



**Avista Corp.**  
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Toll Free 800-727-9170

March 25, 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 a copy of the Purchase Gas Adjustment (PGA) Report for February, 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,

A handwritten signature in cursive script that reads 'Annette Brandon'.

Annette Brandon  
Regulatory Analyst  
State and Federal Regulation

Enclosures

**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


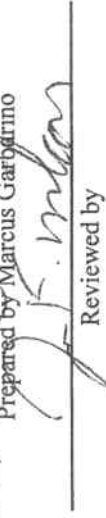
Submitted by: Marcus Garbarino

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
			GD	WA	DL			
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>	

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

Date

Approved for Entry

Corporate Accounting use Only

Jan-13

Account	Jan-13	Jan-13
Washington/Idaho Gas Costs		
Demand (Transportation) Costs		
NWP Fixed	\$ 4,571,050.33	
NWP Variable	\$ 182,422.96	
NWP Capacity Release	\$ (3,265,348.75)	
NWP Total (excluding Refund)	\$ 1,488,124.54	
GTN Fixed	\$ 289,222.31	
GTN Variable	\$ 11,753.67	
GTN Capacity Release	\$ 300,975.96	
Transacade Foothills (BC System) Fixed	\$ 246,808.10	
Transacade Foothills (BC System) Variable	\$ 246,808.10	
ANG Total	\$ 581,329.09	
NOVA (AB System) Fixed	\$ 581,329.09	
NOVA (AB System) Variable	\$ 115,279.32	
Spectra Westcoast Fixed	\$ 115,279.32	
Spectra Westcoast Variable	\$ 115,279.32	
WEI (Duke) Total	\$ 115,279.32	
Questar		
NOVA Fixed charges	\$ -	
Third party capacity release	\$ -	
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	\$ 2,722,517.03	
WAWD Buy/Sell Transportation Recovery	\$ (6,311.80)	
Total Demand Costs	\$ 2,714,205.23	
less variable costs charged to Commodity	\$ (194,176.63)	
Total Demand Costs to be Allocated	\$ 2,520,028.60	
Commodity Purchases (Natural Gas)		
Commodity Physical		
Misc	\$ 15,986,873.77	
Cochrane Credit	\$ (79,594.87)	
Financial Settlements	\$ 674,163.42	
Foreign Exchange Hedge Activity	\$ 10,451.98	
Inierco Purchase from Thermal	\$ 3,011,913.86	
Total Commodity Costs from Purchase Journals	\$ 19,602,795.16	
Storage (Injections)/Withdrawals	\$ 9,586,804.49	
FAFV Commodity for Anderson Elementary/L	\$ -	
WAWD Gas Purchased from Interstate Asphalt	\$ -	
GST	\$ 19,125.33	
Broker Fees	\$ 11,245.41	
Netwedge Broker Fees	\$ 194,176.63	
plus variable costs from Demand	\$ (17,307,499.88)	
WAWD Off System Revenue	\$ (500,000.00)	
Terason/Ferdis Deferred Exchange Revenue	\$ 12,016,650.14	
Total Commodity Costs to be Allocated	\$ (221,485.61)	
WA Imbalance	\$ (96,065.59)	
ID Imbalance	\$ 11,699,098.94	
Total Deferred Commodity Costs:	\$ 14,219,127.54	
Total Net Gas Costs	\$ 14,219,127.54	
From DJ 430	\$ 14,219,127.54	
Check \$		

Jan-13

Expense Calculation

Category	Amount	Percentage
Total Current Demand Costs (excluding refund)	\$ 2,520,028.60	69.98%
Total Commodity Costs to be Allocated	\$ 8,450,108.38	70.3200%
Imbalance Cost Washington	\$ (221,485.61)	
Imbalance Cost Idaho	\$ (96,065.59)	
Total Commodity Costs before refund	\$ 8,228,622.77	
Total	\$ 14,219,127.54	30.01%
check \$	\$ 755,260.58	
Commodity Allocated to Washington	\$ 8,450,108.38	29.6800%
Commodity Allocated to Idaho	\$ 3,566,541.76	

Jan-13

Expense Calculation

Category	Amount	Percentage
Total System Cost	\$ 2,520,028.60	69.98%
Demand Allocated to Washington	\$ 1,763,768.02	70.3200%
Demand Allocated to Idaho	\$ 755,260.58	
Total	\$ 2,520,028.60	30.01%
check \$	\$ 755,260.58	
Commodity Allocated to Washington	\$ 8,450,108.38	29.6800%
Commodity Allocated to Idaho	\$ 3,566,541.76	

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
<b>DEMAND</b>						
Schedule 101	22,136,409	0.10420	\$ 2,306,613.82	9,764,920	0.10289	\$ 1,004,712.62
Schedule 111	7,525,225	0.10103	\$ 760,273.48	3,069,039	0.10289	\$ 315,773.42
Schedule 112	0	0.10103	\$ -	1,824	0.10289	\$ 167.09
Schedule 121	606,431	0.08630	\$ 51,728.56	0	0.10289	\$ -
Schedule 122	85,748	0.08630	\$ 7,314.30	0	0.10289	\$ -
Schedule 131	0	0.06531	\$ -	12,835,563	0.10289	\$ 1,320,653.13
Schedule 132	151,236	0.06531	\$ 9,877.22	0	0.10289	\$ -
Schedule 146	3,682,356	0.00054	\$ 1,989.47	12,835,563	0.10289	\$ 1,320,653.13
<b>Total Demand</b>	<b>34,187,405</b>	<b>0.09178</b>	<b>\$ 3,137,795.86</b>	<b>12,875,339</b>	<b>0.33122</b>	<b>\$ 4,264,589.78</b>
check			\$ 0.09178			\$ 0.10289
<b>COMMODITY</b>						
Schedule 101	22,136,409	0.33052	\$ 7,316,525.90	9,764,920	0.33122	\$ 3,234,336.80
Schedule 111	7,525,225	0.33052	\$ 2,487,237.37	3,069,039	0.33122	\$ 1,016,527.10
Schedule 112	0	0.33052	\$ -	1,824	0.33122	\$ 537.80
Schedule 121	606,431	0.33052	\$ 200,437.57	0	0.33122	\$ -
Schedule 122	85,748	0.33052	\$ 28,341.43	0	0.33122	\$ -
Schedule 131	0	0.33052	\$ -	39,756	0.33122	\$ 13,167.96
Schedule 132	151,236	0.33052	\$ 49,986.52	0	0.33122	\$ -
<b>Total Commodity</b>	<b>30,505,049</b>	<b>0.33052</b>	<b>\$ 10,082,528.80</b>	<b>12,875,339</b>	<b>0.33122</b>	<b>\$ 4,264,589.78</b>
check			\$ 0.33052			\$ 0.33122

Deferral Calculation

Category	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand
Total Deferral Expenses from above	\$ 8,228,622.77	\$ 1,763,768.02	\$ 3,470,476.17	\$ 755,260.58
PGA Deferral Revenue from above	\$ (10,082,528.80)	\$ (3,137,795.86)	\$ (4,264,589.78)	\$ (1,320,653.13)
Adjustments	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (1,853,906.03)	\$ (1,374,027.85)	\$ (794,093.61)	\$ (564,392.55)
WA Total	\$ (3,227,933.87)	\$ (3,227,933.87)	\$ -	\$ -
ID Total	\$ -	\$ -	\$ (1,358,486.16)	\$ (1,358,486.16)

(over/collected)/under/collected ( rebate )/surcharge

Category	Amount
NET Entry	
Debits	\$ 5,883,429.03
Credits	\$ (5,883,429.03)

Washington/Idaho Gas Costs	GL Account	Jan-13 Costs	
Nucleus Storage acct. JPRAIRIEAN -100408			
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	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (81,778.06)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 83,689.10	10,078,562.55
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>\$ 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 SumApry 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	0	0	0	0	0	
Interruptible	132	151,236	0	0	0	151,236	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		<b>28,267,892</b>	<b>18,360,116</b>	<b>20,597,273</b>	<b>2,237,157</b>	<b>30,605,049</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	3,662,356	
<b>Total 147 &amp; 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 sales</b>		<b>36,797,479</b>	<b>25,841,598</b>	<b>29,090,716</b>	<b>3,249,118</b>	<b>39,046,597</b>	
<b>Schedule SumJuny 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	131	0	0	0	0	0	
Interruptible	132	151,236	0	0	0	151,236	
Interruptible	132W	0	0	0	0	0	
<b>Total sales</b>		<b>31,337,259</b>	<b>21,399,598</b>	<b>24,255,734</b>	<b>2,856,146</b>	<b>34,187,405</b>	<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	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	0	0	0	0	0	Special amortization rate
Interruptible	132W	0	0	0	0	0	Special amortization rate
<b>Total sales</b>		<b>31,094,275</b>	<b>21,399,598</b>	<b>24,255,734</b>	<b>2,856,146</b>	<b>33,960,421</b>	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
<b>Total Firm Sales</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
Interruptible	132	151,236	0	0	0	151,236	Annual lump sum amortization
<b>Total Firm Sales</b>		<b>28,116,556</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>3,662,356</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>	

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	191010 GD WA	101 - 132	Debit	NEW \$0.33052	01-01-2013	03-31-2013	3.25%
<u>WA Deferral Rates</u> Commodity Rate				OLD \$0.35949	11-01-2012	Next PGA filing	
Demand Rate		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	\$0.06795	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	\$0.02647	11-01-2012	Next PGA filing	
		121	Debit	\$0.02998	11-01-2012	Next PGA filing	
		122	Credit	\$0.04577	11-01-2012	Next PGA filing	
		131	Debit	\$0.05739	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	191010 GD ID	101 - 132		NEW \$0.33122	01-01-2013	12-31-2013	1.00%
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)		101 - 132		OLD \$0.36042	10-01-2012	Next PGA filing	
		146		\$0.11135	10-01-2012	Next PGA filing	
<u>ID Commodity &amp; Demand Amortization Rates</u>	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	

*Reviewed & Approved by Rates*

	Total Acct 191010	Commodity Deferred	Demand Deferred		#REF!
10-12 Ending Balance	(6,056,575.77)	(5,691,252.09)	809,189.37	(174,493.04)	
Tracker Transfer	7,340,824.01	4,103,157.07	3,134,193.96	103,472.98	
Balance 11/1/12	1,284,248.24	(2,588,095.03)	3,943,383.33	(71,020.06)	
11-12 Current Mo Deferrals	1,615,352.97	1,665,691.83	(70,338.86)	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	5,665.63		5,665.63		
Ending Balance	2,905,266.84	(902,403.20)	3,873,024.47	(65,354.43)	
12-12 Current Mo Deferrals	338,391.87	1,143,938.56	(805,546.68)	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	8,326.67		8,326.67		
Ending Balance	3,251,965.39	241,635.36	3,067,477.79	(57,027.76)	
1-13 Current Mo Deferrals	(3,227,933.87)	(1,853,906.03)	(1,374,027.86)	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	4,436.30		4,436.30		
Ending Balance	28,487.81	(1,612,370.67)	1,693,449.94	(52,591.46)	

WA CURR UNRECOV PGA DEFERRED			
2012 Deferral Transfer	191000 GD WA	0.00	(7,340,824.01)
WA deferral	191010 GD WA	8,961,642.61	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	3,066,617		\$ -
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	879,005.66	

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		Amortization
		Total	Rates	
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>		<u>\$ (67,542.53)</u>
		34,187,405		

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)
			\$ -