

UG-122008-SI

**Avista Corporation**  
1411 East Mission P.O. Box 3727  
Spokane, Washington 99220-3727  
Telephone 509-489-0500  
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PROGRAMS MANAGEMENT

2012 DEC 31 AM 9:18

STATE OF WASHINGTON  
UTILITIES AND TRANSPORTATION  
COMMISSION

December 28, 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 November 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) 495-4324.

Sincerely,

Annette Brandon  
Rate Analyst  
Rates and Tariff Administration

Enclosures

### Avista Corporation Journal Entry

Effective Date: 201211

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Marcus Garbarino

Submitted by: Marcus Garbarino


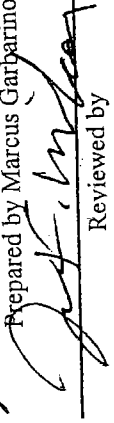
Approved by:

Last Saved: 12/06/2012 2:13 PM

Approval Requested: 12/06/2012 2:13 PM

#### 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  
 Date 12/6/12  
 Date 12/6/12

Approved for Entry  
 Corporate Accounting use Only  
 Date

Washington/Idaho Gas Costs		Nov-12	
Demand (Transportation) Costs		\$	4,090,329.90
NWP Fixed		\$	41,718.75
NWP Variable		\$	(2,989,623.68)
NWP Capacity Release		\$	1,142,424.87
GTN Fixed		\$	279,892.54
GTN Variable		\$	5,156.54
TransCanada Foothills (BC System) Fixed		\$	285,049.08
TransCanada Foothills (BC System) Variable		\$	307,941.01
ANG Total		\$	307,941.01
NOVA (AB System) Fixed		\$	733,525.23
NOVA (AB System) Variable		\$	733,525.23
Spectra Westcoast Fixed		\$	114,383.73
Spectra Westcoast Variable		\$	114,383.73
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		\$	2,563,334.02
WAI/D Buy/Sell Transportation Recovery		\$	(16,340.61)
Total Demand Costs		\$	2,566,993.41
less variable costs charged to Commodity		\$	(46,975.29)
Total Demand Costs to be Allocated		\$	2,520,118.22
804001 GD AN		\$	
804000 GD AN		\$	16,349,572.62
804000 GD AN		\$	
804000 GD AN		\$	(111,140.31)
804000 GD AN		\$	619,080.00
804010 GD AN		\$	(130,260.96)
804730 GD AN		\$	187,915.74
Total Commodity Costs from Purchase Journals		\$	18,915,167.07
808100/808200 GD AN		\$	(16,211.81)
804000 GD AN		\$	
FAB/Commodity for Anderson Elementary/Lt		\$	
WAI/D Gas Purchased from Interstate Asphalt		\$	
GST		\$	22,487.23
Broker Fees		\$	1,354.21
Newedge Broker Fees		\$	46,675.28
plus variable costs from Demand		\$	(6,817,962.20)
WAI/D Off System Revenue		\$	(600,000.00)
Terasan/Foris Deferred Exchange Revenue		\$	10,884,183.31
Total Commodity Costs to be Allocated		\$	192,445.70
804000 GD AN		\$	98,051.10
804000 GD AN		\$	10,975,660.01
WA Imbalance		\$	
ID Imbalance		\$	
Total Deferred Commodity Costs:		\$	13,495,714.23
Total Net Gas Costs		\$	13,495,714.23
From DJ 430		\$	
Check		\$	

Nov-12		Expense Calculation	
Total System Cost		\$	10,975,660.01
Demand Allocated to Washington		\$	68.89%
Demand Allocated to Idaho		\$	30.01%
Commodity Allocated to Washington		\$	68.13%
Commodity Allocated to Idaho		\$	30.87%
Total Current Demand Costs (excluding return)		\$	1,763,630.74
Total Commodity Costs to be Allocated		\$	10,884,183.21
Imbalance Cost Washington		\$	192,445.70
Imbalance Cost Idaho		\$	88,051.10
Total Commodity Costs before refund		\$	10,975,660.01
Total		\$	13,495,714.23

WASHINGTON		IDAHO	
Balance Sheet Def Rev Calc	PGA Volumes	Balance Sheet Def Rev Calc	PGA Volumes
DEMAND			
Schedule 101	12,684,976	Manual Calc	6,036,412
Schedule 111	4,637,935	Manual Calc	1,867,362
Schedule 112	0	Manual Calc	22,436
Schedule 121	347,215	Manual Calc	0
Schedule 122	95,968	Manual Calc	0
Schedule 131	0	Manual Calc	7,925,210
Schedule 132	42,234	Manual Calc	7,926,210
Schedule 146	2,701,032	Manual Calc	0
Total Demand	20,519,358	Manual Calc	0.08938
COMMODITY			
Schedule 101	12,684,976	Manual Calc	4,218,087.76
Schedule 111	4,637,935	Manual Calc	1,520,743.52
Schedule 112	0	Manual Calc	0
Schedule 121	347,215	Manual Calc	104,623.43
Schedule 122	95,968	Manual Calc	32,765.82
Schedule 131	0	Manual Calc	0
Schedule 132	42,234	Manual Calc	16,465.64
Total Commodity	17,818,328	Manual Calc	5,892,007.20
Total Demand	38,337,686	Manual Calc	0.33072

Deferral Calculation	
Washington Commodity	\$ 7,578,686.03
Idaho Commodity	\$ 1,763,630.74
Washington Demand	\$ (1,834,189.60)
Idaho Demand	\$ (777,247.39)
Total Deferral Expenses from above	\$ (2,503,086.36)
PGA Deferral Revenue from above	\$ 2,489,358.68
Adjustments	\$ (20,958.93)
Amount to be Deferred	\$ 1,615,352.97

JET Entry	
Debits	\$ 10,548,668.36
Credits	\$ (10,548,668.36)



Interoffice Memorandum  
Rates and Tariff Administration

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DATE: 7/17/2012  
TO: Distribution  
FROM: Craig Bertholf  
SUBJECT: 5-Day Peak Allocator

Attached is the latest consecutive 5-Day Peak Firm Sales requirement analysis. This analysis develops the three-year average percentage of firm sales gas purchased and delivered for Washington and Idaho.

The average is based on the maximum firm sales requirements for five consecutive days for each of the past three heating seasons. The calculation method used was approved by the Washington Utilities and Transportation Commission in Docket No. U-89-3105.

The following new percentages for Washington and Idaho should be used effective **November 1, 2012**:

Washington	69.99%
Idaho	30.01%
Total	<u>100.00%</u>

If you have any questions about this please call me at 4124.

Electronic Distribution:

Pat Ehrbar  
Annette Brandon  
Carolyn Groome  
Tara Knox  
Joe Miller

Ron McKenzie  
Liz Andrews  
Ian McLelland  
Marcus Garbarino

Washington/Idaho Gas Costs	GL Account	Nov-12 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (87,749.26)
JP Withdrawals	808100 GD AN	\$ 205,128.58
Total JP	164100 GD AN	\$ 117,379.32
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (45,511.81)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 44,364.10
Total Clay Basin	164115 GD AA	\$ (1,147.71)
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$ 116,231.61</b>
<b>NUCLT PURCHASES (GL Estimate Report)</b>		
Commodity Purchases	804000 GD AN	\$ 16,349,572.62
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,536,458.73
Variable Demand (Transport) Costs	804002 GD AN	\$ 46,876.29
Hedge Activity	804010 GD AN	\$ (130,260.98)
Financial Settlements	804600 GD AN	\$ 619,080.00
Interco Purchase from Thermal	804730 GD AN	\$ 187,915.74
Cochran Credit	811000 GD AN	\$ (111,140.31)
<b>Information from other journals -Deferred Costs:</b>		
WA Imbalance from DJ 436	804000 GD AN	\$ 192,445.70
ID Imbalance from DJ 436	804000 GD AN	\$ 99,051.10
Broker Fees DJ 471	804017 GD AN	\$ 22,487.23
Newedge Journal DJ 473	804017 GD AN	\$ 1,354.21
WAID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (5,917,952.20)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)
WAID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (16,340.51)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ -
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -
WAID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -
<b>Total Costs for Deferral including net gas costs</b>		<b>\$ 13,495,778.23</b> Tie to Deferral Entry

*# updated from Gas Cost entry to include capacity release reclass below. All costs still correctly recorded; updated to properly record deferral/amortization SE.*

483600 GD AN	\$	6,015.49	Input fr GLE Sales
483000 GD AN	\$	(2,601,360.31)	Input fr GLE Sales
483730 GD AN	\$	(3,322,607.38)	Input fr GLE Sales
		(5,917,952.20)	

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 5,405,166.07	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (5,405,166.07)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (3,504,946.26)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 3,504,946.26	\$ -	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	\$ 3,458.59	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (3,458.59)	Provide Bookout dollars offset
804001.GD.OR	\$ 78,788.68	\$ -	Reclass capacity release
804001.GD.AN	\$ -	\$ (78,788.68)	Reclass capacity release
232135 ZZ ZZ	\$ 7,361.49	\$ -	NGX Broker fees Oct-Nov
142020 ZZ ZZ	\$ 8,749.38	\$ -	Reversal of Cochrane accrual
142600 ZZ ZZ	\$ 47.54	\$ -	To correct rounding of payables and receivables balances
232130 ZZ ZZ	\$ -	\$ (16,047.35)	To correct rounding/classification of payables and receivables balances
903000.CD.AA	\$ -	\$ (111.06)	To correct rounding of payables and receivables balances
<b>Total Other Adj</b>	<b>\$ 9,008,518.01</b>	<b>\$ (9,008,518.01)</b>	

Total from GLE	\$ 20,175,688.00	\$ (20,175,688.00)
Total DJ 430	\$ 29,184,206.01	\$ (29,184,206.01)

	Total	Commodity	Demand	
Acct 191010	Deferral	Deferral	Deferral	
6-12 Ending Balance	(7,340,824.01)	(4,103,187.07)	(3,134,193.86)	(103,472.88)
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	0.00	0.00	0.00	0.00
Interest	(19,220.40)	(4,765,132.63)	(1,984,094.06)	(19,220.40)
Ending Balance	(6,871,919.97)	(4,765,132.63)	(1,984,094.06)	(122,693.38)
8-12				
Current Mo Deferrals	373,616.14	(815,431.06)	1,188,946.22	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	0.00	0.00	0.00	0.00
Interest	(18,106.66)	(5,570,663.61)	(806,147.84)	(18,106.66)
Ending Balance	(6,516,510.48)	(5,570,663.61)	(806,147.84)	(140,799.03)
9-12				
Current Mo Deferrals	362,497.92	(762,301.06)	1,114,788.98	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	0.00	0.00	0.00	0.00
Interest	(17,168.00)	(6,322,864.87)	(309,661.14)	(17,168.00)
Ending Balance	(6,171,170.56)	(6,322,864.87)	(309,661.14)	(167,967.03)
10-12				
Current Mo Deferrals	131,130.80	(368,367.42)	489,516.23	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	0.00	0.00	0.00	0.00
Interest	(16,636.01)	(6,691,262.09)	(809,169.37)	(16,636.01)
Ending Balance	(6,056,675.77)	(6,691,262.09)	(809,169.37)	(174,493.04)
11-12				
Tracked Transfer	7,340,824.01	4,103,187.07	3,134,193.86	103,472.88
Balance 1/1/12	1,264,248.24	(2,688,096.03)	3,943,363.33	(71,020.06)
Current Mo Deferrals	1,616,362.97	(4,686,691.83)	(70,338.98)	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	0.00	0.00	0.00	0.00
Interest	(6,665.63)	(902,403.20)	3,873,024.47	(65,364.43)
Ending Balance	2,905,266.85	(902,403.20)	3,873,024.47	(65,364.43)

3.25%

WA CURR UNRECOV PGA DEFERRED - Originally Recorded	181000 GD WA	191010 GD WA	805120 GD WA	419600 GD WA	431600 GD WA
2011 Deferral Transfer	0.00	0.00	62,252.50	0.00	0.00
WA deferral	0.00	0.00	0.00	0.00	0.00
Deferral exp	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	19,067.91

3.25%

WA CURR UNRECOV PGA DEFERRED - Correction Entry	191000 GD WA	191010 GD WA	805120 GD WA	419600 GD WA	431600 GD WA
2011 Deferral Transfer	0.00	0.00	248,830.70	0.00	0.00
WA deferral	0.00	0.00	0.00	0.00	0.00
Deferral exp	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	338.32

3.25%

WA CURR UNRECOV PGA DEFERRED	181000 GD WA	191010 GD WA	805120 GD WA	419600 GD WA	431600 GD WA
2011 Deferral Transfer	0.00	0.00	468,804.04	0.00	0.00
WA deferral	0.00	0.00	0.00	0.00	0.00
Deferral exp	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	19,220.40

3.25%

WA CURR UNRECOV PGA DEFERRED	191000 GD WA	191010 GD WA	805120 GD WA	419600 GD WA	431600 GD WA
2011 Deferral Transfer	0.00	0.00	355,498.49	0.00	0.00
WA deferral	0.00	0.00	0.00	0.00	0.00
Deferral exp	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	10,105.65

3.25%

WA CURR UNRECOV PGA DEFERRED	181000 GD WA	191010 GD WA	805120 GD WA	419600 GD WA	431600 GD WA
2011 Deferral Transfer	0.00	0.00	345,338.92	0.00	0.00
WA deferral	0.00	0.00	0.00	0.00	0.00
Deferral exp	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	17,168.00

3.25%

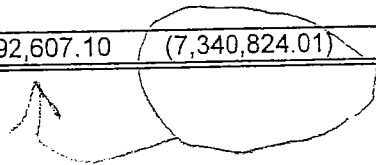
WA CURR UNRECOV PGA DEFERRED	181000 GD WA	191010 GD WA	805120 GD WA	419600 GD WA	431600 GD WA
2011 Deferral Transfer	0.00	0.00	114,584.79	0.00	0.00
WA deferral	0.00	0.00	0.00	0.00	0.00
Deferral exp	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	16,636.01

3.25%

WA CURR UNRECOV PGA DEFERRED	181000 GD WA	191010 GD WA	805120 GD WA	419600 GD WA	431600 GD WA
2012 Deferral Transfer	0.00	0.00	6,981,842.81	0.00	0.00
WA deferral	0.00	0.00	0.00	0.00	0.00
Deferral exp	0.00	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00
Interest Expense	0.00	0.00	0.00	0.00	0.00

Avista Utilities  
 State of Washington  
 Schedule 155 - Temporary Refunds/Charges

	Amortization Acct 191000 Est. Balance At 6/30/12	Current Deferrals (Acct 191010) At 6/30/12	Adjustments	Total
Customer Q	(7,608.33)	(483.40)		(8,091.73)
Customer F	(7,749.11)	(426.64)		(8,175.75)
Customer S	(5,717.31)	(13,232.90)		(18,950.21)
Customer C	6,196.48	(9,312.25)		(3,115.77)
Customer SF	4,266.06	(4,234.27)		31.79
Customer SL	(1,813.84)	(4,387.71)		(6,201.55)
Customer W	(4,046.32)	(31,542.33)		(35,588.65)
All Firm Sales Customers	250,550.34	(3,805,385.71)		(3,554,835.37)
Schedule 101	2,382,845.13	331,811.36		2,714,656.49
Schedule 111	1,057,043.92	197,991.26		1,255,035.18
Schedule 121	123,366.84	62,661.66		186,028.50
Schedule 131				
Schedule 146				
All Sales Customers	(2,104,726.76)	(4,064,283.08)		(6,169,009.84)
<b>Total</b>	<b>1,692,607.10</b>	<b>(7,340,824.01)</b>		<b>(5,648,216.91)</b>



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

Balance 08-31-2012 1,913,164.51

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			\$ -	
Large Customer			\$ 0.00	
	<u>5,706,268</u>		\$ 115,779.14	
	5,706,268		Adj -	
			\$ 115,779.14	
		Subtotal	2,028,943.64	
Interest		3.25%	\$ 5,338.27	
Balance		09-30-2012	2,034,281.91	

Sep-12 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

WA 191000 Recoverable Gas Costs Amortized				
Oct-12				
	Total	Rates	Amortization	
Schedule 101	6,572,155	0.02942	\$ 193,352.80	
Schedule 111	3,600,366	0.02797	\$ 100,702.24	
Schedule 112	0	0.00000	\$ -	
Schedule 121	660,805	0.02647	\$ 17,491.51	
Schedule 122	0	0.00000	\$ -	
Schedule 131	0	0.04577	\$ -	
Schedule 132	0	0.00000	\$ -	
Schedule 146	2,288,338	0.00000	\$ -	
Spokane Rock Products			\$ -	
Valley Hosp 146			\$ 0.00	
Large Customer			\$ 311,546.55	
	<u>13,121,664</u>		\$ 311,546.55	
	13,121,664		Adj -	
			\$ 311,546.55	
		Subtotal	2,345,828.46	
Interest		3.25%	\$ 5,931.40	
Balance		10-31-2012	2,351,759.86	
		Tracker Transfer 11/1/12	(7,340,824.01)	
		Balance 11/1/12	(4,989,064.15)	

Oct-12 JOURNAL ENTRY		
	dr	cr
Total Interest Income	419600 GD WA	(\$5,931.40)
Total Interest Expense	431600 GD WA	0.00
Total WA Amortization Expense	805110 GD WA	(311,546.55)
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	317,477.95

interest check  
\$5,931.40

WA 191000 Recoverable Gas Costs Amortized				
Nov-12				
	Total	Rates	Amortization	
Schedule 101	12,694,976	0.03395	\$ 427,195.43	Manual Calc
Schedule 111	4,637,935	0.03060	\$ 143,212.26	Manual Calc
Schedule 112	0		\$ -	Manual Calc
Schedule 121	347,215	0.02998	\$ 11,671.92	Manual Calc
Schedule 122	0		\$ -	Manual Calc
Schedule 131	0	0.05739	\$ -	Manual Calc
Schedule 132	0		\$ -	Manual Calc
Schedule 146	2,701,032		\$ -	Manual Calc
Spokane Rock Products			\$ -	Manual Calc
Valley Hosp 146			\$ -	Manual Calc
Large Customer			\$ 0.00	
	<u>20,381,158</u>		\$ 582,079.61	
	20,381,158		Adj -	
			\$ 582,079.61	
		Subtotal	(4,406,984.54)	
Interest		3.25%	(\$12,723.82)	
Balance		11-30-2012	(4,419,708.36)	

Nov-12 JOURNAL ENTRY		
	dr	cr
Total Interest Income	419600 GD WA	\$0.00
Total Interest Expense	431600 GD WA	12,723.82
Total WA Amortization Expense	805110 GD WA	(582,079.61)
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	569,355.79

interest check  
(\$12,723.82)



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.

Beginning Balance as of 11/1/11 \$ 78,082.72  
 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	295,386	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		<u>5,786,305</u>		\$ 1,894.06
		5,786,305		

Balance 09-30-2012 7,631.95

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
	Oct-12	Volumes		Amortization
		Total	Rates	
Schedule	101	6,572,155	0.00044	\$ 2,891.75
Schedule	111	3,600,366	0.00044	\$ 1,584.16
Schedule	112	0	0.00044	\$ -
Schedule	121	660,805	0.00044	\$ 290.75
Schedule	122	63,169	0.00044	\$ 27.79
Schedule	131	0	0.00044	\$ -
Schedule	132	30,272	0.00044	\$ 13.32
Schedule	146	2,288,338	0.00005	\$ 114.42
Current Month Amortization		<u>13,215,105</u>		\$ 4,922.19
		13,215,105		

Balance 10-31-2012 2,709.76

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL					
	Nov-12	Volumes		Amortization	
		Total	Rates		
Schedule	101	12,694,976	0.00219	\$ 27,802.00	See
Schedule	111	4,637,935	0.00219	\$ 10,157.08	total
Schedule	112	0	0.00219	\$ -	below
Schedule	121	347,215	0.00219	\$ 760.40	from
Schedule	122	95,966	0.00219	\$ 210.17	manual
Schedule	131	0	0.00219	\$ -	calc
Schedule	132	42,234	0.00219	\$ 92.49	
Schedule	146	2,701,032	0.00020	\$ 540.21	
Current Month Amortization		<u>20,519,358</u>		\$ 39,341.98	Manual Calc
		20,519,358			

Balance 11-30-2012 (36,632.22)

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)

Oct-12			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 4,922.19	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(4,922.19)

Nov-12			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 39,341.98	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(39,341.98)



RATE CHANGE PRORATION FOR NOVEMBER  
 PROCESSING DATE RANGE: 2012-10-29 THRU 2012-11-28  
 RATE CHANGE EFFECTIVE DATE 2012-11-01

REVENUE MONTH NOVEMBER

STATE	SCHEDULE NUM	RATE	PREVIOUS RATE USAGE	CURRENT RATE USAGE	USAGE BILLED	TOTAL
-----						
WASHINGTON						
	TOTAL SCHEDULE FAFB			21,742		21,742
	TOTAL SCHEDULE 101	5,987,717	5,987,717	2,113,610	8,101,327	8,101,327
	TOTAL SCHEDULE 111	2,381,862	2,381,862	1,094,109	3,475,971	3,475,971
	TOTAL SCHEDULE 121	267,551	267,551	126,485	394,036	394,036
	TOTAL SCHEDULE 122	36,836	36,836	14,845	51,681	51,681
	TOTAL SCHEDULE 132	86,519	86,519		86,519	86,519
	TOTAL SCHEDULE 146	1,891,990	1,891,990	432	1,892,422	1,892,422
	STATE TOTAL	10,652,475	10,652,475	3,371,223	14,023,698	14,023,698
	MONTH USAGE TOTALS	10,652,475	10,652,475	3,371,223	14,023,698	14,023,698

Washington Sales Volumes

November-12 Description	November-12 Billed	October-12 Unbilled	November-12 Unbilled	November-12 Net Unbilled	Total	Notes
<b>Schedule SumApry for Commodity Deferral:</b>						
Firm 101	8,101,691	5,223,329	9,816,614	4,593,285	12,694,976	
Firm 111	3,475,374	2,802,530	3,965,091	1,162,561	4,637,935	
Firm 112	0	0	0	0	0	
Firm 121	394,036	610,598	563,777	(46,821)	347,215	
Firm 122	95,966	0	0	0	95,966	
Firm 122G	0	0	0	0	0	
Firm 122L	0	0	0	0	0	
Firm 122W	0	0	0	0	0	
Firm 131	42,234	0	0	0	42,234	
Interruptible 132	0	0	0	0	0	
Interruptible 132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>	<b>12,109,301</b>	<b>8,636,457</b>	<b>14,345,482</b>	<b>6,709,025</b>	<b>17,816,328</b>	<b>Total retail sales for PGA commodity deferral, includes interruptible rate schedules</b>
<b>Total 146 Transportation Sales</b>						
	2,302,379	2,280,283	2,678,936	398,653	2,701,032	
	2,302,379	2,280,283	2,678,936	398,653	2,701,032	
<b>Total 147 &amp; 148 Transportation Sales</b>						
	89,613	0	0	0	89,613	
	3,873,880	3,873,880	4,165,459	291,579	4,165,459	
	3,963,493	3,873,880	4,165,459	291,579	4,255,072	
<b>Total sales</b>	<b>18,375,173</b>	<b>14,790,620</b>	<b>21,189,877</b>	<b>6,398,267</b>	<b>24,774,430</b>	
<b>Schedule SumJuny for Demand Deferral:</b>						
Firm 101	8,101,691	5,223,329	9,816,614	4,593,285	12,694,976	
Firm 111	3,475,374	2,802,530	3,965,091	1,162,561	4,637,935	
Firm 112	0	0	0	0	0	
Firm 121	394,036	610,598	563,777	(46,821)	347,215	
Firm 122	95,966	0	0	0	95,966	
Firm 131	42,234	0	0	0	42,234	
Interruptible 132	2,302,379	2,280,283	2,678,936	398,653	2,701,032	
Transportation 146	14,411,680	10,916,740	17,024,418	6,107,678	20,618,368	<b>Total sales for PGA demand deferral, includes interruptible rate schedules &amp; schedule 146 transportation</b>
<b>Schedule SumJuny for Commodity and Demand Amortization:</b>						
Firm 101	8,101,691	5,223,329	9,816,614	4,593,285	12,694,976	<b>Sales for Decoupling amortization</b>
Firm 111	3,475,374	2,802,530	3,965,091	1,162,561	4,637,935	
Firm 121	394,036	610,598	563,777	(46,821)	347,215	
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	42,234	0	0	0	42,234	
Interruptible 132W	2,302,379	2,280,283	2,678,936	398,653	2,701,032	
Transportation 146	14,273,480	10,916,740	17,024,418	6,107,678	20,381,158	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
Firm 112	0	0	0	0	0	Annual lump sum amortization
Firm 122	95,966	0	0	0	95,966	Annual lump sum amortization
Interruptible 132	42,234	0	0	0	42,234	Annual lump sum amortization
<b>Total Firm Sales</b>	<b>12,067,067</b>	<b>8,636,467</b>	<b>14,345,482</b>	<b>5,709,025</b>	<b>17,776,092</b>	
<b>Total Interruptible Sales</b>	<b>42,234</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,234</b>	
<b>Total Transportation Sales (Schedule 146)</b>	<b>2,302,379</b>	<b>2,280,283</b>	<b>2,678,936</b>	<b>398,653</b>	<b>2,701,032</b>	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>	<b>3,963,493</b>	<b>3,873,880</b>	<b>4,165,459</b>	<b>291,579</b>	<b>4,255,072</b>	
<b>Check total sales</b>	<b>18,375,173</b>	<b>14,790,620</b>	<b>21,189,877</b>	<b>6,398,267</b>	<b>24,774,430</b>	

50 8,101,691

L 17 terms from OR  
 incorrectly billed in WA  
 will be corrected/reversed  
 in December per K. Doran.

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201211, State Code : WA

Accounting Period: 201211	State Code: WA	Revenue Class	Meters	Usage	Revenue/Amt
101		01 RESIDENTIAL	135,182	7,065,708	6,439,400
		21 FIRM COMMERCIAL	11,943	1,020,011	879,975
		31 FIRM- INDUSTRIAL	88	11,145	9,276
		80 INTERDEPARTMENT REVENUE	32	4,810	4,010
		Total 101	147,245	8,101,674	7,332,661
111		01 RESIDENTIAL	247	229,591	163,633
		21 FIRM COMMERCIAL	2,175	3,037,009	2,100,604
		31 FIRM- INDUSTRIAL	47	183,267	120,108
		80 INTERDEPARTMENT REVENUE	10	25,507	17,010
		Total 111	2,479	3,475,374	2,401,355
112		21 FIRM COMMERCIAL	0	0	0
		91 COMMERCIAL-TRANS OF GAS FOR OTHERS	0	0	0
		Total 112	0	0	0
121		21 FIRM COMMERCIAL	23	368,233	227,700
		31 FIRM- INDUSTRIAL	2	25,803	16,099
		Total 121	25	394,036	243,799
122		21 FIRM COMMERCIAL	3	95,966	60,527
		31 FIRM- INDUSTRIAL	0	0	0
		Total 122	3	95,966	60,527
132		22 INTERRUPTIBLE COMMERCIAL	1	42,234	251,146
146		91 COMMERCIAL-TRANS OF GAS FOR OTHERS	16	1,032,771	78,386
		92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	26	1,269,608	96,615
		Total 146	42	2,302,379	175,001
146i		92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	0	0	0
147		93 INTERDEPARTMENT- REV FROM TRANSF OF GAS	3	89,613	1,874
148		91 COMMERCIAL-TRANS OF GAS FOR OTHERS	1	785,472	8,055
		92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	4	3,088,408	97,561
		Total 148	5	3,873,880	105,616
158		01 RESIDENTIAL	0	0	235,068
		21 FIRM COMMERCIAL	0	0	135,614
		22 INTERRUPTIBLE COMMERCIAL	0	0	1,509
		31 FIRM- INDUSTRIAL	0	0	1,915
		80 INTERDEPARTMENT REVENUE	0	0	5
		91 COMMERCIAL-TRANS OF GAS FOR OTHERS	0	0	5,211
		92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	0	0	3,201
		Total 158	0	0	382,523
158A		01 RESIDENTIAL	0	0	-2
		21 FIRM COMMERCIAL	0	0	-46
		Total 158A	0	0	-47
199		19 THEFT OF SERVICE-GAS	0	0	0
		88 MISC-SERVICING CUSTOMER INSTALS	0	0	1,146
		Total 199	0	0	1,146
410		01 RESIDENTIAL	0	0	25
460		01 RESIDENTIAL	0	0	0
Total WA			149,803	18,375,173	10,729,626
Total WA			149,803	18,375,173	10,729,626

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  
Demand Rate

WA Commodity & Demand Amortization Rates

WA Decoupling Mechanism Amortization (Sch 159)  
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

Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
101 - 132	Debit	\$0.35949	10-01-2012	12-31-2012	3.25%
101	Debit	\$0.10868	11-01-2012	Next PGA filing	
111/112	Debit	\$0.10420	11-01-2012	Next PGA filing	
121/122	Debit	\$0.10103	11-01-2012	Next PGA filing	
131/132	Debit	\$0.08875	11-01-2012	Next PGA filing	
146	Debit	\$0.06795	11-01-2012	Next PGA filing	
	Debit	\$0.00054	11-01-2012	Next PGA filing	
101	Debit	\$0.02942	11-01-2012	Next PGA filing	
111	Debit	\$0.02797	11-01-2012	Next PGA filing	
112	Credit	\$0.03060	11-01-2012	Next PGA filing	
121	Debit	\$0.02647	11-01-2012	Next PGA filing	
122	Credit	\$0.02988	11-01-2012	Next PGA filing	
131	Debit	\$0.05739	11-01-2012	Next PGA filing	
132	Credit	\$0.04577	11-01-2012	Next PGA filing	
146	Credit	\$0.00004	11-01-2012	Next PGA filing	
101	Credit	\$0.00044	11-01-2012	Next PGA filing	
101-132	Credit	\$0.00005	11-01-2012	Next PGA filing	
146	Credit	\$0.00020	11-01-2012	Next PGA filing	
101 - 132		\$0.36042	10-01-2012	Next PGA filing	
101 - 122		\$0.11135	10-01-2012	Next PGA filing	
101	Debit	\$0.02874	10-01-2012	Next PGA filing	
111	Debit	\$0.01778	10-01-2012	Next PGA filing	
131	Debit	\$0.03302	10-01-2012	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)
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
October 2012						
Current Months Deferrals	131,130.81	(368,387.42)	499,518.23			
Amortization	306,624.36			311,546.55	(4,922.19)	
Interest	(10,604.62)	(17,830.93)	1,294.91	5,931.40		
October 2012 Ending Bal.	(3,331,394.28)	(6,785,748.82) OK	729,173.05 OK	2,351,759.84 OK	2,709.75 OK	370,711.90 OK
November 2012						
Error (Used wrong Amt. Rate)	(92.92)			(92.92)		
Current Months Deferrals	1,615,352.97	1,685,691.83	(70,338.86)			
Amortization	542,830.55			582,172.53	(39,341.98)	
PGA Transfer		4,137,357.30	3,203,466.71	(7,340,824.01)	370,711.90	(370,711.90)
Interest	(7,058.19)	(4,890.02)	10,555.65	(12,723.82)		
November 2012 Ending Bal.	(1,180,268.95) (92.92)	(967,589.71) OK	3,872,856.55 OK	(4,419,708.38) OK	334,079.67 OK	OK