



2 JUN 13 2013
2013 JUN 13 AM 8:16
STATE OF WASHINGTON
REGULATORY COMMISSION

June 10, 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 May, 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 Corporation Journal Entry

Effective Date: 201305

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Marcus Garbarino

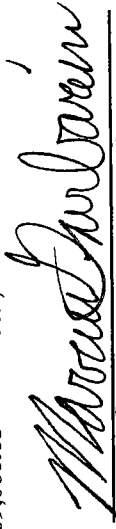
Submitted by: Marcus Garbarino

Approved by:

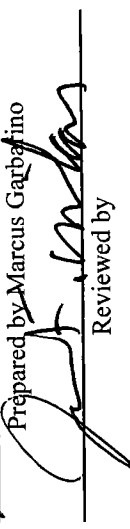
Last Saved: 06/06/2013 10:52 AM

Approval Requested: 06/06/2013 10:52 AM

Seq	Co.	FERC	Debit	Credit	Comment
10	001	191010 - CURR UNRECOV PGA DEFERRED	291,514.20	0.00	WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	0.00	291,085.24	WA CURRENT PERIOD DEFERRAL EXP
30	001	419600 - INTEREST ON ENERGY DEFERRALS	0.00	428.96	WA DEFERRAL INTEREST INC
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	1,861.39	0.00	WA AMORT INTEREST EXP
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	0.00	212,486.46	WA AMORT EXP
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	210,625.07	0.00	WA RECOVERABLE GAS COSTS AMORTIZED
70	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	14,976.37	0.00	Amortization of JP O&M Deferral
80	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	0.00	14,976.37	Amortization of JP O&M Deferral
90	001	191010 - CURR UNRECOV PGA DEFERRED	95,916.41	0.00	ID DEFERRAL
100	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	0.00	96,129.57	ID CURRENT PERIOD DEFERRAL EXP
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	213.16	0.00	ID DEFERRAL INTEREST EXP
120	001	191015 - ID HOLDBACK	0.00	1,299.22	ID AMORT INTEREST EXPENSE TO HOLDBAC
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	1,299.22	0.00	ID AMORT INTEREST EXPENSE TO HOLDBAC
140	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	154.08	0.00	ID AMORT INTEREST EXP
150	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	0.00	52,654.83	ID AMORT EXP
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	52,500.75	0.00	ID RECOVERABLE GAS COSTS AMORTIZED
Totals:			669,060.65	669,060.65	



 Prepared by: Marcus Garbarino



 Reviewed by:

 Date: 6/6/13

 Date: 6/6/13

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

May-13

Washington/Idaho Gas Costs	May-13	May-13	Commodity Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Idaho
Demand (Transportation) Costs			68.99%	30.01%	31.0200%
NWP Fixed	\$ 4,571,050.33				
NWP Variable	\$ 51,306.81				
NWP Capacity Release	\$ (3,240,620.14)				
GTN Fixed	\$ 221,437.84				
GTN Variable	\$ 5,464.54				
GTN Capacity Release	\$ 226,902.38				
Transcanada Foothills (BC System) Fixed	\$ 207,322.59				
Transcanada Foothills (BC System) Variable	\$ 443,802.12				
ANG Total	\$ 443,802.12				
NOVA (AB System) Fixed	\$ 113,933.37				
NOVA (AB System) Variable	\$ 113,933.37				
Spectra Westcoast Variable	\$ -				
WEI (Duke) Total	\$ -				
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	\$ 2,275,597.43				
WAI/D Buy/Sell Transportation Recovery	\$ (6,283.25)				
Total Demand Costs	\$ 2,269,314.17				
less variable costs charged to Commodity	\$ (56,771.35)				
Total Demand Costs to be Allocated	\$ 2,208,542.82				

May-13

Expense Calculation	May-13	May-13	Commodity Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Idaho
Total Current Demand Costs (excluding refund)	\$ 2,208,542.82	\$ 2,208,542.82	68.99%	30.01%	31.0200%
Total Commodity Costs to be Allocated	\$ 2,439,162.75	\$ 1,545,829.11			
Imbalance Cost (Washington)	\$ (59,864.29)				
Imbalance Cost (Idaho)	\$ (26,462.34)				
Total Commodity Costs before refund	\$ 2,352,836.12				
Total	\$ 4,561,478.94	\$ 1,545,829.11	\$ 1,822,670.17	\$ 662,813.71	\$ 730,165.95

May-13

Washington/Idaho Gas Costs	May-13	May-13	Commodity Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Idaho
Demand (Transportation) Costs			68.99%	30.01%	31.0200%
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NOVA (AB System) Variable	\$ 113,933.37				
Spectra Westcoast Variable	\$ -				
WEI (Duke) Total	\$ -				
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	\$ 2,275,597.43				
WAI/D Buy/Sell Transportation Recovery	\$ (6,283.25)				
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less variable costs charged to Commodity	\$ (56,771.35)				
Total Demand Costs to be Allocated	\$ 2,208,542.82				

Balance Sheet Def Rev Calc	WASHINGTON	IDAHO	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	PGA Revenue
DEMAND							
Schedule 101	4,182,901	0.10420	\$ 435,858.28	1,886,293	0.10289	\$ 194,080.69	
Schedule 111	1,970,725	0.10103	\$ 199,102.35	1,075,171	0.10289	\$ 110,624.34	
Schedule 112	0	0.10103	\$ -	5,985	0.10289	\$ 615.80	
Schedule 121	339,319	0.08530	\$ 28,943.91	0	0.10289	\$ -	
Schedule 122	57,247	0.08531	\$ 4,863.17	0	0.10289	\$ -	
Schedule 131	107,592	0.08531	\$ 7,026.83	2,967,449	0.10289	\$ 305,320.83	
Schedule 132	1,979,128	0.00054	\$ 1,068.73	2,967,449	0.10289	\$ 0.10289	
Schedule 146	8,636,912		\$ 876,883.37			\$ -	
Total Demand	8,636,912		\$ 0.07637			\$ -	
check			\$ -			\$ -	
COMMODITY							
Schedule 101	4,182,901	0.33052	\$ 1,382,532.44	1,886,293	0.33122	\$ 624,777.97	
Schedule 111	1,970,725	0.33052	\$ 651,364.03	1,075,171	0.33122	\$ 356,116.14	
Schedule 112	0	0.33052	\$ -	5,985	0.33122	\$ 1,982.35	
Schedule 121	339,319	0.33052	\$ 112,151.72	0	0.33122	\$ -	
Schedule 122	57,247	0.33052	\$ 18,921.28	0	0.33122	\$ -	
Schedule 131	107,592	0.33052	\$ 35,561.31	26,118	0.33122	\$ 8,650.60	
Schedule 132	1,979,128	0.33052	\$ 2,200,530.77	2,967,449	0.33122	\$ 981,528.26	
Total Commodity	8,637,784		\$ 0.33052	2,967,449		\$ 303,312.22	
check			\$ -			\$ -	

May-13

Deferral Calculation	Washington Commodity	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ 1,622,670.17	\$ 1,545,829.11	\$ 662,813.71	\$ 4,561,478.94
PGA Deferral Revenue from above	\$ (2,200,530.77)	\$ (676,883.27)	\$ (305,320.83)	\$ (4,174,264.13)
Adjustments	\$ -	\$ -	\$ -	\$ 387,214.81
Amount to be Deferred	\$ (577,860.59)	\$ 868,945.84	\$ 357,492.88	\$ 387,214.81
WA Total	\$ 291,065.24	\$ 96,123.57	\$ -	\$ -
(overcollected)/undercollected (rebate)/surcharge				
JET Entry				
Debits	669,060.65			
Credits		(669,060.65)		

Washington/Idaho Gas Costs		GL Account	May-13 Costs	
Nucleus Storage acct. JPRAIRIEAN -100408				
JP Injections	808200 GD AN		\$ (4,363,416.80)	(4,366,869.36)
JP Withdrawals	808100 GD AN		\$ 350,202.34	
Total JP	164100 GD AN		\$ (4,013,213.46)	
Clay Basin (QUESTAA) Injections				
Clay Basin (QUESTAA) Injections	808200 GD AN		\$ (3,453.58)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN		\$ 3,085.36	353,287.70
Total Clay Basin	164116 GD AA		\$ (368.20)	
Total Net Storage (Injections)/Withdrawals			\$ (4,013,581.66)	
NUCUT PURCHASES (GL Estimate Report)				
Commodity Purchases	804000 GD AN		\$ 8,929,624.32	
Fixed Demand and Capacity Releases	804001 GD AN		\$ 2,216,926.11	
Variable Demand (Transport) Costs	804002 GD AN		\$ 56,771.35	
Hedge Activity	804010 GD AN		\$ 165,313.88	
Financial Settlements	804600 GD AN		\$ (1,145,459.79)	
Interco Purchase from Thermal	804730 GD AN		\$ 4,792,570.06	
Cochran Credit	811000 GD AN		\$ (55,446.86)	
Information from other journals -Deferred Costs:				
WA Imbalance from DJ 436	804000 GD AN		\$ (59,864.29)	
ID Imbalance from DJ 436	804000 GD AN		\$ (26,462.34)	
M Chemical Accrual	804000 GD AN		\$ 5,000.00	
Broker Fees DJ 471	804017 GD AN		\$ 12,102.20	
Mizuho Journal DJ 471	804017 GD AN		\$ -	
Newedge Journal DJ 473	804017 GD AN		\$ 916.69	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 GD AN		\$ (5,798,647.44)	
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN		\$ (600,000.00)	
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN		\$ (6,283.29)	
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		\$ -	
Total Costs for Deferral including net gas costs			\$ 4,561,478.94	Tie to Deferral Entry
	483600 GD AN		\$ 477,937.57	Input fr GLE Sales
	483000 GD AN		\$ (3,805,395.49)	Input fr GLE Sales
	483730 GD AN		\$ (2,471,189.52)	Input fr GLE Sales
			(5,798,647.44)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 10,329,311.67	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (10,329,311.67)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (2,471,189.52)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 2,471,189.52	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
246745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 79,421.32	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (79,421.32)	Provide Bookout dollars offset
804000.GD.AN	\$ 5,000.00	\$ -	AN Odorization Expense Accrual
232130 ZZ ZZ	\$ -	\$ (5,000.00)	AN Odorization Expense Accrual
142600 ZZ ZZ	\$ -	\$ -	Rounding True-Up
232130 ZZ ZZ	\$ 123,310.81	\$ -	Reclass Transportation Payment Coding
232620 ZZ ZZ	\$ -	\$ (123,310.81)	Reclass Transportation Payment Coding
253028 GD AN	\$ -	\$ (10.00)	Bank Fee
903000.CD.AA	\$ 10.00	\$ -	Bank Fee
Total Other Adj	\$ 13,008,243.32	\$ (13,008,243.32)	
Total from GLE	\$ 21,673,534.87	\$ (21,673,534.87)	
Total DJ 430	\$ 34,661,778.19	\$ (34,661,778.19)	\$

Washington Sales Volumes

May-13 Description	Schedule	May-13 Billed	April-13 Unbilled	May-13 Unbilled	May-13 Net Unbilled	Total	Notes
Schedule SumApry for Commodity Deferral :							
Firm	101	7,232,104	6,253,784	3,204,581	(3,049,203)	4,182,901	
Firm	111	3,039,370	2,355,159	1,286,514	(1,068,645)	1,970,725	
Firm	112	0	0	0	0	0	
Firm	121	420,525	271,749	190,543	(81,206)	339,319	
Firm	122	57,247	0	0	0	57,247	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Interruptible	131	107,592	0	0	0	107,592	
Interruptible	132	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		10,856,838	8,880,692	4,681,638	(4,199,054)	6,687,784	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
		2,440,274	2,390,262	1,929,116	(461,146)	1,979,128	
		2,440,274	2,390,262	1,929,116	(461,146)	1,979,128	
Total 147 & 148 Transportation Sales							
		47,226	0	0	0	47,226	
		3,759,788	3,759,788	3,261,422	(498,366)	3,261,422	
		3,807,014	3,759,788	3,261,422	(498,366)	3,306,648	
Total sales		17,104,126	15,030,742	9,872,176	(5,158,566)	11,945,560	
Schedule SumJuny for Demand Deferral:							
Firm	101	7,232,104	6,253,784	3,204,581	(3,049,203)	4,182,901	
Firm	111	3,039,370	2,355,159	1,286,514	(1,068,645)	1,970,725	
Firm	112	0	0	0	0	0	
Firm	121	420,525	271,749	190,543	(81,206)	339,319	
Firm	122	57,247	0	0	0	57,247	
Interruptible	131	107,592	0	0	0	107,592	
Interruptible	132	2,440,274	2,390,262	1,929,116	(461,146)	1,979,128	
Transportation	146	13,297,112	11,270,954	6,610,754	(4,660,200)	8,636,912	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule SumJuny for Commodity and Demand Amortization:							
Firm	101	7,232,104	6,253,784	3,204,581	(3,049,203)	4,182,901	Sales for Decoupling amortization
Firm	111	3,039,370	2,355,159	1,286,514	(1,068,645)	1,970,725	
Firm	121	420,525	271,749	190,543	(81,206)	339,319	
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
Interruptible	131	107,592	0	0	0	107,592	
Interruptible	132	2,440,274	2,390,262	1,929,116	(461,146)	1,979,128	
Transportation	146	13,132,273	11,270,954	6,610,754	(4,660,200)	8,472,073	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales							
		0	0	0	0	0	Annual lump sum amortization
		57,247	0	0	0	57,247	Annual lump sum amortization
		107,592	0	0	0	107,592	Annual lump sum amortization
Total Interruptible Sales							
		10,749,246	8,880,692	4,681,638	(4,199,054)	6,550,192	
		107,592	0	0	0	107,592	
Total Transportation Sales (Schedule 146)							
		2,440,274	2,390,262	1,929,116	(461,146)	1,979,128	
		3,807,014	3,759,788	3,261,422	(498,366)	3,306,648	
Total Transportation Sales (Schedule 147 & 148)		17,104,126	15,030,742	9,872,176	(5,158,566)	11,945,560	
Check total sales		17,104,126	15,030,742	9,872,176	(5,158,566)	11,945,560	

	Total Acct 191010	Commodity Deferral	Demand Deferral	
10-12 Ending Balance	(5,056,575.77)	(5,691,252.09)	809,189.37	(174,493.04)
Tracker Transfer	7,340,824.01	4,103,157.07	3,134,193.96	109,472.98
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	1,685,691.83	(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	5,685.63	5,685.63	0.00	0.00
Ending Balance	2,905,266.84	(902,403.20)	3,873,024.47	(65,384.43)
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	0.00	0.00
Ending Balance	3,251,985.39	241,535.36	3,067,477.79	(57,027.76)
1-13 Current Mo Deferrals	(3,227,933.87)	(1,853,906.03)	(1,374,027.85)	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	0.00	0.00
Ending Balance	28,487.81	(1,612,370.67)	1,693,449.94	(52,591.46)
2-13 Current Mo Deferrals	227,268.08	964,027.88	(736,759.80)	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	384.91	384.91	0.00	0.00
Ending Balance	255,140.80	(648,342.78)	956,690.14	(52,206.55)
3-13 Current Mo Deferrals	(83,754.11)	311,623.78	(395,377.89)	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	580.30	580.30	0.00	0.00
Ending Balance	172,967.00	(336,719.00)	561,312.25	(51,626.25)
4-13 Current Mo Deferrals	(160,377.31)	(294,475.16)	134,097.85	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	251.27	251.27	0.00	0.00
Ending Balance	12,840.96	(631,194.16)	695,410.10	(51,374.98)
5-13 Current Mo Deferrals	291,085.24	(577,860.59)	869,945.84	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	428.96	428.96	0.00	0.00
Ending Balance	304,355.16	(1,209,054.76)	1,564,355.94	(50,946.02)

WA CURR UNRECOV PGA DEFERRED			
2012 Deferral Transfer	191000 GD WA	0.00	(7,340,824.01)
WA deferral	191010 GD WA	8,961,942.61	0.00
Deferral exp	605120 GD WA	0.00	(1,615,352.97)
Interest Income	419600 GD WA	0.00	(5,685.63)
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	605120 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	(3,227,933.87)
Deferral exp	605120 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

WA CURR UNRECOV PGA DEFERRED			
2012 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	227,652.99	0.00
Deferral exp	605120 GD WA	0.00	(227,268.08)
Interest Income	419600 GD WA	0.00	(384.91)
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	83,754.11	(83,753.81)
Deferral exp	605120 GD WA	0.00	0.00
Interest Income	419600 GD WA	0.00	(580.30)
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	(160,377.31)
Deferral exp	605120 GD WA	160,377.31	0.00
Interest Income	419600 GD WA	0.00	(251.27)
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	291,085.24	(291,085.24)
Deferral exp	605120 GD WA	0.00	(428.96)
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	0.00	0.00

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

Balance 01-31-2013 (2,548,953.98)

WA 191000 Recoverable Gas Costs Amortized			
Feb-13			
	Total	Rates	Amortization
Schedule 101	16,585,315	0.03395	\$ 563,071.44
Schedule 111	5,716,465	0.03060	\$ 174,923.83
Schedule 112	0		\$ -
Schedule 121	416,479	0.02998	\$ 12,486.04
Schedule 122	0		\$ -
Schedule 131	0	0.05739	\$ -
Schedule 132	0		\$ -
Schedule 146	2,865,845		\$ -
Spokane Rock Products			\$ -
Valley Hosp: 146			\$ -
Large Customer			\$ 0.00
	<u>25,584,104</u>		<u>\$ 750,481.31</u>
	25,584,104	Adj	-
			<u>\$ 750,481.31</u>
		Subtotal	(1,798,472.67)
Interest		3.25%	(\$5,887.14)
Balance		02-28-2013	(1,804,359.81)

Feb-13			
JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		\$0.00
Total Interest Expense	431600 GD WA	5,887.14	
Total WA Amortization Expense	805110 GD WA		(750,481.31)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	744,594.17	

interest check
(\$5,887.14)

WA 191000 Recoverable Gas Costs Amortized			
Mar-13			
	Total	Rates	Amortization
Schedule 101	12,776,328	0.03395	\$ 433,756.34
Schedule 111	4,890,087	0.03060	\$ 149,636.66
Schedule 112	0		\$ -
Schedule 121	526,218	0.02998	\$ 15,776.02
Schedule 122	0		\$ -
Schedule 131	0	0.05739	\$ -
Schedule 132	0		\$ -
Schedule 146	2,772,085		\$ -
Spokane Rock Products			\$ -
Valley Hosp: 146			\$ -
Large Customer			\$ 0.00
	<u>20,964,718</u>		<u>\$ 599,169.01</u>
	20,964,718	Adj	-
			<u>\$ 599,169.01</u>
		Subtotal	(1,205,190.80)
Interest		3.25%	(\$4,075.43)
Balance		03-31-2013	(1,209,266.23)

Mar-13			
JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		\$0.00
Total Interest Expense	431600 GD WA	4,075.43	
Total WA Amortization Expense	805110 GD WA		(599,169.01)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	595,093.58	

interest check
(\$4,075.43)

WA 191000 Recoverable Gas Costs Amortized			
Apr-13			
	Total	Rates	Amortization
Schedule 101	8,889,955	0.03395	\$ 295,023.97
Schedule 111	3,665,435	0.03060	\$ 112,162.31
Schedule 112	0		\$ -
Schedule 121	375,679	0.02998	\$ 11,262.86
Schedule 122	0		\$ -
Schedule 131	0	0.05739	\$ -
Schedule 132	0		\$ -
Schedule 146	2,439,162		\$ -
Spokane Rock Products			\$ -
Valley Hosp: 146			\$ -
Large Customer			\$ 0.00
	<u>15,170,231</u>		<u>\$ 418,449.14</u>
	15,170,231	Adj	-
			<u>\$ 418,449.14</u>
		Subtotal	(790,817.09)
Interest		3.25%	(\$2,708.45)
Balance		04-30-2013	(793,525.54)

Apr-13			
JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		\$0.00
Total Interest Expense	431600 GD WA	2,708.45	
Total WA Amortization Expense	805110 GD WA		(418,449.14)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	415,740.69	

interest check
(\$2,708.45)

WA 191000 Recoverable Gas Costs Amortized			
May-13			
	Total	Rates	Amortization
Schedule 101	4,182,901	0.03395	\$ 142,009.49
Schedule 111	1,970,725	0.03060	\$ 60,304.19
Schedule 112	0		\$ -
Schedule 121	339,319	0.02998	\$ 10,172.78
Schedule 122	0		\$ -
Schedule 131	0	0.05739	\$ -
Schedule 132	0		\$ -
Schedule 146	1,979,128		\$ -
Spokane Rock Products			\$ -
Valley Hosp: 146			\$ -
Large Customer			\$ 0.00
	<u>8,472,073</u>		<u>\$ 212,486.46</u>
	8,472,073	Adj	-
			<u>\$ 212,486.46</u>
		Subtotal	(581,039.08)
Interest		3.25%	(\$1,861.39)
Balance		05-31-2013	(582,900.47)

May-13			
JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		\$0.00
Total Interest Expense	431600 GD WA	1,861.39	
Total WA Amortization Expense	805110 GD WA		(212,486.46)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	210,625.07	

interest check
(\$1,861.39)

Amortization of JP Deferral

Balance 12-31-2012 280,640.39

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Jan-13		Volumes		
		Total	Rates	Amortization
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		34,187,405		\$ (67,542.53)
		34,187,405		

Balance 01-31-2013 213,097.86

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Feb-13		Volumes		
		Total	Rates	Amortization
Schedule	101	16,585,315	(0.00219)	\$ (36,321.84)
Schedule	111	5,716,465	(0.00219)	\$ (12,519.06)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	416,479	(0.00219)	\$ (912.09)
Schedule	122	94,568	(0.00219)	\$ (207.10)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	172,051	(0.00219)	\$ (376.79)
Schedule	146	2,865,845	(0.00020)	\$ (573.17)
Current Month Amortization		25,850,723		\$ (50,910.05)
		25,850,723		

Balance 02-28-2013 162,187.81

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Mar-13		Volumes		
		Total	Rates	Amortization
Schedule	101	12,776,328	(0.00219)	\$ (27,980.16)
Schedule	111	4,890,087	(0.00219)	\$ (10,709.29)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	526,218	(0.00219)	\$ (1,152.42)
Schedule	122	71,767	(0.00219)	\$ (157.17)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	135,254	(0.00219)	\$ (296.21)
Schedule	146	2,772,085	(0.00020)	\$ (554.42)
Current Month Amortization		21,171,739		\$ (40,849.66)
		21,171,739		

Balance 03-31-2013 121,338.15

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Apr-13		Volumes		
		Total	Rates	Amortization
Schedule	101	8,689,955	(0.00219)	\$ (19,031.00)
Schedule	111	3,665,435	(0.00219)	\$ (8,027.30)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	375,679	(0.00219)	\$ (822.74)
Schedule	122	67,054	(0.00219)	\$ (146.85)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	126,416	(0.00219)	\$ (276.85)
Schedule	146	2,439,162	(0.00020)	\$ (487.83)
Current Month Amortization		15,363,701		\$ (28,792.57)
		15,363,701		

Balance 04-30-2013 92,545.58

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
May-13		Volumes		
		Total	Rates	Amortization
Schedule	101	4,182,901	(0.00219)	\$ (9,160.55)
Schedule	111	1,970,725	(0.00219)	\$ (4,315.89)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	339,319	(0.00219)	\$ (743.11)
Schedule	122	57,247	(0.00219)	\$ (125.37)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	107,592	(0.00219)	\$ (235.63)
Schedule	146	1,979,128	(0.00020)	\$ (395.83)
Current Month Amortization		8,636,912		\$ (14,976.37)
		8,636,912		

Balance 05-31-2013 77,569.21

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)

Feb-13

JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 50,910.05	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(50,910.05)

Mar-13

JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 40,849.66	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(40,849.66)

Apr-13

JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 28,792.57	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(28,792.57)

May-13

JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 14,976.37	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(14,976.37)

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 2

Accounting Period:201305 State Code:ID

Rate Schedule Num	Revenue Class	Meters	Usage
101	01 RESIDENTIAL	67,223	2,894,522
	21 FIRM COMMERCIAL	7,288	395,246
	31 FIRM- INDUSTRIAL	57	5,674
	80 INTERDEPARTMENT REVENUE	6	1,041
	Total 101	74,574	3,296,483
111	01 RESIDENTIAL	103	51,225
	21 FIRM COMMERCIAL	1,244	1,319,765
	31 FIRM- INDUSTRIAL	34	130,551
	80 INTERDEPARTMENT REVENUE	2	1,955
	Total 111	1,383	1,503,496
112	31 FIRM- INDUSTRIAL	3	5,985
132	22 INTERRUPTIBLE COMMERCIAL	1	26,118
146	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	3	102,558
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	3	183,562
	Total 146	6	286,120
147	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	1	112,516
158	01 RESIDENTIAL	0	0
	21 FIRM COMMERCIAL	0	0
	22 INTERRUPTIBLE COMMERCIAL	0	0
	31 FIRM- INDUSTRIAL	0	0
	80 INTERDEPARTMENT REVENUE	0	0
	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	0	0
	Total 158	0	0
159	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	1	2,345,360
199	19 THEFT OF SERVICE-GAS	0	0
	88 MISC-SERVICING CUSTOMER INSTALLS	0	0
	Total 199	0	0
Total ID		75,969	7,576,078
Total ID		75,969	7,576,078

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201305 ,

Accounting Period:201305	State Code:WA
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Rate Schedule Num	Revenue Class	Meters	Usage
101	01 RESIDENTIAL	135,436	6,368,983
	21 FIRM COMMERCIAL	11,999	848,596
	31 FIRM- INDUSTRIAL	88	7,750
	80 INTERDEPARTMENT REVENUE	32	6,775
	Total 101	147,555	7,232,104
111	01 RESIDENTIAL	249	230,094
	21 FIRM COMMERCIAL	2,186	2,667,140
	31 FIRM- INDUSTRIAL	45	128,192
	80 INTERDEPARTMENT REVENUE	11	13,944
	Total 111	2,491	3,039,370
121	21 FIRM COMMERCIAL	24	371,892
	31 FIRM- INDUSTRIAL	3	48,633
	Total 121	27	420,525
122	21 FIRM COMMERCIAL	2	57,247
132	22 INTERRUPTIBLE COMMERCIAL	2	107,592
146	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	17	1,058,868
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	25	1,381,406
	Total 146	42	2,440,274
147	93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	3	47,226
148	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	1	883,189
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	4	2,876,599
	Total 148	5	3,759,788
158	01 RESIDENTIAL	0	0
	17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0
	21 FIRM COMMERCIAL	0	0
	22 INTERRUPTIBLE COMMERCIAL	0	0
	31 FIRM- INDUSTRIAL	0	0
	80 INTERDEPARTMENT REVENUE	0	0
	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	0	0
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	0	0
Total 158	0	0	
158A	01 RESIDENTIAL	0	0
	21 FIRM COMMERCIAL	0	0
	Total 158A	0	0
199	17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0
	19 THEFT OF SERVICE-GAS	0	0
	88 MISC-SERVICING CUSTOMER INSTALLS	0	0
	Total 199	0	0
Total WA		150,127	17,104,126
Total WA		150,127	17,104,126



Gas by GL Account - Estimate

Page: 2
 Print Date: 06/06/13 09:25:08 AM
 Database: NUCUT
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Accounting Month: 201305
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

GD

PURCHASE

Gas Transportation AN						
Gas Transmission Northwest Corporation	TPORT				\$221,437.84	\$221,437.84
Northwest Pipeline Corporation	TPORT				\$4,571,050.33	\$4,571,050.33
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$2,315,990.78)	(\$2,315,990.78)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$482,980.00)	(\$482,980.00)
Northwest Pipeline Corporation-->Clearwater Paper Corporation	TPORT				(\$42,705.60)	(\$42,705.60)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$171,585.00)	(\$171,585.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$142,987.50)	(\$142,987.50)



Gas by GL Account - Estimate

Page: 3
 Print Date: 06/06/13 09:25:08 AM
 Database: NUCUT arpgasbyglect

Accounting Month: 201305
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

GD PURCHASE

Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				(\$81,979.50)	(\$81,979.50)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$102,391.76)	(\$102,391.76)
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$7,278.72	\$7,278.72
Spectra Energy - Westcoast Energy Inc.	ACCTGS			(\$3,406.69)		(\$3,406.69)
Spectra Energy - Westcoast Energy Inc.	TPORT				\$110,061.34	\$110,061.34
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$2,147.04)		(\$2,147.04)
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$209,469.63	\$209,469.63
TransCanada Nova Gas Transmission Ltd.	TPORT				\$448,649.24	\$448,649.24
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$4,847.12)		(\$4,847.12)
001-804001-GD-AN-DL	TOTALS:				(\$10,400.85)	\$2,227,326.96
Variable Transport Charges AN						
Gas Transmission Northwest Corporation	ACCTGS				(\$1,606.91)	(\$1,606.91)
Gas Transmission Northwest Corporation	TPORT				\$7,071.45	\$7,071.45
Northwest Pipeline Corporation	TPORT				\$49,225.18	\$49,225.18
Northwest Pipeline Corporation	TPORT			\$0.00		
Northwest Pipeline Corporation	ACCTSP				\$2,081.63	\$2,081.63
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00
001-804002-GD-AN-DL	TOTALS:				\$0.00	\$56,771.35
Gas Cost - FX Hedge AN						
Avista Corporation	ACCTGS				\$165,313.88	\$165,313.88
001-804010-GD-AN-DL	TOTALS:				\$165,313.88	\$165,313.88
Gas Financial Derivatives AN						
J.P. Morgan Ventures Energy Corporation	FSWPS				(\$32,582.71)	(\$32,582.71)
Newedge USA, LLC	FSWPS				(\$1,182,188.10)	(\$1,182,188.10)
Newedge USA, LLC	BSWPS				(\$4,710.78)	(\$4,710.78)
Newedge USA, LLC	BSWPS				\$128,375.97	\$128,375.97
Shell Energy North America (US) L.P.	FSWPS				(\$54,354.17)	(\$54,354.17)
001-804600-GD-AN-DL	TOTALS:				(\$1,145,459.79)	(\$1,145,459.79)
Intra-company Gas Purchases AN						
Avista Corporation	GAS		1,314,412		\$4,792,570.06	\$4,792,570.06
001-804730-GD-AN-DL	TOTALS:		1,314,412		\$4,792,570.06	\$4,792,570.06
Gas Storage Withdrawal AN						
Jackson Prairie - AN	STOR		97,063		\$350,202.34	\$350,202.34
Questar Intrup Storage - AA	STOR		819		\$3,085.36	\$3,085.36
001-808100-GD-AN-DL	TOTALS:		97,882		\$353,287.70	\$353,287.70
Gas Storage Injection AN						
Jackson Prairie - AN	STOR		(1,187,999)		(\$4,363,415.80)	(\$4,363,415.80)
Questar Intrup Storage - AA	STOR		(919)		(\$3,453.56)	(\$3,453.56)
001-808200-GD-AN-DL	TOTALS:		(1,188,918)		(\$4,366,869.36)	(\$4,366,869.36)