

Avista Corporation  
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Toll Free 800-727-9170

RECEIVED  
2013 FEB -1 AM 9:17  
IDAHO PUBLIC  
UTILITIES COMMISSION



January 30, 2013

State of Idaho  
Idaho Public Utilities Commission  
P.O. Box 83720  
Boise, Idaho 83720-0074

RE: Monthly Deferred Cost Report

Enclosed please find seven copies of the PGA monthly report of activity in the Gas Deferral Accounts for December 2012. This information is submitted in compliance with Order Number 32651 issued in the Company's most recent Purchase Gas Cost Adjustment filing (Case No. AVU-G-12-05).

If you have any questions regarding this information please feel free to call me at (509) 495-4324.

Sincerely,

A handwritten signature in blue ink that reads "Annette Brandon". The signature is fluid and cursive.

Annette Brandon  
Regulatory Analyst  
State and Federal Regulation

Enclosures

Avista Utilities  
State of Idaho  
Gas Costs Deferred and Amortized

	Last Year		November 2012 Account Activity			Month Of December 2012 Account Activity		Total
	Balance Ending 10/31/12 <Refund> or Surcharge	\$	Refunded or <Surcharged> To Customers	Interest <Refunded> or Surcharged to Customers	Balance Ending 10/31/12 <Refund> or Surcharge	Refunded or <Surcharged> To Customers	Interest <Refunded> or Surcharged to Customers	
Summary of Amortization (Note 1)	\$ (953,644.94)	\$	90,758.61	\$ (940.16)	(\$863,826.49)	\$ 244,313.79	\$ (684.39)	Balance Ending 11/30/12 <Refund> or Surcharge (\$620,197.09)

	Balance Ending 10/31/12 <Refund> or Surcharge		<Refund> or Surcharge Deferred		Interest <Refunded> or Surcharged to Customers		Balance Ending 11/30/12 <Refund> or Surcharge	
	\$		\$		\$		\$	
Summary of Deferral (Note 2)	\$ 873,005.72	\$	547.09	\$	\$873,552.81	\$ (37,652.21)	\$ 752.22	\$836,652.82

	Balance Ending 10/31/12 <Refund> or Surcharge		Net Refund or <Surcharge> To Customers		Interest <Refunded> or Surcharged to Customers		Balance Ending 11/30/12 <Refund> or Surcharge	
	\$		\$		\$		\$	
Total of Amortization and Deferrals	(\$953,644.94)	\$963,764.33	(\$393.07)	\$9,726.32	\$206,661.58	\$94.21	\$216,455.73	

Note 1 - Amortization is recorded in Account 191000 based on Substitute Fourteenth Revision Sheet 155, effective 10/1/12. This Sheet decreases the rates of firm Schedules 101 and 111 by \$.01785 per therm in all blocks and decrease the rates of Schedule 131 by \$.01663 per therm.

Note 2 - Eighteenth Revision Sheet 150, effective 10/1/12, governs the accounting of deferred gas cost differences. These differences are recorded monthly to Account 191010 and are based on the weighted average cost of gas, including a gross revenue factor, per therm as follows:

	Firm Schedule 101	Firm Schedule 111	Firm Schedule 112	Interruptible Schedule 131	Interruptible Schedule 132
Demand Cost	\$0.10327	\$0.10327	\$0.10327	\$0.33285	\$0.33285
Commodity Cost	\$0.33285	\$0.33285	\$0.33285	\$0.33285	\$0.33285
Total Gas Cost	\$0.43612	\$0.43612	\$0.43612	\$0.33285	\$0.33285

Note 3 - The \$1,550,000.00 held back to apply against the current GRC is not included in this worksheet.

Avista Utilities

State of Idaho

Summary of Gas Costs Deferred and Amortized

Summary of Deferral Accounts Status as of, November 30, 2010	Balance 10/31/09	Gas Year to End of Previous Month			Current Month			Balance 11-30-10
		Amortized/ Deferred 11/1/09 - 10/31/10	Interest 11/1/09 - 10/31/10	Balance 10/31/10	Amortized/ Deferred In November	PGA Transfer November	November Interest	
Amortization of 2008 - 2009 Gas Year Costs								
Acct No. 191000, 2008 - 2009, Deferrals	(\$598,233.24)	(\$2,102,302.07)	(\$80,702.50)	(\$2,781,237.81)	\$797,566.23	(\$3,036,443.85)	(\$4,515.78)	(\$5,024,631.21)
Balances for Amortization in 2009-2010	(\$598,233.24)	(\$2,102,302.07)	(\$80,702.50)	(\$2,781,237.81)	\$797,566.23	(\$3,036,443.85)	(\$4,515.78)	(\$5,024,631.21)
Account No. 191010, Current Year Deferrals								
Gas Costs Deferred, including Transportation	(\$11,914,437.37)	\$8,890,899.02	(\$12,905.53)	(\$3,036,443.88)	(\$52,049.10)	\$3,036,443.85	(\$21.66)	(\$52,070.79)
Total Account No. 191010, 2009 - 2010	(\$11,914,437.37)	\$8,890,899.02	(\$12,905.53)	(\$3,036,443.88)	(\$52,049.10)	\$3,036,443.85	(\$21.66)	(\$52,070.79)
Grand Total	(\$12,512,670.61)	\$6,788,596.95	(\$93,608.03)	(\$5,817,681.69)	\$745,517.13		(\$4,537.44)	(\$5,076,702.00)



Avista Utilities  
 State of Idaho  
 Gas Costs Deferred and Amortized

	Last Year		November 2012 Account Activity		Month Of December 2012 Account Activity		Total
	Balance Ending 10/31/12 <Refund> or Surcharge	Refunded or <Surcharged> To Customers	Interest <Refunded> or <Surcharged> to Customers	Balance Ending 10/31/12 <Refund> or Surcharge	Refunded or <Surcharged> To Customers	Interest <Refunded> or <Surcharged> to Customers	
Summary of Amortization (Note 1)	\$ (953,644.94)	\$ 90,758.61	\$ (940.16)	(\$863,826.49)	\$ 244,313.79	\$ (684.39)	(\$620,197.09)

	Balance Ending 10/31/12 <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending 10/31/12 <Refund> or Surcharge	<Refund> or Surcharge Deferred	Interest <Refund> or Surcharge Deferred	Balance Ending 11/30/12 <Refund> or Surcharge
Summary of Deferral (Note 2)	\$ 873,005.72	\$ 547.09	\$ 752.22	\$873,552.81	\$ (37,652.21)	\$ 752.22	\$836,652.82

	Balance Ending 10/31/12 <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or Surcharge to Customers	Balance Ending 10/31/12 <Refund> or Surcharge	Net Refund or <Surcharge> To Customers	Interest <Refund> or Surcharge to Customers	Balance Ending 11/30/12 <Refund> or Surcharge
Total of Amortization and Deferrals	(\$953,644.94)	\$963,764.33	(\$393.07)	\$9,726.32	\$206,661.58	\$94.21	\$216,455.73

Note 1 - Amortization is recorded in Account 191000 based on Substitute Fourteenth Revision Sheet 155, effective 10/1/12. This Sheet decreases the rates of firm Schedules 101 and 111 by \$.01785 per therm in all blocks and decrease the rates of Schedule 131 by \$.01663 per therm.

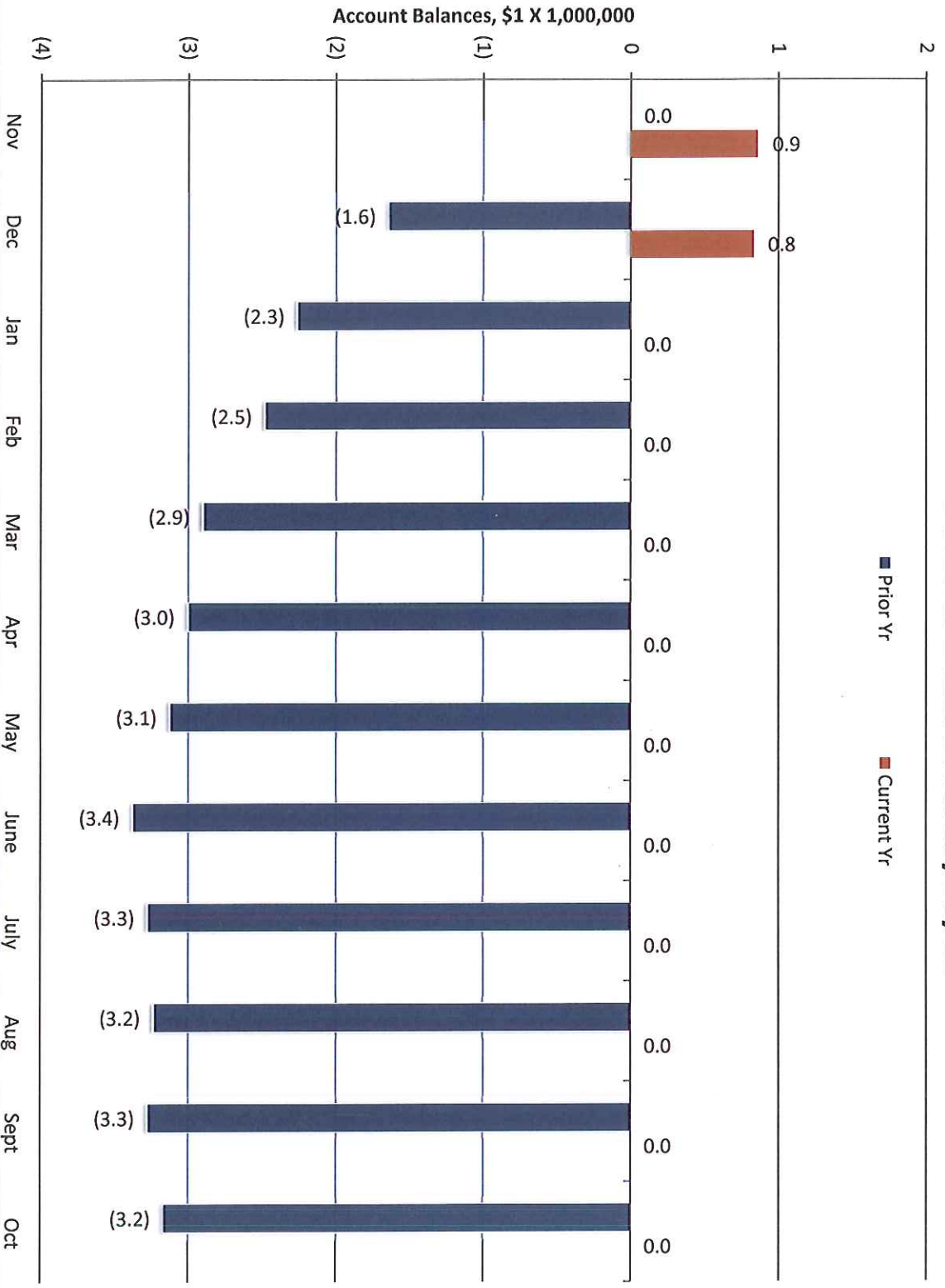
Note 2 - Eighteenth Revision Sheet 150, effective 10/1/12, governs the accounting of deferred gas cost differences. These differences are recorded monthly to Account 191010 and are based on the weighted average cost of gas, including a gross revenue factor, per therm as follows:

	Firm Schedule 101	Firm Schedule 111	Firm Schedule 112	Interruptible Schedule 131	Interruptible Schedule 132
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Commodity Cost	\$0.33285	\$0.33285	\$0.33285	\$0.33285	\$0.33285
Total Gas Cost	\$0.43612	\$0.43612	\$0.43612	\$0.33285	\$0.33285

Note 3 - The \$1,550,000.00 held back to apply against the current GRC is not included in this worksheet.

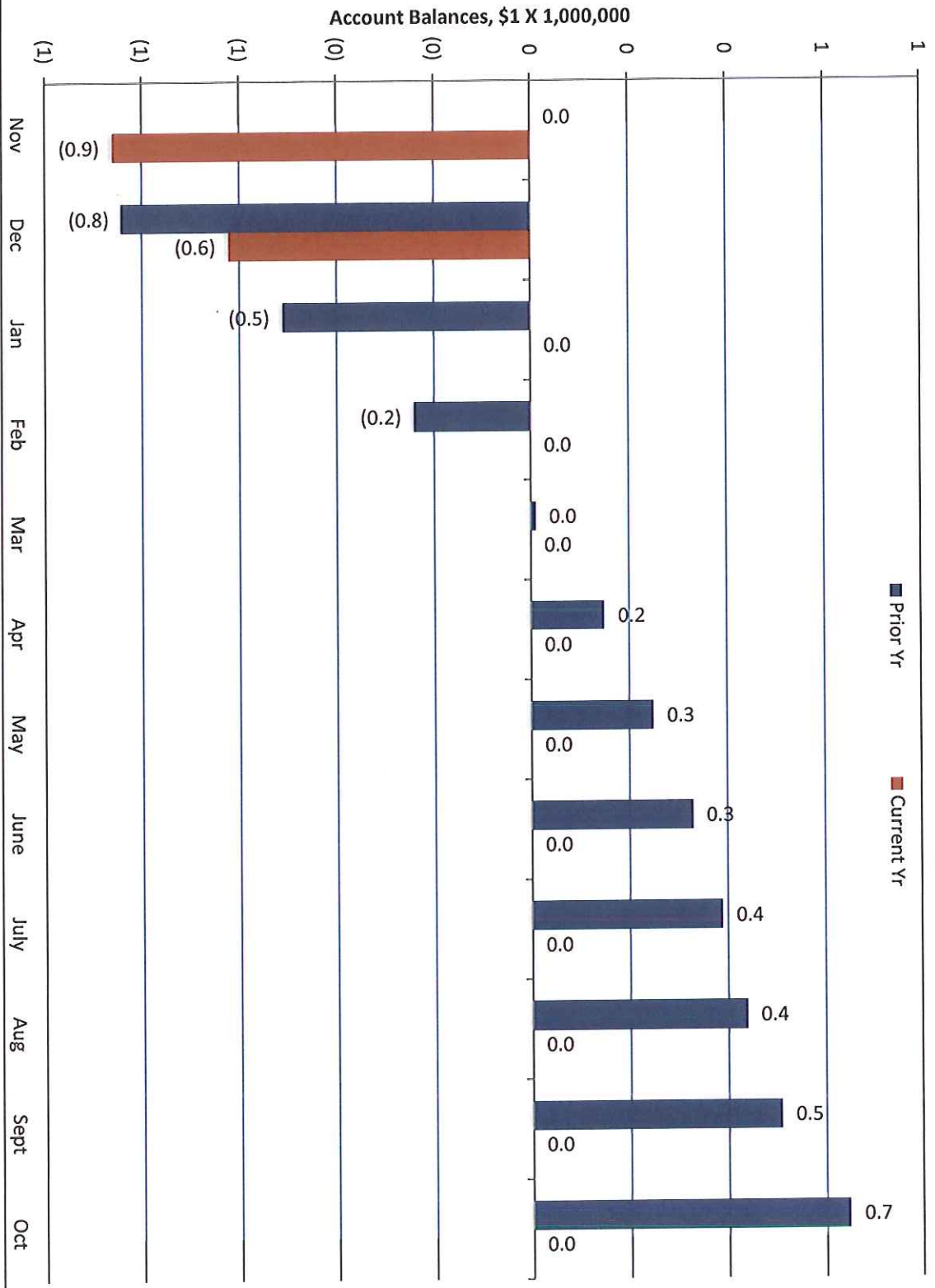
# AVISTA UTILITIES

## Deferral Balance At 12/31/12



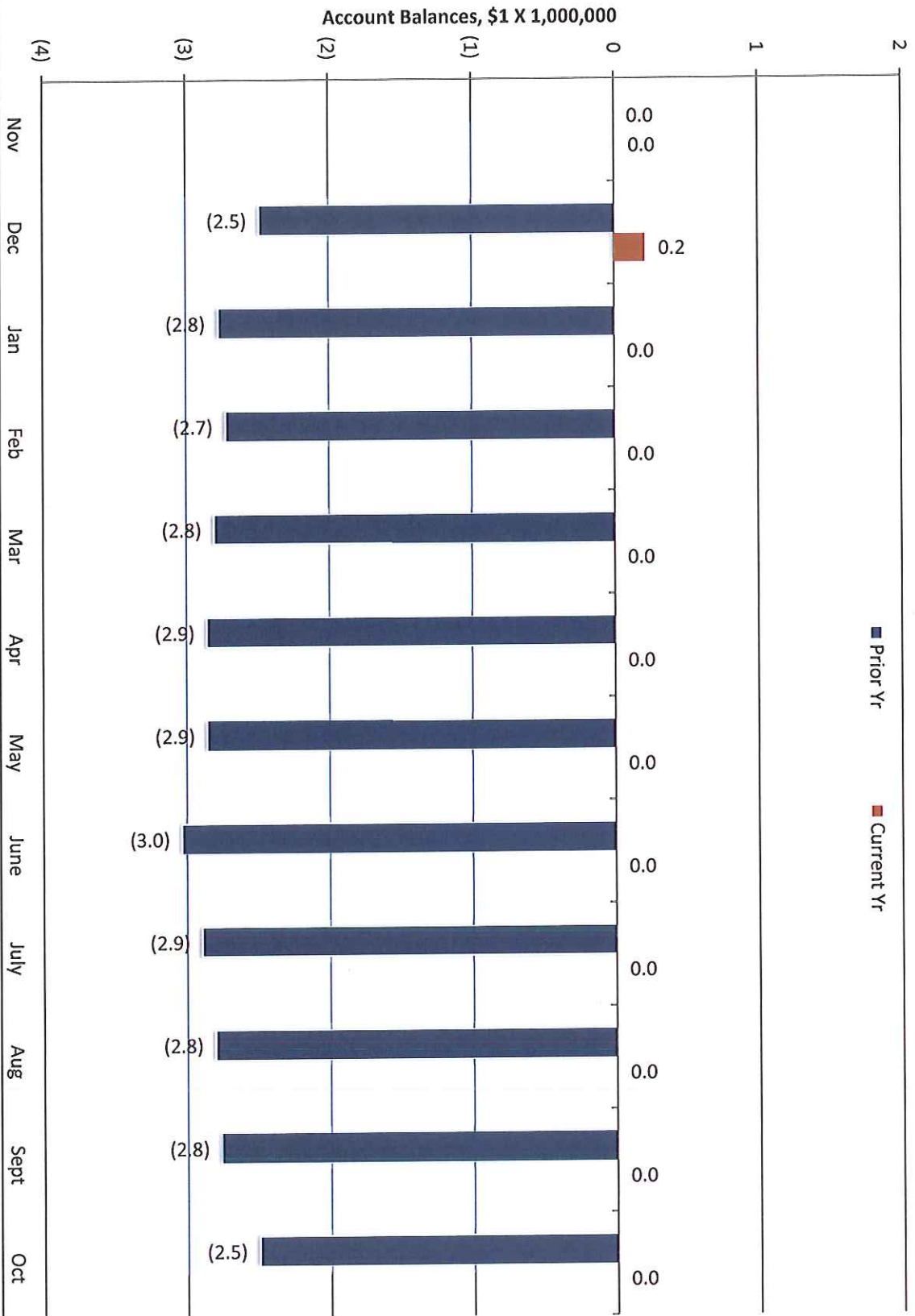
# AVISTA UTILITES

## Amortized Chart At 12/31/12



# AVISTA UTILITES

## Total Deferral/Amortized Balance At 12/31/12



Net Deferrals Bal		Deferral Balance (191010)		Unamortized Bal (191000)	
2011 / 2012	2012 / 2013	2011 / 2012	2012 / 2013	2011 / 2012	2012 / 2013
Nov	0.0	0.0	0.9	0.0	(0.9)
Dec	(2.5)	0.2	0.8	(0.8)	(0.6)
Jan	(2.8)	0.0	0.0	(0.5)	0.0
Feb	(2.7)	0.0	0.0	(0.2)	0.0
Mar	(2.8)	0.0	0.0	0.0	0.0
Apr	(2.9)	0.0	0.0	0.2	0.0
May	(2.9)	0.0	0.0	0.3	0.0
June	(3.0)	0.0	0.0	0.3	0.0
July	(2.9)	0.0	0.0	0.4	0.0
Aug	(2.8)	0.0	0.0	0.4	0.0
Sept	(2.8)	0.0	0.0	0.5	0.0
Oct	(2.5)	0.0	0.0	0.7	0.0
Nov	68	9,726	873,553	(684)	(863,826)
Dec	(2,481,773)	216,456	836,653	(840,861)	(620,197)
Jan	(2,769,522)	0		(510,960)	
Feb	(2,718,720)	0		(237,227)	
Mar	(2,844,861)	0		8,003	
Apr	(2,850,065)	0		152,696	
May	(2,868,372)	0		251,561	
June	(3,034,299)	0		330,981	
July	(2,886,234)	0		388,562	
Aug	(2,795,496)	0		438,885	
Sept	(2,758,891)	0		507,598	
Oct	(2,504,937)	0		653,712	



<b>Balance Sheet Accounts 191000 and 191015</b>
---

	<b>Amortization</b>	<b>Deferral</b>	<b>Total</b>
Ending Balance October 31, 2012	\$ (953,644.94)	\$ -	\$ (953,644.94)
<b>Activity</b>			
201211	\$ 90,758.61	\$ 873,005.72	\$ 963,764.33
201212	\$ 244,313.79	\$ (37,652.21)	\$ 206,661.58
201301	\$ -	\$ -	\$ -
201302	\$ -	\$ -	\$ -
201303	\$ -	\$ -	\$ -
201304	\$ -	\$ -	\$ -
201305	\$ -	\$ -	\$ -
201306	\$ -	\$ -	\$ -
201307	\$ -	\$ -	\$ -
201308	\$ -	\$ -	\$ -
201309	\$ -	\$ -	\$ -
201310	\$ -	\$ -	\$ -
	\$ 335,072.40	\$ 835,353.51	\$ 1,170,425.91
<b>Interest</b>			
201211	\$ (940.16)	\$ 547.09	\$ (393.07)
201212	\$ (684.39)	\$ 752.22	\$ 67.83
201301			\$ -
201302			\$ -
201303			\$ -
201304			\$ -
201305			\$ -
201306			\$ -
201307			\$ -
201308			\$ -
201309			\$ -
201310			\$ -
	\$ (1,624.55)	\$ 1,299.31	\$ (325.24)
Deferral Hold Back Transfer to 191015			\$ -
<b>Ending Balance</b>	<b>\$ (620,197.09)</b>	<b>\$ 836,652.82</b>	<b>\$ 216,455.73</b>

<b>Balance Sheet Accounts 191015</b>
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Beginning Balance 201210	\$ (1,551,291.67)	\$ (1,551,291.67)
<b>Interest</b>		
201112	\$ (1,292.74)	\$ (1,292.74)
201112	\$ (1,293.82)	\$ (1,293.82)
<b>Ending Balance</b>	<b>\$ (1,552,584.41)</b>	<b>\$ (1,551,291.67)</b>
		<b>\$ (1,553,878.23)</b>

Total All Deferral/Amortization Accounts

\$ (714,638.85)      \$ (1,337,422.50)

### Avista Corporation Journal Entry

Effective Date: 201212

1A

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Marcus Garbarino

Last Saved: 01/08/2013 10:05 AM

Submitted by: Marcus Garbarino

Approval Requested: 01/08/2013 10:05 AM

Approved by:

Marcus Garbarino  
 Prepared by Marcus Garbarino

J.F. Miller  
 Reviewed by

1/8/13

Date

1/8/13

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.

**Avista Corporation Journal Entry**

Effective Date: 201212

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Marcus Garbarino

Last Saved: 01/08/2013 10:05 AM

Type: C

Submitted by: Marcus Garbarino

Approval Requested: 01/08/2013 10:05 AM

Approved by:

Category: DJ

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
			GD	WA	DL			
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	346,718.54		WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		338,391.87	WA CURRENT PERIOD DEFERRAL EXP
30	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		8,326.67	WA DEFERRAL INTEREST INC
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	10,764.89		WA AMORT INTEREST EXP
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		889,770.75	WA AMORT EXP
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	879,005.86		WA RECOVERABLE GAS COSTS AMORTIZED
70	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	53,439.29		Amortization of JP O&M Deferral
80	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL		53,439.29	Amortization of JP O&M Deferral
90	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		172,092.01	ID DEFERRAL - Nov Correction
100	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	172,020.34		ID CURRENT PERIOD DEFERRAL EXP - Nov Correction
110	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL	71.67		ID AMORT INTEREST INC - Nov Correction
120	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	135,192.02		ID DEFERRAL
130	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL		134,368.13	ID CURRENT PERIOD DEFERRAL EXP
140	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		823.89	ID AMORT INTEREST INC
150	001	191015 - ID HOLDBACK	GD	ID	DL		1,293.82	ID AMORT INTEREST EXPENSE TO HOLDBAC
160	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,293.82		ID AMORT INTEREST EXPENSE TO HOLDBAC
170	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL		95.89	ID AMORT INTEREST EXP - Nov Correction
180	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		50,512.13	ID AMORT EXP - Nov Correction
190	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	50,608.02		ID RECOVERABLE GAS COSTS AMORTIZED - Nov Correction
200	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	780.28		ID AMORT INTEREST EXP
210	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		193,801.66	ID AMORT EXP
220	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	193,021.38		ID RECOVERABLE GAS COSTS AMORTIZED
						<b>Totals:</b>	<b>1,842,916.11</b>	<b>1,842,916.11</b>

Dec-12

Washington/Idaho Gas Costs	
Demand (Transportation) Costs	
NWP Fixed	4,226,674.24
NWP Variable	81,150.73
NWP Capacity Release	(3,007,862.87)
NWP Total (excluding Refund)	1,299,962.10
GTN Fixed	289,222.31
GTN Variable	7,462.18
GTN Total	296,684.49
Transcanada Footfall (BC System) Variable	308,743.08
Transcanada Footfall (BC System) Fixed	580,293.71
ANG Total	888,936.79
NOVA (AB System) Variable	580,293.71
NOVA (AB System) Fixed	111,866.82
NOVA Total	692,160.53
Spectra Westcoast Fixed	111,866.82
Spectra Westcoast Variable	
WEI (Duke) Total	
Questar	
NOVA Fixed charges	
Third party capacity release	\$0.00
Other Pipeline Fixed charges	\$0.00
Other capacity release credit	
Counterparty Invoice Total	
Thermal Transport	
Intracompany Transportation Optimization	
Total Demand Costs from Purchase Journals	2,597,356.13
WAI/D Buy/Sell Transportation Recovery	(6,311.80)
WAI/D Demand Costs	2,591,044.33
WAI/D Demand Costs to be Allocated	(86,612.91)
Total Demand Costs to be Allocated	2,504,431.42

Dec-12

804000 GD AN	16,882,550.20
804000 GD AN	
811000 GD AN	
804600 GD AN	(80,756.47)
804010 GD AN	591,362.95
804730 GD AN	41,548.84
804730 GD AN	2,912,454.05
Total Commodity Costs from Purchase Journals	20,517,109.57
Storage (Injections)/Withdrawals	(17,507,445.45)
FAFB Commodity for Anderson Elementary/L	
WAI/D Gas Purchased from Interstate Asphalt	
GST	
Broker Fees	
Knowledge Broker Fees	
plus variable costs from Demand	
WAI/D Off System Revenue	
Tomsen/Fortis Deferred Exchange Revenue	
Total Commodity Costs to be Allocated	(70,765.05)
WA Imbalance	(33,083.34)
ID Imbalance	(3,492,984.42)
Total Deferred Commodity Costs:	\$15,993,415.89
From DJ 430	
Check	\$15,993,415.89

Dec-12

Expenses Calculation	
Total Current Demand Costs (excluding refund)	\$2,500,431.42
Total Commodity Costs to be Allocated	\$13,596,812.81
Imbalance Cost Washington	\$(70,765.05)
Total Commodity Costs before refund	\$13,492,984.42
Total	\$15,993,415.89

Expenses Calculation	
Demand Allocated to Washington	69.99%
Demand Allocated to Idaho	30.01%
Commodity Allocated to Washington	69.3800%
Commodity Allocated to Idaho	30.6200%
Total Current Demand Costs (excluding refund)	\$2,500,431.42
Total Commodity Costs to be Allocated	\$13,596,812.81
Imbalance Cost Washington	\$(70,765.05)
Total Commodity Costs before refund	\$13,492,984.42
Total	\$15,993,415.89

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND				DEMAND			
Schedule 101	18,054,358	Manual Calc	\$ 1,883,820.04	Schedule 101	8,220,978	0.10289	\$ 845,896.43
Schedule 111	6,151,406	Manual Calc	\$ 622,610.55	Schedule 111	2,679,003	0.10289	\$ 275,642.62
Schedule 112	0	Manual Calc	\$ 0	Schedule 112	3,498	0.10289	\$ 359.91
Schedule 121	385,155	Manual Calc	\$ 32,925.79	Schedule 121	0	0.10289	\$ -
Schedule 122	76,249	Manual Calc	\$ 6,520.54	Schedule 122	0	0.10289	\$ -
Schedule 131	0	Manual Calc	\$ 0	Schedule 131	10,903,479	0.10289	\$ 1,121,856.95
Schedule 132	125,384	Manual Calc	\$ 8,255.67	Total Demand	10,903,479		\$ 1,121,856.95
Schedule 146	3,066,817	Manual Calc	\$ 1,696.08				\$ -
Total Demand	27,859,369		\$ 2,555,598.67				\$ -
	27,859,369	check	\$ 0.09173				\$ -
COMMODITY				COMMODITY			
Schedule 101	18,054,358	Manual Calc	\$ 5,482,561.12	Schedule 101	8,220,978	0.33122	\$ 2,722,952.33
Schedule 111	6,151,406	Manual Calc	\$ 2,040,697.61	Schedule 111	2,679,003	0.33122	\$ 887,336.37
Schedule 112	0	Manual Calc	\$ 0	Schedule 112	3,498	0.33122	\$ 1,158.61
Schedule 121	385,155	Manual Calc	\$ 127,906.58	Schedule 121	0	0.33122	\$ -
Schedule 122	76,249	Manual Calc	\$ 25,424.37	Schedule 122	0	0.33122	\$ -
Schedule 131	0	Manual Calc	\$ 0	Schedule 131	39,137	0.33122	\$ 12,962.83
Schedule 132	125,384	Manual Calc	\$ 42,175.44	Schedule 132	10,942,676	0.33122	\$ 3,624,433.74
Total Commodity	24,792,552		\$ 8,216,765.12	Total Commodity	10,942,676		\$ 3,624,433.74
	24,792,552	check	\$ 0.33150				\$ -

Dec-12

Balance Sheet Def Rev Calc	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ 9,362,703.88	\$ 1,750,051.99	\$ 4,130,280.74	\$ 750,379.48	\$ 15,993,415.89
PGA Deferral Revenue from above	\$ (8,216,765.12)	\$ (2,555,598.67)	\$ (3,624,433.14)	\$ (1,121,856.95)	\$ (15,520,653.89)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ 472,760.00
Amount to be Deferred (overcollected)/undercollected (rebate)/surcharge	\$ 1,145,938.76	\$ (805,546.68)	\$ 505,847.60	\$ (371,476.47)	\$ 472,760.00
WA Total	\$ 1,145,938.76	\$ (805,546.68)	\$ 505,847.60	\$ (371,476.47)	\$ 472,760.00
ID Total	\$ -	\$ -	\$ -	\$ -	\$ -
WA Total	\$ 1,145,938.76	\$ (805,546.68)	\$ 505,847.60	\$ (371,476.47)	\$ 472,760.00
ID Total	\$ -	\$ -	\$ -	\$ -	\$ -

Dec-12

JET Entry	
Debits	1,842,916.11
Credits	(1,842,916.11)



Washington/Idaho Gas Costs	GL Account	Dec-12 Costs
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(51,391.63)

Nucleus Storage acct. JPRAIRIEAN -100408	808200 GD AN	\$ (32,534.87)
JP Injections	808100 GD AN	\$ 1,768,622.85
JP Withdrawals	164100 GD AN	\$ 1,736,087.98
Total JP		
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (18,856.76)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 23,470.23
Total Clay Basin	164115 GD AA	\$ 4,613.47
		\$ 1,740,701.45

1,792,093.08

Total Net Storage (Injections)/Withdrawals		
<b>NUCUT PURCHASES (GL Estimate Report)</b>		
Commodity Purchases	804000 GD AN	\$ 16,882,550.20
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,508,743.27
Variable Demand (Transport) Costs	804002 GD AN	\$ 88,612.91
Hedge Activity	804010 GD AN	\$ 41,548.93
Financial Settlements	804600 GD AN	\$ 581,362.95
Interco Purchase from Thermal	804730 GD AN	\$ 2,912,414.01
Cochran Credit	811000 GD AN	\$ (80,756.47)

Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ (70,765.05)
ID Imbalance from DJ 436	804000 GD AN	\$ (33,063.34)
Broker Fees DJ 471	804017 GD AN	\$ 16,726.43
Newedge Journal DJ 473	804017 GD AN	\$ 6,113.01
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (8,108,999.64)
Terason/Foris Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,311.80)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ 6,539.03
FAPB 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		\$ 15,993,415.89 Tie to Deferral Entry

483600 GD AN	\$ 129,651.10	Input fr GLE Sales
483000 GD AN	\$ (4,886,025.26)	Input fr GLE Sales
483730 GD AN	\$ (3,252,635.48)	Input fr GLE Sales
	\$ (8,108,999.64)	

Journal # 430 Entry	Dr.	Cr.	
	\$ 12,651,702.21	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
232130 ZZ ZZ	\$ -	\$ (12,651,702.21)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (4,279,911.25)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
142800 ZZ ZZ	\$ 4,279,911.25	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ 6,213.78	\$ -	Provide Bookout dollars for SEC reporting
804700.GD.AN	\$ -	\$ (6,213.78)	Provide Bookout dollars offset
804711.GD.AN	\$ -	\$ (217,046.88)	Correct classification of receivable incorrectly posted in AP
142150 ZZ ZZ	\$ -	\$ (90,804.00)	IGI Classification Correction - Correct rounding
143020 ZZ ZZ	\$ -	\$ (409,416.41)	IGI Classification Correction - Correct rounding
142600 ZZ ZZ	\$ 500,216.83	\$ -	IGI Classification Correction - Correct rounding
232130 ZZ ZZ	\$ 0.02	\$ -	Correct rounding
232620 ZZ ZZ	\$ 217,050.44	\$ -	Correct classification of receivable incorrectly posted in AP - Correct rounding
803000.CD.AA	\$ -	\$ -	
Total Other Adj	\$ 17,655,094.53	\$ (17,655,094.53)	

Total from GLE	\$ 24,663,550.07	\$ (24,863,550.07)
Total DJ 430	\$ 42,518,644.60	\$ (42,518,644.60)

Idaho Sales Volumes		Consolidated Volumes				Notes
November-12 Description	Schedule	November-12 Billed	October-12 Unbilled	November-12 Unbilled	November-12 Net Unbilled	Total
<b>Schedule SumApry for Commodity Deferral:</b>						
101 Firm		6,913,206	4,952,348	6,270,120	1,307,772	8,220,978
111 Firm		2,458,881	1,828,877	2,048,999	220,122	2,679,003
112 Firm		3,498	0	0	0	3,498
121 Firm		0	0	0	0	0
122 Firm		0	0	0	0	0
131 Firm		39,197	0	0	0	39,197
132 Interruptible		0	0	0	0	0
132J Interruptible		0	0	0	0	0
		9,414,782	6,791,225	8,319,119	1,527,894	10,942,676
<b>Total Retail Sales for GTI</b>						
146 Transportation		213,881	229,278	247,672	18,394	231,975
147 Transportation		114,296	114,296	124,604	10,308	124,604
159 Transportation		5,012,870	0	0	0	5,012,870
169 Transportation		0	0	372,276	28,702	5,369,449
		5,340,747	343,574	372,276	28,702	5,369,449
<b>Total transportation</b>						
		14,755,529	7,134,799	8,691,395	1,556,596	16,312,125
<b>Total sales</b>						
<b>Schedule SumApry for Demand Deferral:</b>						
101 Firm		6,913,206	4,962,348	6,270,120	1,307,772	8,220,978
111 Firm		2,458,881	1,828,877	2,048,999	220,122	2,679,003
112 Firm		3,498	0	0	0	3,498
121 Firm		0	0	0	0	0
122 Firm		0	0	0	0	0
		9,375,585	6,791,225	8,319,119	1,527,894	10,903,479
<b>Total Firm Sales</b>						
<b>Schedule SumApry for Commodity and Demand Amortization:</b>						
101 Firm		6,913,206	4,962,348	6,270,120	1,307,772	8,220,978
111 Firm		2,458,881	1,828,877	2,048,999	220,122	2,679,003
121 Firm		0	0	0	0	0
131 Firm		0	0	0	0	0
132J Interruptible		0	0	0	0	0
		9,372,087	6,791,225	8,319,119	1,527,894	10,899,981
<b>Total Firm Sales</b>						
112 Firm		3,498	0	0	0	3,498
122 Firm		0	0	0	0	0
132 Interruptible		39,197	0	0	0	39,197
		9,375,585	6,791,225	8,319,119	1,527,894	10,903,479
<b>Total Firm Sales</b>						
112 Firm		39,197	0	0	0	39,197
132 Interruptible		0	0	0	0	0
		5,340,747	343,574	372,276	28,702	5,369,449
<b>Total Firm Sales</b>						
		14,755,529	7,134,799	8,691,395	1,556,596	16,312,125
<b>Total Interruptible Sales</b>						
		14,755,529	7,134,799	8,691,395	1,556,596	16,312,125
<b>Total Transportation Sales (Schedule 146 - 169)</b>						
		14,755,529	7,134,799	8,691,395	1,556,596	16,312,125
<b>Check total sales</b>						

Notify Rates Dept if used

Total sales for PGA commodity deferral, includes interruptible rate schedules

Total sales for PGA demand deferral, excludes interruptible rate schedules

Notify Rates Dept if used  
Special amortization rate  
Volumes for PGA Commodity & Demand Amortization

Annual lump sum amortization  
Annual lump sum amortization  
Annual lump sum amortization

ta Corporation  
 s of Idaho  
 ysis of Account 191010 GD ID  
 rent Unrecovered PGA Deferred

Interest %

Acct 191010	Total	Commodity Deferral	Demand Deferral	Contract Deferral	Terasen Revenue	Interest	Admin & Gen Deferral	Misc Charges	Interest %
Traker Transfer 191015	1,550,000.00	883,736.20	659,271.75		0.00	6,992.05		0.00	
Traker Transfer 191000	2,122,091.57	1,209,915.57	902,603.25		0.00	9,572.76		0.00	
Balance 10/1/12	110,888.10	(1,219,714.24)	1,339,522.96		0.00	(8,920.82)		0.00	

ID CURR UNRECOV PGA DEFERRED	191010 GD ID	3,781,223.98	0.00
ID deferral	191000 GD ID	0.00	(2,122,091.57)
Tracker Transfer	191015 GD ID	0.00	(1,550,000.00)
Tracker Transfer	191015 GD ID	0.00	(108,992.10)
Tracker exp	805120 GD ID	0.00	(140.31)
Interest Revenue	419600 GD ID	0.00	
Interest Expense	431600 GD ID	0.00	

12-12	Current Mo Deferrals	114,978.85			0.00	0.00		0.00	1%
	Misc Adjustment	(5,986.75)			0.00	140.31		0.00	
	Terasen	0.00			0.00	(8,780.31)		0.00	
	Interest	140.31			0.00			0.00	
	Ending Balance	220,020.51	1,483,455.82		0.00			0.00	

ID CURR UNRECOV PGA DEFERRED - ORIGINALLY RECORDED	191010 GD ID	873,582.81	0.00
ID deferral	191000 GD ID	0.00	0.00
Tracker Transfer	191015 GD ID	0.00	(873,005.71)
Tracker exp	805120 GD ID	0.00	(547.10)
Interest Revenue	419600 GD ID	0.00	
Interest Expense	431600 GD ID	0.00	

1-12	Current Mo Deferrals	873,005.71			0.00	0.00		0.00	1%
	Misc Adjustment	0.00	(20,959.91)		0.00	547.10		0.00	
	Terasen	893,965.62			0.00	(8,233.21)		0.00	
	Interest	547.10			0.00			0.00	
	Ending Balance	1,093,573.32	1,462,495.91		0.00			0.00	

ID CURR UNRECOV PGA DEFERRED - CORRECTING ENTRY CORRECTING BOOKED 12/01	191010 GD ID	0.00	(172,062.01)
ID deferral	191000 GD ID	0.00	0.00
Tracker Transfer	191015 GD ID	0.00	0.00
Tracker Transfer	805120 GD ID	172,062.04	0.00
Deferal exp	419600 GD ID	71.87	0.00
Interest Revenue	431600 GD ID	0.00	0.00
Interest Expense			

11-12	Current Mo Deferrals	700,985.37			0.00	0.00		0.00	
	Misc Adjustment	0.00	(59,602.92)		0.00	475.43		0.00	
	Terasen	760,588.19			0.00	(9,304.88)		0.00	
	Interest	475.43			0.00			0.00	
	Ending Balance	921,481.31	1,423,853.00		0.00			0.00	

ID CURR UNRECOV PGA DEFERRED	191010 GD ID	135,192.02	0.00
ID deferral	191000 GD ID	0.00	0.00
Tracker Transfer	191015 GD ID	0.00	(134,368.13)
Tracker Transfer	805120 GD ID	0.00	(923.89)
Interest Revenue	419600 GD ID	0.00	
Interest Expense	431600 GD ID	0.00	

12-12	Current Mo Deferrals	134,368.13			0.00	0.00		0.00	
	Misc Adjustment	0.00	(37,479.47)		0.00	823.89		0.00	
	Terasen	505,847.60			0.00	(7,480.99)		0.00	
	Interest	823.89			0.00			0.00	
	Ending Balance	1,056,673.33	1,052,373.53		0.00			0.00	

corrected 11/30

round to .xx%

Nov-12	Nov-12	Nov-12	Nov-12	Nov-12	Nov-12
Washington/Idaho Gas Costs	4,090,328.90	1,753,830.74	756,287.48	30.01%	69.13%
Demand (Transportation) Costs	41,718.75	10,894,163.21	7,386,152.33	30.87%	3,288,010.88
NWP Fixed	2,989,823.88	192,445.70	192,445.70		99,051.10
NWP Variable	1,142,424.97	99,051.10	99,051.10		3,397,061.98
NWP Capacity Release	279,892.54	10,975,680.01	7,578,598.03		3,397,061.98
NWP Total (excluding Return)	5,156.54				
GTN Fixed	285,049.06				
GTN Variable	307,941.01				
GTN Capacity Release	733,525.23				
GTN Total	733,525.23				
Transcanada Foothills (BC System) Fixed	733,525.23				
Transcanada Foothills (BC System) Variable	114,393.73				
Transcanada Foothills (BC System) Total	114,393.73				
NOVA (AB System) Fixed					
NOVA (AB System) Variable					
NOVA (AB System) Total					
Spectra Westcoast Fixed					
Spectra Westcoast Variable					
Spectra Westcoast Total					
Questar					
Questar					
NOVA Fixed charges					
Third party capacity release					
Other Pipeline Fixed charges					
Other capacity release credit					
Counterparty invoice Total					
Thermal Transport					
Intracompany Transportation Optimization					
Total Demand Costs from Purchase Journals					
WAI/D Buy/Sell Transportation Recovery					
Total Demand Costs					
less variable costs charged to Commodity					
Total Demand Costs to be Allocated					
Commodity Purchases (Natural Gas)					
Commodity Physical					
Misc					
Cochrane Credit					
Financial Settlements					
Foreign Exchange Hedge Activity					
Interco Purchase from Thermal					
Interco Purchase from Anderson Elementary/LI					
Storage (Injections)/Withdrawals					
FABF Commodity for Anderson Elementary/LI					
WAI/D Gas Purchased from Interstate Asphalt					
GSST					
Broker Fees					
Nowedge Broker Fees					
plus variable costs from Demand					
WAI/D Off System Revenue					
Terrason/Foris Deferred Exchange Revenue					
Total Commodity Costs to be Allocated					
WA Imbalance					
ID Imbalance					
Total Deferred Commodity Costs:					

Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
<b>WASHINGTON</b>				<b>IDAHO</b>			
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	12,694,976	Manual Calc	\$ 1,328,240.98	Schedule 101	6,036,412	Manual Calc	\$ 621,287.05
Schedule 111	4,637,935	Manual Calc	\$ 466,736.46	Schedule 111	1,667,362	Manual Calc	\$ 192,284.80
Schedule 112	0	Manual Calc	\$ -	Schedule 112	22,436	Manual Calc	\$ 2,308.44
Schedule 121	347,215	Manual Calc	\$ 28,433.93	Schedule 121	0	Manual Calc	\$ -
Schedule 122	95,966	Manual Calc	\$ 8,312.98	Schedule 122	7,925,210	Manual Calc	\$ 815,990.30
Schedule 131	0	Manual Calc	\$ -	Total Demand	7,925,210	Manual Calc	\$ -
Schedule 132	42,234	Manual Calc	\$ 2,986.71				
Schedule 145	2,701,032	Manual Calc	\$ 1,458.56				
Total Demand	20,518,358	Manual Calc	\$ 1,834,169.60				
	20,518,358	check	\$ 0.08939				
	20,518,358	check	\$ 0.33672				
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	12,694,976	Manual Calc	\$ 4,218,087.79	Schedule 101	6,036,412	Manual Calc	\$ 2,000,072.86
Schedule 111	4,637,935	Manual Calc	\$ 1,520,743.52	Schedule 111	1,667,362	Manual Calc	\$ 619,086.53
Schedule 112	0	Manual Calc	\$ -	Schedule 112	22,436	Manual Calc	\$ 7,431.25
Schedule 121	347,215	Manual Calc	\$ 104,823.43	Schedule 121	0	Manual Calc	\$ -
Schedule 122	95,966	Manual Calc	\$ 32,785.02	Schedule 122	0	Manual Calc	\$ -
Schedule 131	0	Manual Calc	\$ -	Schedule 131	0	Manual Calc	\$ -
Schedule 132	42,234	Manual Calc	\$ 16,465.64	Schedule 132	29,899	Manual Calc	\$ 9,903.15
Total Commodity	17,818,328	Manual Calc	\$ 5,892,906.20	Total Commodity	7,556,109	Manual Calc	\$ 2,635,473.79
	17,818,328	check	\$ 0.33672				
	17,818,328	check	\$ 0.33672				

Deferral Calculation	Washington Commodity	Idaho Demand	Idaho Commodity	Totals from above
Total Deferral Expenses from above	\$ 7,578,598.03	\$ 1,753,830.74	\$ 3,397,061.98	\$ 13,495,778.23
PGA Deferral Revenue from above	\$ (5,892,906.20)	\$ (1,834,169.60)	\$ (2,635,473.79)	\$ (11,179,439.99)
Adjustments	\$ -	\$ -	\$ -	\$ 2,316,338.34
Amount to be Deferred	\$ 1,685,691.83	\$ (70,339.86)	\$ 762,588.19	\$ 1,615,352.97
(overcollected)/undercollected				
(rebate)/surcharge				
WA Total	1,685,691.83	1,615,352.97	703,865.37	3,004,910.17

JET Entry	Credits
Debits	10,548,668.38
Credits	(10,548,668.38)

Nov-12	Nov-12	Nov-12	Nov-12	Nov-12	Nov-12
Washington/Idaho Gas Costs	4,090,328.90	1,753,830.74	756,287.48	30.01%	69.13%
Demand (Transportation) Costs	41,718.75	10,894,163.21	7,386,152.33	30.87%	3,288,010.88
NWP Fixed	2,989,823.88	192,445.70	192,445.70		99,051.10
NWP Variable	1,142,424.97	99,051.10	99,051.10		3,397,061.98
NWP Capacity Release	279,892.54	10,975,680.01	7,578,598.03		3,397,061.98
NWP Total (excluding Return)	5,156.54				
GTN Fixed	285,049.06				
GTN Variable	307,941.01				
GTN Capacity Release	733,525.23				
GTN Total	733,525.23				
Transcanada Foothills (BC System) Fixed	733,525.23				
Transcanada Foothills (BC System) Variable	114,393.73				
Transcanada Foothills (BC System) Total	114,393.73				
NOVA (AB System) Fixed					
NOVA (AB System) Variable					
NOVA (AB System) Total					
Spectra Westcoast Fixed					
Spectra Westcoast Variable					
Spectra Westcoast Total					
Questar					
Questar					
NOVA Fixed charges					
Third party capacity release					
Other Pipeline Fixed charges					
Other capacity release credit					
Counterparty invoice Total					
Thermal Transport					
Intracompany Transportation Optimization					
Total Demand Costs from Purchase Journals					
WAI/D Buy/Sell Transportation Recovery					
Total Demand Costs					
less variable costs charged to Commodity					
Total Demand Costs to be Allocated					
Commodity Purchases (Natural Gas)					
Commodity Physical					
Misc					
Cochrane Credit					
Financial Settlements					
Foreign Exchange Hedge Activity					
Interco Purchase from Thermal					
Interco Purchase from Anderson Elementary/LI					
Storage (Injections)/Withdrawals					
FABF Commodity for Anderson Elementary/LI					
WAI/D Gas Purchased from Interstate Asphalt					
GSST					
Broker Fees					
Nowedge Broker Fees					
plus variable costs from Demand					
WAI/D Off System Revenue					
Terrason/Foris Deferred Exchange Revenue					
Total Commodity Costs to be Allocated					
WA Imbalance					
ID Imbalance					
Total Deferred Commodity Costs:					

Total Net Gas Costs	From DJ 430	Check
\$ 13,495,778.23	\$ 13,495,778.23	

Idaho State Gas Sales Volumes  
Based on PGA 10/01/2012  
PGA Change For  
November, 2012

September  
October  
November  
December

	September Therms Billed November	Therms Billed September Unbilled Reversal	Total September Calendar Therms
101	23,715		23,715
111	19,140		19,140
112	-		-
121	-		-
122	-		-
131	-		-
132	-		-
132J	263,637		263,637
146	118,722		118,722
147	-		-
159	425,214		425,214

	October Therms Billed In November	November Unbilled Accrual	Total November Therms Billed In
101	4,027,589	1,985,108	6,012,697
111	1,609,825	238,397	1,848,222
112	22,436	-	22,436
121	-	-	-
122	-	-	-
131	29,899	-	29,899
132	-	-	-
132J	-	(8,600)	(8,600)
146	-	(4,426)	(4,426)
147	3,225,190	-	3,225,190
159	8,914,939	2,210,479	11,125,418

	September and October In November	(Net Unbilled)	Net
101	4,051,304	1,985,108	6,036,412
111	1,628,965	238,397	1,867,362
112	22,436	-	22,436
121	-	-	-
122	-	-	-
131	29,899	-	29,899
132	-	-	-
132J	-	(8,600)	(8,600)
146	118,722	(4,426)	114,296
147	3,225,190	-	3,225,190
159	9,340,153	2,210,479	11,550,632

Commodity Sales	7,956,109
Sch 146/147/159 Ignored	3,594,523
<b>Total</b>	<b>11,550,632</b>

**CORRECTED 11/11**  
Original should have netted Oct unbilled reversal  
Nov unbilled together @ new rates

Commodity	Cost Collected	Demand Cost Collected	Amortization Cost Collected
\$	8,547.36	2,640.67	681.57
\$	6,898.44	2,131.24	550.06
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	15,445.80	4,771.90	1,231.65

Commodity	Cost Collected	Demand Cost Collected	Amortization Cost Collected
\$	1,991,525.50	618,646.39	106,905.75
\$	612,168.09	190,163.56	32,861.39
\$	7,431.25	2,308.44	-
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	9,903.15	-	-
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	2,621,027.99	811,118.40	139,767.14

Total	Commodity	Total Demand	Total Amortization
2,000,072.86	619,066.53	621,287.06	107,587.32
7,431.25	2,308.44	192,294.80	33,411.47
9,903.15	-	2,308.44	-
2,636,473.79	815,890.30	140,986.79	-

140,998.79  
90,936.58  
50,062.70



ORIGINAL

Idaho State Gas Sales Volumes  
Based on PGA 10/01/2012  
PGA Change For  
November, 2012

September  
October  
November  
December

	September		Total September Calendar Therms
	Therms Billed November	Therms Billed September Unbilled Reversal	
101	23,715	(2,977,240)	(2,953,525)
111	19,140	(1,590,480)	(1,571,340)
112	-	-	-
121	-	-	-
122	-	-	-
131	-	-	-
132	-	-	-
132J	263,637	(237,878)	25,759
146	118,722	(118,722)	-
147	-	-	-
159	425,214	(4,924,320)	(4,499,106)

	Total	
	Therms Billed In	Therms Billed November In
101	4,027,589	8,989,937
111	1,809,825	3,438,702
112	22,436	22,436
121	-	-
122	-	-
131	29,899	29,899
132	-	-
132J	229,278	229,278
146	114,296	114,296
147	3,225,190	3,225,190
159	8,914,939	15,049,738

	September and October In		Net
	Therms Billed November	(Net Unbilled)	
101	4,051,304	1,985,108	6,036,412
111	1,628,965	238,387	1,867,352
112	22,436	-	22,436
121	-	-	-
122	-	-	-
131	29,899	-	29,899
132	-	-	-
132J	263,637	(8,600)	255,037
146	118,722	(4,426)	114,296
147	3,225,190	-	3,225,190
159	9,340,153	2,210,479	11,550,632

Commodity Sales	7,956,109
Sch 146/147/159 Ignored	3,594,523
	<u>11,550,632</u>

September Commodity Rate	September Demand Rate	September Amortization Rate	September Amortization Cost	
			Old Costs	New Costs
\$0.36042	\$0.11135	\$0.02874		
\$0.36042	\$0.11135	\$0.02874		
\$0.36042	\$0.11135			
\$0.36042	\$0.11135			
\$0.36042		\$0.03302		
\$0.36042				

Oct & Nov Commodity Rate	Oct & Nov Demand Rate	Oct & Nov Amortization Rate	Oct & Nov Amortization Cost	
			Old Rates	New Rates
\$0.33122	\$0.10289	\$0.01778		
\$0.33122	\$0.10289	\$0.01778		
\$0.33122	\$0.10289			
\$0.33122	\$0.10289			
\$0.33122		\$0.01657		
\$0.33122				

Schedule	Billed	Adjustment	Total
101	4,051,304	-	4,051,304
111	1,628,965	-	1,628,965
112	22,436	-	22,436
121	-	-	-
122	-	-	-
131	29,899	-	29,899
132	-	-	-
132J	263,637	-	263,637
146	118,722	-	118,722
147	3,225,190	-	3,225,190
159	9,340,153	-	9,340,153
Total			

Commodity Cost Collected	September Demand Cost	September Amortization Cost	September Amortization Cost	
			Old Costs	New Costs
\$ (1,064,508.48)	\$ (328,875.01)	\$ (84,884.31)		
\$ (566,342.36)	\$ (174,968.71)	\$ (45,160.31)		
\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -		
\$ (1,630,851.84)	\$ (503,843.72)	\$ (130,044.62)		

Commodity Cost Collected	October & November Demand Cost	October & November Amortization Cost	October & November Amortization Cost	
			Old Costs	New Costs
\$ 2,977,646.93	\$ 924,974.62	\$ 159,841.08		
\$ 1,138,966.88	\$ 353,808.05	\$ 61,140.12		
\$ 7,431.25	\$ 2,308.44	\$ -		
\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -		
\$ 9,903.15	\$ -	\$ -		
\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -		
\$ 4,133,948.21	\$ 1,281,091.11	\$ 220,981.20		

Total Commodity	Total Demand	Total Amortization	Total
1,913,137.45	596,098.61	74,956.77	1,913,137.45
572,624.51	178,839.34	15,979.81	572,624.51
7,431.25	2,308.44	-	7,431.25
-	-	-	-
-	-	-	-
-	-	-	-
9,903.15	-	-	9,903.15
-	-	-	-
-	-	-	-
2,503,096.36	777,247.39	90,936.58	2,503,096.36

Avista Corporation  
 State of Idaho  
 Analysis of Account 191015 GD ID  
 ID Deferral Holdback

	Total Acct 191015	Commodity Deferral	Demand Deferral	Contract Deferral	Terasen Revenue	Interest	Admin & Gen Deferral	Misc Charges	Interest %
Tracker Transfer Balance 10/1/12	(1,550,000.00)	(883,736.20)	(659,271.75)	0.00	0.00	(6,992.05)	0.00	0.00	
10-12									1%
Current Mo Deferrals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	(1,291.67)	0.00	0.00	
Terasen	0.00	0.00	0.00	0.00	0.00	(8,283.72)	0.00	0.00	
Interest	(1,291.67)								
Ending Balance	(1,551,291.67)	(883,736.20)	(659,271.75)	0.00	0.00	(9,576.46)	0.00	0.00	
11-12									1%
Current Mo Deferrals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	(1,292.74)	0.00	0.00	
Terasen	0.00	0.00	0.00	0.00	0.00	(9,576.46)	0.00	0.00	
Interest	(1,292.74)								
Ending Balance	(1,552,584.41)	(883,736.20)	(659,271.75)	0.00	0.00	(10,870.28)	0.00	0.00	
12-12									1%
Current Mo Deferrals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Misc Adjustment	0.00	0.00	0.00	0.00	0.00	(1,293.82)	0.00	0.00	
Terasen	0.00	0.00	0.00	0.00	0.00	(10,870.28)	0.00	0.00	
Interest	(1,293.82)								
Ending Balance	(1,553,878.23)	(883,736.20)	(659,271.75)	0.00	0.00	(12,164.10)	0.00	0.00	

ID CURR UNRECOV PGA DEFERRED		
ID Holdback	191015 GD ID	0.00
Tracker Transfer	191000 GD ID	0.00
Deferral exp	805120 GD ID	0.00
Interest Revenue	419600 GD ID	0.00
Interest Expense	431600 GD ID	1,291.67
		(1,291.67)

ID CURR UNRECOV PGA DEFERRED		
ID Holdback	191015 GD ID	0.00
Tracker Transfer	191000 GD ID	0.00
Deferral exp	805120 GD ID	0.00
Interest Revenue	419600 GD ID	0.00
Interest Expense	431600 GD ID	1,292.74
		(1,292.74)

ID CURR UNRECOV PGA DEFERRED		
ID Holdback	191015 GD ID	0.00
Tracker Transfer	191000 GD ID	0.00
Deferral exp	805120 GD ID	0.00
Interest Revenue	419600 GD ID	0.00
Interest Expense	431600 GD ID	1,293.82
		(1,293.82)

Prior Period Unrecovered Gas Costs  
Idaho  
191000

Avista Corporation  
State of Idaho  
Analysis of Account 191000 GD ID  
Recovered PGA Deferred

Tracker Transfer 10/1/12 (2,122,091.57)  
Balance 10/1/12 (1,319,779.95)

ID 191000 Recoverable Gas Costs Amortized			
Oct-12	Total	Amortization Rates	Total Amortization
Schedule 101	3,765,205	0.01778	66,929.28
Schedule 111	1,887,716	0.01778	32,198.03
Schedule 112	-	-	-
Schedule 121	-	-	-
Schedule 122	-	-	-
Schedule 131	0	0.01657	-
Schedule 132	-	-	-
Schedule 132J	-	-	-
Large Customer Refund	-	-	99,127.31
	5,652,921		48,045.69
	5,652,921		Adj (1,172,606.95)
			1.00% (1,058.51)
			Oct-12 (1,173,665.46)
Balance			

JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD ID		
Total Interest Expense	431600 GD ID	1,058.51	
Total ID Amortization Expense	805110 GD ID		(147,173.00)
Tracker transfer	191010 GD ID	0.00	
ID Recoverable Gas Costs	191000 GD ID	146,114.49	
			\$0.00

Interest check  
(\$1,058.51)

ID 191000 Recoverable Gas Costs Amortized			
Nov-12	Total	Amortization Rates	Total Amortization
Schedule 101	6,036,412	0.01778	74,958.77
Schedule 111	1,867,362	0.01778	15,979.81
Schedule 112	-	-	-
Schedule 121	-	-	-
Schedule 122	-	-	-
Schedule 131	0	0.01657	-
Schedule 132	-	-	-
Schedule 132J	-	-	-
Large Customer Refund	-	-	90,936.58
	7,903,774		(177.97)
	7,903,774		Subtotal (1,082,906.85)
			1.00% (940.16)
			Nov-12 (1,083,847.01)
Balance			

JOURNAL ENTRY - ORIGINAL			
		dr	cr
Total Interest Income	419600 GD ID		
Total Interest Expense	431600 GD ID	940.16	
Total ID Amortization Expense	805110 GD ID		(90,758.61)
Tracker transfer	191010 GD ID	0.00	
ID Recoverable Gas Costs	191000 GD ID	89,818.45	
			\$0.00

Interest check  
(\$940.16)

ID 191000 Recoverable Gas Costs Amortized			
11-30-2012 - Corrected	Total	Amortization Rates	Total Amortization
Schedule 101	6,036,412	0.01778	107,587.32
Schedule 111	1,867,362	0.01778	33,861.39
Schedule 112	-	-	-
Schedule 121	-	-	-
Schedule 122	-	-	-
Schedule 131	0	0.01657	-
Schedule 132	-	-	-
Schedule 132J	-	-	-
Large Customer Refund	-	-	141,448.71
	7,903,774		(177.97)
	7,903,774		Subtotal (1,032,394.72)
			1.00% (844.27)
			11-30-2012 - Corr (1,033,238.99)
Balance			

JOURNAL ENTRY CORRECTION - book 12/31			
		dr	cr
Total Interest Income	419600 GD ID		(905.89)
Total Interest Expense	431600 GD ID		(50,512.13)
Total ID Amortization Expense	805110 GD ID	\$0.00	
Tracker transfer	191010 GD ID	0.00	
ID Recoverable Gas Costs	191000 GD ID	50,608.02	
			\$0.00

Interest check  
(\$844.27)

ID 191000 Recoverable Gas Costs Amortized			
Dec-12	Total	Amortization Rates	Total Amortization
Schedule 101	8,220,978	0.01778	146,168.99
Schedule 111	2,679,003	0.01778	47,632.67
Schedule 112	-	-	-
Schedule 121	-	-	-
Schedule 122	-	-	-
Schedule 131	0	0.01657	-
Schedule 132	-	-	-
Schedule 132J	-	-	-
Large Customer Refund	-	-	193,801.66
	10,899,981		
	10,899,981		Adj (839,437.32)
			1.00% (780.28)
			Dec-12 (840,217.60)
Balance			

JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD ID		
Total Interest Expense	431600 GD ID	780.28	
Total ID Amortization Expense	805110 GD ID		(193,801.66)
Tracker transfer	191010 GD ID	0.00	
ID Recoverable Gas Costs	191000 GD ID	193,021.38	
			\$0.00

Interest check  
(\$780.28)

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<a href="http://www.ferc.gov/ferc/accr-matrs/interest-rates.asp">http://www.ferc.gov/ferc/accr-matrs/interest-rates.asp</a>							
WA Interest Rate; FERC Natural Gas Interest Rate, changes quarterly	191010 GD WA	101 - 132	Debit	OLD \$0.35949	10-01-2012	12-31-2012	3.25%
				NEW \$0.33052	11-01-2012	Next PGA filing	
WA Deferral Rates Commodity Rate		101	Debit	\$0.10868	11-01-2012	Next PGA filing	
		111/112	Debit	\$0.10539	11-01-2012	Next PGA filing	
		121/122	Debit	\$0.08875	11-01-2012	Next PGA filing	
		131/132	Debit	\$0.06531	11-01-2012	Next PGA filing	
		146	Debit	\$0.00054	11-01-2012	Next PGA filing	
WA Commodity & Demand Amortization Rates	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	\$0.00004	11-01-2012	Next PGA filing	
WA Decoupling Mechanism Amortization (Sch 159)	186328 GD WA	101	Debit	(\$0.00227)	11-01-2012	Next PGA filing	
WA Jackson Prairie Amortization Rates	191025 GD WA	101-132	Credit	\$0.00044	11-01-2012	Next PGA filing	
		146	Credit	\$0.00020	11-01-2012	Next PGA filing	
ID Interest Rate Customer Deposit Rate changes annually check IPUC website	191010 GD ID	101 - 132		\$0.36042	01-01-2012	12-31-2012	1.00%
		101 - 122		\$0.11135	10-01-2012	Next PGA filing	
ID Deferral Rates Commodity Rate (Without GTI) Demand Rate	191000 GD ID	101	Debit	\$0.01778	10-01-2012	Next PGA filing	
		111	Debit	\$0.02874	10-01-2012	Next PGA filing	
		131	Debit	\$0.03302	10-01-2012	Next PGA filing	