

**Avista Corporation**

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



January 30, 2013

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 December 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.

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 "Annette Brandon".

Annette Brandon  
Regulatory Analyst  
State and Federal Regulation

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
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
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)	
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	(36,632.23) OK
December 2012					
Error (Used wrong Amt. Rate)	93.05			93.05	
Current Months Deferrals	338,391.88	1,143,938.56	(805,546.68)		
Amortization	836,331.47			889,770.75	(53,439.28)
PGA Transfer					
Interest	(2,438.22)	(1,071.47)	9,398.14	(10,764.89)	
December 2012 Ending Bal.	1,165,226.94	175,277.38 OK	3,076,708.01 OK	(3,540,609.45) OK	(90,071.51) OK

### Avista Corporation Journal Entry

WA

Effective Date: 201212

Journal: 431-D&A WA/ID

Last Saved: 01/08/2013 10:05 AM

Team: Resource Accounting

Approval Requested: 01/08/2013 10:05 AM

Type: C

Last Saved by: Marcus Garbarino

Submitted by: Marcus Garbarino

Approved by:

Category: DJ

Currency: USD

  
 Prepared by Marcus Garbarino  
  
 Reviewed by

1/8/13  
 Date  
 1/8/13  
 Date

\_\_\_\_\_  
 Approved for Entry  
 Corporate Accounting use Only

Explanation:

To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.

**Avista Corporation Journal Entry**

Effective Date: 201212

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: 01/08/2013 10:05 AM

Approval Requested: 01/08/2013 10:05 AM

Seq	Co	FERC	Debit	Credit	Comment
10	001	191010 - CURR UNRECOV PGA DEFERRED	346,718.54		WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS		338,391.87	WA CURRENT PERIOD DEFERRAL EXP
30	001	419600 - INTEREST ON ENERGY DEFERRALS		8,326.67	WA DEFERRAL INTEREST INC
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	10,764.89		WA AMORT INTEREST EXP
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS		889,770.75	WA AMORT EXP
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	879,005.86		WA RECOVERABLE GAS COSTS AMORTIZED
70	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	53,439.29		Amortization of JP O&M Deferral
80	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL		53,439.29	Amortization of JP O&M Deferral
90	001	191010 - CURR UNRECOV PGA DEFERRED		172,092.01	ID DEFERRAL - Nov Correction
100	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	172,020.34		ID CURRENT PERIOD DEFERRAL EXP - Nov Correction
110	001	419600 - INTEREST ON ENERGY DEFERRALS		71.67	ID AMORT INTEREST INC - Nov Correction
120	001	191010 - CURR UNRECOV PGA DEFERRED	135,192.02		ID DEFERRAL
130	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS		134,368.13	ID CURRENT PERIOD DEFERRAL EXP
140	001	419600 - INTEREST ON ENERGY DEFERRALS		823.89	ID AMORT INTEREST INC
150	001	191015 - ID HOLDBACK		1,293.82	ID AMORT INTEREST EXPENSE TO HOLDBAC
160	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	1,293.82		ID AMORT INTEREST EXPENSE TO HOLDBAC
170	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS		95.89	ID AMORT INTEREST EXP - Nov Correction
180	001	805110 - AMORTIZE RECOVERABLE GAS COSTS		50,512.13	ID AMORT EXP - Nov Correction
190	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	50,608.02		ID RECOVERABLE GAS COSTS AMORTIZED - Nov Correction
200	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	780.28		ID AMORT INTEREST EXP
210	001	805110 - AMORTIZE RECOVERABLE GAS COSTS		193,801.66	ID AMORT EXP
220	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	193,021.38		ID RECOVERABLE GAS COSTS AMORTIZED
<b>Totals:</b>			<b>1,842,916.11</b>	<b>1,842,916.11</b>	

Dec-12

Washington/Idaho Gas Costs

Demand (Transportation) Costs	\$ 4,226,874.24
NWP Fixed	\$ 81,150.73
NWP Variable	\$ (3,007,852.87)
NWP Capacity Release	\$ 1,299,962.10
NWP Total (excluding Refund)	\$ 289,222.31
GTN Fixed	\$ 7,482.18
GTN Variable	\$ 296,664.49
GTN Capacity Release	\$ 309,743.06
Current Month Estimate	\$ 308,743.06
Transcanada Foothills (BC System) Fixed	\$ 580,298.71
Transcanada Foothills (BC System) Variable	\$ 580,298.71
ANG Total	\$ 580,298.71
NOVA (AB System) Fixed	\$ 580,298.71
NOVA (AB System) Variable	\$ 580,298.71
NOVA Total	\$ 1,160,597.42
Spectra Westcoast Fixed	\$ 111,666.62
Spectra Westcoast Variable	\$ 111,666.62
WEI (Duke) Total	\$ 223,333.24
Questar	\$ 223,333.24
NOVA Fixed charges	\$ 50.00
Third party capacity release	\$ 50.00
Other Pipeline Fixed charges	\$ 50.00
Other capacity release credit	\$ 50.00
Counterparty Invoice Total	\$ 50.00
Thermal Transport	\$ 50.00
Intracountry Transportation Optimization	\$ 50.00
Total Demand Costs from Purchase Journals	\$ 804001 GD AN
WAWID Buy/Sell Transportation Recovery	\$ 804001 GD AN
WAWID Demand Costs	\$ 804001 GD AN
less variable costs charged to Commodity	\$ 804001 GD AN
Total Demand Costs to be Allocated	\$ 804001 GD AN

Dec-12

Expense Calculation

Total System Cost	\$ 13,596,812.81
Demand Allocated to Washington	\$ (70,765.05)
Demand Allocated to Idaho	\$ (33,063.34)
Imbalance Cost Idaho	\$ 13,492,984.42
Total Commodity Costs before refund	\$ 13,492,984.42
check \$	\$ 15,993,416.89
Total Current Demand Costs (excluding refund)	\$ 2,500,431.47
Total Commodity Costs to be Allocated	\$ 13,596,812.81
Imbalance Cost Washington	\$ (70,765.05)
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Balance Sheet Def Rev Calc	WASHINGTON		IDAHO		PGA Revenue
	PGA Volumes	PGA Rate	PGA Volumes	PGA Rate	
DEMAND					
Schedule 101	18,054,358	Manual Calc	8,220,978	0.10289	\$ 845,956.43
Schedule 111	6,151,406	Manual Calc	2,979,003	0.10289	\$ 275,642.62
Schedule 112	0	Manual Calc	3,498	0.10289	\$ 359.91
Schedule 121	385,155	Manual Calc	0	0.10289	\$ -
Schedule 122	76,249	Manual Calc	0	0.10289	\$ -
Schedule 131	0	Manual Calc	10,903,479	0.10289	\$ 1,121,855.95
Schedule 132	125,384	Manual Calc	10,903,479	0.10289	\$ 1,121,855.95
Schedule 146	3,656,917	Manual Calc	0	0.10289	\$ -
Total Demand	27,859,369	Manual Calc	10,903,479	0.10289	\$ 1,121,855.95
check \$	\$ 0.09173				\$ 0.10289
COMMODITY					
Schedule 101	18,054,358	Manual Calc	8,220,978	0.33122	\$ 2,722,952.33
Schedule 111	6,151,406	Manual Calc	2,979,003	0.33122	\$ 887,339.37
Schedule 112	0	Manual Calc	3,498	0.33122	\$ 1,158.61
Schedule 121	385,155	Manual Calc	0	0.33122	\$ -
Schedule 122	76,249	Manual Calc	0	0.33122	\$ -
Schedule 131	0	Manual Calc	39,197	0.33122	\$ 12,992.83
Schedule 132	125,384	Manual Calc	10,942,979	0.33122	\$ 3,624,433.14
Total Commodity	24,782,552	Manual Calc	10,942,979	0.33122	\$ 8,220,978
check \$	\$ 0.33150				\$ 0.33122

Dec-12

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Washington/Idaho Gas Costs	GL Account	Dec-12 Costs
Nucleus Storage acct. JPRAIRIEAN -100408	808200 GD AN	\$ (32,534.87)
JP Injections	808100 GD AN	\$ 1,768,622.85
JP Withdrawals	164100 GD AN	\$ 1,736,087.98
Total JP		\$ 18,856.76
Clay Basin (QUESTAA) Injections	808100 GD AN	\$ 23,470.23
Clay Basin (QUESTAA) Withdrawals	164115 GD AA	\$ 4,613.47
Total Clay Basin		\$ 1,740,701.45
<b>Total Net Storage (Injections)/Withdrawals</b>		
NUCUT PURCHASES (GL Estimate Report)	804000 GD AN	\$ 16,882,550.20
Commodity Purchases	804001 GD AN	\$ 2,508,743.27
Fixed Demand and Capacity Releases	804002 GD AN	\$ 88,612.91
Variable Demand (Transport) Costs	804010 GD AN	\$ 41,548.93
Hedge Activity	804600 GD AN	\$ 591,362.95
Financial Settlements	804730 GD AN	\$ 2,912,414.01
Interco Purchase from Thermal	811000 GD AN	\$ (80,756.47)
Cochran Credit		
<b>Information from other journals -Deferred Costs:</b>		
WA Imbalance from DJ 436	804000 GD AN	\$ (70,765.05)
ID Imbalance from DJ 436	804000 GD AN	\$ (33,063.34)
Broker Fees DJ 471	804017 GD AN	\$ 16,726.43
Newedge Journal DJ 473	804017 GD AN	\$ 6,113.01
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837	\$ (8,108,999.64)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,311.80)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ 6,539.03
FAPB 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		\$ <u>15,983,415.89</u> Tie to Deferral Entry
	483600 GD AN	\$ 129,661.10 Input fr GLE Sales
	483000 GD AN	\$ (4,986,025.26) Input fr GLE Sales
	483730 GD AN	\$ (3,252,635.48) Input fr GLE Sales
		(8,108,999.64)

(51,391.63)

1,792,093.08

Journal # 430 Entry	Dr.	Cr.	
	\$ 12,651,702.21	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
232130 ZZ ZZ	\$ -	\$ (12,651,702.21)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (4,279,911.25)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
142600 ZZ ZZ	\$ 4,279,911.25	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ 6,213.78	\$ -	Provide Bookout dollars for SEC reporting
804700.GD.AN	\$ -	\$ (6,213.78)	Provide Bookout dollars offset
804711.GD.AN	\$ -	\$ (217,046.88)	Correct classification of receivable incorrectly posted in AP
142150.ZZ.ZZ	\$ -	\$ (90,804.00)	IGI Classification Correction - Correct rounding
143020.ZZ.ZZ	\$ -	\$ (409,416.41)	IGI Classification Correction - Correct rounding
142600.ZZ.ZZ	\$ 500,216.83	\$ -	IGI Classification Correction - Correct rounding
232130.ZZ.ZZ	\$ 0.02	\$ -	Correct rounding
232620.ZZ.ZZ	\$ 217,050.44	\$ -	Correct classification of receivable incorrectly posted in AP - Correct rounding
903000.CD.AA			
Total Other Adj	\$ 17,655,094.53	\$ (17,655,094.53)	
Total from GLE	\$ 24,863,550.07	\$ (24,863,550.07)	
Total DJ 430	\$ 42,518,644.60	\$ (42,518,644.60)	

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 ate of Washington  
 acap of Account 191010 GD WA  
 urrent Unrecovered PGA Deferred

	Total	Commodity	Demand	
Acct 191010	Deferral	Deferral	Deferral	
-12 Ending Balance	(6,871,919.97)	(4,755,132.53)	(1,984,094.06)	(122,893.38)
-12 Current Mo Deferrals	373,516.14	(815,431.08)	1,188,946.22	0.00
-12 Misc Adjustment	0.00	0.00	0.00	0.00
-12 Adjustments	0.00	0.00	0.00	0.00
-12 Cascade	0.00	0.00	0.00	0.00
-12 Terasen	(18,105.65)			(18,105.65)
-12 Interest	(6,518,510.48)	(5,570,563.61)	(605,147.54)	(140,799.03)
-12 Ending Balance	362,497.92	(752,301.06)	1,114,798.88	0.00
-12 Misc Adjustment	0.00	0.00	0.00	0.00
-12 Adjustments	0.00	0.00	0.00	0.00
-12 Cascade	0.00	0.00	0.00	0.00
-12 Terasen	(17,158.00)			(17,158.00)
-12 Interest	(8,171,170.56)	(6,322,864.67)	309,651.14	(187,957.03)
-12 Ending Balance	131,130.80	(368,387.42)	499,518.23	0.00
-12 Misc Adjustment	0.00	0.00	0.00	0.00
-12 Adjustments	0.00	0.00	0.00	0.00
-12 Cascade	0.00	0.00	0.00	0.00
-12 Terasen	(16,536.01)			(16,536.01)
-12 Interest	(6,056,575.77)	(6,691,252.09)	809,169.37	(174,493.04)
-12 Ending Balance	7,340,824.01	4,103,157.07	3,134,193.96	103,472.88
-12 Misc Adjustment	1,284,248.24	(2,588,095.03)	3,943,363.33	(71,020.06)
-12 Adjustments	0.00	0.00	0.00	0.00
-12 Cascade	0.00	0.00	0.00	0.00
-12 Terasen	1,615,352.97	1,665,651.83	(70,338.86)	0.00
-12 Interest	0.00	0.00	0.00	0.00
-12 Ending Balance	2,905,266.84	(902,403.20)	3,873,024.47	(65,354.43)
-12 Misc Adjustment	0.00	0.00	0.00	0.00
-12 Adjustments	0.00	0.00	0.00	0.00
-12 Cascade	0.00	0.00	0.00	0.00
-12 Terasen	5,665.63			5,665.63
-12 Interest	338,391.87	1,143,938.56	(805,546.68)	0.00
-12 Ending Balance	2,905,266.84	(902,403.20)	3,873,024.47	(65,354.43)
-12 Misc Adjustment	0.00	0.00	0.00	0.00
-12 Adjustments	0.00	0.00	0.00	0.00
-12 Cascade	0.00	0.00	0.00	0.00
-12 Terasen	8,326.67			8,326.67
-12 Interest	3,251,985.39	241,535.36	3,067,477.79	(67,027.76)
-12 Ending Balance	3,251,985.39	241,535.36	3,067,477.79	(67,027.76)

WA CURR UNRECOV PGA DEFERRED	
2011 Deferral Transfer	191000 GD WA
WA deferral	191010 GD WA
Deferral exp	805120 GD WA
Interest Income	419600 GD WA
Interest Expense	431600 GD WA

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WA deferral	191010 GD WA
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Deferral exp	805120 GD WA
Interest Income	419600 GD WA
Interest Expense	431600 GD WA

Washington State Gas Sales Volumes  
 Based on PGA 11/01/2012  
 PGA Change For  
 December, 2012

	October Therms Billed December	Therms Billed October Unbilled Reversal	Total October Calendar Therms
101	525,879		525,879
111	260,083		260,083
112	20,889		20,889
121	7,682		7,682
122			
122G			
122L			
122W			
131	25,320		25,320
132			
132W			
146			
147			
148			
JP 101-132	839,863		839,863
JP 146	839,863		839,863

	Nov & Dec Therms Billed In	December Unbilled Accrual	Total Therms Billed Nov & Dec In
101	14,146,006	3,382,473	17,528,479
111	5,170,902	720,411	5,891,313
112	452,516	(89,250)	364,266
121	66,587		66,587
122			
122G			
122L			
122W			
131	100,064		100,064
132			
132W	2,706,281	360,536	3,066,817
146	14,635		14,635
147	4,165,459	278,551	4,444,010
148	26,824,430	4,661,721	31,476,151
JP 101-132	19,938,055	4,014,634	23,952,689
JP 146	2,706,281	360,536	3,066,817
	22,644,336	4,376,170	27,020,506

	October Nov & Dec In	Net (Net Unbilled)	Nov & Dec In
101	14,874,686	3,302,473	16,054,358
111	5,430,985	720,411	6,151,406
112	473,405	(88,250)	385,155
121	76,249		76,249
122			
122G			
122L			
122W			
131	125,384		125,384
132			
132W	2,706,281	360,536	3,066,817
146	14,635		14,635
147	4,165,459	278,551	4,444,010
148	27,564,293	4,651,721	32,316,014
JP 101-132	20,777,916	4,014,634	24,792,552
JP 146	2,706,281	360,536	3,066,817
	23,484,139	4,376,170	27,859,369

Commodity Calendar Sales	24,792,552
Sch 146/147/148 Ignored	7,523,462
	<u>32,316,014.00</u>

check

Commodity	Oct Rate	Nov & Dec Rate	Oct Rate	Nov & Dec Rate
101	\$0.35949	\$0.10888	\$0.02942	\$0.03942
111	\$0.35949	\$0.10539	\$0.02787	\$0.02787
112	\$0.35949	\$0.10539	\$0.02647	\$0.02647
121	\$0.35949	\$0.08875		
122	\$0.35949	\$0.08875		
122G	\$0.35949			
122L	\$0.35949			
122W	\$0.35949			
131	\$0.35949	\$0.08795	\$0.04577	\$0.04577
132	\$0.35949	\$0.08795		
132W	\$0.35949	\$0.08795		
146	\$0.35949	\$0.00054		
147	\$0.35949	\$0.00044		
148	\$0.35949	\$0.00055		

Commodity	Nov & Dec Rate	Nov & Dec Rate	Nov & Dec Rate	Nov & Dec Rate
101	\$0.33052	\$0.16420	\$0.03395	\$0.03395
111	\$0.33052	\$0.10103	\$0.03080	\$0.03080
112	\$0.33052	\$0.10103	\$0.02998	\$0.02998
121	\$0.33052	\$0.08530		
122	\$0.33052	\$0.08530		
122G	\$0.33052			
122L	\$0.33052			
122W	\$0.33052			
131	\$0.33052	\$0.06531	\$0.05739	\$0.05739
132	\$0.33052	\$0.06531		
132W	\$0.33052	\$0.06531		
146	\$0.33052	\$0.00054		
147	\$0.33052	\$0.00219		
148	\$0.33052	\$0.00020		

Commodity	Nov & Dec Billed	Nov & Dec Adj	Nov & Dec Adj
101	14,871,885		
111	5,430,985		
112	473,405		
121	76,249		
122			
122G			
122L			
122W			
131	125,384		
132			
132W	2,706,281		
146	14,635		
147	4,165,459		
148	27,854,293		
Total	32,316,014	0	0

Commodity	Commodity Cost Collected	Commodity Demand Cost Collected	Commodity Amortization Cost Collected
101	\$ 189,048.24	\$ 57,162.63	\$ 15,471.36
111	\$ 93,500.83	\$ 27,411.20	\$ 7,274.80
112	\$ 7,509.39	\$ 1,853.90	\$ 582.63
121	\$ 2,781.60	\$ 881.78	\$ -
122	\$ -	\$ -	\$ -
122G	\$ -	\$ -	\$ -
122L	\$ -	\$ -	\$ -
122W	\$ -	\$ -	\$ -
131	\$ 9,102.29	\$ 1,720.49	\$ -
132	\$ -	\$ -	\$ -
132W	\$ 301,922.35	\$ 98,819.00	\$ 23,299.09
146	\$ -	\$ -	\$ 369.54
147	\$ -	\$ -	\$ -
148	\$ -	\$ -	\$ 370

Commodity	Commodity Cost Collected	Commodity Demand Cost Collected	Commodity Amortization Cost Collected
101	\$ 5,793,512.88	\$ 1,828,487.61	\$ 595,091.86
111	\$ 1,947,196.77	\$ 595,189.35	\$ 180,274.18
112	\$ 120,387.20	\$ 31,071.89	\$ 10,920.69
121	\$ 22,682.70	\$ 5,846.77	\$ -
122	\$ -	\$ -	\$ -
122G	\$ -	\$ -	\$ -
122L	\$ -	\$ -	\$ -
122W	\$ -	\$ -	\$ -
131	\$ 33,073.15	\$ 6,635.18	\$ -
132	\$ -	\$ 1,056.08	\$ -
132W	\$ 7,916,842.77	\$ 2,466,778.78	\$ 785,285.73
146	\$ -	\$ -	\$ 62,456.39
147	\$ -	\$ -	\$ 813.36
148	\$ -	\$ -	\$ 53,070

Commodity	Commodity Cost Collected	Commodity Demand Cost Collected	Commodity Amortization Cost Collected
101	\$ 5,892,661.12	\$ 1,883,620.04	\$ 610,563.22
111	\$ 2,040,697.61	\$ 622,910.65	\$ 187,548.98
112	\$ 127,906.58	\$ 32,925.78	\$ 11,473.63
121	\$ 25,424.37	\$ 6,530.54	\$ -
122	\$ -	\$ -	\$ -
122G	\$ -	\$ -	\$ -
122L	\$ -	\$ -	\$ -
122W	\$ -	\$ -	\$ -
131	\$ 42,175.44	\$ 8,256.67	\$ -
132	\$ -	\$ 1,650.08	\$ -
132W	\$ 8,218,765.12	\$ 2,565,598.88	\$ 809,685.83
146	\$ -	\$ -	\$ 52,925.63
147	\$ -	\$ -	\$ 813.36
148	\$ -	\$ -	\$ 53,439.29



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 AVISTA UTILITIES

12/31/12  
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1

RATE CHANGE PRORATION FOR DECEMBER

PROCESSING DATE RANGE: 2012-11-29 THRU 2012-12-28

RATE CHANGE EFFECTIVE DATE 2012-11-01

REVENUE MONTH DECEMBER

STATE	SCHEDULE NUM	RATE	PREVIOUS RATE USAGE	CURRENT RATE USAGE	TOTAL USAGE BILLED
----- WASHINGTON					
	TOTAL SCHEDULE FAFB			31,318	31,318
	TOTAL SCHEDULE 101		525,879	14,156,083	14,681,962
	TOTAL SCHEDULE 111		260,093	5,169,314	5,429,407
	TOTAL SCHEDULE 121		20,889	452,516	473,405
	TOTAL SCHEDULE 122		7,682	68,567	76,249
	TOTAL SCHEDULE 132		25,320	100,064	125,384
	TOTAL SCHEDULE 146		182,812	2,184,298	2,367,110
	STATE TOTAL		1,022,675	22,162,160	23,184,835
	MONTH USAGE TOTALS		1,022,675	22,162,160	23,184,835

Washington Sales Volumes	Schedule	December-12		December-12		Total	Notes
		Billed	Unbilled	Net Unbilled	Total		
December-12 Description							
Schedule Sum/July for Commodity Deferral:							
101 Firm		14,671,885	9,516,514	13,199,087	3,382,473	18,054,358	
111 Firm		5,430,995	3,965,091	4,685,502	720,411	6,151,406	
112 Firm		473,405	0	475,527	(88,250)	385,155	
121 Firm		76,249	0	0	0	76,249	
122 Firm		0	0	0	0	0	
122G Firm		0	0	0	0	0	
123L Firm		0	0	0	0	0	
122W Firm		0	0	0	0	0	
131 Firm		125,384	0	0	0	125,384	
132 Firm		0	14,345,482	18,360,116	4,014,634	24,782,652	Total retail sales for PGA commodity deferral. Includes interruptible rate schedules
132W Firm		20,777,918	0	0	0	20,777,918	
Intermittible					360,536	3,066,817	
Intermittible					360,536	3,066,817	
Intermittible					0	14,835	
Total Retail Sales for GTI:		2,706,281	2,678,936	3,039,472	276,551	4,442,010	
145		2,706,281	2,678,936	3,039,472	276,551	4,442,010	
Total 145 Transportation Sales		14,635	0	4,442,010	276,551	4,456,845	
147		4,185,459	4,165,459	4,442,010	276,551	4,456,845	
148		4,180,084	4,165,459	4,442,010	276,551	4,456,845	
Total 147 & 148 Transportation Sales		27,664,293	21,189,877	25,841,698	4,661,721	32,316,014	
Total sales		13,199,087	13,199,087	13,199,087	3,382,473	18,054,358	
Schedule Sum/July for Demand Deferral:							
101 Firm		14,671,885	9,516,514	4,685,502	720,411	6,151,406	
111 Firm		5,430,995	3,965,091	4,685,502	(88,250)	385,155	
112 Firm		473,405	0	475,527	0	76,249	
121 Firm		76,249	0	0	0	76,249	
122 Firm		0	0	0	0	0	
131 Firm		125,384	0	0	0	125,384	
132 Firm		2,706,281	2,678,936	3,039,472	360,536	3,066,817	
146		23,484,199	17,024,418	21,399,588	4,375,170	27,859,369	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation.
Schedule Sum/July for Commodity and Demand Amortization:							
101 Firm		14,671,885	9,516,514	13,199,087	3,382,473	18,054,358	
111 Firm		5,430,995	3,965,091	4,685,502	720,411	6,151,406	
112 Firm		473,405	0	475,527	(88,250)	385,155	
121 Firm		76,249	0	0	0	76,249	
122 Firm		0	0	0	0	0	
131 Firm		125,384	0	0	0	125,384	
132 Firm		2,706,281	2,678,936	3,039,472	360,536	3,066,817	
146		23,282,566	17,024,418	21,399,588	4,375,170	27,667,736	Sales for Decoupling amortization. Volumes for PGA Commodity & Demand Amortization.
112 Firm		0	0	0	0	0	0 Annual lump sum amortization
122 Firm		76,249	0	0	0	76,249	Annual lump sum amortization
132 Firm		125,384	0	0	0	125,384	Annual lump sum amortization
Intermittible		20,652,534	14,345,482	18,360,116	4,014,634	24,667,168	
Total Firm Sales		125,384	0	3,039,472	360,536	3,066,817	
Total Intermittible Sales (Schedule 146)		2,708,281	2,678,936	4,442,010	276,551	4,456,845	
Total Transportation Sales (Schedule 147 & 148)		4,180,084	4,165,459	4,442,010	276,551	4,456,845	
Total Intermittible Sales (Schedule 146)		27,664,293	21,189,877	25,841,698	4,661,721	32,316,014	
Total Transportation Sales (Schedule 147 & 148)		27,664,293	21,189,877	25,841,698	4,661,721	32,316,014	
Check total sales		27,664,293	21,189,877	25,841,698	4,661,721	32,316,014	





*Correct rates to use*

Avista Utilities  
Recap of Schedule 155  
Temporary Refunds/Charges

	Deferrals By Rate Schedule	Firm Sales Customers Deferrals	All Sales Customers	All Cust But Sch 148	Jackson Prairie Deferral	Total Before Revenue Adj Factor	Revenue Adjustment Factor	Total Amort Charge <Refund>	Total Rate Before JP Def and GRF
Schedule 101	\$0.01635	\$0.00343	(\$0.04920)		\$0.00044	(\$0.02898)	104.6023%	(\$0.03031)	(\$0.02942)
Schedule 111	\$0.01780	\$0.00343	(\$0.04920)		\$0.00044	(\$0.02753)	104.6023%	(\$0.02880)	(\$0.02797)
Schedule 112					\$0.00044	\$0.00044	104.6023%	\$0.00046	
Schedule 121	\$0.01930	\$0.00343	(\$0.04920)		\$0.00044	(\$0.02603)	104.6023%	(\$0.02723)	(\$0.02647)
Schedule 122					\$0.00044	\$0.00044	104.6023%	\$0.00046	
Schedule 131		\$0.00343	(\$0.04920)		\$0.00044	(\$0.04533)	104.6023%	(\$0.04742)	(\$0.04577)
Schedule 132					\$0.00044	\$0.00044	104.6023%	\$0.00046	
Schedule 146					\$0.00005	\$0.00005	104.6023%	\$0.00005	

Additional Large Customer Amortization Rates (Note 1)

Customer S	104.6023%
Customer Q	104.6023%
Customer F	104.6023%
Customer C	104.6023%
Customer SF	104.6023%
Customer SL	104.6023%
Customer W	104.6023%

Note 1 - At the Company's option these customers may elect to amortize their deferral balance over 12 months in lieu of a lump-sum charge or <refund>

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

Balance 09-30-2012 2,034,281.91

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
		3.25%	\$5,931.40
Interest 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	\$ 427,531.76 Manual Calc
Schedule 111	4,637,935	0.03060	\$ 143,027.17 Manual Calc
Schedule 112	0		\$ - Manual Calc
Schedule 121	347,215	0.02998	\$ 11,613.60 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			\$ 0.00
Large Customer			\$ 582,172.53
	<u>20,381,158</u>		\$ 582,172.53
	20,381,158	Adj	\$ -
			\$ 582,172.53
		Subtotal	(4,406,891.62)
		3.25%	(\$12,723.69)
Interest Balance		11-30-2012	(4,419,615.31)
		Original	(4,419,708.36)
		Correcting Adjustment for 12/2012	93.05

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  
(\$12,723.69)

WA 191000 Recoverable Gas Costs Amortized			
Dec-12	Total	Rates	Amortization
Schedule 101	18,054,358	0.03395	\$ 610,563.22 Manual Calc
Schedule 111	6,151,406	0.03060	\$ 187,548.98 Manual Calc
Schedule 112	0		\$ - Manual Calc
Schedule 121	385,155	0.02998	\$ 11,473.63 Manual Calc
Schedule 122	0		\$ - Manual Calc
Schedule 131	0	0.05739	\$ - Manual Calc
Schedule 132	0		\$ - Manual Calc
Schedule 146	3,066,817		\$ - Manual Calc
Spokane Rock Products			\$ - Manual Calc
Valley Hosp 146			\$ 0.00
Large Customer			\$ 809,585.83
	<u>27,657,736</u>		\$ 809,585.83
	27,657,736	Adj	\$ (80,091.87)
			\$ 889,770.75
		Subtotal	(3,529,844.56)
		3.25%	(\$10,764.89)
Interest Balance		12-31-2012	(3,540,609.45)

80,091.87

interest check  
(\$10,764.89)

Dec-12 JOURNAL ENTRY			dr	cr
Total Interest Income	419600 GD WA			\$0.00
Total Interest Expense	431600 GD WA	10,764.89		
Total WA Amortization Expense	805110 GD WA			(889,770.75)
Tracker transfer	191010 GD WA		0.00	
WA Recoverable Gas Costs	191000 GD WA	879,005.86		

19 cust refund 80,091.87  
② 93.05  
80,184.92 ①

Avista Utilities State of Washington Recap of Schedule 155					Expense Jason Boni	Revenue Gayle Gonser	
Temporary Refunds/Charges		Previous Deferrals	Current Deferrals	Adjustments	Total Expense	Revenue Adjustment Factor	Total Amort Charge <Refund>
Customer Q	Quarry Tile	(\$7,608.33)	(\$483.40)		✓ (\$8,091.73)	104.6023%	(\$8,464.14)
Customer F	Franz Bakery	(\$7,749.11)	(\$426.64)		✓ (\$8,175.75)	104.6023%	(\$8,552.02)
Customer S	Spokane County Courthouse	(\$5,717.31)	(\$13,232.90)		✓ (\$18,950.21)	104.6023%	(\$19,822.36)
Customer C	Spokane Community College	\$6,196.48	(\$9,312.25)		✓ (\$3,115.77)	104.6023%	(\$3,259.17)
Customer SF	Spokane Falls Comm College	\$4,266.06	(\$4,234.27)		✓ \$31.79	104.6023%	\$33.25
Customer SL	St. Lukes	(\$1,813.84)	(\$4,387.71)		✓ (\$6,201.55)	104.6023%	(\$6,486.96)
Customer W	Washington Dept of Corrections	(\$4,046.32)	(\$31,542.33)		✓ (\$35,588.65)	104.6023%	(\$37,226.55)
		(\$16,472.37)	(\$63,619.50)		✓ (\$80,091.87)		(\$83,777.95)
Note 1 - Customers may elect to amortize their deferral balance over 12 months in lieu of a lump-sum charge							
Copy: Gayle Gonser Resource Accounting - Jason Boni Catherine Bryan Pat Ehrbar							

12/12 large customer refunds  
 Received from Rates (Annette B.) 12/10/12

**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	Rates	Amortization
		Total		
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	0.00044	\$ 83.58
Schedule		5,786,305	0.00005	\$ 1,894.06
Current Month Amortization				5,786,305

Balance 09-30-2012 7,631.95

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Oct-12		Volumes	Rates	Amortization
		Total		
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
Schedule		13,215,105		\$ 4,922.19
Current Month Amortization				13,215,105

Balance 10-31-2012 2,709.76

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Nov-12		Volumes	Rates	Amortization
		Total		
Schedule	101	12,694,976	0.00219	\$ -
Schedule	111	4,637,935	0.00219	\$ -
Schedule	112	0	0.00219	\$ -
Schedule	121	347,215	0.00219	\$ -
Schedule	122	95,966	0.00219	\$ -
Schedule	131	0	0.00219	\$ -
Schedule	132	42,234	0.00219	\$ -
Schedule	146	2,701,032	0.00020	\$ 39,341.98
Schedule		20,519,358		\$ -
Current Month Amortization				20,519,358

Balance 11-30-2012 (36,632.22)

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Dec-12		Volumes	Rates	Amortization
		Total		
Schedule	101	18,054,358	0.00219	\$ -
Schedule	111	6,151,406	0.00219	\$ -
Schedule	112	0	0.00219	\$ -
Schedule	121	385,155	0.00219	\$ -
Schedule	122	76,249	0.00219	\$ -
Schedule	131	0	0.00219	\$ -
Schedule	132	125,384	0.00219	\$ -
Schedule	146	3,066,817	0.00020	\$ 53,439.29
Schedule		27,859,369		\$ -
Current Month Amortization				27,859,369

Balance 12-31-2012 (90,071.51)

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)

Dec-12			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 53,439.29	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(53,439.29)



corrected 11/30

round to .xx90

Nov-12 Expense Calculation

Washington/Idaho Gas Costs	Nov-12	
Demand (Transportation) Costs		
NWP Fixed	\$	4,090,326.90
NWP Variable	\$	41,718.75
NWP Capacity Release	\$	(2,989,823.68)
NWP Total (excluding Refund)	\$	1,142,424.97
GTN Fixed	\$	278,892.54
GTN Variable	\$	5,165.54
GTN Capacity Release	\$	285,049.08
Transcanada Foothills (BC System) Fixed	\$	307,841.01
Transcanada Foothills (BC System) Variable	\$	733,525.23
ANG Total	\$	307,841.01
NOVA (AB System) Fixed	\$	733,525.23
NOVA (AB System) Variable	\$	114,393.73
Spectra Westcoast Fixed	\$	114,393.73
Spectra Westcoast Variable	\$	114,393.73
WEI (Duke) Total	\$	114,393.73
Questar	\$	-
NOVA Fixed charges	\$	-
Third party capacity release	\$	30.00
Other Pipeline Fixed charges	\$	30.00
Other capacity release credit	\$	30.00
Counterparty Invoice Total	\$	-
Thermal Transport	\$	-
Intracompany Transportation, Optimization	\$	-
Total Demand Costs from Purchase Journals	\$	2,550,116.22
WAWID Buy/Sell Transportation Recovery	\$	(16,340.51)
WAWID Demand Costs	\$	2,566,983.51
804001 GD AN	\$	(46,875.29)
Total Demand Costs to be Allocated	\$	2,520,116.22

Commodity Purchases (Natural Gas)		
Commodity Physical	\$	18,349,872.82
Misc	\$	(111,140.31)
Cochrane Credit	\$	619,080.00
Financial Settlements	\$	(130,260.98)
Foreign Exchange Hedge Activity	\$	187,915.74
Interco Purchase from Thermal	\$	-
Interco Purchase from Thermal	\$	-
Total Commodity Costs from Purchase Journals	\$	18,815,567.27
Storage (Injections)/Withdrawals	\$	-
808100/808200 GD AN	\$	116,231.61
FAFB Commodity for Anderson Elementary/L	\$	-
804000 GD AN	\$	-
804000 GD AN	\$	-
WAWID Gas Purchased from Interstate Asphalt	\$	-
GST	\$	22,487.23
Broker Fees	\$	1,354.21
Newedge Broker Fees	\$	46,875.28
plus variable costs from Demand	\$	(5,917,952.20)
WAWID Off System Revenue	\$	(500,000.00)
Terasen/Foris Deferred Exchange Revenue	\$	(500,000.00)
Total Commodity Costs to be Allocated	\$	10,884,183.21
WA Imbalance	\$	182,448.70
804000 GD AN	\$	95,051.10
804000 GD AN	\$	87,397.60
ID Imbalance	\$	10,975,680.01
Total Deferred Commodity Costs:	\$	10,975,680.01

Total Net Gas Costs	\$	13,465,778.23
From DJ 430	\$	513,465,778.23
Check	\$	513,465,778.23

Total System Cost	69.89%	30.01%	88.13%	30.87%
Demand Allocated to Washington	\$	1,763,830.74	\$	756,287.48
Demand Allocated to Idaho	\$	10,694,163.21	\$	7,386,152.33
Total Current Demand Costs (excluding refund)	\$	2,520,116.22	\$	756,287.48
Total Commodity Costs to be Allocated	\$	10,694,163.21	\$	7,386,152.33
Imbalance Cost Washington	\$	192,445.70	\$	192,445.70
Imbalance Cost Idaho	\$	99,051.10	\$	99,051.10
Total Commodity Costs before refund	\$	10,975,680.01	\$	7,578,598.03
Total	\$	13,465,778.23	\$	7,578,598.03

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>						
Schedule 101	12,694,976	Manual Calc	\$ 1,326,240.96	6,036,412	Manual Calc	\$ 621,287.06
Schedule 111	4,637,935	Manual Calc	\$ 466,735.46	1,967,362	Manual Calc	\$ 192,294.80
Schedule 112	0	Manual Calc	\$ -	22,436	Manual Calc	\$ 2,308.44
Schedule 121	347,215	Manual Calc	\$ 28,433.93	0	Manual Calc	\$ -
Schedule 122	95,986	Manual Calc	\$ 8,312.98	0	Manual Calc	\$ -
Schedule 131	0	Manual Calc	\$ -	7,826,210	Manual Calc	\$ 816,890.30
Schedule 132	42,234	Manual Calc	\$ 2,985.71	7,926,210	Manual Calc	\$ 0.10294
Schedule 146	2,701,032	Manual Calc	\$ 1,458.58	0	Manual Calc	\$ -
<b>Total Demand</b>	<b>20,519,358</b>		<b>\$ 1,834,169.60</b>	<b>7,926,210</b>		<b>\$ 816,890.30</b>
			\$ 0.09939			\$ -
			\$ 20,519,358			\$ 0.10294
			\$ 0.09939			\$ -
<b>COMMODITY</b>						
Schedule 101	12,694,976	Manual Calc	\$ 4,216,087.79	6,036,412	Manual Calc	\$ 2,000,072.86
Schedule 111	4,637,935	Manual Calc	\$ 1,520,743.52	1,967,362	Manual Calc	\$ 619,086.53
Schedule 112	0	Manual Calc	\$ -	22,436	Manual Calc	\$ 7,431.25
Schedule 121	347,215	Manual Calc	\$ 104,823.43	0	Manual Calc	\$ -
Schedule 122	95,986	Manual Calc	\$ 32,785.82	0	Manual Calc	\$ -
Schedule 131	0	Manual Calc	\$ -	29,899	Manual Calc	\$ 9,903.15
Schedule 132	42,234	Manual Calc	\$ 16,465.64	7,956,109	Manual Calc	\$ 2,636,473.78
<b>Total Commodity</b>	<b>17,816,326</b>		<b>\$ 6,892,906.20</b>	<b>7,956,109</b>		<b>\$ 2,636,473.78</b>
			\$ 6.33072			\$ 33.3136

Washington Commodity	\$	7,578,598.03	Idaho Demand	\$	766,287.48
Washington Demand	\$	(5,892,968.20)	Idaho Commodity	\$	(615,890.30)
WA Total	\$	1,685,629.83	WA Total	\$	1,615,352.97
WA Total	\$	1,685,629.83	WA Total	\$	1,615,352.97

Total Defferal Expenses from above	\$	3,387,061.88	Totals from above	\$	13,465,778.23
PGA Deferral Revenue from above	\$	(2,636,473.79)	PGA Deferral Revenue from above	\$	(11,179,439.89)
Adjustments	\$	-	Adjustments	\$	2,316,338.34
Amount to be Deferred	\$	750,588.09	Amount to be Deferred	\$	2,316,338.34
(overcollected)/undercollected	\$	-	(overcollected)/undercollected	\$	-
(rebate)/surcharge	\$	-	(rebate)/surcharge	\$	-

JET Entry		
Debits	10,548,868.30	Credits
	(10,548,868.30)	

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							
	<a href="http://www.ferc.gov/legal/acct-matls/interest-rates.asp">http://www.ferc.gov/legal/acct-matls/interest-rates.asp</a>						
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	OLD \$0.35949	10-01-2012	12-31-2012	3.25%
				NEW \$0.33052	11-01-2012	Next PGA filing	
		101	Debit	\$0.10420	11-01-2012	Next PGA filing	
		111/112	Debit	\$0.10539	11-01-2012	Next PGA filing	
		121/122	Debit	\$0.08875	11-01-2012	Next PGA filing	
		131/132	Debit	\$0.08795	11-01-2012	Next PGA filing	
		146	Debit	\$0.00054	11-01-2012	Next PGA filing	
<u>WA Commodity &amp; Demand Amortization Rates</u>	191000 GD WA	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	\$0.02998	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	
<u>WA Decoupling Mechanism Amortization (Sch. 159)</u>	186328 GD WA	101	Credit	\$0.00227	11-01-2012	Next PGA filing	
<u>WA Jackson Prairie Amortization Rates</u>	191025 GD WA	101-132	Credit	\$0.00044	11-01-2012	Next PGA filing	
		146	Credit	\$0.00005	11-01-2012	Next PGA filing	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website	191010 GD ID	101 - 132	Debit	\$0.33122	01-01-2012	12-31-2012	1.00%
		101 - 122	Debit	\$0.10289	10-01-2012	Next PGA filing	
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)	191000 GD ID	101	Debit	\$0.02874	10-01-2012	Next PGA filing	
		111	Debit	\$0.02874	10-01-2012	Next PGA filing	
		131	Debit	\$0.03302	10-01-2012	Next PGA filing	