

UG-140134



January 20, 2014

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

RECEIVED
PROCESS MANAGEMENT
2014 JAN 24 AM 8:23
STATE OF WASH.
UTIL. AND TRANSP.
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 December 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: 201312

Journal: NSJ019 - AVA Intracompany Gas Transfers from LDC

Team: Resource Accounting Last Saved by: Gina Armstrong

Last Saved: 01/08/2014 10:42 AM

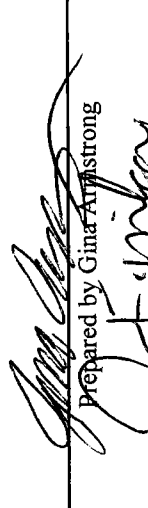
Type: C Submitted by: Gina Armstrong

Approval Requested: 01/08/2014 10:42 AM


Category: NSJ Approved by:

Currency: USD

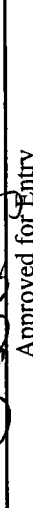
Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit		Credit		Comment
						ED	WA	DL	DL	
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		808,681.00			
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL			773,982.00		
30	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL			34,699.00		
40	001	182385 - REGULATORY ASSET ID PCA DEFERRAL 1	ED	ID	DL		440,430.00			
50	001	182386 - REGULATORY ASSET ID PCA DEFERRAL 2	ED	ID	DL		64,835.00			
60	001	557380 - IDAHO PCA-DEF	ED	ID	DL			499,372.00		
70	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	ID	DL			5,893.00		
80	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		35,056.22			
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL			35,056.22		
100	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		4,855.13			
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL			4,855.13		
Totals:							1,353,857.35	1,353,857.35		



 Prepared by Gina Armstrong



 Reviewed by



 Approved for Entry

Corporate Accounting use Only

1/8/14
Date

1/8/14
Date

1/8/14
Date


Date

Explanation:
 To record intracompany thermal transport cost for LDC to Heat Rate/Thermal not previously allocated for the period Nov. 2011 through Sept. 2013.

RECEIVED
 RECORDS MANAGEMENT
 2014 JAN 24 AM 8:23
 STATE OF WASH.
 UTIL. AND TRANSP.
 COMMISSION



*Interoffice Memorandum
State & Federal Regulation*

DATE: January 9, 2014
TO: Christy Burmeister-Smith and Distribution List
FROM: Kelly Norwood 
SUBJECT: Adjustment of Transport Costs between Electric and Natural Gas

The Company identified an error relating to the allocation of AECO natural gas supply volumes between the Company's Power Supply operations ("Thermal") and the Company's natural gas operations ("LDC"), as described in the attached memo from Avista's Gas Supply Department. The errors occurred from November 2011 through September 2013.

Correction of the error results in costs that shift from the WA/ID natural gas operations to the WA/ID electric operations. This reallocation of costs will impact the PGAs for the natural gas operations and the WA ERM and ID PCA for the electric operations.

For WA electric costs, the Company determined the sharing of Washington's reallocation of costs in the ERM between customers and the Company by reviewing the applicable deadbands and sharing bands within the ERM for each of the past years, as if costs had actually been recorded during the respective prior periods. Under the ERM, Avista defers a portion of net power supply and transmission costs that are above or below the level of authorized costs reflected in base rates, subject to a deadband and sharing bands. The sharing of the costs between customers and the Company should be based on the sharing that would have occurred if the costs had flowed through the ERM during each year 2011 through 2013, as incremental dollar amounts to what actually occurred each year.

This accounting treatment is similar to the accounting treatment the Company agreed to in 2002 with the Staff of the Washington Utilities and Transportation Commission (Staff), and the Industrial Customers of Northwest Utilities (ICNU) related to a multi-year purchased power contract with Enron. During the first ERM deferral period of July 1, 2002 through December 31, 2002, the Company proposed to recover the net cost associated with a buyout of a multi-year purchased power contract with Enron. The Company had recorded the termination cost as a current purchased power expense for the month of October 2002. Staff and ICNU recommended that the termination costs be amortized over the original delivery period of the energy contract (2004 to 2006), rather than be recorded in the single month of the settlement transaction. The Company agreed to the Staff/ICNU approach, and the Settlement Stipulation approved in Docket No. UE-030751 at page 6 provided for an amortization of the termination payment over the original 2004 to 2006 delivery period of the contract. Thus, the amortization of the Enron termination payment was subject to the ERM sharing bands during the 2004 to 2006 period.

In this instance, assigning the costs to the specific years that the costs relate to, and applying the ERM deadband and sharing bands for those years to determine the amount allocable to customers and the Company, is consistent with the methodology previously adopted for the Enron termination payment.

For ID electric costs, the Company split the costs between customers and the Company using the 90/10 sharing applicable to the PCA.

Interest has been calculated on the amounts recorded in the PGA, ERM and PCA for each period as if the costs had been recorded in the prior periods they normally would have occurred.

A summary of the adjustment follows:

Summary of Impact to Avista Earnings:

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
Increase Electric Costs (547/557)	15,509	82,709	221,943	320,161
Interest Income - Electric	(293)	(12,973)	(27,326)	(40,592)
Interest Expense - Gas	329	14,566	35,937	50,832
Net Impact - Increased Costs	<u>15,545</u>	<u>84,302</u>	<u>230,554</u>	<u>330,401</u>

Summary of Impact to Deferrals:

ID PCA	505,265
WA ERM	808,681
ID PGA	(487,554)
WA PGA	<u>(1,156,794)</u>
Net Impact - Increased Liability	<u>(330,401)</u>

Detail Journal Entries:

<u>Journal</u>	<u>FERC</u>	<u>Ser</u>	<u>Jur</u>	<u>FERC Description</u>	<u>Debit</u>	<u>Credit</u>
NSJ022	547610	ED	AN	FUEL COYOTE SPRINGS 2 CT	1,593,515	
NSJ019	182385	ED	ID	REGULATORY ASSET ID PCA DEFERRAL 1	440,430	
NSJ019	182386	ED	ID	REGULATORY ASSET ID PCA DEFERRAL 2	64,835	
NSJ019	419600	ED	ID	INTEREST ON ENERGY DEFERRALS		5,893
NSJ019	557380	ED	ID	IDAHO PCA-DEF		499,372
NSJ019	186280	ED	WA	REGULATORY ASSET ERM DEFERRED CURRENT YEAR	808,681	
NSJ019	419600	ED	WA	INTEREST ON ENERGY DEFERRALS		34,699
NSJ019	557280	ED	WA	DEFERRED POWER SUPPLY EXPENSE		773,982
NSJ022	804001	GD	AN	GAS COSTS-DEMAND		1,593,515
NSJ025	191010	GD	ID	CURR UNRECOV PGA DEFERRED		5,916
NSJ025	191010	GD	ID	CURR UNRECOV PGA DEFERRED		481,638
NSJ025	431600	GD	ID	INTEREST EXPENSE ENERGY DEFERRALS	5,916	
NSJ025	805120	GD	ID	DEFER CURRENT UNRECOVERED GAS COSTS	481,638	
NSJ025	191010	GD	WA	CURR UNRECOV PGA DEFERRED		44,916
NSJ025	191010	GD	WA	CURR UNRECOV PGA DEFERRED		1,111,877
NSJ025	431600	GD	WA	INTEREST EXPENSE ENERGY DEFERRALS	44,916	
NSJ025	805120	GD	WA	DEFER CURRENT UNRECOVERED GAS COSTS	1,111,877	

Journals used to Record Transaction:

- NSJ017 To record intracompany thermal transport costs from LDC to Heat Rate/Thermal not previously allocated for the period Nov 2011 thru Sep 2013 (Reversed with NSJ022)
- NSJ019 To record intracompany thermal transport cost for LDC to Heat Rate/Thermal not previously allocated for the period Nov 2011 through Sept. 2013
- NSJ022 To reverse NSJ017 and reclass to Thermal (CS2) transport costs. Also to correct deferral interest expense calculations related to gas costs on NSJ019.
- NSJ025 To reverse gas deferral interest on \$1.6M recorded in NSJ022 and to correct allocation for WA/ID.

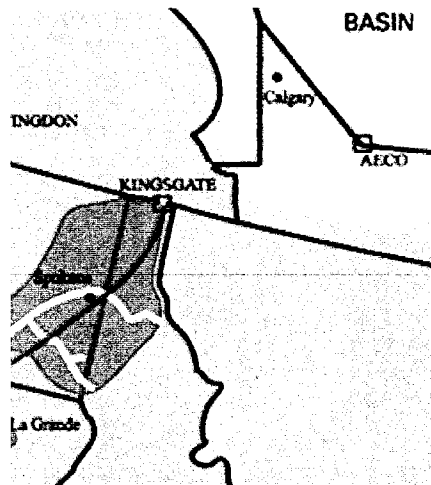
Distribution List:
Jason Thackston
Kevin Christie
Rosemary Coulson
Gina Armstrong
John Wilcox
Carolyn Groome
Jeanne Pluth
Pat Ehrbar
Annette Brandon
Steve Harper

DATE: January 3, 2014
TO: File
FROM: Steve Harper
SUBJECT: Error Related to Allocation of AECO Natural Gas Supply

This memo addresses an error that occurred between November 2011 through September 2013 related to the allocation of natural gas transportation volumes between the Company's Power Supply operations ("Thermal") and the Company's natural gas operations ("LDC").

By way of background, both the LDC and Thermal operations have contracts for fixed transportation capacity on TransCanada Pipeline – Alberta ("TCPL-AB"), TransCanada Pipeline – British Columbia ("TCPL-BC") and TransCanada Gas Transmission Northwest ("GTN"). Thermal operations has firm transportation contracts to transport natural gas from Alberta (AECO) to its natural gas generating facilities located in Oregon and Idaho. The LDC has firm transportation contracts in order to serve customer load requirements in its natural gas service territories.

Avista's Gas Supply Department is responsible for purchasing daily natural gas for both Thermal and LDC operations, and arranging for the transportation of the natural gas to the appropriate destination. Effective November 1, 2011, Thermal operations did not renew one of their firm transportation contracts, for approximately 10,000 Dth/day, originating at AECO and terminating at Kingsgate. The map below shows the locations of AECO and Kingsgate.



The change in Thermal's firm transportation from AECO to Kingsgate inadvertently was not captured in the Company's system until October 2013 when the error was found. However, Gas Supply continued to schedule natural gas from AECO to Kingsgate as if Thermal still had the prior contractual volumes. The result of this error was that Thermal operations, for the November 2011 through September 2013

time period, used the LDC's firm transportation from AECO to Kingsgate, and likewise did not compensate the LDC for its use.

In order to correct this error, intra-company transactions will be recorded to appropriately record costs to the Washington Energy Recovery Mechanism and Idaho Power Cost Adjustment accounts, and provide the offsetting benefit to the Washington and Idaho Purchased Gas Cost Adjustment ("PGA") accounts.

The following table summarizes the volumes by month with appropriate costs:

Month	Monthly Ave Volume on TCPL-AB (Gigajoules)	Monthly Ave Volume on TCPL-BC (Gigajoules)	Pipeline Tariff Cost on TCPL- AB (CDN \$)	Pipeline Tariff Cost on TCPL- BC (CDN \$)	Monthly Total (CDN \$)	Foreign Exchange Rate	Total in USD	Total by Year
11/30/2011	9,177	9,767	\$53,317.79	\$26,429.76	\$79,747.55	0.98	\$78,152.60	
12/31/2011	8,576	9,006	\$49,829.00	\$24,369.00	\$74,197.99	0.9836	\$72,981.14	\$151,133.74
1/31/2012	9,513	9,729	\$47,175.93	\$27,833.98	\$75,009.91	0.9968	\$74,769.88	
2/29/2012	9,337	9,856	\$46,304.58	\$28,195.20	\$74,499.78	1.0107	\$75,296.93	
3/31/2012	9,694	10,059	\$48,072.55	\$28,776.03	\$76,848.57	1.0017	\$76,979.21	
4/30/2012	8,979	9,351	\$44,529.01	\$26,752.17	\$71,281.18	1.0122	\$72,150.81	
5/31/2012	9,286	9,805	\$46,050.39	\$28,049.73	\$74,100.12	0.9679	\$71,721.51	
6/30/2012	0	0	\$0.00	\$0.00	\$0.00	0.9823	\$0.00	
7/31/2012	9,867	10,151	\$48,931.57	\$29,039.29	\$77,970.86	0.9971	\$77,744.74	
8/31/2012	9,903	10,115	\$49,111.38	\$28,937.15	\$78,048.52	1.014	\$79,141.20	
9/30/2012	9,866	10,136	\$48,924.83	\$28,998.03	\$77,922.86	1.0162	\$79,185.21	
10/31/2012	9,653	10,169	\$47,869.23	\$29,090.55	\$76,959.77	0.9998	\$76,944.38	
11/30/2012	8,405	8,871	\$41,680.89	\$25,379.46	\$67,060.35	1.0061	\$67,469.42	
12/31/2012	9,426	9,943	\$46,743.05	\$28,446.04	\$75,189.09	1.0066	\$75,685.34	\$827,088.62
1/31/2013	10,252	10,834	\$49,638.47	\$25,015.57	\$74,654.03	1.0021	\$74,810.80	
2/28/2013	9,747	10,262	\$47,195.32	\$23,693.83	\$70,889.15	0.9703	\$68,783.74	
3/31/2013	9,539	10,055	\$46,186.43	\$23,216.58	\$69,403.01	0.9823	\$68,174.58	
4/30/2013	9,241	9,760	\$44,745.73	\$22,535.05	\$67,280.78	0.9922	\$66,755.99	
5/31/2013	9,085	9,443	\$43,988.32	\$21,802.92	\$65,791.24	0.967	\$63,620.13	
6/30/2013	9,646	10,082	\$46,705.13	\$23,278.99	\$69,984.11	0.9514	\$66,582.88	
7/31/2013	9,555	9,992	\$46,263.12	\$23,070.12	\$69,333.25	0.974	\$67,530.59	
8/31/2013	9,575	9,790	\$46,360.74	\$22,604.46	\$68,965.21	0.9488	\$65,434.19	
9/30/2013	10,103	10,233	\$52,234.23	\$23,626.29	\$75,860.53	0.9702	\$73,599.89	\$615,292.79
					\$1,610,997.86		\$1,593,515.15	1,593,515.15
					CDN		USD	USD

Avista Corp. - Resource Accounting
Summary of AECO Natural Gas Supply Costs - Intracompany Transfer Adjustment - Dec. 2013
LDC to Thermal (NSJ 17 and 19)

Month	Nova Pipeline Costs			Foothills Pipeline Costs			Total Additional Cost Both Pipelines			Monthly Allocation of Costs								
	Monthly Average Additional Usage Gis	Cost per GJ CDN \$	Total Cost CDN \$	Monthly Average Additional Usage Gis	Cost per GJ CDN \$	Total Cost CDN \$	Monthly Total Both Pipelines CDN \$	Foreign Exchange Rate at End of Month F/X rate	Total Costs Transferred to Thermal USD \$	Washington			Idaho					
										WA P/T Ratio %	WA Share USD \$	WA Deferral Adjustment in Surcharge Direction taking into Account the Bands USD \$	Total Adjustment with Interest USD \$	ID P/T Ratio %	ID Share USD \$	ID Deferral Adjustment in Surcharge Direction - 90% USD \$	Total Adjustment with Interest USD \$	
Nov-11	9,177	\$5.81	\$53,318	9,767	\$2.71	\$26,430	\$79,748	0.9800	\$78,153	64.87%	\$50,698	\$45,628	\$45,697	34.84%	\$27,228	\$24,506	\$24,506	\$24,506
Dec-11	8,576	\$5.81	\$49,829	9,006	\$2.71	\$24,369	\$74,198	0.9836	\$72,981	64.87%	\$47,343	\$42,609	\$42,812	34.84%	\$25,427	\$22,884	\$22,884	\$22,904
Jan-12	9,513	\$4.96	\$47,176	9,729	\$2.86	\$27,834	\$75,010	0.9968	\$74,770	65.16%	\$48,720	\$0	\$271	34.84%	\$26,050	\$23,445	\$23,445	\$23,484
Feb-12	9,337	\$4.96	\$46,305	9,856	\$2.86	\$28,195	\$74,500	1.0107	\$75,297	65.16%	\$49,063	\$0	\$271	34.84%	\$26,233	\$23,610	\$23,610	\$23,669
Mar-12	9,694	\$4.96	\$48,073	10,059	\$2.86	\$28,776	\$76,849	1.0017	\$76,979	65.16%	\$50,160	\$110,957	\$111,398	34.84%	\$26,820	\$24,138	\$24,138	\$24,216
Apr-12	8,979	\$4.96	\$44,529	9,351	\$2.86	\$26,752	\$71,281	1.0122	\$72,151	65.16%	\$47,013	\$35,260	\$35,924	34.84%	\$25,137	\$22,624	\$22,624	\$22,722
May-12	9,286	\$4.96	\$46,050	9,805	\$2.86	\$28,050	\$74,100	0.9679	\$71,722	65.16%	\$46,734	\$35,050	\$35,822	34.84%	\$24,988	\$22,489	\$22,489	\$22,607
Jun-12	0	\$4.96	\$0	0	\$2.86	\$0	\$0	0.9823	\$0	65.16%	\$0	\$0	\$825	34.84%	\$0	\$0	\$0	\$136
Jul-12	9,867	\$4.96	\$48,932	10,151	\$2.86	\$29,039	\$77,971	0.9971	\$77,745	65.16%	\$50,658	\$37,994	\$38,898	34.84%	\$27,086	\$24,378	\$24,378	\$24,514
Aug-12	9,903	\$4.96	\$49,111	10,115	\$2.86	\$28,937	\$78,049	1.0140	\$79,141	65.16%	\$51,568	\$90,264	\$91,366	34.84%	\$27,573	\$24,816	\$24,816	\$24,972
Sep-12	9,866	\$4.96	\$48,925	10,136	\$2.86	\$28,998	\$77,923	1.0162	\$79,185	65.16%	\$51,597	\$46,437	\$47,751	34.84%	\$27,588	\$24,829	\$24,829	\$25,007
Oct-12	9,653	\$4.96	\$47,869	10,169	\$2.86	\$29,091	\$76,960	0.9998	\$76,944	65.16%	\$50,137	\$45,123	\$46,579	34.84%	\$26,807	\$24,127	\$24,127	\$24,325
Nov-12	8,405	\$4.96	\$41,681	8,871	\$2.86	\$25,379	\$75,060	1.0061	\$67,469	65.16%	\$43,963	\$39,567	\$41,153	34.84%	\$23,506	\$21,374	\$21,374	\$21,374
Dec-12	9,426	\$4.96	\$46,743	9,943	\$2.86	\$28,446	\$75,189	1.0066	\$75,685	65.16%	\$49,317	\$44,385	\$46,101	34.84%	\$26,369	\$23,732	\$23,732	\$23,969
Jan-13	10,252	\$4.84	\$49,638	10,834	\$2.31	\$25,016	\$74,654	1.0021	\$74,811	65.24%	\$48,807	\$573,274	\$1,809	34.84%	\$26,064	\$23,458	\$23,458	\$23,714
Feb-13	9,747	\$4.84	\$47,195	10,262	\$2.31	\$23,694	\$70,889	0.9703	\$68,784	65.24%	\$44,875	\$0	\$1,809	34.84%	\$23,964	\$21,568	\$21,568	\$21,844
Mar-13	9,539	\$4.84	\$46,186	10,055	\$2.31	\$23,217	\$69,403	0.9823	\$68,175	65.24%	\$44,477	\$0	\$1,809	34.84%	\$23,752	\$21,377	\$21,377	\$21,671
Apr-13	9,241	\$4.84	\$44,746	9,760	\$2.31	\$22,535	\$67,281	0.9922	\$66,756	65.24%	\$43,552	\$0	\$43,966	34.76%	\$23,204	\$20,884	\$20,884	\$21,196
May-13	9,085	\$4.84	\$43,988	9,443	\$2.31	\$21,803	\$65,791	0.9670	\$63,620	65.24%	\$41,506	\$0	\$73,355	34.76%	\$22,114	\$19,903	\$19,903	\$20,233
Jun-13	9,646	\$4.84	\$46,705	10,082	\$2.31	\$23,279	\$69,984	0.9514	\$66,583	65.24%	\$43,439	\$0	\$25,048	34.76%	\$23,144	\$20,830	\$20,830	\$21,176
Jul-13	9,555	\$4.84	\$46,263	9,992	\$2.31	\$23,070	\$69,333	0.9740	\$67,531	65.24%	\$44,057	\$0	(\$134,198)	34.76%	\$23,474	\$21,126	\$21,126	\$21,490
Aug-13	9,575	\$4.84	\$46,361	9,790	\$2.31	\$22,604	\$68,965	0.9488	\$65,434	65.24%	\$42,689	\$0	\$1,840	34.76%	\$22,745	\$20,470	\$20,470	\$20,852
Sep-13	10,103	\$5.17	\$52,234	10,233	\$2.31	\$23,626	\$75,861	0.9702	\$73,600	65.24%	\$48,017	\$0	\$1,840	34.76%	\$25,583	\$23,025	\$23,025	\$23,424
Oct-13													\$1,840			\$418	\$418	\$418
Nov-13													\$202,858			\$421	\$421	\$421
Dec-13													\$202,858			\$421	\$421	\$421
2011 Total			\$103,147			\$50,799	\$153,946		\$151,134		\$98,040	\$88,236	\$88,509		\$52,655	\$47,389	\$47,410	\$47,410
2012 Total			\$515,393			\$309,498	\$824,891		\$827,089		\$538,931	\$485,038	\$496,357		\$288,158	\$259,342	\$260,996	\$260,996
2013 Total			\$423,317			\$208,844	\$632,161		\$615,293		\$401,417	\$573,274	\$223,815		\$214,045	\$192,641	\$196,860	\$196,860
Total Adjustment			\$1,041,858			\$569,140	\$1,610,998		\$1,593,515		\$1,038,388	\$1,146,549	\$808,681		\$554,858	\$499,372	\$505,265	\$505,265

Total WA & ID: \$1,313,947

Avista Corp. - Resource Accounting
Summary of Washington's Adjustment of AECO Natural Gas Supply Costs
Intracompany Transfer Adjustment - Dec. 2013
LDC to Thermal

Calculation of Adjustment Using Attached Deferral Spreadsheets				Interest Calculation - Interest is compounded semi-annually in January and July						
	Original Deferral Amount	Adjusted Deferral Amount	Difference = Deferral Adjustment in Surcharge Direction	Beginning Balance for Interest Calculation	Interest Rate	Interest	Adjustment due to zero balance in 2013	Deferral Adj.	Compound Interest	Ending Balance for Interest Calc.
Nov-11	\$2,081,002	2,035,374	\$45,628	\$0	5.617%	\$69		\$45,628		\$45,628
Dec-11	\$2,344,363	2,301,754	\$42,609	\$45,628	5.617%	\$204		\$42,609	\$273	\$88,509
Jan-12	\$0	\$0	\$0	\$88,509	5.645%	\$271		\$0		\$88,509
Feb-12	\$0	\$0	\$0	\$88,509	5.645%	\$271		\$0		\$88,509
Mar-12	\$463,935	\$352,978	\$110,957	\$88,509	5.645%	\$440		\$110,957		\$199,467
Apr-12	\$674,363	\$639,103	\$35,260	\$199,467	5.645%	\$664		\$35,260		\$234,727
May-12	\$1,800,970	\$1,765,920	\$35,050	\$234,727	5.645%	\$771		\$35,050		\$269,777
Jun-12	\$509,295	\$509,295	\$0	\$269,777	5.645%	\$825		\$0	\$3,242	\$273,019
Jul-12	\$783,102	\$745,108	\$37,994	\$273,019	5.713%	\$904		\$37,994		\$311,013
Aug-12	\$2,443,843	\$2,353,579	\$90,264	\$311,013	5.713%	\$1,102		\$90,264		\$401,277
Sep-12	-\$351,760	-\$398,198	\$46,437	\$401,277	5.713%	\$1,314		\$46,437		\$447,714
Oct-12	-\$433,522	-\$478,645	\$45,123	\$447,714	5.713%	\$1,455		\$45,123		\$492,837
Nov-12	\$1,313,774	\$1,274,207	\$39,567	\$492,837	5.713%	\$1,586		\$39,567		\$532,404
Dec-12	\$1,420,598	\$1,376,213	\$44,385	\$532,404	5.713%	\$1,716		\$44,385	\$8,077	\$584,866
Jan-13	\$0	\$0	\$0	\$584,866	5.711%	\$1,809		\$0		\$584,866
Feb-13	\$0	\$0	\$0	\$584,866	5.711%	\$1,809		\$0		\$584,866
Mar-13	\$0	\$0	\$0	\$584,866	5.711%	\$1,809		\$0		\$584,866
Apr-13	\$42,092	\$0	\$42,092	\$584,866	5.711%	\$1,874		\$42,092		\$626,958
May-13	\$638,703	-\$513,383	\$1,152,086	\$626,958	5.711%	\$2,050		\$71,305		\$698,263
Jun-13	-\$253,488	-\$286,067	\$32,579	\$698,263	5.711%	\$2,195		\$22,853	\$11,547	\$732,663
Jul-13	-\$427,307	-\$227,317	-\$199,990	\$732,663	5.701%	\$2,052	(\$692)	(\$136,250)	(\$692)	\$595,721
Aug-13	\$0	\$0	\$0	\$595,721	5.701%	\$1,840		\$0		\$595,721
Sep-13	\$0	\$0	\$0	\$595,721	5.701%	\$1,840		\$0		\$595,721
Oct-13	\$0	\$0	\$0	\$595,721	5.701%	\$1,840		\$0		\$595,721
Nov-13	\$0	\$0	\$0	\$595,721	5.701%	\$1,840		\$0		\$595,721
Dec-13	-\$518,651	-\$719,359	\$200,708	\$595,721	5.701%	\$2,150		\$200,708	\$11,560	\$807,989
Total						\$34,699		\$773,982		\$808,681
Accounting Entries				Debit	Credit					
Regulatory Asset ERM Deferred Current Year	186280			\$808,681						
Deferred Power Supply Expense	557280				\$773,982					
Interest Income on Energy Deferrals	419600				\$34,699					
				\$808,681	\$808,681					

2011 WASHINGTON POWER COST DEFERRALS - AS RECORDED

Avista Corp. - Resource Accounting

Line No.	WASHINGTON ACTUALS	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
1	555 Purchased Power	\$23,001,732	\$21,199,193	\$19,063,388	\$14,030,492	\$11,251,310	\$9,853,399	\$16,733,775	\$16,287,090	\$17,785,701	\$20,740,203	\$19,696,948	\$21,775,311
2	447 Sale for Resale	(\$11,503,112)	(\$8,726,578)	(\$6,558,192)	(\$9,106,868)	(\$6,407,122)	(\$4,879,494)	(\$10,857,205)	(\$9,846,953)	(\$11,774,472)	(\$11,260,466)	(\$13,298,558)	(\$13,792,757)
3	501 Thermal Fuel	\$2,393,545	\$1,297,553	\$2,199,437	\$1,737,261	\$1,825,461	\$2,571,063	\$2,352,576	\$2,990,040	\$3,059,824	\$4,022,050	\$2,324,207	\$2,612,406
4	547 CT Fuel	\$5,189,184	\$3,527,911	\$1,360,752	\$3,733,340	\$1,732,616	\$1,274,849	\$3,282,448	\$6,133,245	\$7,338,197	\$3,157,243	\$8,902,645	\$9,349,637
5	456 Transmission Revenue	(\$740,040)	(\$728,798)	(\$838,596)	(\$786,223)	(\$808,629)	(\$1,402,418)	(\$1,876,464)	(\$1,556,228)	(\$1,318,465)	(\$1,522,659)	(\$999,301)	(\$1,117,079)
6	565 Transmission Expense	\$1,492,452	\$1,437,473	\$1,480,830	\$1,415,624	\$1,389,451	\$1,359,908	\$1,404,644	\$1,451,913	\$1,455,330	\$1,492,761	\$1,568,999	\$1,540,233
7	557 Broker Fees	\$42,656	\$64,015	\$129,860	\$97,390	\$52,577	\$70,281	\$65,808	\$76,848	\$86,944	\$43,966	\$52,696	\$100,670
8	Less Clearwater directly assigned to ID	(\$1,697,271)	(\$1,416,274)	(\$1,198,155)	(\$1,576,194)	(\$1,656,253)	(\$1,567,266)	(\$1,665,977)	(\$1,680,007)	(\$1,533,746)	(\$1,650,145)	(\$1,669,545)	(\$1,770,021)
9	Adjusted Actual Net Expense	\$18,179,146	\$16,654,495	\$15,659,324	\$9,544,822	\$7,380,411	\$7,290,322	\$9,439,885	\$13,855,948	\$15,099,313	\$15,022,953	\$16,578,091	\$18,698,400
AUTHORIZED NET EXPENSE-SYSTEM													
10	555 Purchased Power	\$11,944,984	\$9,846,565	\$10,853,067	\$6,732,714	\$4,712,966	\$4,927,815	\$7,041,743	\$7,484,808	\$6,620,235	\$6,005,442	\$9,349,912	\$9,537,086
11	447 Sale for Resale	(\$3,563,619)	(\$4,040,473)	(\$3,415,529)	(\$4,350,662)	(\$5,618,561)	(\$5,671,884)	(\$10,007,193)	(\$7,148,106)	(\$6,784,137)	(\$2,871,260)	(\$4,145,606)	(\$4,289,456)
12	501 Thermal Fuel	\$3,348,316	\$3,062,689	\$3,327,639	\$1,902,982	\$1,556,472	\$1,454,724	\$3,034,374	\$3,367,673	\$3,234,240	\$3,355,439	\$3,270,601	\$3,355,029
13	547 CT Fuel	\$10,313,555	\$9,965,514	\$8,687,285	\$3,518,933	\$2,675,756	\$3,294,621	\$11,094,720	\$13,127,806	\$12,566,735	\$11,569,604	\$13,114,461	\$14,645,319
14	456 Transmission Revenue	(\$901,304)	(\$825,004)	(\$1,002,240)	(\$898,432)	(\$1,029,104)	(\$1,371,347)	(\$1,379,878)	(\$1,150,203)	(\$1,025,629)	(\$1,027,312)	(\$925,542)	(\$810,690)
15	565 Transmission Expense	\$1,583,916	\$1,428,384	\$1,489,847	\$1,545,721	\$1,353,126	\$1,434,184	\$1,446,414	\$1,475,811	\$1,441,885	\$1,464,318	\$1,464,565	\$1,517,909
16	557 Broker Fees	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359
17	Authorized Net Expense	\$22,736,207	\$19,448,034	\$19,950,428	\$8,481,615	\$3,661,014	\$4,078,472	\$11,240,539	\$17,188,148	\$16,063,688	\$18,506,590	\$21,138,950	\$23,965,556
18	Actual - Authorized Net Expense	(\$4,557,061)	(\$2,793,539)	(\$4,291,104)	\$1,083,207	\$3,719,397	\$3,211,850	(\$1,800,854)	(\$3,312,200)	(\$964,375)	(\$3,483,637)	(\$4,560,859)	(\$5,267,156)
19	Resource Optimization	\$931,933	\$592,287	\$1,299,211	(\$1,252,356)	(\$845,527)	(\$418,554)	\$1,071,692	\$822,688	\$1,516,215	\$1,972,011	\$1,153,895	\$1,690,473
20	Adjusted Net Expense	(\$3,625,128)	(\$2,201,252)	(\$2,991,893)	(\$169,151)	\$2,873,870	\$2,793,296	(\$729,162)	(\$2,489,512)	\$551,840	(\$1,511,626)	(\$3,406,964)	(\$3,576,683)
21	Washington Allocation	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%
22	Washington Share	(\$2,351,621)	(\$1,427,952)	(\$1,940,841)	(\$109,728)	\$1,864,279	\$1,812,011	(\$473,007)	(\$1,614,946)	\$357,979	(\$980,592)	(\$2,210,097)	(\$2,320,194)
23	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$154,343	(\$2,010,491)	(\$22,182)	(\$1,650,807)	(\$426,600)	(\$750,757)	\$15,470	(\$2,264,399)	(\$940,341)	(\$1,531,147)	(\$102,127)	(\$284,653)
24	Net Power Cost (+) Surcharge (-) Rebate	(\$2,197,278)	(\$3,438,443)	(\$1,963,023)	(\$1,760,535)	\$1,437,679	\$1,061,254	(\$457,537)	(\$3,879,345)	(\$582,362)	(\$2,511,739)	(\$2,312,224)	(\$2,604,847)
25	Cumulative Balance	(\$2,197,278)	(\$5,635,721)	(\$7,598,744)	(\$9,359,279)	(\$7,921,600)	(\$6,860,346)	(\$7,317,853)	(\$11,197,228)	(\$11,779,591)	(\$14,291,330)	(\$16,603,554)	(\$19,208,401)
	Deferral Amount, Cumulative (Customer)	\$0	(\$1,226,791)	(\$2,699,058)	(\$4,019,459)	(\$2,941,200)	(\$2,145,259)	(\$2,488,412)	(\$5,577,506)	(\$6,101,632)	(\$8,362,197)	(\$10,443,199)	(\$12,787,561)
	Deferral Amount, Monthly	\$0	(\$1,226,791)	(\$1,472,267)	(\$1,320,401)	\$1,078,260	\$795,941	(\$343,153)	(\$3,089,093)	(\$524,126)	(\$2,260,565)	(\$2,081,002)	(\$2,344,363)
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$1,226,791	\$1,472,267	\$1,320,401	(\$1,078,260)	(\$795,941)	\$343,153	\$3,089,093	\$524,126	\$2,260,565	\$2,081,002	\$2,344,363
	Company Band Gross Margin Impact, Cumulative	(\$2,197,278)	(\$4,408,930)	(\$4,899,686)	(\$5,339,820)	(\$4,980,400)	(\$4,715,086)	(\$4,829,471)	(\$5,619,723)	(\$5,677,959)	(\$5,926,133)	(\$6,160,355)	(\$6,420,840)

2011 WASHINGTON POWER COST DEFERRALS - ADJUSTED FOR INTRACOMPANY TRANSFER OF GAS COSTS

Avista Corp. - Resource Accounting

Line No.	WASHINGTON ACTUALS	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
1	555 Purchased Power	\$23,001,732	\$21,199,193	\$19,083,388	\$14,030,492	\$11,251,310	\$9,853,399	\$16,733,775	\$17,287,090	\$17,785,701	\$20,740,203	\$19,686,948	\$21,775,311
2	447 Sale for Resale	(\$11,503,112)	(\$8,726,578)	(\$6,558,192)	(\$9,106,868)	(\$6,407,122)	(\$4,879,494)	(\$10,857,205)	(\$9,846,953)	(\$11,774,472)	(\$11,260,466)	(\$13,298,558)	(\$13,792,757)
3	501 Thermal Fuel	\$2,393,545	\$1,297,553	\$2,199,437	\$1,737,261	\$1,825,461	\$2,571,063	\$2,352,576	\$2,990,040	\$3,059,824	\$4,022,050	\$2,324,207	\$2,612,406
4	547 CT Fuel	\$5,189,184	\$3,527,911	\$1,360,752	\$3,733,340	\$1,732,616	\$1,274,849	\$3,282,448	\$6,133,245	\$7,338,197	\$3,157,243	\$8,902,645	\$9,349,637
5	456 Transmission Revenue	(\$740,040)	(\$728,798)	(\$838,596)	(\$786,223)	(\$808,629)	(\$1,402,418)	(\$1,876,464)	(\$1,556,228)	(\$1,318,465)	(\$1,522,659)	(\$999,301)	(\$1,117,079)
6	565 Transmission Expense	\$1,492,452	\$1,437,473	\$1,480,830	\$1,415,624	\$1,389,451	\$1,359,908	\$1,404,644	\$1,451,913	\$1,455,330	\$1,492,761	\$1,568,999	\$1,540,233
7	557 Broker Fees	\$42,656	\$64,015	\$129,860	\$97,390	\$52,577	\$70,281	\$65,808	\$76,848	\$86,944	\$43,966	\$52,696	\$100,670
8	Less Cleanwater directly assigned to ID	(\$1,697,271)	(\$1,416,274)	(\$1,198,155)	(\$1,576,194)	(\$1,655,253)	(\$1,557,266)	(\$1,665,897)	(\$1,533,746)	(\$1,533,746)	(\$1,660,145)	(\$1,669,545)	(\$1,770,021)
9	Adjusted Actual Net Expense	\$18,179,146	\$16,654,495	\$15,659,324	\$9,544,822	\$7,380,411	\$7,290,322	\$9,439,685	\$13,855,948	\$15,099,313	\$15,022,953	\$16,578,091	\$18,698,400
AUTHORIZED NET EXPENSE-SYSTEM													
10	555 Purchased Power	\$11,944,984	\$9,846,565	\$10,853,067	\$6,732,714	\$4,712,966	\$4,927,815	\$7,041,743	\$7,484,808	\$6,620,235	\$6,005,442	\$8,349,912	\$9,537,086
11	447 Sale for Resale	(\$3,563,619)	(\$4,040,473)	(\$3,415,529)	(\$4,350,662)	(\$5,618,561)	(\$5,671,884)	(\$10,007,193)	(\$7,148,106)	(\$6,784,137)	(\$2,871,260)	(\$4,145,606)	(\$4,289,456)
12	501 Thermal Fuel	\$3,348,316	\$3,062,689	\$3,327,639	\$1,902,982	\$1,556,472	\$1,454,724	\$3,034,374	\$3,367,673	\$3,234,240	\$3,355,439	\$3,270,601	\$3,355,029
13	547 CT Fuel	\$10,313,555	\$9,965,514	\$8,687,285	\$3,516,933	\$2,675,756	\$3,294,821	\$11,094,720	\$13,127,808	\$12,566,735	\$11,569,604	\$13,114,461	\$14,645,319
14	456 Transmission Revenue	(\$901,304)	(\$825,004)	(\$1,002,240)	(\$898,432)	(\$1,029,104)	(\$1,371,347)	(\$1,379,878)	(\$1,150,203)	(\$1,025,629)	(\$1,027,312)	(\$925,342)	(\$810,690)
15	565 Transmission Expense	\$1,583,916	\$1,428,384	\$1,489,847	\$1,545,721	\$1,353,126	\$1,434,184	\$1,446,414	\$1,475,811	\$1,441,885	\$1,464,318	\$1,464,565	\$1,517,909
16	557 Broker Fees	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359
17	Authorized Net Expense	\$22,736,207	\$19,448,034	\$19,950,428	\$8,461,615	\$3,661,014	\$4,078,472	\$11,240,539	\$17,168,148	\$16,063,688	\$18,506,590	\$21,138,950	\$23,965,556
18	Actual - Authorized Net Expense	(\$4,557,061)	(\$2,793,539)	(\$4,291,104)	\$1,083,207	\$3,719,397	\$3,211,850	(\$1,800,854)	(\$3,312,200)	(\$964,375)	(\$3,483,637)	(\$4,560,859)	(\$5,267,156)
19	Resource Optimization before Adjustment	\$931,933	\$592,287	\$1,299,211	(\$1,252,358)	(\$845,527)	(\$418,554)	\$1,071,692	\$822,688	\$1,516,215	\$1,972,011	\$1,153,895	\$1,690,473
20	Intracompany Gas Adjustment - NSJ017 and NSJ019	\$931,933	\$592,287	\$1,299,211	(\$1,252,358)	(\$845,527)	(\$418,554)	\$1,071,692	\$822,688	\$1,516,215	\$1,972,011	\$1,153,895	\$1,690,473
21	Adjusted Resource Optimization	\$931,933	\$592,287	\$1,299,211	(\$1,252,358)	(\$845,527)	(\$418,554)	\$1,071,692	\$822,688	\$1,516,215	\$1,972,011	\$1,232,048	\$1,763,454
22	Adjusted Net Expense	(\$3,625,128)	(\$2,201,252)	(\$2,991,893)	(\$169,151)	\$2,873,870	\$2,793,296	(\$729,162)	(\$2,489,512)	\$551,840	(\$1,511,626)	(\$3,328,811)	(\$3,503,702)
23	Washington Allocation	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%
24	Washington Share	(\$2,351,621)	(\$1,427,952)	(\$1,940,841)	(\$109,728)	\$1,864,279	\$1,812,011	(\$473,007)	(\$1,614,946)	\$357,979	(\$980,592)	(\$2,159,400)	(\$2,272,851)
25	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$154,343	(\$2,010,491)	(\$22,182)	(\$1,650,807)	(\$426,600)	(\$750,757)	\$15,470	(\$2,264,399)	(\$940,341)	(\$1,531,147)	(\$102,127)	(\$284,653)
26	Net Power Cost (+) Surcharge (-) Rebate	(\$2,197,278)	(\$3,438,443)	(\$1,963,023)	(\$1,760,535)	\$1,437,679	\$1,061,254	(\$457,537)	(\$3,879,346)	(\$582,362)	(\$2,511,739)	(\$2,261,527)	(\$2,557,504)
27	Cumulative Balance	(\$2,197,278)	(\$5,635,721)	(\$7,598,744)	(\$9,359,279)	(\$7,921,600)	(\$6,860,346)	(\$7,317,883)	(\$11,197,228)	(\$11,779,591)	(\$14,291,330)	(\$16,552,856)	(\$19,110,361)
	Deferral Amount, Cumulative (Customer)	\$0	(\$1,226,791)	(\$2,699,058)	(\$4,019,459)	(\$2,941,200)	(\$2,145,259)	(\$2,488,412)	(\$5,577,506)	(\$6,101,632)	(\$8,362,197)	(\$10,397,571)	(\$12,699,325)
	Deferral Amount, Monthly	\$0	(\$1,226,791)	(\$1,472,267)	(\$1,320,401)	\$1,078,280	\$795,941	(\$343,153)	(\$3,089,093)	(\$524,126)	(\$2,260,565)	(\$2,035,374)	(\$2,301,754)
	Acct 55780 Entry: (+) Rebate, (-) Surcharge	\$0	\$1,226,791	\$1,472,267	\$1,320,401	(\$1,078,280)	(\$795,941)	\$343,153	\$3,089,093	\$524,126	\$2,260,565	\$2,035,374	\$2,301,754
	Company Band Gross Margin Impact, Cumulative	(\$2,197,278)	(\$4,408,930)	(\$4,899,686)	(\$5,339,820)	(\$4,980,400)	(\$4,715,086)	(\$4,829,471)	(\$5,819,723)	(\$5,677,959)	(\$5,929,133)	(\$6,155,286)	(\$6,411,036)

2012 WASHINGTON POWER COST DEFERRALS - AS RECORDED

Avista Corp. - Resource Accounting

Line No.	WASHINGTON ACTUALS	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
1	555 Purchased Power	\$23,141,987	\$20,794,370	\$19,562,184	\$15,582,228	\$14,344,417	\$14,388,492	\$20,047,557	\$21,177,850	\$18,906,988	\$21,436,597	\$24,319,447	\$26,814,280
2	447 Sale for Resale	(\$13,950,055)	(\$12,418,742)	(\$9,996,182)	(\$9,118,086)	(\$8,828,586)	(\$8,800,004)	(\$11,449,453)	(\$13,066,498)	(\$12,639,812)	(\$15,581,737)	(\$16,841,980)	(\$15,313,281)
3	501 Thermal Fuel	\$2,994,673	\$2,060,120	\$2,131,703	\$1,107,795	\$227,310	\$1,053,807	\$1,986,877	\$4,086,624	\$2,825,222	\$3,005,125	\$2,310,754	\$2,304,324
4	547 CT Fuel	\$6,638,904	\$7,687,226	\$4,484,187	\$2,102,862	\$1,199,996	\$1,199,228	\$3,643,106	\$6,804,943	\$8,513,800	\$9,607,532	\$6,641,432	\$3,552,584
5	456 Transmission Revenue	(\$990,722)	(\$725,693)	(\$765,880)	(\$895,158)	(\$1,463,279)	(\$1,464,906)	(\$1,383,720)	(\$1,254,831)	(\$999,158)	(\$1,049,828)	(\$796,622)	(\$780,900)
6	565 Transmission Expense	\$1,495,285	\$1,530,877	\$1,480,538	\$1,427,248	\$1,371,518	\$1,420,883	\$1,420,256	\$1,460,814	\$1,516,270	\$1,488,098	\$1,470,876	\$1,468,952
7	557 Broker Fees	\$77,415	\$62,390	\$58,865	\$75,121	\$61,843	\$65,621	\$82,534	\$77,307	\$68,750	\$79,496	\$98,716	\$1,591,023
8	Less Clearwater directly assigned to ID	(\$1,684,910)	(\$1,538,596)	(\$1,141,844)	(\$1,659,201)	(\$1,652,935)	(\$1,440,266)	(\$1,454,087)	(\$1,482,371)	(\$1,464,087)	(\$1,520,956)	(\$1,500,226)	(\$1,559,026)
9	Palouse Wind Deferral - System									\$3,424	\$56,528	\$97,418	\$106,457
10	Adjusted Actual Net Expense	\$19,722,577	\$17,431,952	\$15,813,571	\$8,822,769	\$5,269,284	\$6,422,855	\$12,793,070	\$17,783,838	\$16,731,397	\$17,520,855	\$15,799,815	\$16,684,413
AUTHORIZED NET EXPENSE-SYSTEM													
11	555 Purchased Power	\$12,917,361	\$11,733,560	\$11,415,839	\$9,228,929	\$6,768,390	\$7,014,446	\$8,036,703	\$9,562,739	\$7,187,264	\$7,175,099	\$10,508,310	\$11,173,530
12	447 Sale for Resale	(\$4,971,201)	(\$4,445,361)	(\$3,677,772)	(\$3,285,131)	(\$3,661,500)	(\$2,904,168)	(\$4,522,777)	(\$2,695,392)	(\$4,625,192)	(\$5,333,974)	(\$6,423,358)	(\$4,412,315)
13	501 Thermal Fuel	\$3,077,916	\$2,852,038	\$2,928,523	\$2,181,146	\$1,469,354	\$1,158,870	\$2,765,418	\$3,115,273	\$3,016,531	\$3,166,434	\$3,066,764	\$3,109,968
14	547 CT Fuel	\$10,117,831	\$9,188,887	\$6,347,309	\$3,075,716	\$1,948,215	\$2,204,865	\$7,105,068	\$10,387,613	\$10,550,699	\$12,365,545	\$12,581,796	\$12,215,779
15	456 Transmission Revenue	(\$1,089,933)	(\$819,912)	(\$917,298)	(\$784,567)	(\$999,459)	(\$1,185,338)	(\$1,148,996)	(\$1,062,294)	(\$1,047,237)	(\$1,035,702)	(\$984,334)	(\$842,050)
16	565 Transmission Expense	\$1,526,636	\$1,474,958	\$1,529,717	\$1,425,005	\$1,430,460	\$1,438,762	\$1,477,824	\$1,441,409	\$1,454,077	\$1,433,340	\$1,473,058	\$1,535,929
17	557 Broker Fees	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500
18	Authorized Net Expense	\$21,609,110	\$20,014,670	\$17,656,818	\$11,871,598	\$6,983,960	\$7,787,937	\$13,743,740	\$20,779,848	\$16,566,642	\$17,821,242	\$20,252,736	\$22,811,341
19	Actual - Authorized Net Expense	(\$1,886,533)	(\$2,582,718)	(\$1,843,247)	(\$3,248,830)	(\$1,724,676)	(\$1,335,082)	(\$950,670)	(\$2,996,010)	\$164,755	(\$300,387)	(\$4,452,921)	(\$6,126,928)
20	Resource Optimization	\$891,615	\$1,114,023	\$912,435	\$646,874	(\$352,587)	(\$794,487)	\$253,506	(\$12,760)	\$32,049	\$91,263	\$100,605	\$600,754
21	Adjusted Net Expense	(\$994,918)	(\$1,468,694)	(\$930,811)	(\$2,601,955)	(\$2,077,263)	(\$2,129,569)	(\$697,164)	(\$3,008,770)	\$196,804	(\$209,124)	(\$4,352,315)	(\$5,526,173)
22	Washington Allocation	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%
23	Washington Share	(\$648,289)	(\$957,001)	(\$606,517)	(\$1,695,434)	(\$1,353,544)	(\$1,387,627)	(\$454,272)	(\$1,960,514)	\$128,238	(\$136,265)	(\$2,835,969)	(\$3,600,855)
24	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$511,457)	(\$987,834)	(\$907,483)	\$796,283	(\$1,047,749)	\$708,567	(\$589,864)	(\$814,497)	\$262,607	\$617,956	\$1,376,220	\$1,808,371
25	Net Power Cost (+) Surcharge (-) Rebate	(\$1,159,746)	(\$1,944,835)	(\$1,514,000)	(\$899,151)	(\$2,401,293)	(\$679,060)	(\$1,044,136)	(\$2,775,011)	\$390,845	\$481,691	(\$1,459,749)	(\$1,792,484)
26	Cumulative Balance before Adj.	(\$1,159,746)	(\$3,104,581)	(\$4,618,580)	(\$5,517,731)	(\$7,919,025)	(\$8,598,085)	(\$9,642,220)	(\$12,417,232)	(\$12,026,387)	(\$11,544,696)	(\$13,004,445)	(\$14,796,928)
27	Adjusted Cumulative Balance	(\$1,159,746)	(\$3,104,581)	(\$4,618,580)	(\$5,517,731)	(\$7,919,025)	(\$8,598,085)	(\$9,642,220)	(\$12,417,232)	(\$12,026,387)	(\$11,544,696)	(\$13,004,445)	(\$14,582,887)
	input 10,000,000 and up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,417,232)	(\$2,026,387)	(\$1,544,696)	(\$3,004,445)	(\$4,582,887)
	input 4,000,000 to \$10M	\$0	\$0	(\$618,580)	(\$1,517,731)	(\$3,919,025)	(\$4,598,085)	(\$5,642,220)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)
	input 0 to \$4M	(\$1,159,746)	(\$3,104,581)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)
	check #-should be zero	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Cumulative (Customer)	\$0	\$0	(\$463,935)	(\$1,138,298)	(\$2,939,268)	(\$3,448,563)	(\$4,231,665)	(\$6,675,509)	(\$6,323,748)	(\$5,890,226)	(\$7,204,000)	(\$8,624,599)
	Deferral Amount, Monthly	\$0	\$0	(\$463,935)	(\$674,363)	(\$1,800,970)	(\$509,295)	(\$783,102)	(\$2,443,843)	\$351,760	\$433,522	(\$1,313,774)	(\$1,420,598)
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$463,935	\$674,363	\$1,800,970	\$509,295	\$783,102	\$2,443,843	(\$351,760)	(\$433,522)	\$1,313,774	\$1,420,598
	Company Band Gross Margin Impact, Cumulative	(\$1,159,746)	(\$3,104,581)	(\$4,154,646)	(\$4,379,433)	(\$4,979,756)	(\$5,149,521)	(\$5,410,555)	(\$5,741,723)	(\$5,702,639)	(\$5,554,470)	(\$5,800,444)	(\$5,958,289)

Avista Corp. - Resource Accounting
2012 WASHINGTON POWER COST DEFERRALS - ADJUSTED FOR INTRACOMPANY TRANSFER OF GAS COSTS

Line No.	WASHINGTON ACTUALS	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
1	555 Purchased Power	\$23,141,987	\$20,794,370	\$19,562,184	\$15,582,228	\$14,344,417	\$14,388,492	\$20,047,557	\$21,177,850	\$18,906,988	\$21,436,597	\$24,319,447	\$26,814,280
2	447 Sale for Resale	(\$13,950,055)	(\$12,418,742)	(\$9,996,182)	(\$9,118,088)	(\$8,828,586)	(\$8,800,004)	(\$11,449,453)	(\$13,066,498)	(\$12,639,812)	(\$15,581,737)	(\$16,841,980)	(\$15,313,281)
3	501 Thermal Fuel	\$2,984,673	\$2,060,120	\$2,131,703	\$1,107,755	\$2,272,310	\$1,053,807	\$1,886,877	\$4,066,624	\$2,825,222	\$3,005,125	\$2,310,754	\$2,304,324
4	547 CT Fuel	\$9,636,904	\$7,667,226	\$4,484,187	\$2,102,862	\$1,199,996	\$1,199,228	\$3,843,106	\$6,804,943	\$8,513,800	\$9,607,552	\$6,641,432	\$3,552,584
5	456 Transmission Revenue	(\$990,722)	(\$725,693)	(\$765,880)	(\$895,158)	(\$1,463,278)	(\$1,464,900)	(\$1,383,720)	(\$1,254,831)	(\$998,158)	(\$1,049,828)	(\$796,822)	(\$780,900)
6	565 Transmission Expense	\$1,495,285	\$1,530,877	\$1,480,538	\$1,427,248	\$1,371,518	\$1,420,883	\$1,420,256	\$1,460,814	\$1,516,270	\$1,488,098	\$1,470,876	\$1,468,952
7	557 Broker Fees	\$77,415	\$62,390	\$68,865	\$75,121	\$61,843	\$65,621	\$82,534	\$77,307	\$68,750	\$79,486	\$98,716	\$91,023
8	Less Clearwater directly assigned to ID	(\$1,684,910)	(\$1,538,596)	(\$1,141,844)	(\$1,659,201)	(\$1,652,935)	(\$1,440,266)	(\$1,454,087)	(\$1,482,371)	(\$1,464,087)	(\$1,520,956)	(\$1,500,226)	(\$1,559,026)
9	Palouse Wind Deferral - System												
10	Adjusted Actual Net Expense	\$19,722,577	\$17,431,952	\$15,813,571	\$9,622,769	\$5,259,284	\$6,422,855	\$12,793,070	\$17,783,838	\$16,731,397	\$17,520,855	\$15,799,815	\$16,684,413
AUTHORIZED NET EXPENSE-SYSTEM													
11	555 Purchased Power	\$12,917,361	\$11,733,560	\$11,415,839	\$9,228,929	\$8,766,390	\$7,014,446	\$8,036,703	\$9,562,739	\$7,187,264	\$7,175,099	\$10,508,310	\$11,173,530
12	447 Sale for Resale	(\$4,971,201)	(\$4,445,361)	(\$3,677,772)	(\$3,285,131)	(\$3,661,500)	(\$2,904,168)	(\$4,522,777)	(\$2,695,392)	(\$4,625,192)	(\$5,333,974)	(\$6,423,358)	(\$4,412,315)
13	501 Thermal Fuel	\$3,077,916	\$2,852,038	\$2,928,523	\$2,181,146	\$1,469,354	\$1,158,870	\$2,765,418	\$3,115,273	\$3,016,531	\$3,186,434	\$3,066,764	\$3,109,968
14	547 CT Fuel	\$10,117,831	\$9,188,887	\$6,347,309	\$3,075,716	\$1,948,215	\$2,204,865	\$7,105,068	\$10,387,613	\$10,550,689	\$12,385,545	\$12,581,796	\$12,215,779
15	456 Transmission Revenue	(\$1,089,933)	(\$819,912)	(\$917,296)	(\$784,567)	(\$999,459)	(\$1,185,338)	(\$1,148,996)	(\$1,062,294)	(\$1,047,237)	(\$1,035,702)	(\$984,334)	(\$842,050)
16	565 Transmission Expense	\$1,528,636	\$1,474,958	\$1,529,717	\$1,425,005	\$1,430,460	\$1,438,762	\$1,477,824	\$1,441,408	\$1,454,077	\$1,433,340	\$1,473,058	\$1,535,929
17	557 Broker Fees	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500
18	Authorized Net Expense	\$21,809,110	\$20,014,670	\$17,656,818	\$11,871,598	\$6,983,960	\$7,757,937	\$13,743,740	\$20,779,848	\$16,566,642	\$17,821,242	\$20,252,736	\$22,811,341
19	Actual - Authorized Net Expense	(\$1,886,533)	(\$2,582,718)	(\$1,843,247)	(\$3,248,830)	(\$1,724,676)	(\$1,335,082)	(\$950,670)	(\$2,996,010)	\$164,755	(\$300,387)	(\$4,452,921)	(\$6,126,928)
20	Resource Optimization	\$891,615	\$1,114,023	\$912,435	\$846,874	(\$352,587)	(\$794,487)	\$253,506	(\$12,760)	\$32,049	\$91,263	\$100,605	\$600,754
21	Intracompany Gas Adjustment	\$74,770	\$75,297	\$76,979	\$72,151	\$71,722	\$0	\$77,745	\$79,141	\$79,185	\$76,944	\$67,469	\$75,685
22	Adjusted Resource Optimization	\$966,385	\$1,189,320	\$989,415	\$719,025	(\$280,865)	(\$794,487)	\$331,251	\$66,382	\$111,235	\$168,208	\$168,075	\$676,440
23	Adjusted Net Expense	(\$994,918)	(\$1,468,694)	(\$930,811)	(\$2,501,955)	(\$2,077,263)	(\$2,129,569)	(\$697,164)	(\$3,008,770)	\$196,804	(\$209,124)	(\$4,352,315)	(\$5,526,173)
24	Washington Allocation	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%	65.16%
25	Washington Share	(\$648,289)	(\$957,001)	(\$608,517)	(\$1,695,434)	(\$1,353,544)	(\$1,387,627)	(\$454,272)	(\$1,960,514)	\$128,238	(\$136,265)	(\$2,895,969)	(\$3,600,855)
26	WA Retail Revenue Adjustment	(\$511,457)	(\$987,834)	(\$907,483)	\$796,283	(\$1,047,749)	\$708,567	(\$589,864)	(\$814,497)	\$262,607	\$617,956	\$1,376,220	\$1,808,371
27	Net Power Cost (+) Surcharge (-) Rebate	(\$1,159,746)	(\$1,944,835)	(\$1,514,000)	(\$899,151)	(\$2,401,293)	(\$679,060)	(\$1,044,136)	(\$2,775,011)	\$390,845	\$481,691	(\$1,459,749)	(\$1,792,484)
28	Cumulative Balance before Adj.	(\$1,159,746)	(\$3,104,581)	(\$4,618,580)	(\$5,517,731)	(\$7,919,025)	(\$8,598,085)	(\$9,642,220)	(\$12,417,232)	(\$12,026,387)	(\$11,544,696)	(\$13,004,445)	(\$14,796,928)
29	Adj. Cumulative balance for REC Deferral per UE-120436 and UG-120437 Order 14 (Page 32)												\$214,041
30	Adjusted Cumulative Balance	(\$1,159,746)	(\$3,104,581)	(\$4,618,580)	(\$5,517,731)	(\$7,919,025)	(\$8,598,085)	(\$9,642,220)	(\$12,417,232)	(\$12,026,387)	(\$11,544,696)	(\$13,004,445)	(\$14,582,887)
	input 10,000,000 and up	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,417,232)	(\$2,026,387)	(\$1,544,696)	(\$3,004,445)	(\$4,582,887)
	input 4,000,000 to \$10M	\$0	\$0	(\$618,580)	(\$1,517,731)	(\$3,919,025)	(\$4,598,085)	(\$5,642,220)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)	(\$6,000,000)
	input 0 to \$4M	(\$1,159,746)	(\$3,104,581)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)	(\$4,000,000)
	check #-should be zero	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Cumulative (Customer)	\$0	\$0	(\$463,935)	(\$1,138,298)	(\$2,939,268)	(\$3,448,563)	(\$4,231,665)	(\$6,675,509)	(\$6,323,748)	(\$5,890,226)	(\$7,204,000)	(\$8,624,599)
	Deferral Amount, Monthly	\$0	\$0	(\$463,935)	(\$674,363)	(\$1,800,970)	(\$509,295)	(\$783,102)	(\$2,443,843)	\$351,760	\$433,522	(\$1,313,774)	(\$1,420,598)
	Acct 657280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$463,935	\$674,363	\$1,800,970	\$509,295	\$783,102	\$2,443,843	(\$351,760)	(\$433,522)	\$1,313,774	\$1,420,598
	Company Band Gross Margin Impact, Cumulative	(\$1,159,746)	(\$3,104,581)	(\$4,154,516)	(\$4,379,433)	(\$4,979,756)	(\$5,149,521)	(\$5,410,555)	(\$5,741,723)	(\$5,702,639)	(\$5,554,470)	(\$5,800,444)	(\$5,958,289)

2013 WASHINGTON POWER COST DEFERRALS - AS RECORDED

Avista Corp. - Resource Accounting

Line No.	WASHINGTON ACTUALS	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
	TOTAL												
1	555 Purchased Power	\$21,539,745	\$22,104,015	\$20,960,073	\$20,906,309	\$16,041,013	\$13,967,056	\$13,786,696	\$15,535,001	\$13,992,612	\$14,076,418	\$18,015,208	\$15,957,955
2	447 Sale for Resale	(\$143,390,565)	(\$15,517,405)	(\$16,583,592)	(\$17,876,060)	(\$15,261,742)	(\$9,777,064)	(\$9,058,133)	(\$9,203,995)	(\$8,255,233)	(\$10,280,282)	(\$11,646,281)	(\$7,024,803)
3	Less SMUD RECs	\$4,333,852	\$386,645	\$392,734	\$449,034	\$461,124	\$487,575	\$294,947	\$288,514	\$287,768	\$286,624	\$288,376	\$296,736
4	501 Thermal Fuel	\$23,201,256	\$2,623,111	\$2,267,901	\$2,859,659	\$2,916,331	\$701,349	\$1,051,586	\$2,033,601	\$1,989,312	\$1,842,341	\$1,919,795	\$1,975,554
5	547 CT Fuel	\$108,888,820	\$9,204,962	\$8,536,356	\$10,681,589	\$4,654,597	\$3,149,968	\$9,346,063	\$11,151,698	\$10,518,703	\$10,547,819	\$10,661,040	\$14,451,291
6	456 Transmission Revenue	-\$10,502,252	(\$951,740)	(\$1,195,617)	(\$252,995)	(\$714,204)	(\$1,160,135)	(\$1,210,005)	(\$1,067,064)	(\$841,026)	(\$782,926)	(\$807,236)	(\$696,993)
7	565 Transmission Expense	\$17,926,901	\$1,484,501	\$1,466,679	\$1,491,322	\$1,474,542	\$1,398,415	\$1,460,032	\$1,450,352	\$1,405,516	\$1,550,538	\$1,685,246	\$1,637,441
8	557 Broker Fees	\$1,021,323	\$87,884	\$78,612	\$97,888	\$106,962	\$68,556	\$92,545	\$100,901	\$103,468	\$95,169	\$36,174	\$52,355
9	Less Clearwater directly assigned to ID	-\$9,188,314	(\$1,653,450)	(\$1,386,702)	(\$1,535,034)	(\$1,490,740)	(\$1,509,969)	\$0	\$0	\$0	\$0	\$0	\$0
10	Adjusted Actual Net Expense	\$19,153,121	\$19,815,683	\$16,767,614	\$18,111,644	\$10,426,771	\$6,994,874	\$15,752,861	\$20,289,008	\$19,181,120	\$17,335,701	\$20,152,322	\$26,649,536
	Total through December												
	AUTHORIZED NET EXPENSE-SYSTEM												
11	555 Purchased Power	\$130,329,130	\$14,997,446	\$13,232,443	\$12,710,608	\$10,429,524	\$8,530,863	\$8,277,524	\$10,240,223	\$8,039,783	\$9,414,550	\$12,788,401	\$13,454,232
12	447 Sale for Resale	(\$84,980,824)	(\$6,903,038)	(\$6,253,766)	(\$6,574,919)	(\$8,035,136)	(\$7,462,411)	(\$6,358,811)	(\$4,810,418)	(\$6,289,985)	(\$7,401,091)	(\$8,405,153)	(\$8,733,727)
13	Less SMUD RECs	\$4,607,627	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969
14	501 Thermal Fuel	\$31,025,396	\$2,779,051	\$2,667,744	\$2,775,501	\$2,020,557	\$1,475,295	\$2,739,032	\$2,967,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
15	547 CT Fuel	\$92,382,390	\$9,324,060	\$8,646,899	\$8,377,117	\$4,998,775	\$3,034,991	\$2,592,359	\$8,920,667	\$9,214,643	\$9,279,297	\$9,863,116	\$10,707,641
16	456 Transmission Revenue	(\$11,065,961)	(\$963,388)	(\$699,857)	(\$845,492)	(\$729,613)	(\$837,639)	(\$1,003,326)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$894,834)	(\$878,220)
17	565 Transmission Expense	\$18,058,719	\$1,520,361	\$1,465,382	\$1,508,739	\$1,443,538	\$1,396,752	\$1,441,175	\$1,489,048	\$1,492,163	\$1,556,734	\$1,674,187	\$1,644,372
18	557 Broker Fees	\$883,711	\$42,656	\$64,015	\$129,860	\$97,390	\$52,577	\$70,281	\$65,808	\$86,944	\$43,966	\$52,696	\$100,670
19	Authorized Net Expense	\$181,240,188	\$21,181,117	\$19,506,829	\$18,465,382	\$10,609,004	\$6,833,044	\$11,453,706	\$18,143,062	\$14,899,984	\$15,248,767	\$18,376,205	\$19,689,045
20	Actual - Authorized Net Expense	\$17,912,933	(\$1,365,434)	(\$2,739,215)	(\$353,739)	(\$182,233)	\$161,830	\$4,299,155	\$2,145,946	\$4,281,136	\$2,086,934	\$1,776,117	\$6,960,491
21	Resource Optimization - Subtotal	-\$3,123,013	(\$6,780)	\$76,226	(\$1,097,189)	(\$750,100)	(\$544,872)	(\$732,484)	\$181,026	\$779,983	\$831,603	(\$699,923)	(\$819,815)
22	Intracompany Gas Adjustment	(\$1,593,515)											(\$1,593,515)
23	Adjusted Resource Optimization	(\$4,716,528)	(\$6,780)	\$76,226	(\$1,097,189)	(\$750,100)	(\$544,872)	(\$732,484)	\$181,026	\$779,983	\$831,603	(\$699,923)	(\$2,413,330)
24	Adjusted Net Expense	\$13,196,405	(\$1,372,214)	(\$2,662,989)	(\$1,450,928)	(\$932,333)	(\$383,042)	(\$109,461)	\$4,480,181	\$2,925,929	\$5,112,739	\$1,746,246	\$4,547,161
25	Washington Allocation		65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%
26	Washington Share	\$8,609,335	(\$895,233)	(\$1,737,334)	(\$946,585)	(\$608,254)	(\$249,897)	\$71,412	\$2,922,870	\$1,908,876	\$3,335,551	\$1,139,251	\$2,966,568
27	WA Retail Revenue Adjustment	(\$3,125,113)	(\$777,950)	\$601,550	\$699,607	(\$391,924)	(\$601,707)	\$266,571	(\$1,611,453)	(\$317,822)	(\$318,310)	\$181,096	(\$162,291)
28	Net Power Cost (+) Surcharge (-)	\$5,484,222	(\$1,673,183)	(\$1,135,784)	(\$246,978)	(\$1,000,178)	(\$851,604)	\$337,983	\$1,311,417	\$1,216,396	\$3,017,729	\$883,205	\$2,804,277
29	WNP Correction*												
30	Cumulative Balance	(\$1,673,183)	(\$2,808,967)	(\$3,055,945)	(\$4,056,123)	(\$4,907,727)	(\$4,569,743)	(\$3,705,246)	(\$2,488,850)	\$528,879	\$1,349,820	\$2,233,025	\$5,037,302
	Deferral Amount, Cumulative (Customer)	\$0	\$0	\$0	(\$42,092)	(\$680,795)	(\$427,307)	\$0	\$0	\$0	\$0	\$0	\$518,651
	Deferral Amount, Monthly	\$0	\$0	\$0	(\$42,092)	(\$638,703)	\$253,488	\$427,307	\$0	\$0	\$0	\$0	\$518,651
	Acct 557280 Entry: (+) Rebate, (-) Surcharge	(\$518,651)	\$0	\$0	\$42,092	\$638,703	(\$253,488)	(\$427,307)	\$0	\$0	\$0	\$0	(\$518,651)
	Company Band Gross Margin Impact, Cumulative	(\$1,673,183)	(\$2,808,967)	(\$3,055,945)	(\$4,014,031)	(\$4,226,932)	(\$4,142,436)	(\$3,705,246)	(\$2,488,850)	\$528,879	\$1,349,820	\$2,233,025	\$4,518,651

2013 WASHINGTON POWER COST DEFERRALS - ADJUSTED FOR INTRACOMPANY GAS COST TRANSFER

Avista Corp. - Resource Accounting

Line No.	WASHINGTON ACTUALS	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
1	555 Purchased Power	\$21,539,745	\$22,104,015	\$20,960,073	\$20,906,309	\$16,041,013	\$13,987,056	\$13,786,896	\$15,535,001	\$13,992,612	\$14,076,418	\$18,015,208	\$15,957,955
2	447 Sale for Resale	(\$143,390,565)	(\$15,517,405)	(\$16,583,592)	(\$17,876,060)	(\$15,261,742)	(\$9,777,064)	(\$9,058,133)	(\$9,203,995)	(\$9,255,233)	(\$10,280,282)	(\$11,646,281)	(\$7,024,803)
3	Less SMUD RECs	\$4,333,852	\$386,645	\$392,734	\$449,034	\$461,124	\$487,575	\$294,947	\$285,947	\$287,768	\$286,624	\$286,376	\$296,736
4	501 Thermal Fuel	\$23,201,256	\$2,623,111	\$2,267,901	\$2,859,659	\$2,916,331	\$701,349	\$1,051,586	\$1,040,716	\$2,033,601	\$1,842,341	\$1,919,795	\$1,975,554
5	547 CT Fuel	\$108,868,820	\$9,204,962	\$8,536,356	\$10,681,589	\$4,654,597	\$5,964,734	\$3,149,988	\$9,346,063	\$11,151,698	\$10,518,703	\$10,547,819	\$14,451,291
6	456 Transmission Revenue	-\$10,502,252	(\$951,740)	(\$1,195,617)	(\$252,995)	(\$714,204)	(\$822,311)	(\$1,160,135)	(\$1,210,005)	(\$1,067,064)	(\$782,926)	(\$807,236)	(\$696,993)
7	565 Transmission Expense	\$17,926,901	\$1,484,501	\$1,466,679	\$1,491,322	\$1,474,542	\$1,398,415	\$1,460,032	\$1,450,352	\$1,405,516	\$1,550,538	\$1,685,246	\$1,637,441
8	557 Broker Fees	\$9,121,323	\$87,884	\$78,612	\$97,888	\$106,962	\$100,809	\$92,545	\$100,901	\$103,468	\$95,169	\$36,174	\$52,355
9	Less Cleanwater directly assigned to ID	-\$9,088,314	(\$1,653,450)	(\$1,386,702)	(\$1,535,034)	(\$1,490,740)	(\$1,612,419)	\$0	\$0	\$0	\$0	\$0	\$0
10	Adjusted Actual Net Expense	\$199,153,121	\$19,815,683	\$16,767,614	\$18,111,644	\$10,426,771	\$7,875,988	\$15,752,861	\$20,289,008	\$19,181,120	\$17,335,701	\$20,152,322	\$26,649,536
Total through December													
11	555 Purchased Power	\$130,329,130	\$14,997,446	\$13,232,443	\$12,710,608	\$10,429,524	\$8,277,524	\$8,213,533	\$10,240,223	\$8,039,783	\$9,414,550	\$12,788,401	\$13,454,232
12	447 Sale for Resale	(\$84,980,824)	(\$6,903,038)	(\$6,253,766)	(\$6,574,919)	(\$8,035,136)	(\$7,462,411)	(\$7,752,369)	(\$4,810,418)	(\$6,289,985)	(\$7,401,091)	(\$8,405,153)	(\$8,733,727)
13	Less SMUD RECs	\$4,607,927	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969
14	501 Thermal Fuel	\$31,025,396	\$2,779,051	\$2,667,744	\$2,775,501	\$2,020,557	\$1,475,295	\$2,739,032	\$2,967,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
15	547 CT Fuel	\$92,382,390	\$9,324,060	\$8,646,899	\$8,377,117	\$4,998,775	\$3,034,991	\$2,592,359	\$8,820,667	\$9,214,643	\$9,279,297	\$9,863,116	\$10,707,641
16	456 Transmission Revenue	(\$11,065,961)	(\$963,388)	(\$699,857)	(\$845,492)	(\$729,673)	(\$837,639)	(\$1,160,267)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$894,934)	(\$878,220)
17	565 Transmission Expense	\$18,058,719	\$1,520,361	\$1,465,382	\$1,508,739	\$1,443,538	\$1,396,752	\$1,441,175	\$1,489,048	\$1,492,163	\$1,556,734	\$1,674,187	\$1,644,372
18	557 Broker Fees	\$883,711	\$42,656	\$64,015	\$129,860	\$97,390	\$70,281	\$65,808	\$76,848	\$86,944	\$43,966	\$52,696	\$100,670
19	Authorized Net Expense	\$181,240,188	\$21,181,117	\$19,506,829	\$18,465,382	\$10,609,004	\$6,834,043	\$11,453,706	\$18,143,062	\$14,899,984	\$15,248,767	\$18,376,205	\$19,689,045
20	Actual - Authorized Net Expense	\$17,912,933	(\$1,365,434)	(\$2,739,215)	(\$363,739)	(\$182,233)	\$841,945	\$4,299,155	\$2,145,946	\$4,281,136	\$2,086,934	\$1,776,117	\$6,960,491
21	Resource Optimization - Subtotal	-\$3,123,013	(\$6,780)	\$76,226	(\$1,097,189)	(\$750,100)	(\$732,484)	\$181,026	\$779,983	\$831,603	(\$340,688)	(\$699,923)	(\$819,815)
22	Intracompany Gas Adjustment	(\$1,593,515)											
	Monthly Intracompany Gas Adjustment	\$615,293	\$74,811	\$68,784	\$68,175	\$66,756	\$66,583	\$67,531	\$65,434	\$73,600	\$73,600	\$73,600	\$73,600
23	Adjusted Resource Optimization	(\$4,101,235)	\$68,031	\$145,010	(\$1,029,014)	(\$683,344)	(\$481,252)	\$248,557	\$845,417	\$905,203	(\$340,688)	(\$699,923)	(\$2,413,330)
24	Adjusted Net Expense	\$13,811,698	(\$1,297,403)	(\$2,594,206)	(\$1,382,753)	(\$865,577)	(\$319,422)	\$176,044	\$4,547,712	\$2,991,363	\$5,186,339	\$1,076,194	\$4,547,161
25	Washington Allocation		65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%
26	Washington Share	\$9,010,752	(\$846,426)	(\$1,692,460)	(\$902,108)	(\$564,702)	\$114,851	\$2,966,927	\$1,951,565	\$3,383,568	\$1,139,251	\$702,109	\$2,966,568
27	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$3,125,113)	(\$777,950)	\$601,550	\$699,607	(\$391,924)	\$256,571	(\$1,611,453)	(\$692,480)	(\$317,822)	(\$318,310)	\$181,096	(\$162,291)
28	Net Power Cost (+) Surcharge (-) Rebate	\$5,885,639	(\$1,624,376)	(\$1,090,910)	(\$202,501)	(\$956,626)	\$381,422	\$1,355,474	\$1,259,085	\$3,065,746	\$820,941	\$883,205	\$2,804,277
29	WNP Correction							(\$446,920)					
30	Cumulative Balance	(\$1,624,376)	(\$2,715,286)	(\$2,917,787)	(\$3,874,413)	(\$4,684,511)	(\$4,303,089)	(\$3,394,535)	(\$2,135,449)	\$930,296	\$1,751,237	\$2,634,442	\$5,438,719
	Deferral Amount, Cumulative (Customer)	\$0	\$0	\$0	\$0	\$0	(\$227,317)	\$0	\$0	\$0	\$0	\$0	\$719,359
	Deferral Amount, Monthly	\$0	\$0	\$0	\$0	\$0	\$286,067	\$227,317	\$0	\$0	\$0	\$0	\$719,359
	Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$0	\$0	\$0	\$0	(\$286,067)	(\$227,317)	\$0	\$0	\$0	\$0	(\$719,359)
	Company Band Gross Margin Impact, Cumulative	(\$1,624,376)	(\$2,715,286)	(\$2,917,787)	(\$3,874,413)	(\$4,171,128)	(\$4,076,772)	(\$3,394,535)	(\$2,135,449)	\$930,296	\$1,751,237	\$2,634,442	\$4,719,359

Avista Corp. - Resource Accounting
Calculation of Washington ERM Interest Associated with Intracompany Gas Cost Adjustment
LDC to Thermal - Dec. 2013

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Actual cost of debt at 12/31/11 is	5.645%	0.003057708	Actual cost of debt at 06/30/11 is	5.617%	0.0030425
Actual cost of debt at 12/31/12 is	5.711%	0.003093458	Actual cost of debt at 06/30/12 is	5.713%	0.0030945
Actual cost of debt at 12/31/13 is	5.711%	0.003093458	Actual cost of debt at 06/30/13 is	5.701%	0.0030880

Account 186280

			January	DFIT Expense	ADFIT
January	Balance including Interest	-			
January	ERM Deferral	0	Deferral	0 Operating	0
January	Interest	0	Interest	0 Nonoperating	0
01-31-2013	Balance before interest	0		0 Total	0
			February	DFIT Expense	ADFIT
February	ERM Deferral	0	Deferral	0 Operating	0
February	Interest	0	Interest	0 Nonoperating	0
02-28-2013	Balance before interest	0		0 Total	0
			March	DFIT Expense	ADFIT
March	ERM Deferral	0	Deferral	0 Operating	0
March	Interest	0	Interest	0 Nonoperating	0
03-31-2013	Balance before interest	0		0 Total	0
			April	DFIT Expense	ADFIT
April	ERM Deferral	42,092	Deferral	14,732 Operating	(14,732)
April	Interest	65	Interest	23 Nonoperating	(23)
04-30-2013	Balance before interest	42,092		14,755 Total	(14,755)
			May	DFIT Expense	ADFIT
May	ERM Deferral	71,305	Deferral	24,957 Operating	(24,957)
May	Interest	240	Interest	84 Nonoperating	(84)
05-31-2013	Balance before interest	113,397		25,041 Total	(25,041)
			June	DFIT Expense	ADFIT
June	ERM Deferral	22,853	Deferral	7,999 Operating	(7,999)
June	Interest	386	Interest	135 Nonoperating	(135)
06-30-2013	Balance before interest	136,250		8,134 Total	(8,134)
	Interest Compound	692			
	GL Balance including interest	137,633			
July	ERM Deferral	136,250	Deferral	47,688 Operating	(47,688)
July	Interest		Interest	0 Nonoperating	0
07-31-2013	Balance before interest	0		47,688 Total	(47,688)
			August	DFIT Expense	ADFIT
August	ERM Deferral	0	Deferral	0 Operating	0
August	Interest	0	Interest	0 Nonoperating	0
08-31-2013	Balance before interest	0		0 Total	0
			September	DFIT Expense	ADFIT
September	ERM Deferral	0	Deferral	0 Operating	0
September	Interest	0	Interest	0 Nonoperating	0
09-30-2013	Balance before interest	0		0 Total	0
			October	DFIT Expense	ADFIT
October	ERM Deferral	0	Deferral	0 Operating	0
October	Interest	0	Interest	0 Nonoperating	0
10-31-2013	Balance before interest	0		0 Total	0
			November	DFIT Expense	ADFIT
November	ERM Deferral	0	Deferral	0 Operating	0
November	Interest	0	Interest	0 Nonoperating	0
11-30-2013	Balance before interest	0		0 Total	0
			December	DFIT Expense	ADFIT
December	ERM Deferral	(200,708)	Deferral	(70,248) Operating	70,248
December	Interest	(310)	Interest	(108) Nonoperating	108
12-31-2013	Balance before interest	(200,708)		(70,356) Total	70,356

Avista Corporation Journal Entry

Effective Date: 201312

Journal: NSJ017 - AVA thermal transport costs from LDC

Team: Resource Accounting

Last Saved by: Carolyn Groome

Last Saved: 01/07/2014 10:49 AM

Type: C

Submitted by: Carolyn Groome


Approval Requested: 01/07/2014 10:49 AM

Category: NSJ

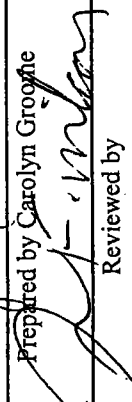
Approved by:

Currency: USD

Seq	Co	FERC	ED	Jur	S.L	Debit	Credit	Comment
10	001	557730 - OTHER POWER EXP-INTRACO THERMAL GAS	ED	AN	DL	1,593,515.15		
20	001	232620 - ACCTS PAY-TURBINE GAS	ZZ	ZZ	DL	1,593,515.15		Eliminate intracompany receivable/payable
30	001	232620 - ACCTS PAY-TURBINE GAS	ZZ	ZZ	DL		1,593,515.15	Eliminate intracompany receivable/payable
40	001	142600 - CUST ACCT REC-RESALE GAS	ZZ	ZZ	DL		3,187,030.30	Eliminate intracompany receivable/payable
Totals:						3,187,030.30	3,187,030.30	



 Prepared by Carolyn Groome



 Reviewed by

 Date: 1/7/14

 Date: 1/7/14

Explanation:

To record intracompany thermal transport costs from LDC to Heat Rate/Thermal not previously allocated for the period Nov 2011 thru Sep 2013.

Approved for Entry

 Corporate Accounting use Only

DY_DAY	Monthly Ave Add Nova GI's	Monthly Ave Add Foothills In GI's	Monthly Ave Add Nova (CDN)	Monthly Ave Add Foothills (CDN)	Monthly Total (CDN)	F/X Rate at close	Total In USD	Jurisdiction Split to WA	WA Monthly Amount	WA Int	WA Cumulative Balance	WA Int Rate	WA Int Amount	ID Monthly	ID Int	ID Cumulative Balance	ID Int Rate
11-30-2011	9,177	9,767	\$53,317.79	\$26,429.76	\$79,747.55	98.000%	\$78,152.60	68.99%	\$53,917.48	\$73.01	\$53,990.49	3.25%	\$24,235.12	\$10.10	\$24,245.22	1.00%	
12-31-2011	8,576	9,006	\$49,829.00	\$24,369.00	\$74,197.99	98.360%	\$72,981.14	69.37%	\$50,627.02	\$214.78	\$104,832.29	3.25%	\$22,354.12	\$29.52	\$46,628.86	1.00%	
01-31-2012	9,513	9,729	\$47,175.93	\$27,893.98	\$75,069.91	99.680%	\$74,769.88	70.39%	\$52,630.52	\$355.19	\$157,818.00	3.25%	\$22,139.36	\$48.08	\$68,816.30	1.00%	
02-29-2012	9,337	9,856	\$46,304.58	\$28,195.20	\$74,499.78	101.070%	\$75,296.93	71.19%	\$53,603.68	\$500.01	\$211,921.69	3.25%	\$21,693.25	\$66.39	\$90,575.94	1.00%	
03-31-2012	9,694	10,059	\$48,072.55	\$28,776.03	\$76,848.57	100.170%	\$76,979.21	70.14%	\$53,993.22	\$647.07	\$266,561.98	3.25%	\$22,985.99	\$85.06	\$113,646.99	1.00%	
04-30-2012	8,979	9,351	\$44,529.01	\$26,752.17	\$71,281.18	101.220%	\$72,150.81	69.50%	\$50,144.81	\$789.84	\$317,496.64	3.25%	\$22,006.00	\$103.87	\$135,756.86	1.00%	
05-31-2012	9,286	9,805	\$46,050.39	\$28,049.73	\$74,100.12	96.790%	\$74,721.51	69.87%	\$50,111.82	\$927.75	\$368,536.20	3.25%	\$21,609.69	\$121.13	\$157,488.68	1.00%	
06-30-2012	-	-	\$0.00	\$0.00	\$0.00	98.230%	\$0.00	67.30%	\$0.00	\$998.12	\$369,534.32	3.25%	\$0.00	\$131.24	\$157,619.92	1.00%	
07-31-2012	9,867	10,151	\$48,931.57	\$29,039.29	\$77,970.86	99.710%	\$77,744.74	65.02%	\$50,549.63	\$1,069.27	\$421,153.23	3.25%	\$27,195.11	\$142.68	\$184,957.72	1.00%	
08-31-2012	9,903	10,115	\$49,111.38	\$28,937.15	\$78,048.52	101.400%	\$79,141.20	65.40%	\$51,758.34	\$1,210.71	\$474,122.29	3.25%	\$27,382.85	\$165.54	\$212,506.11	1.00%	
09-30-2012	9,866	10,136	\$48,924.83	\$28,998.03	\$77,922.86	101.620%	\$79,141.20	63.13%	\$49,989.62	\$1,351.78	\$525,463.69	3.25%	\$29,195.59	\$189.25	\$241,890.95	1.00%	
10-31-2012	9,653	10,169	\$47,869.23	\$29,090.55	\$76,959.77	99.980%	\$76,944.38	65.75%	\$50,590.93	\$1,491.64	\$577,546.25	3.25%	\$26,353.45	\$212.56	\$268,456.96	1.00%	
11-30-2012	8,405	8,871	\$41,680.89	\$25,379.46	\$67,060.35	100.610%	\$67,469.42	69.13%	\$46,641.61	\$1,627.35	\$625,815.21	3.25%	\$20,827.81	\$232.39	\$289,517.16	1.00%	
12-31-2012	9,426	9,943	\$46,743.05	\$28,446.04	\$75,189.09	100.660%	\$75,685.34	70.32%	\$52,510.49	\$1,766.02	\$680,091.72	3.25%	\$23,174.85	\$250.92	\$312,942.93	1.00%	
01-31-2013	10,252	10,894	\$49,638.47	\$25,015.57	\$74,654.03	97.030%	\$74,810.80	72.82%	\$50,088.32	\$2,057.40	\$786,757.56	3.25%	\$22,203.85	\$270.04	\$335,416.81	1.00%	
02-28-2013	9,747	10,262	\$47,195.32	\$23,693.83	\$70,889.15	100.210%	\$70,889.15	68.91%	\$46,979.10	\$2,194.42	\$835,931.08	3.25%	\$21,195.48	\$304.16	\$375,899.18	1.00%	
03-31-2013	9,539	10,055	\$46,186.43	\$23,216.58	\$69,403.01	98.230%	\$68,174.58	68.91%	\$45,921.45	\$2,326.17	\$884,178.69	3.25%	\$20,834.54	\$321.93	\$397,055.65	1.00%	
04-30-2013	9,241	9,760	\$44,745.73	\$22,535.05	\$67,280.78	99.220%	\$66,755.99	68.79%	\$43,885.17	\$2,454.08	\$930,517.93	3.25%	\$19,734.96	\$339.10	\$417,129.72	1.00%	
05-31-2013	9,085	9,443	\$43,988.32	\$21,802.92	\$65,791.24	96.700%	\$65,620.13	68.98%	\$43,885.17	\$2,580.80	\$977,882.37	3.25%	\$21,799.24	\$356.69	\$439,285.65	1.00%	
06-30-2013	9,646	10,082	\$46,705.13	\$23,278.99	\$69,984.11	95.140%	\$66,582.88	67.26%	\$44,783.65	\$2,709.32	\$1,025,553.56	3.25%	\$22,568.72	\$375.48	\$462,229.85	1.00%	
07-31-2013	9,555	9,992	\$46,263.12	\$23,070.12	\$69,333.25	97.400%	\$67,530.59	66.58%	\$44,961.86	\$2,834.70	\$1,070,599.86	3.25%	\$23,222.59	\$394.87	\$485,847.31	1.00%	
08-31-2013	9,575	9,790	\$46,360.74	\$22,604.46	\$68,965.21	94.880%	\$65,434.19	64.51%	\$42,211.60	\$2,834.70	\$1,120,895.58	3.25%	\$26,267.80	\$415.82	\$512,530.92	1.00%	
09-30-2013	10,103	10,233	\$52,234.23	\$23,626.29	\$75,860.53	97.020%	\$73,599.89	64.31%	\$47,332.09	\$2,963.64	\$1,170,895.58	3.25%	\$507,675.80	\$4,855.13	\$512,530.92	1.00%	
Totals					\$1,593,515.15	check	\$1,085,839.35	check	\$55,056.22	\$507,675.80	\$4,855.13	check	\$0.00	\$507,675.80	\$4,855.13	\$512,530.92	\$0.00

Cost of Transfer

Cost of Transfer	\$0.00
Totals	\$507,675.80

	Dr	Cr
191010 GD WA	\$35,056.22	
431600 GD WA		\$35,056.22
191010 GD ID	\$4,855.13	
431600 GD ID		\$4,855.13

CORRECTING ENTRY

WA ID

	New Gas Year			
Nov-11	68.99% ✓	31.01%	68.99%	31.01%
Dec-11	69.37% ✓	30.63%	69.37%	30.63%
Jan-12	70.39% ✓	29.61%	70.39%	29.61%
Feb-12	71.19% ✓	28.81%	71.19%	28.81%
Mar-12	70.14% ✓	29.86%	70.14%	29.86%
Apr-12	69.50% ✓	30.50%	69.50%	30.50%
May-12	69.87% ✓	30.13%	69.87%	30.13%
Jun-12	67.30% ✓	32.70%	67.30%	32.70%
Jul-12	65.02% ✓	34.98%	65.02%	34.98%
Aug-12	65.40% ✓	34.60%	65.40%	34.60%
Sep-12	63.13% ✓	36.87%	63.13%	36.87%
Oct-12	65.75% ✓	34.25%	65.75%	34.25%

	New Gas Year			
Nov-12	69.13% ✓	30.87%	69.13%	30.87%
Dec-12	69.38% ✓	30.62%	69.38%	30.62%
Jan-13	70.32% ✓	29.68%	70.32%	29.68%
Feb-13	72.82% ✓	27.18%	72.82%	27.18%
Mar-13	68.91% ✓	31.09%	68.91%	31.09%
Apr-13	68.79% ✓	31.21%	68.79%	31.21%
May-13	68.98% ✓	31.02%	68.98%	31.02%
Jun-13	67.26% ✓	32.74%	67.26%	32.74%
Jul-13	66.58% ✓	33.42%	66.58%	33.42%
Aug-13	64.51% ✓	35.49%	64.51%	35.49%
Sep-13	64.31% ✓	35.69%	64.31%	35.69%



FERC
FEDERAL ENERGY REGULATORY COMMISSION

Interest Rates

TEXT SIZE S M L

October 15, 2009 - FERC revises its regulations governing interest rates used in calculating refunds to reflect a change in the Federal Reserve's publications. The methods for calculating refunds or for determining the applicable interest rates are not being altered in any way. Order No. 727 [\(2\)](#)

The Commission, on a quarterly basis, publishes interest rates for oil, natural gas, and electricity for determination of refund purposes. The interest rates on this page as well as the archived rates are the same for oil, natural gas, and electricity. Please note that the interest rates for oil apply only as far back as 1983.

- **Electric Interest Rates** are Calculated in Accordance with [Section 35.19a](#) [\(2\)](#) of the Commission's regulations
- **Gas Interest Rates** are Calculated in Accordance with [Section 154.501\(d\)](#) [\(2\)](#) of the Commission's regulations and its predecessors
- **Oil Interest Rates** are Calculated in Accordance with [Section 340.1\(c\)\(2\)](#) [\(2\)](#) of the Commission's regulations

CONTACT

Tracy DeMarr
Telephone: 202-502-8187
Email: Tracy.DeMarr@ferc.gov

INTEREST RATES

ARCHIVE

- 2006
- 2005
- 2004
- 2003
- 2002
- 2001
- 2000
- 1999-1979 [\(2\)](#)

Applicable Annual Quarter	Annual Rate	Monthly Rate (Annual % / 365dx # days in month) ¹	Monthly Rate (Annual Rate / 12 Months)
First Quarter 2014	3.25%	Mar .0028	.0027
		Feb .0025	
		Jan .0028	
Fourth Quarter 2013	3.25%	Dec .0028	.0027
		Nov .0027	
		Oct .0028	
Third Quarter 2013	3.25%	Sep .0027	.0027
		Aug .0028	
		Jul .0028	
Second Quarter 2013	3.25%	Jun .0027	.0027
		May .0028	
		Apr .0027	
First Quarter 2013	3.25%	Mar .0028	.0027
		Feb .0025	
		Jan .0028	
Fourth Quarter 2012	3.25%	Dec .0028	.0027
		Nov .0027	
		Oct .0028	

Third Quarter 2012	3.25%	Sep .0027	.0027
		Aug .0028	
		Jul .0028	
Second Quarter 2012	3.25%	Jun .0027	.0027
		May .0028	
		Apr .0027	
First Quarter 2012	3.25%	Mar .0028	.0027
		Feb .0026	
		Jan .0028	
Fourth Quarter 2011	3.25%	Dec .0028	.0027
		Nov .0027	
		Oct .0028	
Third Quarter 2011	3.25%	Sep .0027	.0027
		Aug .0028	
		Jul .0027	
Second Quarter 2011	3.25%	Jun .0027	.0027
		May .0028	
		Apr .0027	
First Quarter 2011	3.25%	Mar .0028	.0027
		Feb .0025	
		Jan .0028	
Fourth Quarter 2010	3.25%	Dec .0028	.0027
		Nov .0027	
		Oct .0028	
Third Quarter 2010	3.25%	Sep .0027	.0027
		Aug .0028	
		Jul .0028	
Second Quarter 2010	3.25%	Jun .0027	.0027
		May .0028	
		Apr .0027	
First Quarter 2010	3.25%	Mar .0028	.0027
		Feb .0025	
		Jan .0028	
Fourth Quarter 2009	3.25%	Dec .0028	.0027
		Nov .0027	
		Oct .0028	
Third Quarter 2009	3.25%	Sep .0027	.0027
		Aug .0028	
		Jul .0028	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
WA Interest Rate: FERC Natural Gas Interest Rate, changes quarterly	http://www.ferc.gov/legal/acct-matters/interest-rates.asp			NEW	10-01-2011	12-31-2011	3.25%
WA Deferral Rates Commodity Rate	191010 GD WA			OLD			
Demand Rate		101 - 132	Debit	\$0.45849	11-01-2011	Next PGA filing	
		101	Debit	\$0.10132	11-01-2011	Next PGA filing	
		111/112	Debit	\$0.09840	11-01-2011	Next PGA filing	
		121/122	Debit	\$0.08262	11-01-2011	Next PGA filing	
		131/132	Debit	\$0.06363	11-01-2011	Next PGA filing	
		146	Debit	\$0.00054	11-01-2011	Next PGA filing	
WA Commodity & Demand Amortization Rates	191000 GD WA						
		101	Debit	\$0.07524	11-01-2011	Next PGA filing	
		111	Debit	\$0.07543	11-01-2011	Next PGA filing	
		112	Credit	\$0.00000	11-01-2011	Next PGA filing	
		121	Debit	\$0.07305	11-01-2011	Next PGA filing	
		122	Credit	\$0.00000	11-01-2011	Next PGA filing	
		131	Debit	\$0.08300	11-01-2011	Next PGA filing	
		132	Credit	\$0.00000	11-01-2011	Next PGA filing	
		146	Credit	\$0.00000	11-01-2011	Next PGA filing	
WA Natural Gas Decoupling Mechanism Amortization	186328 GD WA						
ID Interest Rate Customer Deposit Rate changes annually check IPUC website		101		(\$0.00469)	11-01-2011	Next PGA filing	
ID Deferral Rates Commodity Rate (Without GTI) Demand Rate	191010 GD ID	101 - 132		\$0.41602	10-01-2011	Next PGA filing	
		101 - 122		\$0.11135	10-01-2011	Next PGA filing	
ID Commodity & Demand Amortization Rates	191000 GD ID						
		101	Debit	\$0.02874	10-01-2011	Next PGA filing	
		111	Debit	\$0.02874	10-01-2011	Next PGA filing	
		131	Debit	\$0.03302	10-01-2011	Next PGA filing	

1.00%

12-31-2010 12-31-2011

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	10-01-2012	12-31-2012	3.25%
<u>WA Deferral Rates</u> Commodity Rate				OLD			
Demand Rate		101	Debit	\$0.35949	11-01-2012	Next PGA filing	
		111	Debit	\$0.10868	11-01-2012	Next PGA filing	
		121/112	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 & Demand Amortization Rates</u>	191000 GD WA						
		101	Debit	\$0.02942	11-01-2012	Next PGA filing	
		111	Debit	\$0.02797	11-01-2012	Next PGA filing	
		112	Credit	\$0.03060	11-01-2012	Next PGA filing	
		121	Debit	\$0.02647	11-01-2012	Next PGA filing	
		122	Credit	\$0.02998	11-01-2012	Next PGA filing	
		131	Debit	\$0.04577	11-01-2012	Next PGA filing	
		132	Credit	\$0.05739	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			01-01-2012	12-31-2012	1.00%
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)							
Demand Rate		101 - 122		\$0.36042	10-01-2012	Next PGA filing	
				\$0.11135	10-01-2012	Next PGA filing	
<u>ID Commodity & 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	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
WA Interest Rate: FERC Natural Gas Interest Rate, changes quarterly	191010 GD WA	101 - 132	Debit	\$0.33052	10-01-2013	12-31-2013	3.25%
WA Deferral Rates Commodity Rate				OLD			
				NEW			
Demand Rate							
		101	Debit	\$0.10420	11-01-2013	Next PGA filing	
		111/112	Debit	\$0.11298	11-01-2013	Next PGA filing	
		121/122	Debit	\$0.11041	11-01-2013	Next PGA filing	
		131/132	Debit	\$0.08049	11-01-2013	Next PGA filing	
		146	Debit	\$0.06531	11-01-2013	Next PGA filing	
			Debit	\$0.00054	11-01-2013	Next PGA filing	
WA Commodity & Demand Amortization Rates	191000 GD WA						
		101	Credit	\$0.03395	11-01-2013	Next PGA filing	
		111	Credit	\$0.03060	11-01-2013	Next PGA filing	
		112	Credit	\$0.00556	11-01-2013	Next PGA filing	
		121	Credit	\$0.02998	11-01-2013	Next PGA filing	
		122	Credit	\$0.01582	11-01-2013	Next PGA filing	
		131	Debit	\$0.03050	11-01-2013	Next PGA filing	
		132	Debit	\$0.05739	11-01-2013	Next PGA filing	
		146	Credit		11-01-2013	Next PGA filing	
WA Decoupling Mechanism Amortization (Sch 159)	186328 GD WA	101		\$0.00004	11-01-2013	Next PGA filing	
WA Jackson Prairie Amortization Rates	191025 GD WA	101-132	Credit	\$0.00219	11-01-2013	Next PGA filing	
		146	Credit	\$0.00020	11-01-2013	Next PGA filing	
ID Interest Rate Customer Deposit Rate changes annually check IPUC website	191010 GD ID	101 - 132	Debit	\$0.33122	01-01-2013	12-31-2013	1.00%
		101 - 122	Debit	\$0.10289	10-01-2013	Next PGA filing	
ID Deferral Rates Commodity Rate (Without GTI)	191000 GD ID						
		101	Credit	\$0.01778	10-01-2013	Next PGA filing	
		111	Credit	\$0.01778	10-01-2013	Next PGA filing	
		131	Debit	\$0.01657	10-01-2013	Next PGA filing	
ID Commodity & Demand Amortization Rates	191015 GD ID						
		101	Debit	\$0.00000	10-01-2013	12-31-2014	
		111	Debit	\$0.00000	10-01-2013	12-31-2014	
		112	Debit	\$0.00000	10-01-2013	12-31-2014	
		121	Debit	\$0.00000	10-01-2013	12-31-2014	
		131	Debit	\$0.00000	10-01-2013	12-31-2014	

Avista Corporation Journal Entry

Effective Date: 201312

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD


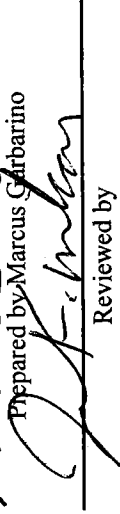
Last Saved by: Marcus Garbarino

Last Saved: 01/07/2014 3:41 PM

Submitted by: Marcus Garbarino

Approval Requested: 01/07/2014 3:41 PM

Approved by:


 Prepared by: Marcus Garbarino

 Reviewed by

1/7/14
Date

1/7/14
Date

Date

Approved for Entry
Corporate Accounting use Only

Explanation:

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

RECEIVED
RECORDS MANAGEMENT

2014 JAN 24 AM 8:23

STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

Dec-13

Washington/Idaho Gas Costs

Washing/Idaho Gas Costs	
Demand (Transportation) Costs	
NWP Fixed	\$ 4,587,843.03
NWP Variable	\$ 146,986.44
NWP Capacity	\$ (3,357,212.84)
Release	\$ 1,379,416.63
NWP Total (excluding Refund)	\$ 289,222.31
GTN Fixed	\$ 11,230.21
GTN Variable	\$ (3,479.42)
GTN Capacity Release	\$ 289,973.10
Current Month Estimate	\$ 336,892.21
Transcanada Foothills (BC System) Fixed	\$ 559,038.92
Transcanada Foothills (BC System) Variable	\$ 127,965.11
ANG Total	\$ 127,965.11
NOVA (AB System) Fixed	\$ 336,892.21
NOVA (AB System) Variable	\$ 559,038.92
NOVA Total	\$ 127,965.11
Spectra Westcoast Fixed	\$ 336,892.21
Spectra Westcoast Variable	\$ 559,038.92
WEI (Duke) Total	\$ 127,965.11
Questar	
NOVA Fixed charges	\$ -
Third party capacity release	\$ -
Other Pipeline Fixed charges	\$ 40.00
Other Capacity release credit	\$ 0.00
Counterparty Invoice Total	\$ -
Thermal Transport	
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,700,275.97
WAWID Buy/Sell Transportation Recovery	\$ (8,311.74)
WAWID Demand Costs	\$ 2,891,964.23
less variable costs charged to Commodity	\$ (160,216.65)
Total Demand Costs to be Allocated	\$ 2,531,747.58
Commodity Purchases (Natural Gas)	
Commodity Physical	\$ 24,814,200.94
Misc	\$ -
Cochrane Credit	\$ (157,512.50)
Financial Settlements	\$ 1,295,283.53
Foreign Exchange Hedge Activity	\$ (69,364.71)
Interco Purchase from Thermal	\$ -
Total Commodity Costs from Purchase Journals	\$ 25,882,607.26
Storage (Injections)/Withdrawals	\$ 6,739,223.78
808100806200 GD AN	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ -
804000 GD AN	\$ 19.52
804000 GD AN	\$ 5,000.00
804000 GD AN	\$ 19,845.66
804017 GD AN	\$ 420.83
804017 GD AN	\$ 9,069.23
804017 GD AN	\$ 160,216.65
plus variable costs from Demand	\$ (19,261,382.45)
WAWID Off System Revenue	\$ (500,000.00)
Terases/Forites Deferred Exchange Revenue	\$ -
Total Commodity Costs to be Allocated	\$ 13,055,020.48
WA Imbalance	\$ (263,562.76)
ID Imbalance	\$ (118,316.25)
Total Deferred Commodity Costs:	\$ 12,673,141.47
Total Net Gas Costs	\$ 15,204,889.05
From DJ 430	\$ 315,204,889.05
Check	\$ -

Dec-13

Expense Calculation

Total System Cost	\$ 2,531,747.58
Demand Allocated to Washington	\$ 70.27%
Demand Allocated to Idaho	\$ 29.73%
Total Current Demand Costs (excluding refund)	\$ 1,779,059.02
Total Commodity Costs to be Allocated	\$ 13,055,020.48
Imbalance Cost Washington	\$ (263,562.76)
Imbalance Cost Idaho	\$ (118,316.25)
Total Commodity Costs before refund	\$ 12,673,141.47
Total	\$ 15,204,889.05

Dec-13

Expense Calculation

Total System Cost	\$ 2,531,747.58
Demand Allocated to Washington	\$ 70.27%
Demand Allocated to Idaho	\$ 29.73%
Total Current Demand Costs (excluding refund)	\$ 1,779,059.02
Total Commodity Costs to be Allocated	\$ 13,055,020.48
Imbalance Cost Washington	\$ (263,562.76)
Imbalance Cost Idaho	\$ (118,316.25)
Total Commodity Costs before refund	\$ 12,673,141.47
Total	\$ 15,204,889.05

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO			PGA Revenue
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue	
DEMAND							
Schedule 101	22,638,008	Manual Calc	\$ 2,555,133.99	10,497,053	0.10744	\$ 1,127,803.37	
Schedule 111	7,518,125	Manual Calc	\$ 828,661.96	3,263,133	0.10744	\$ 350,591.01	
Schedule 112	0	Manual Calc	\$ -	870	0.10744	\$ 93.47	
Schedule 121	588,721	Manual Calc	\$ 53,220.17	0	0.10744	\$ -	
Schedule 122	84,319	Manual Calc	\$ 7,630.03	0	0.10744	\$ -	
Schedule 131	0	Manual Calc	\$ -	13,761,056	0.10744	\$ 1,478,487.86	
Schedule 132	132,732	Manual Calc	\$ 8,930.71	13,761,056	0.10744	\$ 1,478,487.86	
Schedule 146	3,675,604	Manual Calc	\$ 1,984.83	0	0.10744	\$ -	
Total Demand	34,635,509	Manual Calc	\$ 3,455,481.89	13,761,056	0.10744	\$ 1,478,487.86	
	34,935,589	check	\$ 0.98977			\$ 0.10744	
COMMODITY							
Schedule 101	22,638,008	Manual Calc	\$ 8,203,953.13	10,497,053	0.37124	\$ 3,896,825.96	
Schedule 111	7,518,125	Manual Calc	\$ 2,722,708.89	3,263,133	0.37124	\$ 1,211,405.49	
Schedule 112	0	Manual Calc	\$ -	870	0.37124	\$ 322.98	
Schedule 121	588,721	Manual Calc	\$ 213,257.14	0	0.37124	\$ -	
Schedule 122	84,319	Manual Calc	\$ 30,590.93	0	0.37124	\$ -	
Schedule 131	0	Manual Calc	\$ -	38,707	0.37124	\$ 14,369.59	
Schedule 132	132,732	Manual Calc	\$ 47,743.66	38,707	0.37124	\$ 14,369.59	
Total Commodity	30,959,905	Manual Calc	\$ 11,218,253.75	13,799,763	0.37124	\$ 5,123,028.92	
	30,959,905	check	\$ 0.36235	13,799,763	0.37124	\$ 5,123,028.92	

Balance Sheet Def Rev Calc	Washington		Idaho		Total
	Commodity	Demand	Commodity	Demand	
DEMAND					
Schedule 101	\$ 2,555,133.99	\$ 1,127,803.37	\$ 828,661.96	\$ 350,591.01	\$ 3,905,187.67
Schedule 111	\$ 828,661.96	\$ 350,591.01	\$ -	\$ -	\$ 1,179,252.97
Schedule 112	\$ -	\$ -	\$ -	\$ -	\$ -
Schedule 121	\$ 53,220.17	\$ -	\$ -	\$ -	\$ 53,220.17
Schedule 122	\$ 7,630.03	\$ -	\$ -	\$ -	\$ 7,630.03
Schedule 131	\$ -	\$ 1,478,487.86	\$ -	\$ -	\$ 1,478,487.86
Schedule 132	\$ 8,930.71	\$ 1,478,487.86	\$ -	\$ -	\$ 1,487,418.57
Total Demand	\$ 3,455,481.89	\$ 1,478,487.86	\$ 1,478,487.86	\$ -	\$ 6,412,467.61
COMMODITY					
Schedule 101	\$ 8,203,953.13	\$ 3,896,825.96	\$ 2,722,708.89	\$ 1,211,405.49	\$ 15,204,889.05
Schedule 111	\$ 2,722,708.89	\$ 1,211,405.49	\$ -	\$ -	\$ 3,934,114.38
Schedule 112	\$ -	\$ -	\$ -	\$ -	\$ -
Schedule 121	\$ 213,257.14	\$ -	\$ -	\$ -	\$ 213,257.14
Schedule 122	\$ 30,590.93	\$ -	\$ -	\$ -	\$ 30,590.93
Schedule 131	\$ -	\$ 14,369.59	\$ -	\$ -	\$ 14,369.59
Schedule 132	\$ 47,743.66	\$ 14,369.59	\$ -	\$ -	\$ 62,113.25
Total Commodity	\$ 11,218,253.75	\$ 5,123,028.92	\$ 2,722,708.89	\$ 1,211,405.49	\$ 19,275,437.05
	\$ 11,218,253.75	\$ 5,123,028.92	\$ 2,722,708.89	\$ 1,211,405.49	\$ 19,275,437.05

WAWID Demand	\$ 1,779,059.02
WAWID Commodity	\$ (3,455,461.89)
WAWID Total	\$ (1,676,402.87)
WAWID Demand	\$ 1,779,059.02
WAWID Commodity	\$ (3,455,461.89)
WAWID Total	\$ (1,676,402.87)

WAWID Demand	\$ 1,779,059.02
WAWID Commodity	\$ (3,455,461.89)
WAWID Total	\$ (1,676,402.87)
WAWID Demand	\$ 1,779,059.02
WAWID Commodity	\$ (3,455,461.89)
WAWID Total	\$ (1,676,402.87)

Washington/Idaho Gas Costs

	GL Account	Dec-13 Costs	
Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$ (731,240.14)	(905,761.20)
JP Withdrawals	808100 GD AN	\$ 7,288,091.68	
Total JP	164100 GD AN	\$ 6,556,851.54	
Clay Basin (QUESTAA) Injections			
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (174,521.06)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 356,893.30	7,644,984.98
Total Clay Basin	164115 GD AA	\$ 182,372.24	
Total Net Storage (Injections)/Withdrawals		\$ 6,739,223.78	

NUCUT PURCHASES (GL Estimate Report)

Commodity Purchases	804000 GD AN	\$ 24,814,200.94
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,540,059.32
Variable Demand (Transport) Costs	804002 GD AN	\$ 160,216.65
Hedge Activity	804010 GD AN	\$ (69,364.71)
Financial Settlements	804600 GD AN	\$ 1,295,283.53
Interco Purchase from Thermal	804730 GD AN	\$ -
Cochran Credit	811000 GD AN	\$ (157,512.50)

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$ (263,562.76)	
ID Imbalance from DJ 436	804000 GD AN	\$ (118,316.25)	
M Chemical Accrual	804000 GD AN	\$ 5,000.00	
Broker Fees DJ 471	804017 GD AN	\$ 19,845.66	
Newedge Journal DJ 473	804017 GD AN	\$ 420.83	
Mizuho Journal DJ 473	804017 GD AN	\$ 9,069.23	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 GD AN	\$ (19,261,382.46)	
Terasen/Forbis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)	
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,311.74)	
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ 19.52	
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		\$ (15,204,889.06)	Tie to Deferral Entry

483600 GD AN	\$ 488,597.82	Input fr GLE Sales
483000 GD AN	\$ (13,798,319.68)	Input fr GLE Sales
483730 GD AN	\$ (5,951,660.59)	Input fr GLE Sales
	(19,261,382.46)	

Journal # 430 Entry			
	Dr.	Cr.	
232130.ZZ.ZZ	\$ 7,588,998.00	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142160.ZZ.ZZ	\$ -	\$ (7,588,998.00)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600.ZZ.ZZ	\$ -	\$ (8,984,506.24)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620.ZZ.ZZ	\$ 8,984,506.24	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374.CD.AA	\$ -	\$ -	Clear MTM on FX for 2 months out
246746.ZZ.ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 2,476.48	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (2,476.48)	Provide Bookout dollars offset
804000.GD.AN	\$ 5,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (5,000.00)	AN Odorization Expense Accrual
142150.ZZ.ZZ	\$ 4,309.92	\$ -	Bank Fees/Rounding/Reclass
142600.ZZ.ZZ	\$ -	\$ -	Bank Fees/Rounding
232130.ZZ.ZZ	\$ -	\$ (6,939.01)	Bank Fees/Rounding/Reclass
232610.ZZ.ZZ	\$ -	\$ -	Bank Fees/Rounding/Reclass
232620.ZZ.ZZ	\$ 1,630.61	\$ -	Bank Fee
903000.CD.AA	\$ -	\$ (1.42)	Bank Fees/Rounding
Total Other Adj	\$ 16,586,921.15	\$ (16,586,921.15)	

Total from GLE	\$ 36,524,110.13	\$ (36,524,110.13)
Total DJ 430	\$ 63,111,031.28	\$ (63,111,031.28)

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

Balance 08-01-2013 (194,854.27)

WA 191000 Recoverable Gas Costs Amortized			
Sep-13			
	Total	Rates	Amortization
Schedule 101	2,647,538	0.03395	\$ 89,883.92
Schedule 111	1,599,551	0.03060	\$ 48,946.26
Schedule 112	0		\$ -
Schedule 121	344,046	0.02998	\$ 10,314.50
Schedule 122	0		\$ -
Schedule 131	0	0.05739	\$ -
Schedule 132	0		\$ -
Schedule 146	1,818,699		\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>6,409,834</u>		\$ 149,144.67
	6,409,834	Adj	-
			\$ 149,144.67
		Subtotal	(45,709.60)
Interest		3.25%	(\$325.76)
Balance		09-01-2013	(46,035.36)

Sep-13		
JOURNAL ENTRY	dr	cr
Total Interest Income	419600 GD WA	\$0.00
Total Interest Expense	431600 GD WA	325.76
Total WA Amortization Expense	805110 GD WA	(149,144.67)
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	148,818.91

interest check
(\$325.76)

WA 191000 Recoverable Gas Costs Amortized			
Oct-13			
	Total	Rates	Amortization
Schedule 101	9,244,353	0.03395	\$ 313,845.78
Schedule 111	3,880,001	0.03060	\$ 118,728.03
Schedule 112	0		\$ -
Schedule 121	595,792	0.02998	\$ 17,861.84
Schedule 122	0		\$ -
Schedule 131	0	0.05739	\$ -
Schedule 132	0		\$ -
Schedule 146	2,531,895		\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>16,252,041</u>		\$ 450,435.66
	16,252,041	Adj	-
			\$ 450,435.66
		Subtotal	404,400.30
Interest		3.25%	\$485.29
Balance		10-31-2013	404,885.59
		PGA Tracker Transfer	1,145,801.75
		Balance 11/1/2013	\$ 1,550,687.34

Oct-13		
JOURNAL ENTRY	dr	cr
Total Interest Income	419600 GD WA	(\$485.29)
Total Interest Expense	431600 GD WA	0.00
Total WA Amortization Expense	805110 GD WA	(450,435.66)
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	450,920.95

interest check
\$485.29

WA 191000 Recoverable Gas Costs Amortized			
Nov-13			
	Total	Rates	Amortization
Schedule 101	15,070,678	Manual Calc	\$ (28,858.64)
Schedule 111	5,651,303	Manual Calc	\$ (36,478.37)
Schedule 112	0	Manual Calc	\$ -
Schedule 121	396,185	Manual Calc	\$ (16,940.83)
Schedule 122	0	Manual Calc	\$ -
Schedule 131	0	Manual Calc	\$ -
Schedule 132	0	Manual Calc	\$ -
Schedule 146	2,936,207	Manual Calc	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 13,852.98
	<u>24,054,373</u>		\$ (68,424.86)
	24,054,373	Adj	-
			\$ (68,424.86)
		Subtotal	1,482,262.48
Interest		3.25%	\$4,107.12
Balance		11-30-2013	1,486,369.60

Nov-13		
JOURNAL ENTRY	dr	cr
Total Interest Income	419600 GD WA	(4,107.12)
Total Interest Expense	431600 GD WA	0.00
Total WA Amortization Expense	805110 GD WA	68,424.86
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	(64,317.74)

interest check
\$4,107.12

WA 191000 Recoverable Gas Costs Amortized			
Dec-13			
	Total	Rates	Amortization
Schedule 101	22,636,008	Manual Calc	\$ (56,737.25)
Schedule 111	7,518,125	Manual Calc	\$ (36,348.93)
Schedule 112	0	Manual Calc	\$ -
Schedule 121	588,721	Manual Calc	\$ (8,844.16)
Schedule 122	0	Manual Calc	\$ -
Schedule 131	0	Manual Calc	\$ -
Schedule 132	0	Manual Calc	\$ -
Schedule 146	3,675,604	Manual Calc	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>34,418,458</u>		\$ (101,930.34)
	34,418,458	Adj	-
			\$ (101,930.34)
		Subtotal	1,384,439.26
Interest		3.25%	\$3,887.55
Balance		12-31-2013	1,388,326.81

Dec-13		
JOURNAL ENTRY	dr	cr
Total Interest Income	419600 GD WA	(3,887.55)
Total Interest Expense	431600 GD WA	0.00
Total WA Amortization Expense	805110 GD WA	101,930.34
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	(98,042.79)

interest check
\$3,887.55

Amortization of IP Deferral

Balance 05-31-2013 77,569.21

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Jun-13				
	Volumes		Rates	Amortization
	Total			
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	338,156	(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 06-30-2013 66,437.67

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Jul-13				
	Volumes		Rates	Amortization
	Total			
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 07-31-2013 58,150.64

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Aug-13				
	Volumes		Rates	Amortization
	Total			
Schedule	101	2,046,635	(0.00219)	\$ (4,482.13)
Schedule	111	1,287,109	(0.00219)	\$ (2,818.77)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	364,418	(0.00219)	\$ (798.08)
Schedule	122	28,500	(0.00219)	\$ (62.42)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	49,431	(0.00219)	\$ (108.25)
Schedule	146	1,709,758	(0.00020)	\$ (341.95)
Current Month Amortization				\$ (8,811.59)
		5,485,849		

Balance 08-31-2013 49,339.05

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Sep-13				
	Volumes		Rates	Amortization
	Total			
Schedule	101	2,647,538	(0.00219)	\$ (5,798.11)
Schedule	111	1,599,551	(0.00219)	\$ (3,503.02)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	344,046	(0.00219)	\$ (753.46)
Schedule	122	31,388	(0.00219)	\$ (68.74)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	54,453	(0.00219)	\$ (119.25)
Schedule	146	1,818,699	(0.00020)	\$ (363.74)
Current Month Amortization				\$ (10,606.32)
		6,495,675		

Balance 09-30-2013 38,732.73

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Oct-13				
	Volumes		Rates	Amortization
	Total			
Schedule	101	9,244,353	(0.00219)	\$ (20,245.13)
Schedule	111	3,880,001	(0.00219)	\$ (8,497.20)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	595,792	(0.00219)	\$ (1,304.78)
Schedule	122	40,500	(0.00219)	\$ (88.70)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	68,629	(0.00219)	\$ (150.30)
Schedule	146	2,531,895	(0.00020)	\$ (506.38)
Current Month Amortization				\$ (30,792.49)
		16,361,170		

Balance 10-31-2013 8,140.24

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Nov-13				
	Volumes		Rates	Amortization
	Total			
Schedule	101	15,070,878	Manual Calc	\$ -
Schedule	111	5,651,303	Manual Calc	\$ -
Schedule	112	0	Manual Calc	\$ -
Schedule	121	396,186	Manual Calc	\$ -
Schedule	122	51,667	Manual Calc	\$ -
Schedule	131	0	Manual Calc	\$ -
Schedule	132	142,001	Manual Calc	\$ -
Schedule	146	2,936,207	Manual Calc	\$ -
Current Month Amortization				\$ (8,833.92)
		24,248,041		

Balance 11-30-2013 (693.68)

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Dec-13				
	Volumes		Rates	Amortization
	Total			
Schedule	101	22,636,008	Manual Calc	\$ -
Schedule	111	7,518,125	Manual Calc	\$ -
Schedule	112	0	Manual Calc	\$ -
Schedule	121	588,721	Manual Calc	\$ -
Schedule	122	84,319	Manual Calc	\$ -
Schedule	131	0	Manual Calc	\$ -
Schedule	132	132,732	Manual Calc	\$ -
Schedule	146	3,675,604	Manual Calc	\$ -
Current Month Amortization				\$ (13,002.04)
		34,635,509		

Balance 12-31-2013 (13,895.72)

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)

Aug-13			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 8,811.59	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(8,811.59)

Sep-13			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 10,606.32	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(10,606.32)

Oct-13			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 30,792.49	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(30,792.49)

Nov-13			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 8,833.92	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(8,833.92)

Dec-13			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 13,002.04	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(13,002.04)

RATE CHANGE PRORATION FOR DECEMBER

PROCESSING DATE RANGE: 2013-11-27 THRU 2013-12-30

RATE CHANGE EFFECTIVE DATE 2013-11-01

REVENUE MONTH DECEMBER

STATE RATE SCHEDULE NUM PREVIOUS RATE USAGE CURRENT RATE USAGE TOTAL USAGE BILLED

 WASHINGTON

TOTAL SCHEDULE	FAFB			49,450	49,450
TOTAL SCHEDULE	101 ✓	259,931		19,825,143	19,825,074
TOTAL SCHEDULE	111 ✓	150,770		6,861,419	7,012,189
TOTAL SCHEDULE	121 ✓	10,249		602,460	612,709
TOTAL SCHEDULE	122			84,319	84,319
TOTAL SCHEDULE	132 ✓	12,748		119,984	132,732
TOTAL SCHEDULE	146			2,363,218	2,363,218

STATE TOTAL 433,698 29,645,993 30,079,691

MONTH USAGE TOTALS 433,698 29,645,993 30,079,691

Washington Sales Volumes

December-13 Description	Schedule	December-13 Billed	November-13 Unbilled	December-13 Unbilled	December-13 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral:							
Firm 101		19,810,399	11,043,212	13,868,821	2,825,609	22,636,008	
Firm 111		7,015,199	4,222,915	4,725,841	502,926	7,518,125	
Firm 112		0	0	0	0	0	
Firm 121		612,709	485,139	461,151	(23,988)	588,721	
Firm 122		84,319	0	0	0	84,319	
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	
Firm 132		132,732	0	0	0	132,732	
Intermittible 132W		0	0	0	0	0	
Total Retail Sales for GTT		27,665,368	15,751,266	19,055,813	3,304,547	30,969,905	Total retail sales for PGA commodity deferral, includes Intermittible rate schedules
Total 146 Transportation Sales							
		2,942,243	2,882,076	3,615,437	733,361	3,675,604	
		2,942,243	2,882,076	3,615,437	733,361	3,675,604	
Total 147 & 148 Transportation Sales							
		439,516	0	0	0	439,516	
		4,224,487	4,224,487	4,791,912	567,425	4,791,912	
		4,664,003	4,224,487	4,791,912	567,425	5,231,428	
Total sales		35,281,604	22,857,829	27,463,162	4,605,333	39,866,937	
Schedule Summary for Demand Deferral:							
Firm 101		19,810,399	11,043,212	13,868,821	2,825,609	22,636,008	
Firm 111		7,015,199	4,222,915	4,725,841	502,926	7,518,125	
Firm 112		0	0	0	0	0	
Firm 121		612,709	485,139	461,151	(23,988)	588,721	
Firm 122		84,319	0	0	0	84,319	
Intermittible 131		0	0	0	0	0	
Intermittible 132		132,732	0	0	0	132,732	
Transportation 146		2,942,243	2,882,076	3,615,437	733,361	3,675,604	
		30,597,601	18,633,342	22,671,250	4,037,908	34,635,509	Total sales for PGA demand deferral, includes Intermittible rate schedules & schedule 146 transportation
Schedule Summary for Commodity and Demand Amortization:							
Firm 101		19,810,399	11,043,212	13,868,821	2,825,609	22,636,008	
Firm 111		7,015,199	4,222,915	4,725,841	502,926	7,518,125	
Firm 121		612,709	485,139	461,151	(23,988)	588,721	
122G		0	0	0	0	0	Special amortization rate
122L		0	0	0	0	0	Special amortization rate
122W		0	0	0	0	0	Special amortization rate
131		0	0	0	0	0	Special amortization rate
Intermittible 132W		0	0	0	0	0	Special amortization rate
Transportation 146		2,942,243	2,882,076	3,615,437	733,361	3,675,604	
		30,380,550	18,633,342	22,671,250	4,037,908	34,418,458	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales							
Firm 112		0	0	0	0	0	Annual lump sum amortization
Firm 122		84,319	0	0	0	84,319	Annual lump sum amortization
Intermittible 132		132,732	0	0	0	132,732	Annual lump sum amortization
Total Intermittible Sales		27,522,626	15,751,266	19,055,813	3,304,547	30,827,173	
Total Transportation Sales (Schedule 146)		132,732	0	0	0	132,732	
Total Transportation Sales (Schedule 147 & 148)		2,942,243	2,882,076	3,615,437	733,361	3,675,604	
Total Transportation Sales (Schedule 147 & 148)		4,664,003	4,224,487	4,791,912	567,425	5,231,428	
Check total sales		35,281,604	22,857,829	27,463,162	4,605,333	39,866,937	
		35,281,604	22,857,829	27,463,162		39,866,937	

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201312 , State Code : WA

Accounting Period:201312	State Code:WA
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Rate Schedule Num	Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
101	01 RESIDENTIAL	136,966	16,565,418	15,279,867	135,792	102,680,129	92,740,469
	21 FIRM COMMERCIAL	11,964	3,194,162	2,929,678	11,971	17,267,051	15,152,769
	31 FIRM- INDUSTRIAL	80	38,451	35,081	87	199,736	172,399
	80 INTERDEPARTMENT REVENUE	29	12,368	11,281	31	82,064	70,230
	Total 101	149,039	19,810,399	18,255,907	147,880	120,228,980	108,135,867
111	01 RESIDENTIAL	263	430,988	329,361	253	3,135,098	2,254,338
	21 FIRM COMMERCIAL	2,230	6,301,726	4,707,868	2,188	41,195,751	29,001,450
	31 FIRM- INDUSTRIAL	45	241,192	176,917	46	1,873,967	1,269,448
	80 INTERDEPARTMENT REVENUE	13	41,293	30,670	11	277,235	193,490
	Total 111	2,551	7,015,199	5,244,816	2,498	46,482,051	32,718,726
121	21 FIRM COMMERCIAL	24	571,404	391,482	24	4,901,528	3,057,322
	31 FIRM- INDUSTRIAL	3	41,305	29,311	2	310,026	198,170
	Total 121	27	612,709	420,792	26	5,211,554	3,255,492
122	21 FIRM COMMERCIAL	2	84,319	55,116	2	686,577	433,396
132	22 INTERRUPTIBLE COMMERCIAL	2	132,732	80,807	2	1,291,963	751,007
146	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	17	1,580,647	118,213	18	13,371,211	1,043,059
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	29	1,361,596	105,245	25	15,705,734	1,245,920
	Total 146	46	2,942,243	223,458	43	29,076,945	2,288,979
147	93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	3	439,516	9,190	3	2,689,762	56,243
148	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	1	1,114,693	11,347	1	10,142,530	103,825
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	5	3,109,794	96,011	5	35,621,416	1,113,689
	Total 148	6	4,224,487	107,358	6	45,763,946	1,217,514
158	01 RESIDENTIAL	0	0	564,282	0	0	3,445,897
	16 LARGE CUSTOMER PGA-COMMERCIAL	0	0	0	0	0	890
	17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	0	0	0	543
	21 FIRM COMMERCIAL	0	0	324,193	0	0	1,947,653
	22 INTERRUPTIBLE COMMERCIAL	0	0	5,000	0	0	46,472
	31 FIRM- INDUSTRIAL	0	0	5,157	0	0	27,679
	80 INTERDEPARTMENT REVENUE	0	0	79	0	0	696
	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	0	0	7,238	0	0	67,767
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	0	0	3,289	0	0	39,029
	Total 158	0	0	909,238	0	0	5,576,625
158A	01 RESIDENTIAL	0	0	-8	0	0	-51
	21 FIRM COMMERCIAL	0	0	-19	0	0	-617
	Total 158A	0	0	-27	0	0	-668
199	16 LARGE CUSTOMER PGA-COMMERCIAL	0	0	0	0	0	14,782
	17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	0	0	0	-281
	19 THEFT OF SERVICE-GAS	0	0	0	0	0	68
	88 MISC-SERVICING CUSTOMER INSTALLS	0	0	669	0	0	12,420
	Total 199	0	0	669	0	0	26,989
Total WA		151,676	35,261,604	25,307,323	150,460	251,431,778	154,460,171
Total WA		151,676	35,261,604	25,307,323	150,460	251,431,778	154,460,171

Month	Monthly Ave Add Foothills	Monthly Ave Add Nova GJ's	Monthly Ave Add Foothills In GJ's	Cost Transfer Nova (CDN)	Cost Transfer Foothills (CDN)	Monthly Total (CDN)	F/X Rate at close	Total in USD	Jurisdiction Split to WA	WA Monthly Amount	WA Int	WA Cumulative Balance	WA Int Rate	ID Monthly Amount	ID Int	ID Cumulative Balance	ID Int Rate
11-30-2011	9,177	9,767	\$53,317.79	\$26,429.76	\$79,747.55	98.000%	\$78,152.60	68.99%	\$53,317.48	\$73.01	\$53,990.49	\$10.10	3.25%	\$24,235.12	\$10.10	\$24,245.22	1.00%
12-31-2011	8,576	9,006	\$49,829.00	\$24,369.00	\$74,197.99	98.360%	\$72,981.14	69.37%	\$50,627.02	\$214.78	\$104,832.29	\$29.52	3.25%	\$22,354.12	\$29.52	\$46,628.86	1.00%
01-31-2012	9,513	9,729	\$47,175.93	\$27,893.98	\$75,069.91	99.680%	\$74,769.88	70.39%	\$52,630.52	\$355.19	\$157,818.00	\$48.08	3.25%	\$22,139.36	\$48.08	\$68,816.30	1.00%
02-29-2012	9,337	9,856	\$46,304.58	\$28,195.20	\$74,499.78	101.070%	\$75,296.93	71.19%	\$53,603.68	\$500.01	\$211,921.69	\$66.39	3.25%	\$21,693.25	\$66.39	\$90,575.94	1.00%
03-31-2012	9,694	10,059	\$48,072.55	\$28,776.03	\$76,848.57	100.170%	\$76,979.21	70.14%	\$53,993.22	\$647.07	\$266,561.98	\$85.06	3.25%	\$22,985.99	\$85.06	\$113,646.99	1.00%
04-30-2012	8,979	9,351	\$44,529.01	\$26,752.17	\$71,281.18	101.220%	\$72,150.81	69.50%	\$50,144.81	\$789.84	\$317,496.64	\$103.87	3.25%	\$22,006.00	\$103.87	\$135,756.86	1.00%
05-31-2012	9,286	9,805	\$46,050.39	\$28,049.73	\$74,100.12	96.790%	\$71,721.51	69.87%	\$50,111.82	\$927.75	\$368,536.20	\$122.13	3.25%	\$21,609.69	\$122.13	\$157,488.68	1.00%
06-30-2012	-	-	\$0.00	\$0.00	\$0.00	98.230%	\$0.00	67.30%	\$0.00	\$998.12	\$369,534.32	\$131.24	3.25%	\$0.00	\$131.24	\$157,619.92	1.00%
07-31-2012	9,867	10,151	\$48,931.57	\$29,039.29	\$77,970.86	99.710%	\$77,744.74	65.02%	\$50,549.63	\$1,069.27	\$421,153.23	\$142.68	3.25%	\$7,195.11	\$142.68	\$184,957.72	1.00%
08-31-2012	9,903	10,115	\$49,111.38	\$28,937.15	\$78,048.52	101.400%	\$79,141.20	65.40%	\$51,758.34	\$1,210.71	\$474,122.29	\$165.54	3.25%	\$27,382.85	\$165.54	\$212,506.11	1.00%
09-30-2012	9,866	10,136	\$48,924.83	\$28,998.03	\$77,922.86	101.620%	\$79,185.21	63.13%	\$49,989.62	\$1,351.78	\$525,463.69	\$189.25	3.25%	\$29,195.59	\$189.25	\$241,890.95	1.00%
10-31-2012	9,633	10,169	\$47,869.23	\$29,090.55	\$76,959.77	99.980%	\$76,944.38	65.75%	\$50,590.93	\$1,491.64	\$577,546.25	\$212.56	3.25%	\$26,353.45	\$212.56	\$268,456.96	1.00%
11-30-2012	8,405	8,871	\$41,680.89	\$25,379.46	\$67,060.35	100.610%	\$67,469.42	69.13%	\$46,641.61	\$1,627.35	\$625,815.21	\$232.39	3.25%	\$20,827.81	\$232.39	\$289,517.16	1.00%
12-31-2012	9,426	9,943	\$46,743.05	\$28,446.04	\$75,189.09	100.660%	\$75,685.34	69.38%	\$52,510.49	\$1,766.02	\$680,091.72	\$250.92	3.25%	\$23,174.85	\$250.92	\$312,942.93	1.00%
01-31-2013	10,252	10,834	\$49,638.47	\$25,015.57	\$74,654.03	100.210%	\$74,810.80	70.32%	\$52,606.96	\$1,913.15	\$734,611.83	\$270.04	3.25%	\$22,203.85	\$270.04	\$335,416.81	1.00%
02-28-2013	9,747	10,262	\$47,195.32	\$23,693.83	\$70,889.15	97.030%	\$68,783.74	72.82%	\$50,088.32	\$2,057.40	\$786,757.56	\$304.16	3.25%	\$18,695.42	\$304.16	\$354,399.54	1.00%
03-31-2013	9,539	10,055	\$46,186.43	\$23,216.58	\$69,403.01	98.230%	\$68,174.58	68.91%	\$46,979.10	\$2,194.42	\$835,931.08	\$375.899.18	3.25%	\$21,195.48	\$375.899.18	\$375,899.18	1.00%
04-30-2013	9,241	9,760	\$44,745.73	\$22,535.05	\$67,280.78	99.220%	\$66,755.99	68.79%	\$45,921.45	\$2,326.17	\$884,178.69	\$321.93	3.25%	\$20,834.54	\$321.93	\$397,055.65	1.00%
05-31-2013	9,085	9,443	\$43,988.32	\$21,802.92	\$65,791.24	96.700%	\$63,620.13	68.98%	\$43,885.17	\$2,454.08	\$930,517.93	\$339.10	3.25%	\$19,734.96	\$339.10	\$417,129.72	1.00%
06-30-2013	9,646	10,082	\$46,705.13	\$23,278.99	\$69,984.11	95.140%	\$66,582.88	67.26%	\$44,783.65	\$2,580.80	\$977,882.37	\$356.69	3.25%	\$21,799.24	\$356.69	\$439,285.65	1.00%
07-31-2013	9,555	9,992	\$46,263.12	\$23,070.12	\$69,333.25	97.400%	\$67,530.59	66.58%	\$44,961.86	\$2,709.32	\$1,025,553.56	\$375.48	3.25%	\$22,568.72	\$375.48	\$462,229.85	1.00%
08-31-2013	9,575	9,790	\$46,360.74	\$22,604.46	\$68,965.21	94.880%	\$65,434.19	64.51%	\$42,211.60	\$2,834.70	\$1,070,599.86	\$394.87	3.25%	\$23,222.59	\$394.87	\$485,847.31	1.00%
09-30-2013	10,103	10,233	\$52,234.23	\$23,626.29	\$75,860.53	97.020%	\$73,599.89	64.31%	\$47,332.09	\$2,963.64	\$1,120,895.58	\$415.82	3.25%	\$26,267.80	\$415.82	\$512,530.92	1.00%

Cost of Transfer		\$1,593,515.15	check	\$1,085,839.35	\$35,056.22	\$1,120,895.58	\$507,675.80	\$4,855.13	\$512,530.92
Totals		\$1,593,515.15	check	\$1,085,839.35	\$35,056.22	\$1,120,895.58	\$507,675.80	\$4,855.13	\$512,530.92

CORRECTING ENTRY	Dr	Cr
191010 GD WA		Reverse interest expense on demand allocation correction
431600 GD WA	\$35,056.22	
191010 GD ID		Reverse interest expense on demand allocation correction
431600 GD ID	\$4,855.13	
		Reverse interest expense on demand allocation correction
		\$4,855.13

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
WA Interest Rate:							
FERC Natural Gas Interest Rate, changes quarterly							3.25%
WA Deferral Rates							
Commodity Rate	191010 GD WA	101 - 132	Debit	OLD \$0.33052 ✓ NEW \$0.36280 ✓	10-01-2013	12-31-2013	
Demand Rate		101	Debit	\$0.10420 ✓	11-01-2013	Next PGA filing	
		111/112	Debit	\$0.11288 ✓	11-01-2013	Next PGA filing	
		121/122	Debit	\$0.11041 ✓	11-01-2013	Next PGA filing	
		131/132	Debit	\$0.09049 ✓	11-01-2013	Next PGA filing	
		146	Debit	\$0.06666 ✓ \$0.00054 ✓	11-01-2013	Next PGA filing	
		146	Debit	\$0.00054 ✓	11-01-2013	Next PGA filing	
WA Commodity & Demand Amortization Rates							
	191000 GD WA	101	Credit	\$0.03395 ✓	11-01-2013	Next PGA filing	
		111	Credit	\$0.03060 ✓	11-01-2013	Next PGA filing	
		112	Credit	\$0.00566 ✓	11-01-2013	Next PGA filing	
		121	Credit	\$0.02998 ✓	11-01-2013	Next PGA filing	
		122	Credit	\$0.01582 ✓	11-01-2013	Next PGA filing	
		131	Debit	\$0.05739 ✓	11-01-2013	Next PGA filing	
		132	Credit		11-01-2013	Next PGA filing	
		146	Credit		11-01-2013	Next PGA filing	
	186328 GD WA	101		\$0.00004	11-01-2013	Next PGA filing	
WA Decoupling Mechanism Amortization (Sch 159)							
WA Jackson Prairie Amortization Rates							
ID Interest Rate	191025 GD WA	101-132	Credit	\$0.00219 ✓	11-01-2013	Next PGA filing	
Customer Deposit Rate changes annually check IPUC website		146	Credit	\$0.00020 ✓ (\$0.00004) ✓	11-01-2013	Next PGA filing	
ID Deferral Rates							
Commodity Rate (Without GTI)	191010 GD ID	101 - 132	Debit	\$0.37122	10-01-2013	Next PGA filing	
Demand Rate		101 - 122	Debit	\$0.10289	10-01-2013	Next PGA filing	
ID Commodity & Demand Amortization Rates							
	191000 GD ID	101	Credit	\$0.01778	10-01-2013	Next PGA filing	
		111	Credit	\$0.01778	10-01-2013	Next PGA filing	
		131	Debit	\$0.01657	10-01-2013	Next PGA filing	
		101	Debit	\$0.00015 ✓ (\$0.00015) ✓	10-01-2013	Next PGA filing	
		111	Debit	\$0.01482 ✓	10-01-2013	Next PGA filing	
		112	Debit	\$0.00000	10-01-2013	Next PGA filing	
		121	Debit	\$0.00000	10-01-2013	Next PGA filing	
		131	Debit	\$0.00000	10-01-2013	Next PGA filing	

Avista Corporation Journal Entry

Effective Date: 201312

Journal: NSJ017 - AVA thermal transport costs from LDC

Team: Resource Accounting

Last Saved by: Carolyn Groome

Last Saved: 01/07/2014 10:49 AM

Type: C

Submitted by: Carolyn Groome

Approval Requested: 01/07/2014 10:49 AM

Category: NSJ

Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557730 - OTHER POWER EXP-INTRACO THERMAL GAS	ED	AN	DL	1,593,515.15		
20	001	232620 - ACCTS PAY-TURBINE GAS	ZZ	ZZ	DL		1,593,515.15	
30	001	232620 - ACCTS PAY-TURBINE GAS	ZZ	ZZ	DL	1,593,515.15		Eliminate intracompany receivable/payable
40	001	142600 - CUST ACCT REC-RESALE GAS	ZZ	ZZ	DL		1,593,515.15	Eliminate intracompany receivable/payable
Totals:						3,187,030.30	3,187,030.30	

Carolyn Groome
 Prepared by Carolyn Groome
[Signature]
 Reviewed by
[Signature]
 Approved for Entry
 Corporate Accounting use Only

1/7/14
 Date
 1/7/14
 Date
 1/7/14
 Date


Explanation:

To record intracompany thermal transport costs from LDC to Heat Rate/Thermal not previously allocated for the period Nov 2011 thru Sep 2013.

RECEIVED
 RECORDS MANAGEMENT
 2014 JAN 24 AM 8:23
 STATE OF WASH.
 UTIL. AND TRANSP.
 COMMISSION



*Interoffice Memorandum
State & Federal Regulation*

DATE: January 9, 2014
TO: Christy Burmeister-Smith and Distribution List
FROM: Kelly Norwood 
SUBJECT: Adjustment of Transport Costs between Electric and Natural Gas

The Company identified an error relating to the allocation of AECO natural gas supply volumes between the Company's Power Supply operations ("Thermal") and the Company's natural gas operations ("LDC"), as described in the attached memo from Avista's Gas Supply Department. The errors occurred from November 2011 through September 2013.

Correction of the error results in costs that shift from the WA/ID natural gas operations to the WA/ID electric operations. This reallocation of costs will impact the PGAs for the natural gas operations and the WA ERM and ID PCA for the electric operations.

For WA electric costs, the Company determined the sharing of Washington's reallocation of costs in the ERM between customers and the Company by reviewing the applicable deadbands and sharing bands within the ERM for each of the past years, as if costs had actually been recorded during the respective prior periods. Under the ERM, Avista defers a portion of net power supply and transmission costs that are above or below the level of authorized costs reflected in base rates, subject to a deadband and sharing bands. The sharing of the costs between customers and the Company should be based on the sharing that would have occurred if the costs had flowed through the ERM during each year 2011 through 2013, as incremental dollar amounts to what actually occurred each year.

This accounting treatment is similar to the accounting treatment the Company agreed to in 2002 with the Staff of the Washington Utilities and Transportation Commission (Staff), and the Industrial Customers of Northwest Utilities (ICNU) related to a multi-year purchased power contract with Enron. During the first ERM deferral period of July 1, 2002 through December 31, 2002, the Company proposed to recover the net cost associated with a buyout of a multi-year purchased power contract with Enron. The Company had recorded the termination cost as a current purchased power expense for the month of October 2002. Staff and ICNU recommended that the termination costs be amortized over the original delivery period of the energy contract (2004 to 2006), rather than be recorded in the single month of the settlement transaction. The Company agreed to the Staff/ICNU approach, and the Settlement Stipulation approved in Docket No. UE-030751 at page 6 provided for an amortization of the termination payment over the original 2004 to 2006 delivery period of the contract. Thus, the amortization of the Enron termination payment was subject to the ERM sharing bands during the 2004 to 2006 period.

In this instance, assigning the costs to the specific years that the costs relate to, and applying the ERM deadband and sharing bands for those years to determine the amount allocable to customers and the Company, is consistent with the methodology previously adopted for the Enron termination payment.

For ID electric costs, the Company split the costs between customers and the Company using the 90/10 sharing applicable to the PCA.

Interest has been calculated on the amounts recorded in the PGA, ERM and PCA for each period as if the costs had been recorded in the prior periods they normally would have occurred.

A summary of the adjustment follows:

Summary of Impact to Avista Earnings:	2011	2012	2013	Total
Increase Electric Costs (547/557)	15,509	82,709	221,943	320,161
Interest Income - Electric	(293)	(12,973)	(27,326)	(40,592)
Interest Expense - Gas	329	14,566	35,937	50,832
Net Impact - Increased Costs	15,545	84,302	230,554	330,401

Summary of Impact to Deferrals:	
ID PCA	505,265
WA ERM	808,681
ID PGA	(487,554)
WA PGA	(1,156,794)
Net Impact - Increased Liability	(330,401)

Detail Journal Entries:

<u>Journal</u>	<u>FERC</u>	<u>Ser</u>	<u>Jur</u>	<u>FERC Description</u>	<u>Debit</u>	<u>Credit</u>
NSJ022	547610	ED	AN	FUEL COYOTE SPRINGS 2 CT	1,593,515	
NSJ019	182385	ED	ID	REGULATORY ASSET ID PCA DEFERRAL 1	440,430	
NSJ019	182386	ED	ID	REGULATORY ASSET ID PCA DEFERRAL 2	64,835	
NSJ019	419600	ED	ID	INTEREST ON ENERGY DEFERRALS		5,893
NSJ019	557380	ED	ID	IDAHO PCA-DEF		499,372
NSJ019	186280	ED	WA	REGULATORY ASSET ERM DEFERRED CURRENT YEAR	808,681	
NSJ019	419600	ED	WA	INTEREST ON ENERGY DEFERRALS		34,699
NSJ019	557280	ED	WA	DEFERRED POWER SUPPLY EXPENSE		773,982
NSJ022	804001	GD	AN	GAS COSTS-DEMAND		1,593,515
NSJ025	191010	GD	ID	CURR UNRECOV PGA DEFERRED		5,916
NSJ025	191010	GD	ID	CURR UNRECOV PGA DEFERRED		481,638
NSJ025	431600	GD	ID	INTEREST EXPENSE ENERGY DEFERRALS	5,916	
NSJ025	805120	GD	ID	DEFER CURRENT UNRECOVERED GAS COSTS	481,638	
NSJ025	191010	GD	WA	CURR UNRECOV PGA DEFERRED		44,916
NSJ025	191010	GD	WA	CURR UNRECOV PGA DEFERRED		1,111,877
NSJ025	431600	GD	WA	INTEREST EXPENSE ENERGY DEFERRALS	44,916	
NSJ025	805120	GD	WA	DEFER CURRENT UNRECOVERED GAS COSTS	1,111,877	

Journals used to Record Transaction:

- NSJ017 To record intracompany thermal transport costs from LDC to Heat Rate/Thermal not previously allocated for the period Nov 2011 thru Sep 2013 (Reversed with NSJ022)
- NSJ019 To record intracompany thermal transport cost for LDC to Heat Rate/Thermal not previously allocated for the period Nov 2011 through Sept. 2013
- NSJ022 To reverse NSJ017 and reclass to Thermal (CS2) transport costs. Also to correct deferral interest expense calculations related to gas costs on NSJ019.
- NSJ025 To reverse gas deferral interest on \$1.6M recorded in NSJ022 and to correct allocation for WA/ID.

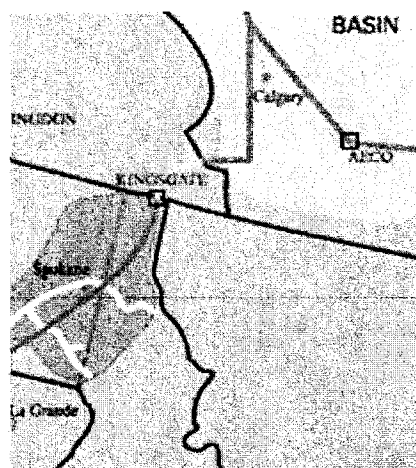
Distribution List:
Jason Thackston
Kevin Christie
Rosemary Coulson
Gina Armstrong
John Wilcox
Carolyn Groome
Jeanne Pluth
Pat Ehrbar
Annette Brandon
Steve Harper

DATE: January 3, 2014
TO: File
FROM: Steve Harper
SUBJECT: Error Related to Allocation of AECO Natural Gas Supply

This memo addresses an error that occurred between November 2011 through September 2013 related to the allocation of natural gas transportation volumes between the Company's Power Supply operations ("Thermal") and the Company's natural gas operations ("LDC").

By way of background, both the LDC and Thermal operations have contracts for fixed transportation capacity on TransCanada Pipeline – Alberta ("TCPL-AB"), TransCanada Pipeline – British Columbia ("TCPL-BC") and TransCanada Gas Transmission Northwest ("GTN"). Thermal operations has firm transportation contracts to transport natural gas from Alberta (AECO) to its natural gas generating facilities located in Oregon and Idaho. The LDC has firm transportation contracts in order to serve customer load requirements in its natural gas service territories.

Avista's Gas Supply Department is responsible for purchasing daily natural gas for both Thermal and LDC operations, and arranging for the transportation of the natural gas to the appropriate destination. Effective November 1, 2011, Thermal operations did not renew one of their firm transportation contracts, for approximately 10,000 Dth/day, originating at AECO and terminating at Kingsgate. The map below shows the locations of AECO and Kingsgate.



The change in Thermal's firm transportation from AECO to Kingsgate inadvertently was not captured in the Company's system until October 2013 when the error was found. However, Gas Supply continued to schedule natural gas from AECO to Kingsgate as if Thermal still had the prior contractual volumes. The result of this error was that Thermal operations, for the November 2011 through September 2013

time period, used the LDC's firm transportation from AECO to Kingsgate, and likewise did not compensate the LDC for its use.

In order to correct this error, intra-company transactions will be recorded to appropriately record costs to the Washington Energy Recovery Mechanism and Idaho Power Cost Adjustment accounts, and provide the offsetting benefit to the Washington and Idaho Purchased Gas Cost Adjustment ("PGA") accounts.

The following table summarizes the volumes by month with appropriate costs:

Month	Monthly Ave Volume on TCPL-AB (Gigajoules)	Monthly Ave Volume on TCPL-BC (Gigajoules)	Pipeline Tariff Cost on TCPL- AB (CDN \$)	Pipeline Tariff Cost on TCPL- BC (CDN \$)	Monthly Total (CDN \$)	Foreign Exchange Rate	Total in USD	Total by Year
11/30/2011	9,177	9,767	\$53,317.79	\$26,429.76	\$79,747.55	0.98	\$78,152.60	
12/31/2011	8,576	9,006	\$49,829.00	\$24,369.00	\$74,197.99	0.9836	\$72,981.14	\$151,133.74
1/31/2012	9,513	9,729	\$47,175.93	\$27,833.98	\$75,009.91	0.9968	\$74,769.88	
2/29/2012	9,337	9,856	\$46,304.58	\$28,195.20	\$74,499.78	1.0107	\$75,296.93	
3/31/2012	9,694	10,059	\$48,072.55	\$28,776.03	\$76,848.57	1.0017	\$76,979.21	
4/30/2012	8,979	9,351	\$44,529.01	\$26,752.17	\$71,281.18	1.0122	\$72,150.81	
5/31/2012	9,286	9,805	\$46,050.39	\$28,049.73	\$74,100.12	0.9679	\$71,721.51	
6/30/2012	0	0	\$0.00	\$0.00	\$0.00	0.9823	\$0.00	
7/31/2012	9,867	10,151	\$48,931.57	\$29,039.29	\$77,970.86	0.9971	\$77,744.74	
8/31/2012	9,903	10,115	\$49,111.38	\$28,937.15	\$78,048.52	1.014	\$79,141.20	
9/30/2012	9,866	10,136	\$48,924.83	\$28,998.03	\$77,922.86	1.0162	\$79,185.21	
10/31/2012	9,653	10,169	\$47,869.23	\$29,090.55	\$76,959.77	0.9998	\$76,944.38	
11/30/2012	8,405	8,871	\$41,680.89	\$25,379.46	\$67,060.35	1.0061	\$67,469.42	
12/31/2012	9,426	9,943	\$46,743.05	\$28,446.04	\$75,189.09	1.0066	\$75,685.34	\$827,088.62
1/31/2013	10,252	10,834	\$49,638.47	\$25,015.57	\$74,654.03	1.0021	\$74,810.80	
2/28/2013	9,747	10,262	\$47,195.32	\$23,693.83	\$70,889.15	0.9703	\$68,783.74	
3/31/2013	9,539	10,055	\$46,186.43	\$23,216.58	\$69,403.01	0.9823	\$68,174.58	
4/30/2013	9,241	9,760	\$44,745.73	\$22,535.05	\$67,280.78	0.9922	\$66,755.99	
5/31/2013	9,085	9,443	\$43,988.32	\$21,802.92	\$65,791.24	0.967	\$63,620.13	
6/30/2013	9,646	10,082	\$46,705.13	\$23,278.99	\$69,984.11	0.9514	\$66,582.88	
7/31/2013	9,555	9,992	\$46,263.12	\$23,070.12	\$69,333.25	0.974	\$67,530.59	
8/31/2013	9,575	9,790	\$46,360.74	\$22,604.46	\$68,965.21	0.9488	\$65,434.19	
9/30/2013	10,103	10,233	\$52,234.23	\$23,626.29	\$75,860.53	0.9702	\$73,599.89	\$615,292.79
					\$1,610,997.86		\$1,593,515.15	1,593,515.15
					CDN		USD	USD