

**Avista Corporation**  
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Toll Free 800-727-9170



February 13, 2013

State of Washington  
Washington Utilities & Transportation Commission  
P.O. Box 47250  
Olympia, WA 98504-7250

2013 FEB 15 AM 8:05  
STATE OF WASHINGTON  
UTILITY AND TRANSPORTATION  
COMMISSION

RE: Monthly Purchase Gas Adjustment Report

In compliance with WAC 480-90-233(5) please find enclosed a copy of the Purchase Gas Adjustment (PGA) Report for January, 2013. 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) 495-4324.

Sincerely,

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)	Account 191010 (New Demand Deferrals)	Account 191000 (Old Deferrals)	Account 191025 (JP Deferral Amortization)
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)	3,872,856.55	(4,419,708.38)	(36,632.23)
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	370,711.90				370,711.90
Interest	(2,438.22)	(1,071.47)	9,398.14	(10,764.89)	
December 2012 Ending Bal.	1,535,938.84	175,277.38	3,076,708.01	(3,540,609.45)	280,640.39
January 2013					
Error (Used wrong Amt. Rate)					
Current Months Deferrals	(3,227,933.88)	(1,853,906.03)	(1,374,027.85)		
Amortization	932,441.24			999,983.77	(67,542.53)
PGA Transfer					
Interest	(3,798.71)	(2,035.79)	6,472.09	(8,235.01)	
January 2013 Ending Bal.	(2,301,729.57)	(1,680,664.44)	1,709,152.25	(2,548,860.69)	213,097.86

**Avista Corporation Journal Entry**

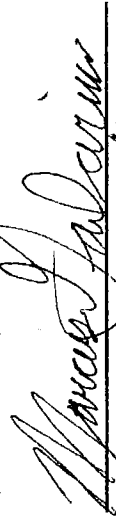
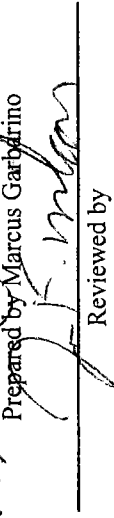
Effective Date: 201301

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: 02/06/2013 11:38 AM  
 Approval Requested: 02/06/2013 11:38 AM

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment	
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		3,223,497.57	WA DEFERRAL	
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	3,227,933.87		WA CURRENT PERIOD DEFERRAL EXP	
30	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		4,436.30	WA DEFERRAL INTEREST INC	
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	8,235.01		WA AMORT INTEREST EXP	
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		999,983.77	WA AMORT EXP	
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	991,748.76		WA RECOVERABLE GAS COSTS AMORTIZED	
70	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	67,542.53		Amortization of JP O&M Deferral	
80	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL		67,542.53	Amortization of JP O&M Deferral	
90	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		1,358,171.63	ID DEFERRAL	
100	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	1,358,486.16		ID CURRENT PERIOD DEFERRAL EXP	
110	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		314.53	ID AMORT INTEREST INC	
120	001	191015 - ID HOLDBACK	GD	ID	DL		1,294.90	ID AMORT INTEREST EXPENSE TO HOLDBAC	
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,294.90		ID AMORT INTEREST EXPENSE TO HOLDBAC	
140	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	605.10		ID AMORT INTEREST EXP	
150	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		228,187.79	ID AMORT EXP	
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	227,582.69		ID RECOVERABLE GAS COSTS AMORTIZED	
<b>Totals:</b>							<b>5,883,429.02</b>	<b>5,883,429.02</b>	

  
 Prepared by: Marcus Garbarino  
 Date: 2/6/13  
  
 Reviewed by: J.F. Moran  
 Date: 2-6-13

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

	Jan-13	Jan-13
Washington/Idaho Gas Costs		
<b>Demand (Transportation) Costs</b>		
NWP Fixed	\$ 4,574,050.33	
NWP Variable	\$ 182,422.96	
NWP Capacity Release	\$ (3,255,348.75)	
NWP Total (excluding Refund)	\$ 1,499,124.54	
GTN Fixed	\$ 288,222.31	
GTN Variable	\$ 11,753.67	
GTN Capacity Release	\$ 300,975.98	
GTN Total	\$ 246,808.10	
Transcanada Foothills (BC System) Fixed	\$ 246,808.10	
Transcanada Foothills (BC System) Variable	\$ 561,329.09	
ANG Total	\$ 561,329.09	
NOVA (AB System) Fixed	\$ 115,279.32	
NOVA (AB System) Variable	\$ 115,279.32	
NOVA Total	\$ 115,279.32	
Spectra Westcoast Fixed	\$ -	
Spectra Westcoast Variable	\$ -	
WEI (Duke) Total	\$ -	
Questar		
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	\$ 2,722,517.03	
WAIID Buy/Sell Transportation Recovery	\$ (6,311.80)	
Total Demand Costs	\$ 2,714,205.23	
less variable costs charged to Commodity	\$ (194,176.55)	
Total Demand Costs to be Allocated	\$ 2,520,028.68	
Commodity Purchases (Natural Gas)		
Commodity Physical	\$ 15,986,873.77	
Misc	\$ -	
Cochrane Credit	\$ (79,594.87)	
Financial Settlements	\$ 673,153.42	
Foreign Exchange Hedge Activity	\$ 10,451.98	
Interco Purchase from Thermal	\$ 3,011,913.86	
Total Commodity Costs from Purchase Journals	\$ 19,602,798.16	
Storage (Injections)/Withdrawals	\$ 9,996,804.49	
FAPB Commodity for Anderson Elementary/Li-	\$ -	
WAIID Gas Purchased from Interstate Asphalt	\$ -	
GST	\$ -	
Broker Fees	\$ 18,125.33	
Newedge Broker Fees	\$ 11,245.41	
plus variable costs from Demand	\$ 194,176.63	
WAIID Off System Revenue	\$ (17,307,499.88)	
Terpsen/Foris Deferred Exchange Revenue	\$ (500,000.00)	
Total Commodity Costs to be Allocated	\$ 12,016,650.14	
WA Imbalance	\$ (221,485.61)	
ID Imbalance	\$ (96,065.59)	
Total Deferred Commodity Costs:	\$ 11,699,098.94	
Total Net Gas Costs	\$ 14,219,127.54	
From DJ 430	\$ 14,219,127.54	
Check	\$ -	

Expense Calculation		Jan-13	Jan-13
Total System Cost		\$ 2,520,028.60	\$ 2,520,028.60
Demand Allocated to Washington	69.99%	\$ 1,763,768.02	\$ 1,763,768.02
Demand Allocated to Idaho	30.01%	\$ 756,260.58	\$ 756,260.58
Total Current Demand Costs (excluding refund)		\$ 2,520,028.60	\$ 2,520,028.60
Total Commodity Costs to be Allocated		\$ 12,016,650.14	\$ 12,016,650.14
Imbalance Cost Washington		\$ (221,485.61)	\$ (221,485.61)
Imbalance Cost Idaho		\$ (96,065.59)	\$ (96,065.59)
Total Commodity Costs before refund		\$ 11,699,098.94	\$ 11,699,098.94
Total		\$ 14,219,127.54	\$ 14,219,127.54

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	22,136,409	0.10420	\$ 2,306,613.82	Schedule 101	9,764,920	0.10289	\$ 1,004,712.62
Schedule 111	7,525,225	0.10103	\$ 760,273.48	Schedule 111	3,069,039	0.10289	\$ 315,773.42
Schedule 112	0	0.10103	\$ -	Schedule 112	1,624	0.10289	\$ 167.09
Schedule 121	606,431	0.08530	\$ 51,728.56	Schedule 121	0	0.10289	\$ -
Schedule 122	85,748	0.08530	\$ 7,314.30	Schedule 122	0	0.10289	\$ -
Schedule 131	0	0.06531	\$ -	Schedule 131	12,835,583	0.10289	\$ 1,320,653.13
Schedule 132	151,236	0.06531	\$ 9,877.22	Schedule 132	12,835,583	0.10289	\$ 0.10289
Schedule 146	3,682,356	0.00054	\$ 1,989.47	Total Demand			
Total Demand	34,187,405		\$ 3,137,795.86				
	34,187,405	check	\$ 0.09178				
<b>COMMODITY</b>							
Schedule 101	22,136,409	0.33052	\$ 7,316,525.90	Schedule 101	9,764,920	0.33122	\$ 3,234,336.80
Schedule 111	7,525,225	0.33052	\$ 2,487,237.37	Schedule 111	3,069,039	0.33122	\$ 1,016,527.10
Schedule 112	0	0.33052	\$ -	Schedule 112	1,624	0.33122	\$ 537.90
Schedule 121	606,431	0.33052	\$ 200,437.57	Schedule 121	0	0.33122	\$ -
Schedule 122	85,748	0.33052	\$ 28,341.43	Schedule 122	0	0.33122	\$ -
Schedule 131	0	0.33052	\$ -	Schedule 131	0	0.33122	\$ -
Schedule 132	151,236	0.33052	\$ 49,986.52	Schedule 132	35,756	0.33122	\$ 11,167.98
Total Commodity	30,505,049		\$ 10,082,528.80	Total Commodity	12,875,339	0.33122	\$ 4,264,589.78
	30,505,049	check	\$ 0.33052		12,875,339	check	\$ 0.33122

Balance Sheet Def Rev Calc	Idaho Commodity	Washington Demand	Idaho Demand	Totals from above
\$ 8,228,622.77	\$ 1,763,768.02	\$ 3,470,476.17	\$ 756,260.58	\$ 14,219,127.54
\$ (10,082,528.80)	\$ (3,137,795.86)	\$ (4,284,589.78)	\$ (1,320,653.13)	\$ (18,805,547.58)
\$ -	\$ -	\$ -	\$ -	\$ (4,586,420.04)
WA Total	\$ (1,853,906.03)	\$ (1,374,027.85)	\$ (664,392.55)	\$ (4,586,420.04)
ID Total	\$ (784,093.61)	\$ -	\$ (1,358,486.16)	\$ (4,586,420.04)

JET Entry Debits	Credits
\$ 5,863,423.03	\$ (5,863,429.03)

Washington/Idaho Gas Costs		GL Account	Jan-13 Costs	
<b>Nucleus Storage acct. JPAIRIEAN -100408</b>				
JP Injections	808200 GD AN	\$	-	(81,778.06)
JP Withdrawals	808100 GD AN	\$	9,994,893.45	
Total JP	164100 GD AN	\$	9,994,893.45	
<b>Clay Basin (QUESTAA) Injections</b>				
Clay Basin (QUESTAA) Injections	808200 GD AN	\$	(81,778.06)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$	83,689.10	10,078,582.55
Total Clay Basin	164115 GD AA	\$	1,911.04	
<b>Total Net Storage (Injections)Withdrawals</b>			<b>\$ 9,996,804.49</b>	
<b>NUCUT PURCHASES (GL Estimate Report)</b>				
Commodity Purchases	804000 GD AN	\$	15,986,873.77	
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,528,340.40	
Variable Demand (Transport) Costs	804002 GD AN	\$	194,176.63	
Hedge Activity	804010 GD AN	\$	10,451.98	
Financial Settlements	804600 GD AN	\$	673,153.42	
Interco Purchase from Thermal	804730 GD AN	\$	3,011,913.86	
Cochran Credit	811000 GD AN	\$	(79,594.87)	
<b>Information from other journals -Deferred Costs:</b>				
WA Imbalance from DJ 436	804000 GD AN	\$	(221,485.61)	
ID Imbalance from DJ 436	804000 GD AN	\$	(96,065.59)	
Broker Fees DJ 471	804017 GD AN	\$	19,125.33	
Newedge Journal DJ 473	804017 GD AN	\$	11,245.41	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837.	\$	(17,307,499.88)	
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	\$	-	
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$	-	
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$	-	
<b>Total Costs for Deferral Including net gas costs</b>		<b>\$</b>	<b>14,219,127.54</b>	Tie to Deferral Entry
483600 GD AN	\$	(170,815.87)	Input fr GLE Sales	
483000 GD AN	\$	(16,134,963.15)	Input fr GLE Sales	
483730 GD AN	\$	(1,001,720.86)	Input fr GLE Sales	
			(17,307,499.88)	

Journal # 430 Entry				
	Dr.	Cr.		
232130 ZZ ZZ	\$ 7,893,996.44	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)	
142150 ZZ ZZ	\$ -	\$ (7,893,996.44)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)	
142600 ZZ ZZ	\$ -	\$ (4,446,559.38)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)	
232620 ZZ ZZ	\$ 4,446,559.38	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)	
182374 CD AA	\$ 2,203.00	\$ -	Clear MTM on FX for 2 months out	
245745 ZZ ZZ	\$ -	\$ (2,203.00)	Clear MTM on FX for 2 months out	
804700.GD.AN	\$ 64,417.44	\$ -	Provide Bookout dollars for SEC reporting	
804711.GD.AN	\$ -	\$ (64,417.44)	Provide Bookout dollars offset	
804000.GD.AN	\$ 8,311.80	\$ -	EWU Credit Classification	
804001.GD.AN	\$ -	\$ (8,311.80)	EWU Credit Classification	
142150.ZZ.ZZ	\$ 207,661.62	\$ -	Reverse Dec 12' classification correction - corrected in AP 1/2013	
142600.ZZ.ZZ	\$ 9,385.26	\$ -	Shell Classification Correction	
253028.GD.AN	\$ -	\$ (10.00)	Bank Fee	
903000.CD.AA	\$ -	\$ (217,036.88)	Reverse Dec 12' classification correction - corrected in AP 1/2013	
Total Other Adj	\$ 12,632,534.94	\$ (12,632,534.94)		
Total from GLE	\$ 32,537,870.18	\$ (32,537,870.18)		
Total DJ 430	\$ 45,170,405.12	\$ (45,170,405.12)	\$	

Washington Sales Volumes

January-13 Description	Schedule	January-13 Billed	December-12 Unbilled	January-13 Unbilled	January-13 Net Unbilled	Total	Notes
<b>Schedule SumApny for Commodity Deferral :</b>							
Firm	101	20,307,726	13,199,087	15,027,770	1,828,683	22,136,409	
Firm	111	7,129,379	4,685,502	5,081,348	395,846	7,525,225	
Firm	112	0	0	0	0	0	
Firm	121	593,803	475,527	488,155	12,628	606,431	
Firm	122	85,748	0	0	0	85,748	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Firm	131	151,236	0	0	0	151,236	
Interruptible	132	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GT:</b>		<b>28,267,892</b>	<b>18,360,116</b>	<b>20,597,273</b>	<b>2,237,157</b>	<b>30,505,049</b>	<b>Total retail sales for PGA commodity deferral, includes Interruptible rate schedules</b>
<b>Total 146 Transportation Sales</b>							
Firm	146	3,063,367	3,039,472	3,658,461	618,989	3,682,356	
<b>Total 147</b>		<b>24,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,210</b>	
<b>Total 148 Transportation Sales</b>		<b>4,442,010</b>	<b>4,442,010</b>	<b>4,834,982</b>	<b>392,972</b>	<b>4,834,982</b>	
<b>Total 147 &amp; 148 Transportation Sales</b>		<b>4,466,220</b>	<b>4,442,010</b>	<b>4,834,982</b>	<b>392,972</b>	<b>4,859,192</b>	
<b>Total sales</b>		<b>35,797,479</b>	<b>25,841,598</b>	<b>29,090,716</b>	<b>3,249,118</b>	<b>39,046,597</b>	
<b>Schedule Summary for Demand Deferral:</b>							
Firm	101	20,307,726	13,199,087	15,027,770	1,828,683	22,136,409	
Firm	111	7,129,379	4,685,502	5,081,348	395,846	7,525,225	
Firm	112	0	0	0	0	0	
Firm	121	593,803	475,527	488,155	12,628	606,431	
Firm	122	85,748	0	0	0	85,748	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Interruptible	131	151,236	0	0	0	151,236	
Interruptible	132	3,063,367	3,039,472	3,658,461	618,989	3,682,356	
Transportation	146	31,331,259	21,399,588	24,255,734	2,856,146	34,187,405	<b>Total sales for PGA demand deferral, includes Interruptible rate schedules &amp; schedule 148 transportation</b>
<b>Schedule Summary for Commodity and Demand Amortization:</b>							
Firm	101	20,307,726	13,199,087	15,027,770	1,828,683	22,136,409	
Firm	111	7,129,379	4,685,502	5,081,348	395,846	7,525,225	
Firm	121	593,803	475,527	488,155	12,628	606,431	
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	151,236	0	0	0	151,236	
Interruptible	132	3,063,367	3,039,472	3,658,461	618,989	3,682,356	
Transportation	146	31,094,275	21,399,588	24,255,734	2,856,146	33,950,421	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	85,748	0	0	0	85,748	Annual lump sum amortization
Firm	132	151,236	0	0	0	151,236	Annual lump sum amortization
<b>Total Firm Sales</b>		<b>28,116,656</b>	<b>18,360,116</b>	<b>20,597,273</b>	<b>2,237,157</b>	<b>30,353,813</b>	
<b>Total Interruptible Sales</b>		<b>151,236</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>151,236</b>	
<b>Total Transportation Sales (Schedule 146)</b>		<b>3,063,367</b>	<b>3,039,472</b>	<b>3,658,461</b>	<b>618,989</b>	<b>3,682,356</b>	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		<b>4,466,220</b>	<b>4,442,010</b>	<b>4,834,982</b>	<b>392,972</b>	<b>4,859,192</b>	
<b>Check total sales</b>		<b>35,797,479</b>	<b>25,841,598</b>	<b>29,090,716</b>	<b>3,249,118</b>	<b>39,046,597</b>	
		<b>35,797,479</b>	<b>25,841,598</b>	<b>29,090,716</b>	<b>3,249,118</b>	<b>39,046,597</b>	

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201301 , State Code : WA

Accounting Period:201301	State Code:WA
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Rate Schedule Num	Revenue Class	Meters	Usage	Revenue Amt
101	01 RESIDENTIAL	135,757	16,901,124	13,908,732
	21 FIRM COMMERCIAL	12,027	3,356,718	2,702,445
	31 FIRM- INDUSTRIAL	88	40,511	32,571
	80 INTERDEPARTMENT REVENUE	30	9,373	7,519
	Total 101	147,902	20,307,726	16,651,267
111	01 RESIDENTIAL	249	423,096	282,193
	21 FIRM COMMERCIAL	2,187	6,428,368	4,188,580
	31 FIRM- INDUSTRIAL	47	227,784	146,357
	80 INTERDEPARTMENT REVENUE	10	50,131	32,334
	Total 111	2,493	7,129,379	4,649,463
121	21 FIRM COMMERCIAL	24	570,927	335,265
	31 FIRM- INDUSTRIAL	3	22,876	14,232
	Total 121	27	593,803	349,497
122	21 FIRM COMMERCIAL	2	85,748	51,401
132	22 INTERRUPTIBLE COMMERCIAL	2	151,236	84,043
146	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	19	1,787,568	136,883
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	28	1,275,799	92,795
	Total 146	47	3,063,367	229,677
147	93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	3	24,210	506
148	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	1	1,305,323	13,253
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	4	3,136,687	96,266
	Total 148	5	4,442,010	109,519
158	01 RESIDENTIAL	0	0	512,600
	17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	546
	21 FIRM COMMERCIAL	0	0	293,361
	22 INTERRUPTIBLE COMMERCIAL	0	0	5,207
	31 FIRM- INDUSTRIAL	0	0	4,702
	80 INTERDEPARTMENT REVENUE	0	0	8
	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	0	0	8,136
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	0	0	2,908
Total 158	0	0	827,469	
158A	01 RESIDENTIAL	0	0	-9
	21 FIRM COMMERCIAL	0	0	-88
	Total 158A	0	0	-97
199	17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	0
	19 THEFT OF SERVICE-GAS	0	0	-373
	88 MISC-SERVICING CUSTOMER INSTALLS	0	0	1,028
	Total 199	0	0	655
Total WA		150,481	35,797,479	22,953,399
Total WA		150,481	35,797,479	22,953,399

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-mats/interest-rates.asp">http://www.ferc.gov/legal/acct-mats/interest-rates.asp</a>						
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	OLD \$0.35949 NEW \$0.33052	01-01-2013	03-31-2013	3.25%
Demand Rate		101	Debit	\$0.10868	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	\$0.06531	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		11-01-2012	Next PGA filing	
		121	Debit	\$0.02647	11-01-2012	Next PGA filing	
		122	Credit		11-01-2012	Next PGA filing	
		131	Debit	\$0.04577	11-01-2012	Next PGA filing	
		132	Credit		11-01-2012	Next PGA filing	
		146	Credit		11-01-2012	Next PGA filing	
<u>WA Decoupling Mechanism Amortization (Sch 159)</u>	186328 GD WA	101		(\$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					01-01-2013	12-31-2013	1.00%
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)	191010 GD ID	101 - 132		\$0.36042	10-01-2012	Next PGA filing	
		101 - 122		\$0.11135	10-01-2012	Next PGA filing	
<u>ID Commodity &amp; Demand Amortization Rates</u>	191000 GD ID	101	Debit	\$0.01778	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	

*Reviewed & Approved by Rates*



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

	Total Acct 191010	Commodity Deferred	Demand Deferred		#REF!
10-12 Ending Balance	(6,056,575.77)	(6,691,252.09)	809,159.37	(174,493.04)	0.00
Tracker Transfer	7,340,824.01	4,103,157.07	3,134,193.96	103,472.98	0.00
Balance 11/1/12	1,284,248.24	(2,588,095.03)	3,943,353.33	(71,020.06)	0.00
11-12 Current Mo Deferrals	1,615,352.97	1,685,691.83	(70,338.86)	0.00	0.00
Misc Adjustment	0.00	0.00	0.00	0.00	0.00
Adjustments	0.00	0.00	0.00	0.00	0.00
Cascade	0.00	0.00	0.00	0.00	0.00
Terasen	0.00	0.00	0.00	0.00	0.00
Interest	5,665.63			5,665.63	0.00
Ending Balance	2,905,266.84	(902,403.20)	3,873,024.47	(65,354.43)	0.00
12-12 Current Mo Deferrals	338,391.87	1,143,938.56	(805,546.68)	0.00	0.00
Misc Adjustment	0.00	0.00	0.00	0.00	0.00
Adjustments	0.00	0.00	0.00	0.00	0.00
Cascade	0.00	0.00	0.00	0.00	0.00
Terasen	0.00	0.00	0.00	0.00	0.00
Interest	8,326.67			8,326.67	0.00
Ending Balance	3,251,985.39	241,535.36	3,067,477.79	(57,027.76)	0.00
1-13 Current Mo Deferrals	(3,227,933.87)	(1,853,906.03)	(1,374,027.85)	0.00	0.00
Misc Adjustment	0.00	0.00	0.00	0.00	0.00
Adjustments	0.00	0.00	0.00	0.00	0.00
Cascade	0.00	0.00	0.00	0.00	0.00
Terasen	0.00	0.00	0.00	0.00	0.00
Interest	4,436.30			4,436.30	0.00
Ending Balance	28,487.81	(1,612,370.67)	1,693,449.94	(52,591.46)	0.00

WA CURR UNRECOV PGA DEFERRED			
2012 Deferral Transfer	191000 GD WA	0.00	(7,340,824.01)
WA deferral	191010 GD WA	8,961,842.61	0.00
Deferral exp	805120 GD WA	0.00	(1,615,352.97)
Interest Income	419600 GD WA	0.00	(5,665.63)
Interest Expense	431600 GD WA	0.00	0.00

WA CURR UNRECOV PGA DEFERRED			
2012 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	346,718.54	0.00
Deferral exp	805120 GD WA	0.00	(338,391.87)
Interest Income	419600 GD WA	0.00	(8,326.67)
Interest Expense	431600 GD WA	0.00	0.00

WA CURR UNRECOV PGA DEFERRED			
2012 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(3,223,497.57)
Deferral exp	805120 GD WA	3,227,933.87	0.00
Interest Income	419600 GD WA	0.00	(4,436.30)
Interest Expense	431600 GD WA	0.00	0.00

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

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)

WA 191000 Recoverable Gas Costs Amortized			
Nov-12			
	Total	Rates	Amortization
Schedule 101	12,694,976	0.03395	\$ 427,531.76
Schedule 111	4,637,935	0.03060	\$ 143,027.17
Schedule 112	0		\$ -
Schedule 121	347,215	0.02998	\$ 11,613.60
Schedule 122	0		\$ -
Schedule 131	0	0.05739	\$ -
Schedule 132	0		\$ -
Schedule 146	2,701,032		\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>20,381,158</u>		\$ 582,172.53
	20,381,158	Adj	-
			\$ 582,172.53
		Subtotal	(4,406,891.62)
Interest		3.25%	(\$12,723.69)
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
Schedule 111	6,151,406	0.03060	\$ 187,548.98
Schedule 112	0		\$ -
Schedule 121	385,155	0.02998	\$ 11,473.63
Schedule 122	0		\$ -
Schedule 131	0	0.05739	\$ -
Schedule 132	0		\$ -
Schedule 146	3,066,817		\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 80,091.87
	<u>27,657,736</u>		\$ 889,677.70
	27,657,736	Adj	93.05
			\$ 889,770.75
		Subtotal	(3,529,844.56)
Interest		3.25%	(\$10,764.89)
Balance	12-31-2012		(3,540,609.45)

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	

interest check  
(\$10,764.89)

WA 191000 Recoverable Gas Costs Amortized			
Jan-13			
	Total	Rates	Amortization
Schedule 101	22,136,409	0.03395	\$ 751,531.09
Schedule 111	7,525,225	0.03060	\$ 230,271.89
Schedule 112	0		\$ -
Schedule 121	606,431	0.02998	\$ 18,180.80
Schedule 122	0		\$ -
Schedule 131	0	0.05739	\$ -
Schedule 132	0		\$ -
Schedule 146	3,682,356		\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>33,950,421</u>		\$ 999,983.77
	33,950,421	Adj	-
			\$ 999,983.77
		Subtotal	(2,529,860.79)
Interest		3.25%	(\$8,235.01)
Balance	01-31-2013		(2,538,095.80)

Jan-13			
JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		\$0.00
Total Interest Expense	431600 GD WA	8,235.01	
Total WA Amortization Expense	805110 GD WA		(999,983.77)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	991,748.76	

interest check  
(\$8,235.01)

Amortization of JP Deferral

Balance 12-31-2012 280,640.39

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
	Jan-13	Volumes	Rates	Amortization
		Total		
Schedule	101	22,136,409	(0.00219)	\$ (48,478.74)
Schedule	111	7,525,225	(0.00219)	\$ (16,480.24)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	606,431	(0.00219)	\$ (1,328.08)
Schedule	122	85,748	(0.00219)	\$ (187.79)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	151,236	(0.00219)	\$ (331.21)
Schedule	146	3,682,356	(0.00020)	\$ (736.47)
Current Month Amortization		<u>34,187,405</u>		\$ (67,542.53)
		<u>34,187,405</u>		

Balance 01-31-2013 213,097.86

Jan-13

JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 67,542.53	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(67,542.53)