



UG-131573-SI

August 23, 2013

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

2013 AUG 26 AM 8:19  
STATE OF WASHINGTON  
REGULATORY 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 July, 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: 201307

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: 08/06/2013 10:03 AM  
 Approval Requested: 08/06/2013 10:03 AM

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
			GD	WA	DL			
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	781,250.40		WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		777,094.91	WA CURRENT PERIOD DEFERRAL EXP
30	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		4,155.49	WA DEFERRAL INTEREST INC
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	1,002.94		WA AMORT INTEREST EXP
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		114,717.34	WA AMORT EXP
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	113,714.40		WA RECOVERABLE GAS COSTS AMORTIZED
70	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	8,287.03		Amortization of JP O&M Deferral
80	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL		8,287.03	Amortization of JP O&M Deferral
90	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	269,656.14		ID DEFERRAL
100	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL		269,453.32	ID CURRENT PERIOD DEFERRAL EXP
110	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		202.82	ID DEFERRAL INTEREST REV
120	001	191015 - ID HOLDBACK	GD	ID	DL		1,301.39	ID AMORT INTEREST EXPENSE TO HOLDBAC
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,301.39		ID AMORT INTEREST EXPENSE TO HOLDBAC
140	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	84.14		ID AMORT INTEREST EXP
150	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	31,486.06		ID AMORT EXP
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,206,782.50		ID RECOVERABLE GAS COSTS AMORTIZED
<b>Totals:</b>							<b>1,206,782.50</b>	

*Marcus Garbarino*  
 Prepared by Marcus Garbarino  
*M. Indan*  
 Reviewed by  
 Date: 8/6/13  
 Date: 8/6/13

**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

Washington/Idaho Gas Costs	Jul-13
Demand (Transportation) Costs	
NWP Fixed	\$ 4,571,050.33
NWP Variable	\$ 69,364.82
NWP Capacity Release	\$ (3,258,840.64)
GTN Fixed	\$ 1,391,774.51
GTN Variable	\$ 227,969.84
GTN Capacity Release	\$ 7,041.98
Transcanada Foothills (BC System) Fixed	\$ 235,011.82
Transcanada Foothills (BC System) Variable	\$ 215,288.18
ANG Total	\$ 215,288.18
NOVA (AB System) Fixed	\$ 460,808.57
NOVA (AB System) Variable	\$ 132,398.51
Spectra Westcoast Fixed	\$ 132,398.51
Spectra Westcoast Variable	\$ 132,398.51
WEI (Duke) Total	\$ 132,398.51
Counterparty Invoice Total	\$ -
Questar	\$ -
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 0.00
Other capacity release credit	\$ 0.00
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,425,281.59
WA/ID Buy/Sell Transportation Recovery	\$ (6,283.30)
804001 GD AN	\$ 2,416,998.29
less variable costs charged to Commodity	\$ (76,406.80)
Total Demand Costs to be Allocated	\$ 2,340,591.49
Commodity Purchases (Natural Gas)	\$ 10,393,838.81
Commodity Physical	\$ -
Misc	\$ (95,696.36)
Cochrane Credit	\$ 16,784.14
Financial Settlements	\$ (135,077.22)
Foreign Exchange Hedge Activity	\$ 2,932,112.89
Interco Purchase from Thermal	\$ -
804730 GD AN	\$ -
Total Commodity Costs from Purchase Journals	\$ 13,183,992.26
Storage (Injections)/Withdrawals	\$ (5,111,326.38)
808100/808200 GD AN	\$ -
FAFB Commodity for Anderson Elementary/LI	\$ -
804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphalt	\$ -
804000 GD AN	\$ -
GST	\$ 5,000.00
M Chemical Accrual	\$ 20,999.80
804017 GD AN	\$ 3,337.71
Broker Fees	\$ 536.65
Newedge Broker Fees	\$ 76,406.80
Mizuho Broker Fees	\$ (6,474,669.47)
plus variable costs from Demand	\$ (500,000.00)
804017 GD AN	\$ -
WA/ID Off System Revenue	\$ 1,204,273.37
495028 GD AN	\$ -
Terason/Fontis Deferred Exchange Revenue	\$ (95,647.00)
Total Commodity Costs to be Allocated	\$ (45,710.10)
804000 GD AN	\$ -
WA Imbalance	\$ (45,710.10)
804000 GD AN	\$ -
ID Imbalance	\$ 1,062,916.27
Total Deferred Commodity Costs:	\$ 3,403,507.76
From DJ 430	\$ 33,403,507.76
Check	\$ -

Expense Calculation	Jul-13
Total System Cost	\$ 2,340,591.49
Demand Allocated to Washington	\$ 1,638,179.98
Demand Allocated to Idaho	\$ 702,411.51
Commodity Allocated to Washington	\$ 801,805.21
Commodity Allocated to Idaho	\$ (95,647.00)
Imbalance Cost Washington	\$ (95,647.00)
Imbalance Cost Idaho	\$ (45,710.10)
Total Commodity Costs before refund	\$ 706,158.21
Total	\$ 3,403,507.76

Balance Sheet Def Rev Calc	WASHINGTON	PGA	Rate	PGA Revenue	Balance Sheet Def Rev Calc	IDAHO	PGA	Rate	PGA Revenue
DEMAND									
Schedule 101	2,082,299	0.10420		\$ 216,975.56		970,543	0.10289	\$ 99,859.17	
Schedule 111	1,140,112	0.10103		\$ 115,165.52		805,059	0.10289	\$ 82,832.52	
Schedule 112	0	0.10103		\$ -		29,967	0.10289	\$ 3,063.30	
Schedule 121	304,732	0.08530		\$ 25,993.64		0	0.10289	\$ -	
Schedule 122	30,928	0.08530		\$ 2,638.16		0	0.10289	\$ -	
Schedule 131	0	0.06531		\$ -		1,805,569	0.10289	\$ 185,774.99	
Schedule 132	74,633	0.06531		\$ 4,874.28		1,805,569	0.10289	\$ 185,774.99	
Schedule 146	1,657,043	0.00054		\$ 894.80		0	0.10289	\$ -	
Total Demand	5,289,747			\$ 366,561.95		1,805,569	0.10289	\$ 185,774.99	
check				\$ 0.06930				\$ -	
COMMODITY									
Schedule 101	2,082,299	0.33052		\$ 688,241.47		970,543	0.33122	\$ 321,463.25	
Schedule 111	1,140,112	0.33052		\$ 376,629.82		805,059	0.33122	\$ 266,651.64	
Schedule 112	0	0.33052		\$ -		29,967	0.33122	\$ 9,925.67	
Schedule 121	304,732	0.33052		\$ 100,720.02		0	0.33122	\$ -	
Schedule 122	30,928	0.33052		\$ 10,222.32		0	0.33122	\$ -	
Schedule 131	0	0.33052		\$ -		0	0.33122	\$ -	
Schedule 132	74,633	0.33052		\$ 24,667.70		17,815	0.33122	\$ 5,900.68	
Total Commodity	3,632,704			\$ 1,200,681.33		1,823,384	0.33122	\$ 603,941.25	
check				\$ 0.33052				\$ -	

Deferral Calculation	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ 706,158.21	\$ 1,638,179.98	\$ 356,758.06	\$ 702,411.51	\$ 3,403,507.76
PGA Deferral Revenue from above	\$ (1,200,681.33)	\$ (366,561.95)	\$ (603,941.25)	\$ (185,774.99)	\$ (2,358,959.52)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ 1,046,548.24
Amount to be Deferred	\$ (494,523.12)	\$ 1,271,618.03	\$ (247,183.19)	\$ 516,636.51	\$ 1,046,548.24
(overcollected)/undercollected (rebate)/surcharge		\$ 777,094.91		\$ 269,453.32	\$ -
WA Total	\$ 1,206,782.51	\$ 1,206,782.51	\$ -	\$ -	\$ -
JET Entry					
Debits					
Credits					

Washington/Idaho Gas Costs	GL Account	Jul-13 Costs	
<b>Nucleus Storage acct. JPRAIRIEAN -100408</b>			
JP Injections	808200 GD AN	\$ (5,248,574.70)	(5,252,135.28)
JP Withdrawals	808100 GD AN	\$ 137,199.53	
Total JP	164100 GD AN	\$ (5,111,375.17)	
<b>Clay Basin (QUESTAA) Injections</b>			
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (3,560.58)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 3,609.37	140,808.90
Total Clay Basin	164115 GD AA	\$ 48.79	
<b>Total Net Storage (Injections)/Withdrawals</b>			
		\$ (5,111,326.38)	
<b>NUCUT PURCHASES (GL Estimate Report)</b>			
Commodity Purchases	804000 GD AN	\$ 10,393,838.81	
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,348,874.79	
Variable Demand (Transport) Costs	804002 GD AN	\$ 76,406.80	
Hedge Activity	804010 GD AN	\$ (135,017.22)	
Financial Settlements	804600 GD AN	\$ 18,754.14	
Interco Purchase from Thermal	804730 GD AN	\$ 2,932,112.89	
Cochran Credit	811000 GD AN	\$ (25,696.36)	
<b>Information from other journals -Deferred Costs:</b>			
WA Imbalance from DJ 436	804000 GD AN	\$ (95,647.00)	
ID Imbalance from DJ 436	804000 GD AN	\$ (45,710.10)	
M Chemical Accrual	804000 GD AN	\$ 5,000.00	
Broker Fees DJ 471	804017 GD AN	\$ 20,999.80	
Newedge Journal DJ 473	804017 GD AN	\$ 3,333.71	
Mizuho Journal DJ 473	804017 GD AN	\$ 536.65	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 GD AN	\$ (6,474,669.47)	
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)	
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,283.30)	
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		\$ 3,403,807.76	Tie to Deferral Entry
	483600 GD AN	\$ 14,295.46	Input fr GLE Sales
	483000 GD AN	\$ (4,959,918.67)	Input fr GLE Sales
	483730 GD AN	\$ (1,529,046.26)	Input fr GLE Sales
		(6,474,669.47)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 6,580,010.46	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (6,580,010.46)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (1,529,046.26)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 1,529,046.26	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ (4,342.00)	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ 4,342.00	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 509,229.23	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (509,229.23)	Provide Bookout dollars offset
804000.GD.AN	\$ 5,000.00	\$ -	AN Odorization Expense Accrual
232130 ZZ ZZ	\$ -	\$ (5,000.00)	AN Odorization Expense Accrual
232130.GD.AN	\$ 156.55	\$ -	Cochrane Reclass
232130 ZZ ZZ	\$ -	\$ (156.55)	Cochrane Reclass
232620 ZZ ZZ	\$ -	\$ (3,064.28)	NWPL Reclass
232130 ZZ ZZ	\$ 3,064.28	\$ -	NWPL Reclass
232130 ZZ ZZ			
232620 ZZ ZZ			
903000.CD.AA			
Total Other Adj	\$ 6,630,848.78	\$ (8,630,848.78)	

Total from GLE	\$ 21,167,038.97	\$ (21,167,038.97)
Total DJ 430	\$ 29,797,887.75	\$ (29,797,887.75)

Washington Sales Volumes

July-13 Description	Schedule	July-13 Billed	June-13 Unbilled	July-13 Unbilled	July-13 Net Unbilled	Total	Notes
<b>Schedule Summary for Commodity Deferral:</b>							
Firm	101	2,615,171	2,068,502	1,635,630	(532,872)	2,082,299	
Firm	111	1,388,663	980,003	751,452	(228,551)	1,140,112	
Firm	112	0	0	0	0	0	
Firm	121	302,698	190,106	192,140	2,034	304,732	
Firm	122	30,928	0	0	0	30,928	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Firm	131	74,633	0	0	0	74,633	
Interruptible	132	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		<b>4,392,093</b>	<b>3,238,611</b>	<b>2,479,222</b>	<b>(759,389)</b>	<b>3,632,704</b>	<b>Total retail sales for PGA commodity deferral, includes interruptible rate schedules</b>
<b>Total 146 Transportation Sales</b>							
Firm	146	1,640,959	1,607,096	1,623,180	16,084	1,657,043	
Firm		1,640,959	1,607,096	1,623,180	16,084	1,657,043	
<b>Total 147 &amp; 148 Transportation Sales</b>							
Firm	147	81,912	0	0	0	81,912	
Firm	148	3,298,929	3,298,929	3,107,333	(191,596)	3,107,333	
Firm		3,380,841	3,298,929	3,107,333	(191,596)	3,189,245	
<b>Total sales</b>		<b>9,413,893</b>	<b>8,144,636</b>	<b>7,209,735</b>	<b>(934,901)</b>	<b>8,478,992</b>	
<b>Schedule Summary for Demand Deferral:</b>							
Firm	101	2,615,171	2,068,502	1,535,630	(532,872)	2,082,299	
Firm	111	1,388,663	980,003	751,452	(228,551)	1,140,112	
Firm	112	0	0	0	0	0	
Firm	121	302,698	190,106	192,140	2,034	304,732	
Firm	122	30,928	0	0	0	30,928	
Firm	131	74,633	0	0	0	74,633	
Interruptible	132	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	
Transportation	146	1,640,959	1,607,096	1,623,180	16,084	1,657,043	
Firm		6,033,052	4,845,707	4,102,402	(743,305)	5,289,747	<b>Total sales for PGA demand deferral, includes interruptible rate schedules &amp; schedule 146 transportation</b>
<b>Schedule Summary for Commodity and Demand Amortization:</b>							
Firm	101	2,615,171	2,068,502	1,535,630	(532,872)	2,082,299	
Firm	111	1,388,663	980,003	751,452	(228,551)	1,140,112	
Firm	121	302,698	190,106	192,140	2,034	304,732	
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	74,633	0	0	0	74,633	
Interruptible	132	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	
Transportation	146	1,640,959	1,607,096	1,623,180	16,084	1,657,043	
Firm		5,927,491	4,845,707	4,102,402	(743,305)	5,184,186	<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	30,928	0	0	0	30,928	Annual lump sum amortization
Firm	132	74,633	0	0	0	74,633	Annual lump sum amortization
<b>Total Firm Sales</b>		<b>4,317,460</b>	<b>3,238,611</b>	<b>2,479,222</b>	<b>(759,389)</b>	<b>3,558,071</b>	
<b>Total Interruptible Sales</b>		<b>74,633</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,633</b>	
<b>Total Transportation Sales (Schedule 146)</b>		<b>1,640,959</b>	<b>1,607,096</b>	<b>1,623,180</b>	<b>16,084</b>	<b>1,657,043</b>	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		<b>3,380,841</b>	<b>3,298,929</b>	<b>3,107,333</b>	<b>(191,596)</b>	<b>3,189,245</b>	
<b>Check total sales</b>		<b>9,413,893</b>	<b>8,144,636</b>	<b>7,209,735</b>	<b>(934,901)</b>	<b>8,478,992</b>	
<b>Check total sales</b>		<b>9,413,893</b>	<b>8,144,636</b>	<b>7,209,735</b>	<b>(934,901)</b>	<b>8,478,992</b>	

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201307 , State Code : WA

Accounting Period:201307		State Code:WA					
Rate Schedule Num	Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
101	01 RESIDENTIAL	135,547	2,384,999	2,860,699	135,576	68,847,314	59,977,271
	21 FIRM COMMERCIAL	12,015	224,353	270,017	12,015	11,871,543	10,070,786
	31 FIRM- INDUSTRIAL	88	1,341	1,724	88	134,622	112,657
	80 INTERDEPARTMENT REVENUE	31	4,478	3,837	31	63,480	52,987
	Total 101	147,681	2,615,171	3,136,277	147,711	80,916,959	70,213,702
111	01 RESIDENTIAL	252	113,655	90,272	249	2,043,239	1,424,178
	21 FIRM COMMERCIAL	2,171	1,163,171	930,897	2,187	27,156,091	18,491,580
	31 FIRM- INDUSTRIAL	45	88,498	61,052	46	1,133,752	749,139
	80 INTERDEPARTMENT REVENUE	11	3,339	3,405	11	187,269	125,454
	Total 111	2,479	1,368,663	1,085,626	2,493	30,520,351	20,790,351
121	21 FIRM COMMERCIAL	24	295,300	185,274	24	3,008,083	1,831,753
	31 FIRM- INDUSTRIAL	1	7,198	4,686	2	183,320	114,535
	Total 121	25	302,698	189,960	26	3,191,403	1,946,288
122	21 FIRM COMMERCIAL	2	30,928	20,285	2	450,203	279,305
132	22 INTERRUPTIBLE COMMERCIAL	2	74,633	43,866	2	844,717	485,924
146	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	17	542,893	47,277	18	9,011,786	693,144
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	27	1,098,066	89,731	25	9,385,255	720,373
	Total 146	44	1,640,959	137,008	43	18,397,041	1,413,517
147	93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	3	81,912	1,713	3	543,136	11,357
148	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	1	485,164	5,052	1	6,846,036	69,860
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	7	2,813,765	89,789	5	21,044,998	656,956
	Total 148	8	3,298,929	94,841	6	27,891,034	726,816
158	01 RESIDENTIAL	0	0	104,481	0	0	2,244,198
	17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	0	0	0	546
	21 FIRM COMMERCIAL	0	0	59,509	0	0	1,259,443
	22 INTERRUPTIBLE COMMERCIAL	0	0	2,729	0	0	30,072
	31 FIRM- INDUSTRIAL	0	0	557	0	0	18,152
	80 INTERDEPARTMENT REVENUE	0	0	7	0	0	638
	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	0	0	3,469	0	0	44,868
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	0	0	3,001	0	0	22,660
	Total 158	0	0	173,753	0	0	3,620,577
158A	01 RESIDENTIAL	0	0	0	0	0	-35
	21 FIRM COMMERCIAL	0	0	-33	0	0	-430
	Total 158A	0	0	-34	0	0	-465
199	17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	0	0	0	0
	19 THEFT OF SERVICE-GAS	0	0	0	0	0	68
	88 MISC-SERVICING CUSTOMER INSTALLS	0	0	807	0	0	8,123
	Total 199	0	0	807	0	0	8,191
Total WA		150,244	9,413,893	4,884,101	150,285	162,754,844	99,495,563
Total WA		150,244	9,413,893	4,884,101	150,285	162,754,844	99,495,563

	Total Acct 191010	Commodity Deferral	Demand Deferral	
10-12 Ending Balance	(6,056,575.77)	(6,691,252.09)	809,169.37	(174,483.04)
Transfer	7,340,824.91	4,103,157.97	3,134,193.86	103,472.98
Balance 1/1/12	(2,843,248.24)	(2,588,095.03)	3,843,363.33	(71,020.06)
11-12 Current Mo Deferrals	1,915,352.87	1,065,691.93	(70,338.66)	0.00
Misc Adjustments	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	5,665.63			5,665.63
Interest	0.00			0.00
11-12 Ending Balance	2,802,266.84	(802,403.20)	3,873,024.47	(65,354.43)
12-12 Current Mo Deferrals	339,391.87	1,743,936.56	(605,546.64)	0.00
Misc Adjustments	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	8,326.87			8,326.87
Interest	0.00			0.00
12-12 Ending Balance	3,251,995.39	241,535.36	3,057,477.79	(57,027.76)
1-13 Current Mo Deferrals	(3,227,933.87)	(1,953,906.03)	(1,374,027.95)	0.00
Misc Adjustments	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	4,436.30			4,436.30
Interest	0.00			0.00
1-13 Ending Balance	29,467.81	(1,612,370.87)	1,693,448.84	(22,581.66)
2-13 Current Mo Deferrals	227,288.08	864,027.88	(735,759.60)	0.00
Misc Adjustments	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	384.91			384.91
Interest	0.00			0.00
2-13 Ending Balance	296,140.80	(648,342.78)	958,690.14	(52,268.55)
3-13 Current Mo Deferrals	(63,754.11)	311,623.78	(395,377.89)	0.00
Misc Adjustments	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	580.30			580.30
Interest	0.00			0.00
3-13 Ending Balance	(172,987.00)	(336,719.00)	561,312.25	(51,626.25)
4-13 Current Mo Deferrals	(190,377.31)	(294,475.16)	(134,097.85)	0.00
Misc Adjustments	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	251.27			251.27
Interest	0.00			0.00
4-13 Ending Balance	(12,840.96)	(631,184.41)	665,410.10	(51,374.98)
5-13 Current Mo Deferrals	291,085.24	(577,860.59)	668,945.94	0.00
Misc Adjustments	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	428.96			428.96
Interest	0.00			0.00
5-13 Ending Balance	304,355.16	(1,209,054.76)	1,554,355.94	(50,948.02)
6-13 Current Mo Deferrals	839,471.46	(173,993.24)	1,013,464.72	0.00
Misc Adjustments	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	1,961.08			1,961.08
Interest	0.00			0.00
6-13 Ending Balance	1,145,731.73	(1,383,046.90)	2,577,420.87	(48,384.94)
7-13 Current Mo Deferrals	777,094.91	(694,623.12)	1,271,818.03	0.00
Misc Adjustments	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	4,155.49			4,155.49
Interest	0.00			0.00
7-13 Ending Balance	1,927,038.13	(1,877,571.11)	3,649,436.70	(44,828.45)

WA CURR UNRECOV PQA DEFERRED	191000 GD WA	191010 GD WA	419600 GD WA	431800 GD WA
2012 Deferral Transfer	0.00	8,961,842.61	0.00	(7,340,824.01)
Deferral exp	0.00	0.00	0.00	(1,915,352.87)
Interest Income	0.00	0.00	0.00	(5,665.63)
Interest Expense	0.00	0.00	0.00	0.00
2013 Deferral Transfer	0.00	346,716.54	0.00	0.00
Deferral exp	0.00	0.00	0.00	(339,391.87)
Interest Income	0.00	0.00	0.00	(8,326.87)
Interest Expense	0.00	0.00	0.00	0.00
2013 Deferral Transfer	0.00	0.00	0.00	0.00
Deferral exp	0.00	0.00	0.00	(3,227,933.87)
Interest Income	0.00	0.00	0.00	(4,436.30)
Interest Expense	0.00	0.00	0.00	0.00
2013 Deferral Transfer	0.00	227,652.89	0.00	0.00
Deferral exp	0.00	0.00	0.00	(227,288.08)
Interest Income	0.00	0.00	0.00	(384.91)
Interest Expense	0.00	0.00	0.00	0.00
2013 Deferral Transfer	0.00	0.00	0.00	0.00
Deferral exp	0.00	0.00	0.00	(63,754.11)
Interest Income	0.00	0.00	0.00	(580.30)
Interest Expense	0.00	0.00	0.00	0.00
2013 Deferral Transfer	0.00	0.00	0.00	0.00
Deferral exp	0.00	0.00	0.00	(190,377.31)
Interest Income	0.00	0.00	0.00	(251.27)
Interest Expense	0.00	0.00	0.00	0.00
2013 Deferral Transfer	0.00	0.00	0.00	0.00
Deferral exp	0.00	0.00	0.00	(291,085.24)
Interest Income	0.00	0.00	0.00	(428.96)
Interest Expense	0.00	0.00	0.00	0.00
2013 Deferral Transfer	0.00	0.00	0.00	0.00
Deferral exp	0.00	0.00	0.00	(839,471.46)
Interest Income	0.00	0.00	0.00	(1,961.08)
Interest Expense	0.00	0.00	0.00	0.00
2013 Deferral Transfer	0.00	0.00	0.00	0.00
Deferral exp	0.00	0.00	0.00	(777,094.91)
Interest Income	0.00	0.00	0.00	(4,155.49)
Interest Expense	0.00	0.00	0.00	0.00

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

Balance 03-31-2013 (1,209,266.23)

WA 191000 Recoverable Gas Costs Amortized			
Apr-13			
	Total	Rates	Amortization
Schedule 101	8,689,955	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>		\$ 418,449.14
	15,170,231		-
		Adj	\$ 418,449.14
		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>		\$ 212,486.46
	8,472,073		-
		Adj	\$ 212,486.46
		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)

WA 191000 Recoverable Gas Costs Amortized			
Jun-13			
	Total	Rates	Amortization
Schedule 101	2,800,295	0.03395	\$ 95,070.02
Schedule 111	1,678,252	0.03060	\$ 51,354.51
Schedule 112	0		\$ -
Schedule 121	339,158	0.02998	\$ 10,167.96
Schedule 122	0		\$ -
Schedule 131	0	0.05739	\$ -
Schedule 132	0		\$ -
Schedule 146	1,585,130		\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>6,402,835</u>		\$ 156,592.48
	6,402,835		-
		Adj	\$ 156,592.48
		Subtotal	(426,307.99)
Interest		3.25%	(\$1,366.64)
Balance		06-01-2013	(427,674.63)

Jun-13			
JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		\$0.00
Total Interest Expense	431600 GD WA	1,366.64	
Total WA Amortization Expense	805110 GD WA		(156,592.48)
Tracker transfer	191010 GD WA		0.00
WA Recoverable Gas Costs	191000 GD WA	155,225.84	

interest check  
(\$1,366.64)

WA 191000 Recoverable Gas Costs Amortized			
Jul-13			
	Total	Rates	Amortization
Schedule 101	2,082,299	0.03395	\$ 70,694.05
Schedule 111	1,140,112	0.03060	\$ 34,887.43
Schedule 112	0		\$ -
Schedule 121	304,732	0.02998	\$ 9,135.87
Schedule 122	0		\$ -
Schedule 131	0	0.05739	\$ -
Schedule 132	0		\$ -
Schedule 146	1,657,043		\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>5,184,186</u>		\$ 114,717.34
	5,184,186		-
		Adj	\$ 114,717.34
		Subtotal	(312,957.29)
Interest		3.25%	(\$1,002.94)
Balance		07-01-2013	(313,960.23)

Jul-13			
JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		\$0.00
Total Interest Expense	431600 GD WA	1,002.94	
Total WA Amortization Expense	805110 GD WA		(114,717.34)
Tracker transfer	191010 GD WA		0.00
WA Recoverable Gas Costs	191000 GD WA	113,714.40	

interest check  
(\$1,002.94)



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				\$ (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				\$ (50,910.05)
		25,850,723		

Balance 02-28-2013 182,187.81

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	528,218	(0.00219)	\$ (1,152.42)
Schedule	122	71,767	(0.00219)	\$ (157.17)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	135,254	(0.00219)	\$ (286.21)
Schedule	146	2,772,085	(0.00020)	\$ (554.42)
Current Month Amortization				\$ (40,649.66)
		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	3,865,435	(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				\$ (28,792.87)
		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				\$ (14,976.37)
		8,636,912		

Balance 05-31-2013 77,569.21

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Jun-13				
		Volumes		
		Total	Rates	Amortization
Schedule	101	2,800,295	(0.00219)	\$ (6,132.65)
Schedule	111	1,678,252	(0.00219)	\$ (3,675.37)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	339,158	(0.00219)	\$ (742.76)
Schedule	122	42,891	(0.00219)	\$ (93.93)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	77,535	(0.00219)	\$ (169.80)
Schedule	146	1,585,130	(0.00020)	\$ (317.03)
Current Month Amortization				\$ (11,131.53)
		6,523,261		

Balance 06-01-2013 66,437.67

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Jul-13				
		Volumes		
		Total	Rates	Amortization
Schedule	101	2,082,299	(0.00219)	\$ (4,560.23)
Schedule	111	1,140,112	(0.00219)	\$ (2,496.85)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	304,732	(0.00219)	\$ (667.36)
Schedule	122	30,928	(0.00219)	\$ (67.73)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	74,633	(0.00219)	\$ (163.45)
Schedule	146	1,657,043	(0.00020)	\$ (331.41)
Current Month Amortization				\$ (8,287.03)
		5,289,747		

Balance 07-01-2013 58,150.64

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	\$ 40,649.66	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(40,649.66)

Apr-13			
JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 28,792.87	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(28,792.87)

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)

Jun-13			
JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 11,131.53	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(11,131.53)

Jul-13			
JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 8,287.03	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(8,287.03)

Interest Rates

End Date

Begin Date

Rate for Resource Accounting

Balance Sheet Impact

Rate Schedule

GL Account

Description

3.25%

03-31-2013

01-01-2013

NEW

OLD

NEW

http://www.ferc.gov/legal/accl-matls/interest-rates.asp

WA Interest Rate:  
FERC Natural Gas Interest Rate, changes quarterly

03-31-2013

01-01-2013

01-01-2012

\$0.33052

Debit

101 - 132

191010 GD WA

WA Deferral Rates  
Commodity Rate

Next PGA filing

Next PGA filing

11-01-2012

\$0.35949

Debit

101

191000 GD WA

WA Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

11-01-2012

\$0.10868

Debit

101

191000 GD WA

WA Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

11-01-2012

\$0.10539

Debit

111/112

191000 GD WA

WA Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

11-01-2012

\$0.08875

Debit

121/122

191000 GD WA

WA Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

11-01-2012

\$0.06795

Debit

131/132

191000 GD WA

WA Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

11-01-2012

\$0.00054

Debit

146

191000 GD WA

WA Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

11-01-2012

\$0.02942

Debit

101

191000 GD WA

WA Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

11-01-2012

\$0.02797

Debit

111

191000 GD WA

WA Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

11-01-2012

\$0.02647

Credit

112

191000 GD WA

WA Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

11-01-2012

\$0.02998

Debit

121

191000 GD WA

WA Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

11-01-2012

\$0.04577

Debit

122

191000 GD WA

WA Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

11-01-2012

\$0.05739

Credit

131

191000 GD WA

WA Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

11-01-2012

\$0.00004

Credit

132

191000 GD WA

WA Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

11-01-2012

(\$0.00227)

Credit

146

191000 GD WA

WA Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

11-01-2012

\$0.00044

Credit

101

191000 GD WA

WA Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

11-01-2012

(\$0.00020)

Credit

146

191000 GD WA

WA Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

10-01-2012

\$0.36042

Debit

101 - 132

191010 GD ID

ID Interest Rate  
Customer Deposit Rate changes annually check IPUC website

Next PGA filing

Next PGA filing

10-01-2012

\$0.11135

Debit

101 - 122

191010 GD ID

ID Deferral Rates  
Commodity Rate (Without GTI)  
Demand Rate

Next PGA filing

Next PGA filing

10-01-2012

\$0.02874

Debit

101

191000 GD ID

ID Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

10-01-2012

\$0.02874

Debit

111

191000 GD ID

ID Commodity & Demand Amortization Rates

Next PGA filing

Next PGA filing

10-01-2012

\$0.03302

Debit

131

191000 GD ID

ID Commodity & Demand Amortization Rates