

UG-121728-SI

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



RECEIVED  
PROCUREMENT DEPARTMENT  
2012 NOV - 1 AM 8:01  
OFFICE OF PUBLIC  
UTILITY AND ENERGY  
COMMISSION

October 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 September 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,

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) OK	Account 191010 (New Demand Deferrals) OK	Account 191000 (Old Deferrals) OK	Account 191025 (JP Deferral Amortization) OK	Account 191025 (Additional JP Deferral) OK
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
August 2012						
Current Months Deferrals	373,515.14	(815,431.08)	1,188,946.22			
Amortization	103,180.31			104,923.85	(1,743.54)	
Interest	(13,079.86)	(14,108.08)	(3,997.57)	5,025.79		
August 2012 Ending Bal.	(4,223,108.10)	(5,630,960.15) OK	(885,550.33) OK	1,913,164.48 OK	9,526.00 OK	370,711.90 OK
September 2012						
Current Months Deferrals	362,497.92	(752,301.06)	1,114,798.98			
Amortization	113,885.08			115,779.14	(1,894.06)	
Interest	(11,819.73)	(16,269.26)	(888.74)	5,338.27		
September 2012 Ending Bal.	(3,758,544.83)	(6,399,530.47) OK	228,359.91 OK	2,034,281.89 OK	7,631.94 OK	370,711.90 OK

### Avista Corporation Journal Entry

Effective Date: 201209

Journal: 431-D&A WA/ID

Last Saved: 10/04/2012 1:33 PM

Team: Resource Accounting

Approval Requested: 10/04/2012 1:35 PM

Type: C


Submitted by: Marcus Garbarino

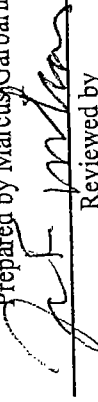
Approved by:

Category: DJ

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
			GD	WA	DL			
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	397,286.21		WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		414,373.96	WA CURRENT PERIOD DEFERRAL EXP
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	17,087.75		WA DEFERRAL INTEREST EXP
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		5,338.27	WA AMORT INTEREST INC
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	121,117.41		WA AMORT EXP
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL		1,797.28	WA RECOVERABLE GAS COSTS AMORTIZED
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		1,143.16	ID DEFERRAL
80	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	2,940.44		ID DEFERRAL INTEREST EXP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL		639.70	ID AMORT INTEREST INC
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		68,072.93	ID AMORT EXP
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	68,712.63		ID RECOVERABLE GAS COSTS AMORTIZED
120	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,894.06		Amortization of JP O&M Deferral
130	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,894.06	Amortization of JP O&M Deferral
140	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	609,038.50		
<b>Totals:</b>							<b>609,038.50</b>	


  
 Prepared by Marcus Garbarino


  
 Reviewed by

Date: 10/4/12

Date: 10/4/12

**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

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

	Total Acct 191010	Commodity Deferral	Demand Deferral																																									
8-12 Current Mo Deferrals	(312,083.20)	(1,180,850.54)	886,767.33	0.00																																								
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Adjustments	0.00	0.00		0.00																																								
Cascade	0.00			0.00																																								
Terasen	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)																																								
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Sep-12

Washington/Idaho Gas Costs

Demand (Transportation) Costs	\$ 4,128,388.30
NWP Fixed	\$ 14,885.90
NWP Variable	\$ 12,976,296.84
NWP Capacity Release	\$ 1,166,787.36
GTN Fixed	\$ 212,099.84
GTN Variable	\$ 6,576.00
GTN Capacity Release	\$ (3,357.18)
Current Month Estimate	\$ 215,009.48
Transcanada Foothills (BC System) Fixed	\$ 275,172.98
Transcanada Foothills (BC System) Variable	\$ -
ANG Total	\$ 275,172.98
NOVA (AB System) Fixed	\$ 487,297.81
NOVA (AB System) Variable	\$ 112,810.02
Spectra Westcoast Fixed	\$ -
Spectra Westcoast Variable	\$ -
WEI (Duke) Total	\$ -
Quasar	\$ -
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	\$ 2,267,377.41
WAI/D Buy/Sell Transportation Recovery	\$ (0,011.63)
Total Demand Costs	\$ 2,249,365.78
less variable costs charged to Commodity	\$ (21,282.70)
Total Demand Costs to be Allocated	\$ 2,228,083.08
804001 GD AN	\$ -
804000 GD AN	\$ 6,635,457.51
804000 GD AN	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ (86,049.92)
804000 GD AN	\$ 465,121.64
804010 GD AN	\$ 40,079.18
804730 GD AN	\$ 654,277.00
Total Commodity Costs from Purchase Journals	\$ 7,908,825.23
Storage (Injections)/Withdrawals	\$ (13,015.43)
FAFB Commodity for Anderson Elementary/LI	\$ -
WAI/D Gas Purchased from Interstate Asphalt	\$ -
804000 GD AN	\$ 41,038.52
804000 GD AN	\$ 21,024.19
804017 GD AN	\$ 4,088.51
804017 GD AN	\$ 21,262.70
plus variable costs from Demand	\$ (7,917,440.72)
WAI/D Oil System Revenue	\$ (800,000.00)
Terasen/Foris Deferred Exchange Revenue	\$ 1,244,735.31
Total Commodity Costs to be Allocated	\$ (7,032,971)
WA Imbalance	\$ (4,042.94)
ID Imbalance	\$ 1,233,705.46
Total Deferred Commodity Costs:	\$ 3,461,806.54
Total Net Gas Costs	\$ 3,461,806.54
From DJ 430	\$ -
Check	\$ -

Sep-12

Total System Cost	\$ 1,244,761.31	\$ 1,550,314.12	\$ 677,768.98	\$ 459,966.98
Demand Allocated to Washington	\$ (7,032.91)	\$ -	\$ (7,032.91)	\$ -
Demand Allocated to Idaho	\$ 1,233,705.46	\$ 1,550,314.12	\$ 677,768.98	\$ 459,966.98
Total	\$ 1,233,705.46	\$ 1,550,314.12	\$ 677,768.98	\$ 459,966.98

Expense Calculation

Total Current Demand Costs (excluding return)	\$ 1,550,314.12	\$ 677,768.98	\$ 459,966.98
Total Commodity Costs to be Allocated	\$ 7,032.91	\$ -	\$ -
Imbalance Cost Washington	\$ (4,042.94)	\$ -	\$ -
Total Commodity Costs before refund	\$ 1,233,705.46	\$ 677,768.98	\$ 459,966.98

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
<b>WASHINGTON</b>							
<b>DEMAND</b>							
Schedule 101	2,325,300	0.10868	\$ 252,713.60	Schedule 101	1,266,493	0.11135	\$ 141,024.00
Schedule 111	1,414,013	0.10539	\$ 149,022.83	Schedule 111	1,102,085	0.11135	\$ 122,717.16
Schedule 112	0	0	\$ 0	Schedule 112	14,731	0.11135	\$ 1,640.30
Schedule 121	295,366	0.08875	\$ 26,215.51	Schedule 121	0	0	\$ -
Schedule 122	58,752	0.08875	\$ 5,214.24	Schedule 122	0	0	\$ -
Schedule 131	0	0	\$ 0	Schedule 131	0	0	\$ -
Schedule 132	21,285	0.08795	\$ 1,861.74	Schedule 132	19,868	0.36042	\$ 7,196.15
Schedule 146	1,871,569	0.00054	\$ 902.85	Schedule 132	19,868	0.36042	\$ 7,196.15
Total Demand	5,786,305	0.07527	\$ 435,615.14	Total Commodity	2,403,273	0.36042	\$ 865,186.30
less variable costs charged to Commodity	5,786,305	0.07527	\$ 435,615.14	Total Commodity	2,403,273	0.36042	\$ 865,186.30
Total Demand Costs to be Allocated	5,786,305	0.07527	\$ 435,615.14	Total Commodity	2,403,273	0.36042	\$ 865,186.30
<b>IDAHO</b>							
<b>COMMODITY</b>							
Schedule 101	2,325,300	0.35949	\$ 835,922.10	Schedule 101	1,266,493	0.36042	\$ 456,469.41
Schedule 111	1,414,013	0.35949	\$ 508,323.53	Schedule 111	1,102,085	0.36042	\$ 397,213.48
Schedule 112	0	0	\$ 0	Schedule 112	14,731	0.36042	\$ 5,308.35
Schedule 121	295,366	0.35949	\$ 106,188.31	Schedule 121	0	0	\$ -
Schedule 122	58,752	0.35949	\$ 21,120.76	Schedule 122	0	0	\$ -
Schedule 131	0	0	\$ 0	Schedule 131	0	0	\$ -
Schedule 132	21,285	0.35949	\$ 7,651.74	Schedule 132	19,868	0.36042	\$ 7,196.15
Total Commodity	4,114,736	0.35949	\$ 1,479,206.44	Total Commodity	2,403,273	0.36042	\$ 865,186.30
less variable costs charged to Commodity	4,114,736	0.35949	\$ 1,479,206.44	Total Commodity	2,403,273	0.36042	\$ 865,186.30
Total Demand Costs to be Allocated	4,114,736	0.35949	\$ 1,479,206.44	Total Commodity	2,403,273	0.36042	\$ 865,186.30

Washington Commodity	\$ 778,761.42	Idaho Demand	\$ 877,768.96
Washington Demand	\$ 1,479,206.44	Idaho Commodity	\$ 454,924.04
Washington Total	\$ 2,257,967.86	Idaho Total	\$ 1,332,693.00
WA Total	\$ 414,373.96	WA Total	\$ 414,373.96

Deferral Calculation

Total Deferral Expenses from above	\$ 1,550,314.12	Totals from above	\$ 3,461,806.54
PGA Deferral Revenue from above	\$ (435,515.14)	PGA Deferral Revenue from above	\$ (866,186.38)
Adjustments	\$ 7,032.91	Adjustments	\$ (415,517.12)
Amount to be Deferred	\$ 1,121,831.89	Amount to be Deferred	\$ 1,121,831.89

JET Entry	Credits
Debits	(609,036.50)

Washington/Idaho Gas Costs	GL Account	Sep-12 Costs	
Nucleus Storage acct. JPRAIRIEAN -100408	808200 GD AN	\$ (1,932,314.80)	(1,932,314.80)
JP Injections	808100 GD AN	\$ 1,797,385.50	
JP Withdrawals	164100 GD AN	\$ (134,929.30)	
Total JP			
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -	1,798,299.32
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 913.82	
Total Clay Basin	164115 GD AA	\$ 913.82	
		\$ (134,015.48)	
<b>Total Net Storage (Injections)/Withdrawals</b>			
<b>NUCUT PURCHASES (GL Estimate Report)</b>			
Commodity Purchases	804000 GD AN	\$ 8,635,457.51	
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,236,114.71	
Variable Demand (Transport) Costs	804002 GD AN	\$ 21,262.70	
Hedge Activity	804010 GD AN	\$ 40,019.16	
Financial Settlements	804600 GD AN	\$ 465,121.54	
Interco Purchase from Thermal	804730 GD AN	\$ 654,277.00	
Cochran Credit	811000 GD AN	\$ (86,049.92)	
<b>Information from other journals -Deferred Costs:</b>			
WA Imbalance from DJ 436	804000 GD AN	\$ (7,032.91)	
ID Imbalance from DJ 436	804000 GD AN	\$ (4,042.94)	
Broker Fees DJ 471	804017 GD AN	\$ 21,024.19	
Newedge Journal DJ 473	804017 GD AN	\$ 4,086.81	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (7,917,440.72)	
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)	
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,011.63)	
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ 41,038.52	
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		\$ 3,461,808.54	Tie to Deferral Entry

483600 GD AN	\$ 157,359.40	Input fr GLE Sales
483000 GD AN	\$ (4,726,304.25)	Input fr GLE Sales
483730 GD AN	\$ (3,348,495.87)	Input fr GLE Sales
	(7,917,440.72)	

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 2,939,780.28	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (2,939,780.28)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (3,355,996.58)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 3,355,996.58	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 12,937.50	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (12,937.50)	Provide Bookout dollars offset
134120 ZZ ZZ	\$ -	\$ (1,162.50)	Correction of Shell SWAP classification
143020 ZZ ZZ	\$ -	\$ (8,749.38)	Accrue GST - Cochrane
143025 ZZ ZZ	\$ 16,677.74	\$ -	Correct classification of HST - Spectra
142600 ZZ ZZ	\$ 0.07	\$ -	To correct rounding of payables and receivables balances
232130 ZZ ZZ	\$ -	\$ (54.14)	To correct rounding of payables and receivables balances
232130 ZZ ZZ	\$ 1,162.50	\$ -	Correction of Shell SWAP classification
232130 ZZ ZZ	\$ -	\$ (16,677.74)	Correct classification of HST - Spectra
232130 ZZ ZZ	\$ 174,987.69	\$ -	Accrue Invoice - Cochrane
232130 ZZ ZZ	\$ 8,749.38	\$ -	Accrue GST - Cochrane
232620 ZZ ZZ	\$ -	\$ (0.02)	To correct rounding of payables and receivables balances
811000.GD.AN	\$ -	\$ (86,049.92)	Accrue Invoice - Cochrane
811000 GD OR	\$ -	\$ (21,095.12)	Accrue Invoice - Cochrane
456015 ED AN	\$ -	\$ (67,842.65)	Accrue Invoice - Cochrane
903000.CD.AA	\$ 54.09	\$ -	To correct rounding of payables and receivables balances
Total Other Adj	\$ 6,510,345.83	\$ (6,510,345.83)	

Total from GLE	\$ 13,985,481.24	\$ (13,985,481.24)
Total DJ 430	\$ 20,495,827.07	\$ (20,495,827.07)

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

Balance 05-31-2012 1,525,777.04

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
		3.25%	\$4,352.33
Interest Balance		06-30-2012	1,692,607.12

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

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			\$ 0.00
Large Customer			\$ -
	<u>5,272,669</u>		\$ 105,880.22
	5,272,669	Adj	\$ -
			\$ 105,880.22
		Subtotal	1,798,487.35
		3.25%	\$4,727.52
Interest Balance		07-31-2012	1,803,214.87

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

WA 191000 Recoverable Gas Costs Amortized			
Aug-12			
	Total	Rates	Amortization
Schedule 101	1,991,298	0.02942	\$ 58,583.99
Schedule 111	1,328,034	0.02797	\$ 37,145.11
Schedule 112	0	0.00000	\$ -
Schedule 121	347,365	0.02647	\$ 9,194.75
Schedule 122	0	0.00000	\$ -
Schedule 131	0	0.04577	\$ -
Schedule 132	0	0.00000	\$ -
Schedule 146	1,817,289	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ 0.00
Large Customer			\$ -
	<u>5,483,986</u>		\$ 104,923.85
	5,483,986	Adj	\$ -
			\$ 104,923.85
		Subtotal	1,908,138.72
		3.25%	\$5,025.79
Interest Balance		08-31-2012	1,913,164.51

JOURNAL ENTRY		
	dr	cr
Total Interest Income	419600 GD WA	(\$5,025.79)
Total Interest Expense	431600 GD WA	0.00
Total WA Amortization Expense	805110 GD WA	(104,923.85)
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	109,949.64

interest check  
\$5,025.79

WA 191000 Recoverable Gas Costs Amortized			
Sep-12			
	Total	Rates	Amortization
Schedule 101	2,325,300	0.02942	\$ 68,410.33
Schedule 111	1,414,013	0.02797	\$ 39,549.94
Schedule 112	0	0.00000	\$ -
Schedule 121	295,386	0.02647	\$ 7,818.87
Schedule 122	0	0.00000	\$ -
Schedule 131	0	0.04577	\$ -
Schedule 132	0	0.00000	\$ -
Schedule 146	1,671,569	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ 0.00
Large Customer			\$ -
	<u>5,706,268</u>		\$ 115,779.14
	5,706,268	Adj	\$ -
			\$ 115,779.14
		Subtotal	2,028,943.64
		3.25%	\$5,338.27
Interest Balance		09-30-2012	2,034,281.91

JOURNAL ENTRY		
	dr	cr
Total Interest Income	419600 GD WA	(\$5,338.27)
Total Interest Expense	431600 GD WA	0.00
Total WA Amortization Expense	805110 GD WA	(115,779.14)
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	121,117.41

interest check  
\$5,338.27

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.

Balance 04-30-2012 19,383.37

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		10,344,255		\$ 3,724.80
		10,344,255		

Balance 05-31-2012 15,658.57

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		7,621,084		\$ 2,638.71
		7,621,084		

Balance 06-30-2012 13,019.86

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		5,382,755		\$ 1,750.31
		5,382,755		

Balance 07-31-2012 11,269.55

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
	Aug-12	Volumes		Amortization
		Total	Rates	
Schedule	101	1,991,298	0.00044	\$ 876.17
Schedule	111	1,328,034	0.00044	\$ 584.33
Schedule	112	0	0.00044	\$ -
Schedule	121	347,365	0.00044	\$ 152.84
Schedule	122	63,823	0.00044	\$ 28.08
Schedule	131	0	0.00044	\$ -
Schedule	132	25,552	0.00044	\$ 11.24
Schedule	146	1,817,289	0.00005	\$ 90.86
Current Month Amortization		5,573,361		\$ 1,743.54
		5,573,361		

Balance 08-31-2012 9,526.02

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
	Sep-12	Volumes		Amortization
		Total	Rates	
Schedule	101	2,325,300	0.00044	\$ 1,023.13
Schedule	111	1,414,013	0.00044	\$ 622.17
Schedule	112	0	0.00044	\$ -
Schedule	121	295,366	0.00044	\$ 129.97
Schedule	122	58,752	0.00044	\$ 25.85
Schedule	131	0	0.00044	\$ -
Schedule	132	21,285	0.00044	\$ 9.37
Schedule	146	1,671,569	0.00005	\$ 83.58
Current Month Amortization		5,786,305		\$ 1,894.06
		5,786,305		

Balance 09-30-2012 7,631.95

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)

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)

Aug-12			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 1,743.54	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(1,743.54)

Sep-12			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 1,894.06	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(1,894.06)



Washington Sales Volumes

Schedule Description	September-12 Billed	September-12 Unbilled	August-12 Unbilled	September-12 Unbilled	September-12 Net Unbilled	Total	Notes
<b>Schedule SumApry for Commodity Deferral :</b>							
101 Firm	2,118,366	1,578,708	1,785,842	206,934	2,325,300		
111 Firm	1,298,886	901,377	1,016,504	115,127	1,414,013		
112 Firm	0	0	0	0	0		
121 Firm	280,171	255,504	270,719	15,215	295,386		
122 Firm	58,762	0	0	0	58,752		
122G Firm	0	0	0	0	0		
122L Firm	0	0	0	0	0		
122W Firm	0	0	0	0	0		
131 Firm	21,285	0	0	0	21,285		
132 Intermittible	0	0	0	0	0		
132W Intermittible	0	0	0	0	0		
<b>Total Retail Sales for GTI</b>	<b>3,777,460</b>	<b>2,735,589</b>	<b>3,072,865</b>	<b>337,276</b>	<b>4,114,735</b>		<b>Total retail sales for PGA commodity deferral. Includes Intermittible rate schedules.</b>
<b>Total 146 Transportation Sales</b>							
	1,814,407	1,810,342	1,667,504	(142,838)	1,671,569		
	1,814,407	1,810,342	1,667,504	(142,838)	1,671,569		
<b>Total 147 &amp; 148 Transportation Sales</b>							
	82,384	0	0	0	82,384		
	3,088,399	3,088,399	3,289,730	201,331	3,289,730		
	3,170,783	3,088,399	3,289,730	201,331	3,372,114		
<b>Total sales</b>	<b>6,762,660</b>	<b>7,834,330</b>	<b>8,030,989</b>	<b>395,789</b>	<b>9,186,419</b>		
<b>Schedule Sum:June for Demand Deferral:</b>							
101 Firm	2,118,366	1,578,708	1,785,842	206,934	2,325,300		
111 Firm	1,298,886	901,377	1,016,504	115,127	1,414,013		
112 Firm	0	0	0	0	0		
121 Firm	280,171	255,504	270,719	15,215	295,386		
122 Firm	58,752	0	0	0	58,752		
131 Intermittible	21,285	0	0	0	21,285		
132 Intermittible	0	0	0	0	0		
146 Transportation	1,814,407	1,810,342	1,667,504	(142,838)	1,671,569		
<b>Total sales</b>	<b>5,591,967</b>	<b>4,545,931</b>	<b>4,740,369</b>	<b>184,438</b>	<b>6,786,305</b>		<b>Total sales for PGA demand deferral. Includes Intermittible rate schedules &amp; schedule 146 transportation</b>
<b>Schedule Sum:June for Commodity and Demand Amortization:</b>							
101 Firm	2,118,366	1,578,708	1,785,842	206,934	2,325,300		
111 Firm	1,298,886	901,377	1,016,504	115,127	1,414,013		
121 Firm	280,171	255,504	270,719	15,215	295,386		
122G Firm	0	0	0	0	0		Special amortization rate
122L Firm	0	0	0	0	0		Special amortization rate
122W Firm	0	0	0	0	0		Special amortization rate
131 Intermittible	0	0	0	0	0		Special amortization rate
132W Intermittible	0	0	0	0	0		Special amortization rate
146 Transportation	1,814,407	1,810,342	1,667,504	(142,838)	1,671,569		
<b>Total sales</b>	<b>5,511,830</b>	<b>4,545,931</b>	<b>4,740,369</b>	<b>184,438</b>	<b>6,706,288</b>		<b>Volumes for PGA Commodity &amp; Demand Amortization:</b>
<b>Total Firm Sales</b>							
	0	0	0	0	0		Annual lump sum amortization
	58,752	0	0	0	58,752		Annual lump sum amortization
	21,285	0	0	0	21,285		Annual lump sum amortization
<b>Total Intermittible Sales</b>	<b>3,766,175</b>	<b>2,735,589</b>	<b>3,072,865</b>	<b>337,276</b>	<b>4,083,451</b>		
<b>Total Transportation Sales (Schedule 146)</b>	<b>1,814,407</b>	<b>1,810,342</b>	<b>1,667,504</b>	<b>(142,838)</b>	<b>1,671,569</b>		
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>	<b>3,170,783</b>	<b>3,088,399</b>	<b>3,289,730</b>	<b>201,331</b>	<b>3,372,114</b>		
<b>Check total sales</b>	<b>8,762,660</b>	<b>7,834,330</b>	<b>8,030,989</b>	<b>395,789</b>	<b>9,186,419</b>		
	6,762,660	7,634,330	8,030,989				

Accounting Period:201209	State Code:WA
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Rate Schedule Num	Revenue Class	Meters	Usage
101	01 RESIDENTIAL	135,331	1,935,192
	21 FIRM COMMERCIAL	11,909	181,610
	31 FIRM- INDUSTRIAL	89	1,224
	80 INTERDEPART MENT REVENUE	31	340
	Total 101	147,360	2,118,366
111	01 RESIDENTIAL	244	95,619
	21 FIRM COMMERCIAL	2,159	1,109,599
	31 FIRM- INDUSTRIAL	47	91,771
	80 INTERDEPART MENT REVENUE	10	1,897
	Total 111	2,460	1,298,886
112	21 FIRM COMMERCIAL	0	0
	91 COMMERCIAL- TRANS OF GAS FOR OTHERS	0	0
	Total 112	0	0
121	21 FIRM COMMERCIAL	23	262,176
	31 FIRM- INDUSTRIAL	2	17,995
	Total 121	25	280,171
122	21 FIRM COMMERCIAL	3	58,752
	31 FIRM- INDUSTRIAL	0	0

	91 COMMERCIAL- TRANS OF GAS FOR OTHERS	0	0
	92 INDUSTRIAL- TRANS OF GAS FOR OTHERS	0	0
	Total 158	0	0
158A	01 RESIDENTIAL	0	0
	21 FIRM COMMERCIAL	0	0
	Total 158A	0	0
199	19 THEFT OF SERVICE-GAS	0	0
	88 MISC- SERVICING CUSTOMER INSTALLS	0	0
	Total 199	0	0
Total WA		149,903	8,762,650
Total WA		149,903	8,762,650

	92 INDUSTIAL- TRANS OF GAS FOR OTHERS	3	175,904
	Total 146	7	252,288
147	92 INDUSTIAL- TRANS OF GAS FOR OTHERS	1	116,160
158	01 RESIDENTIA L	0	0
	21 FIRM COMMERCIAL	0	0
	22 INTERRUPTI BLE COMMERCIAL	0	0
	31 FIRM- INDUSTRIAL	0	0
	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	0	0
	Total 158	0	0
159	92 INDUSTIAL- TRANS OF GAS FOR OTHERS	1	2,402,240
199	19 THEFT OF SERVICE- GAS	0	0
	88 MISC- SERVICING CUSTOMER INSTALLS	0	0
	Total 199	0	0
Total ID		75,453	4,874,312
Total ID		75,453	4,874,312

Interest Rates

End Date

Begin Date

Rate for Resource Accounting

Balance Sheet Impact

Rate Schedule

GL Account

Description

WA Interest Rate:  
FERC Natural Gas Interest Rate, changes quarterly

WA Deferral Rates  
Commodity Rate

WA Commodity & Demand Amortization Rates

WA Natural Gas Decoupling Mechanism Amortization

WA Jackson Prairie Amortization Rates

ID Interest Rate  
Customer Deposit Rate changes annually check IPUC website

ID Deferral Rates  
Commodity Rate (Without GTI)  
Demand Rate

ID Commodity & Demand Amortization Rates

191010 GD WA

191000 GD WA

185328 GD WA

191025 GD WA

191010 GD ID

191000 GD ID

101 - 132

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111/112

121/122

131/132

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**Avista Corporation Journal Entry**

Effective Date: 201209

Journal: NSJ009 - WA/ID D&A Correction

Last Saved by: Marcus Garbarino

Last Saved: 10/04/2012 3:54 PM

Team: Resource Accounting

Submitted by: Marcus Garbarino

Approval Requested: 10/04/2012 3:54 PM


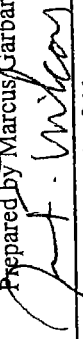

Type: C

Approved by:

Category: NSJ

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
			GD	WA	DL			Deferral Correction
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		51,946.29	Deferral Correction
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	51,876.04		Deferral Correction
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	70.25		Deferral Correction
40	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		30,311.62	Deferral Correction
50	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	30,299.00		Deferral Correction
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	12.62		Deferral Correction
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	0.00		
<b>Totals:</b>						<b>82,257.91</b>	<b>82,257.91</b>	

  
 Prepared by Marcus Garbarino  
  
 Reviewed by  
  
 Approved for Entry  
 Corporate Accounting use Only

10/9/12  
 Date  
 10/4/12  
 Date  
 10/4/12  
 Date

Explanation:  
 Correct WA/ID D&A entry for corrected gas costs NSJ008

Seq	Company	FERC	Service	Jurisdiction	Stat	Original Dr \$	Original Cr \$	Corrected Dr \$	Corrected Cr \$	NSI Amount (Cr)/Dr	Description
10	001 - AVA	191010 - CURR UNRECOV PGA DEFERRED	GD - Gas Direct	WA - Washington	DL - Dollar	397,286.21	-	345,339.92	-	(51,946.29)	WA DEFERRAL
20	001 - AVA	805110 - DEFER CURRENT UNRECOVERED GAS COSTS	GD - Gas Direct	WA - Washington	DL - Dollar	-	414,373.96	-	362,497.92	51,876.04	WA CURRENT PERIOD DEFERRAL EXP
30	001 - AVA	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD - Gas Direct	WA - Washington	DL - Dollar	17,087.75	-	17,158.00	-	70.25	WA DEFERRAL INTEREST EXP
40	001 - AVA	419600 - INTEREST ON ENERGY DEFERRALS	GD - Gas Direct	WA - Washington	DL - Dollar	-	5,338.27	-	5,338.27	-	WA AMORT INTEREST INC
50	001 - AVA	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD - Gas Direct	WA - Washington	DL - Dollar	-	115,779.14	-	115,779.14	-	WA AMORT EXP
60	001 - AVA	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD - Gas Direct	WA - Washington	DL - Dollar	121,117.41	-	121,117.41	-	-	WA RECOVERABLE GAS COSTS AMORTIZED
70	001 - AVA	191010 - CURR UNRECOV PGA DEFERRED	GD - Gas Direct	ID - Idaho	DL - Dollar	-	1,797.28	-	32,108.90	(30,311.62)	ID DEFERRAL
80	001 - AVA	805110 - DEFER CURRENT UNRECOVERED GAS COSTS	GD - Gas Direct	ID - Idaho	DL - Dollar	-	1,143.16	29,155.84	-	30,299.00	ID CURRENT PERIOD DEFERRAL EXP
90	001 - AVA	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD - Gas Direct	ID - Idaho	DL - Dollar	2,940.44	-	2,953.06	-	12.62	ID DEFERRAL INTEREST EXP
100	001 - AVA	419600 - INTEREST ON ENERGY DEFERRALS	GD - Gas Direct	ID - Idaho	DL - Dollar	-	639.70	-	639.70	-	ID AMORT INTEREST INC
110	001 - AVA	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD - Gas Direct	ID - Idaho	DL - Dollar	-	68,072.93	-	68,072.93	-	ID AMORT EXP
120	001 - AVA	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD - Gas Direct	ID - Idaho	DL - Dollar	68,712.63	-	68,712.63	-	-	ID RECOVERABLE GAS COSTS AMORTIZED
130	001 - AVA	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD - Gas Direct	WA - Washington	DL - Dollar	1,894.06	-	1,894.06	-	-	Amortization of JP O&M Deferral
140	001 - AVA	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD - Gas Direct	WA - Washington	DL - Dollar	-	1,894.06	-	1,894.06	-	Amortization of JP O&M Deferral
					Total	609,038.50	609,038.50	586,330.92	586,330.92	(0.00)	

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

	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
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	(19,220.40)		(19,220.40)	0.00
Interest	(6,871,919.97)	(4,755,132.53)	(1,994,094.06)	(122,893.38)
Ending Balance	373,515.14	(815,431.08)	1,188,946.22	0.00
8-12 Current Mo Deferrals	0.00		0.00	0.00
Misc Adjustment	0.00	0.00		0.00
Adjustments	0.00			0.00
Cascade	0.00			0.00
Terasen	(18,105.65)		(18,105.65)	0.00
Interest	(6,516,510.48)	(5,570,563.61)	(805,147.84)	(140,799.03)
Ending Balance	362,497.92	(752,301.06)	1,114,798.98	0.00
9-12 Current Mo Deferrals	0.00		0.00	0.00
Misc Adjustment	0.00	0.00		0.00
Adjustments	0.00			0.00
Cascade	0.00			0.00
Terasen	(17,158.00)		(17,158.00)	0.00
Interest	(6,171,170.56)	(6,322,864.67)	309,651.14	(157,957.03)
Ending Balance	362,497.92	(752,301.06)	1,114,798.98	0.00

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	468,904.04	0.00
Deferral exp	805120 GD WA	0.00	(488,124.44)
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	19,220.40	0.00
3.25%			
WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	355,409.49	0.00
Deferral exp	805120 GD WA	0.00	(373,515.14)
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	18,105.65	0.00
3.25%			
WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	345,339.92	0.00
Deferral exp	805120 GD WA	0.00	(362,497.92)
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	17,158.00	0.00
3.25%			





