ 30,825.01	\$ -	Clear payable/receivable for Oneok; no cash exchanged
142600.ZZ.ZZ	\$ -	\$ (30,825.01)	Clear payable/receivable for Oneok; no cash exchanged
232620 ZZ ZZ	\$ 497,423.54	\$ -	Reclass - NOVA = 317,427.14; Foothills = 179,996.40
232130.ZZ.ZZ	\$ -	\$ (497,423.54)	Reclass - NOVA = 317,427.14; Foothills = 179,996.40
164100 GD AN	\$ -	\$ -	
Total Other Adj	\$ 5,354,276.79	\$ (5,354,276.79)	

Total from GLE	\$ 13,948,663.35	\$ (13,948,663.35)
Total DJ 430	\$ 19,302,940.14	\$ (19,302,940.14)

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	0.00	0.00
Cascade	0.00	0.00	0.00	0.00
Terasen	0.00	0.00	0.00	0.00
Interest	(18,590.94)		(18,590.94)	
Ending Balance	(7,009,334.56)	(2,922,306.53)	(4,002,951.30)	(84,068.75)

6-12 Current Mo Deferrals	(312,083.20)	(1,180,850.54)	868,767.33	0.00
Misc 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	(19,406.23)		(19,406.23)	
Ending Balance	(7,340,824.01)	(4,103,157.07)	(3,134,193.96)	(103,472.96)

7-12 Current Mo Deferrals	488,124.44	(651,975.46)	1,140,099.90	0.00
Misc 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	(19,220.40)		(19,220.40)	
Ending Balance	(6,871,919.97)	(4,755,132.63)	(1,994,094.06)	(122,693.38)

8-12 Current Mo Deferrals	488,124.44	(651,975.46)	1,140,099.90	0.00
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WA CURR UNRECOV PGA DEFERRED				
2011 Deferral Transfer	191000 GD WA	0.00	0.00	0.00
WA deferral	191010 GD WA	0.00	0.00	(271,483.75)
Deferral exp	805120 GD WA	252,792.81	0.00	0.00
Interest Income	419600 GD WA	0.00	0.00	0.00
Interest Expense	431600 GD WA	18,590.94	0.00	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED - Corrected				
2011 Deferral Transfer	191000 GD WA	0.00	0.00	0.00
WA deferral	191010 GD WA	0.00	0.00	(331,489.43)
Deferral exp	805120 GD WA	312,083.20	0.00	0.00
Interest Income	419600 GD WA	0.00	0.00	0.00
Interest Expense	431600 GD WA	19,406.23	0.00	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED - Originally Recorded				
2011 Deferral Transfer	191000 GD WA	0.00	0.00	0.00
WA deferral	191010 GD WA	0.00	0.00	(91,320.41)
Deferral exp	805120 GD WA	62,262.50	0.00	0.00
Interest Income	419600 GD WA	0.00	0.00	0.00
Interest Expense	431600 GD WA	19,067.91	0.00	0.00

WA CURR UNRECOV PGA DEFERRED - Correction Entry				
2011 Deferral Transfer	191000 GD WA	0.00	0.00	0.00
WA deferral	191010 GD WA	0.00	0.00	(250,169.02)
Deferral exp	805120 GD WA	249,830.70	0.00	0.00
Interest Income	419600 GD WA	0.00	0.00	0.00
Interest Expense	431600 GD WA	338.32	0.00	0.00

WA CURR UNRECOV PGA DEFERRED				
2011 Deferral Transfer	191000 GD WA	0.00	0.00	0.00
WA deferral	191010 GD WA	468,904.04	0.00	0.00
Deferral exp	805120 GD WA	0.00	0.00	(488,124.44)
Interest Income	419600 GD WA	0.00	0.00	0.00
Interest Expense	431600 GD WA	19,220.40	0.00	0.00

3.25%

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

Balance 04-30-2012 1,289,601.09

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>		\$ 232,368.62
	10,344,255	Adj	-
			\$ 232,368.62
		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>		\$ 162,477.75
	7,483,814	Adj	-
			\$ 162,477.75
		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

WA 191000 Recoverable Gas Costs Amortized			
Jul-12			
	Total	Rates	Amortization
Schedule 101	2,150,246	0.02942	\$ 63,260.24
Schedule 111	1,280,763	0.02797	\$ 35,822.94
Schedule 112	0	0.00000	\$ -
Schedule 121	256,783	0.02647	\$ 6,797.05
Schedule 122	0	0.00000	\$ -
Schedule 131	0	0.04577	\$ -
Schedule 132	0	0.00000	\$ -
Schedule 146	1,584,877	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>5,272,669</u>		\$ 105,880.22
	5,272,669	Adj	-
			\$ 105,880.22
		Subtotal	1,798,487.35
Interest		3.25%	\$4,727.52
Balance		07-31-2012	1,803,214.87

Jul-12		
JOURNAL ENTRY	dr	cr
Total Interest Income	419600 GD WA	(\$4,727.52)
Total Interest Expense	431600 GD WA	0.00
Total WA Amortization Expense	805110 GD WA	(105,880.22)
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	110,607.74

interest check
\$4,727.52

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				
Apr-12		Volumes		
		Total	Rates	Amortization
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

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)

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
May-12		Volumes		
		Total	Rates	Amortization
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

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)

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Jun-12		Volumes		
		Total	Rates	Amortization
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

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)

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Jul-12		Volumes		
		Total	Rates	Amortization
Schedule	101	2,150,246	0.00044	\$ 946.11
Schedule	111	1,280,763	0.00044	\$ 563.54
Schedule	112	0	0.00044	\$ -
Schedule	121	256,783	0.00044	\$ 112.98
Schedule	122	75,656	0.00044	\$ 33.29
Schedule	131	0	0.00044	\$ -
Schedule	132	34,430	0.00044	\$ 15.15
Schedule	146	1,584,877	0.00005	\$ 79.24
Current Month Amortization		<u>5,382,755</u>		\$ 1,750.31
		5,382,755		
Balance		07-31-2012		11,269.55

Jul-12			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 1,750.31	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(1,750.31)

Washington Sales Volumes

July-12 Description	Schedule	July-12 Billed	June-12 Unbilled	July-12 Unbilled	July-12 Net Unbilled	Total	Notes
Schedule Sum-Aprly for Commodity Deferral:							
Firm	101	2,891,517	2,297,148	1,555,877	(741,271)	2,150,246	
Firm	111	1,564,169	1,064,164	790,758	(273,406)	1,280,763	
Firm	112	0	0	0	0	0	
Firm	121	287,810	222,941	191,914	(31,027)	256,783	
Firm	122	75,656	0	0	0	75,656	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Firm	131	34,430	0	0	0	34,430	
Interruptible	132	0	0	0	0	0	
Interruptible	133W	0	0	0	0	0	
Total Retail Sales for GTI		4,843,582	3,584,253	2,538,549	(1,045,704)	3,797,878	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
Firm	146	1,825,410	1,817,302	1,576,769	(240,533)	1,584,877	
Firm	147	40,614	0	0	0	40,614	
Firm	148	3,328,665	3,328,665	3,126,365	(202,300)	3,126,365	
Total 147 & 148 Transportation Sales		3,369,279	3,328,665	3,126,365	(202,300)	3,156,979	
Total sales		10,038,271	8,730,220	7,241,683	(1,488,537)	8,549,734	
Schedule Sum-July for Demand Deferral:							
Firm	101	2,891,517	2,297,148	1,555,877	(741,271)	2,150,246	
Firm	111	1,554,169	1,064,164	790,758	(273,406)	1,280,763	
Firm	112	0	0	0	0	0	
Firm	121	287,810	222,941	191,914	(31,027)	256,783	
Firm	122	75,656	0	0	0	75,656	
Firm	131	34,430	0	0	0	34,430	
Interruptible	132	0	0	0	0	0	
Transportation	146	1,825,410	1,817,302	1,576,769	(240,533)	1,584,877	
Total sales		6,868,992	5,401,555	4,115,318	(1,286,237)	6,382,755	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum-July for Commodity and Demand Amortization:							
Firm	101	2,891,517	2,297,148	1,555,877	(741,271)	2,150,246	
Firm	111	1,554,169	1,064,164	790,758	(273,406)	1,280,763	
Firm	121	287,810	222,941	191,914	(31,027)	256,783	
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	34,430	0	0	0	34,430	
Interruptible	132	0	0	0	0	0	
Transportation	146	1,825,410	1,817,302	1,576,769	(240,533)	1,584,877	
Total sales		6,558,906	5,401,555	4,115,318	(1,286,237)	6,272,659	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	75,656	0	0	0	75,656	Annual lump sum amortization
Firm	132	34,430	0	0	0	34,430	Annual lump sum amortization
Total Firm Sales		4,809,152	3,584,253	2,538,549	(1,045,704)	3,763,448	
Total Interruptible Sales		34,430	0	0	0	34,430	
Total Transportation Sales (Schedule 146)		1,825,410	1,817,302	1,576,769	(240,533)	1,584,877	
Total Transportation Sales (Schedule 147 & 148)		3,369,279	3,328,665	3,126,365	(202,300)	3,156,979	
Check total sales		10,038,271	8,730,220	7,241,683	(1,488,537)	8,549,734	

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>OLD</u>			
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.41511	03-01-2012	Next PGA filing	3.25%
Demand Rate		101	Debit	\$0.10868 ✓	11-01-2011	Next PGA filing	
		111/112	Debit	\$0.10539 ✓	11-01-2011	Next PGA filing	
		121/122	Debit	\$0.08875 ✓	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	