

UG-082149-SI

Avista Corp.
1411 East Mission PO Box 3727
Spokane, Washington 99220-3727
Telephone 509-489-0500
Toll Free 800-727-9170



November 26, 2008

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

RECEIVED
RECORDS MANAGEMENT
2008 DEC - 1 AM 8:39
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

RE: WAC required reports to the WUTC

Enclosed please find two copies of the PGA monthly report of activity in account 191. These copies are submitted in compliance with WAC 480-90-233(5).

If you have any questions regarding this report please feel free to call me at (509) 495-4124.

Sincerely,

A handwritten signature in black ink that reads "Craig Bertholf". The signature is written in a cursive style.

Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

Enclosures

Avista Utilities
State of Washington
Recap of 191 Deferral Accounts

	Total	Account 191010 (New Deferrals)	Accounts 191000/191005 (Old Deferrals)
June 2008 Ending Balance	(8,596,591.28)	(10,079,093.79) OK	1,482,502.51 OK
July 2008			
Current Months Deferrals	913,460.37	913,460.37	
Amortization	1,819.67		1,819.67
Interest	(35,947.03)	(42,498.77)	6,551.74
July 2008 Ending Balance	(7,717,258.27)	(9,208,132.19) OK	1,490,873.92 OK
August 2008			
Current Months Deferrals	(235,729.38)	(235,729.38)	
Amortization	3,218.13		3,218.13
Interest	(34,598.02)	(41,189.82)	6,591.80
August 2008 Ending Balance	(7,984,367.54)	(9,485,051.39) OK	1,500,683.85 OK
September 2008			
Current Months Deferrals	(459,373.38)	(459,373.38)	
Amortization	3,756.43		3,756.43
Interest	(36,270.44)	(42,906.76)	6,636.32
September 2008 Ending Balance	(8,476,254.93)	(9,987,331.53) OK	1,511,076.60 OK
'October 2008			
Current Months Deferrals	(5,327,070.85)	(5,327,070.85)	
Amortization	13,556.33		13,556.33
Interest	(46,387.56)	(52,711.95)	6,324.39
'October 2008 Ending Balance	(13,836,157.01)	(15,367,114.33) OK	1,530,957.32 OK

Avista Corporation Journal Entry

Effective Date: 200810

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ



Last Saved by: Joe Miller

Last Saved: 11/05/2008 2:40 PM

Submitted by: Joe Miller

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.

	11-5-08
	Date
	11/5/08
Prepared by Joe Miller	Date
	
Reviewed by	
Approved for Entry	Date
Corporate Accounting use Only	

Avista Corporation Journal Entry

Effective Date: 200810

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Joe Miller

Last Saved: 11/05/2008 2:40 PM

Type: C

Submitted by: Joe Miller

Category: DJ

<u>Seq.</u>	<u>Co.#</u>	<u>FERC</u>	<u>Seq.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
11	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		5,379,782.80	WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	5,327,070.85		WA DEFERRAL
45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	52,711.95		WA DEFERRAL
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		2,793,358.19	ID DEFERRAL
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL	2,787,550.79		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	5,807.40		ID DEFERRAL
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	14,675.49		WA AMORT
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		13,556.33	WA AMORT
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		1,119.16	WA AMORT
110	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	80,304.24		ID AMORT
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		94,965.19	ID AMORT
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	14,660.95		ID AMORT
146	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		5,205.23	WA DEFERRAL
150	001	191005 - PRIOR PERIOD UNRECOV PGA DEFERRED	GD	WA	DL	5,205.23		WA UNRECOV DEF
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	37,337.27		ID DEFERRAL TRANSFER
170	001	191005 - PRIOR PERIOD UNRECOV PGA DEFERRED	GD	ID	DL		37,337.27	ID UNRECOV DEF
180	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	3,625,083.95		ID DEFERRAL TRANSFER
190	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		3,625,083.95	ID DEFERRAL TRANSFER
TOTALS:						11,950,408.12	11,950,408.12	

Avista Corporation
 State of Washington
 Recap of Account 191010 GD WA
 Current Unrecovered PGA Deferred

	Total	Commodity	Demand	
9/08 Ending Balance	(9,987,331.53)	(6,952,594.31)	(2,086,480.77)	(461,990.97)
10/08 Current Mo Deferrals	(5,327,070.85)	(5,510,991.12)	183,920.27	0.00
Misc Adjustment	0.00			
Adjustments -Nov -Dec Jurisd. Chg.	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	0.00			0.00
Interest	(52,711.95)		(52,711.95)	
10/08 Ending Balance	(15,367,114.32)	(12,463,585.42)	(1,902,560.51)	(461,990.97)

5.00000%

Interest Expense	431600 GD WA	42,608.76	0.00
------------------	--------------	-----------	------

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA		(5,379,782.80)
Deferral exp	805120 GD WA	5,327,070.85	
Interest Income	419800 GD WA		0.00
Interest Expense	431600 GD WA	52,711.95	0.00

N

Washington/Idaho Gas Costs		Oct-08
Demand (Transportation) Costs		
NWP Fixed	\$ 1,697,340.06	
NWP Variable	\$ 66,147.73	
NWP Capacity Release	\$ (888,572.81)	
NWP Total (excluding Refund)	\$ 1,074,915.87	
GTN Fixed	\$ 266,432.24	
GTN Variable	\$ 4,102.10	
GTN Capacity Release	\$ (3,034.50)	
Current Month Estimate	\$ 270,490.86	
GTN Refund Fixed plus Interest	\$ -	
GTN Refund Variable plus Interest	\$ -	
GTN Total	\$ 270,490.86	
ANG Fixed	\$ 141,932.52	
ANG Variable	\$ -	
ANG Total	\$ 141,932.52	
NOVA Fixed	\$ 274,034.92	
NOVA Variable	\$ -	
NOVA Total	\$ 274,034.92	
WEI (Duke) Fixed	\$ 61,978.77	
WEI (Duke) Variable	\$ -	
WEI (Duke) Total	\$ 61,978.77	
Questar		
Questar	\$ (782.60)	
Questar	\$ (782.60)	
Thermal Transport		
Counterparty Invoice Total	\$ -	
Reallocation Intraco transport & Nova/ANG demand costs	\$ -	
Intercompany Transportation Optimization	\$ (241.23)	
Total Demand Costs from Purchase Journals	\$ 1,822,338.11	
WAID Buy/Sell Transportation Recovery	\$ (8,812.32)	
Total Demand Costs	\$ 1,813,625.78	
less variable costs charged to Commodity	\$ (70,249.83)	
Total Demand Costs to be Allocated	\$ 1,743,375.95	
Commodity Purchases (Natural Gas)		
804000 GD AN	\$ 18,024,586.76	
811000 GD AN	\$ -	
811000 GD AN	\$ (79,052.14)	
804170 GD AN	\$ 1,528.77	
804600 GD AN	\$ 57,896.38	
804700 GD AN	\$ 165,509.94	
804000 GD AN	\$ 0.01	
Total Commodity Costs from Purchase Journals	\$ 18,170,462.74	
Storage Injections/Withdrawals	\$ (13,550.10)	
Lignetics	\$ 1,914.31	
GST	\$ -	
Broker Fees	\$ 9,573.12	
plus variable costs from Demand	\$ 70,249.83	
WAID Off System Revenue	\$ (12,506,509.82)	
Total Commodity Costs to be Allocated	\$ 5,872,130.08	
WA Imbalance	\$ (588,427.00)	
ID Imbalance	\$ (273,468.84)	
Total Deferred Commodity Costs:	\$ 4,810,205.34	
Total Net Gas Costs	\$ 5,653,493.30	

Expense Calculation		Oct-08
Total System Cost	\$ 1,743,275.98	\$ 1,238,505.64
Total Current Demand Costs (excluding refund)	\$ 5,972,130.08	\$ 508,770.32
Imbalance Cost Washington	\$ (588,427.00)	\$ -
Imbalance Cost Idaho	\$ (273,468.84)	\$ -
Total Commodity Costs before refund	\$ 4,810,205.34	\$ 1,519,898.27
Total	\$ 5,653,493.30	\$ 3,291,308.07
	\$0.00	\$0.00

Balance Sheet		WASHINGTON		IDAHO	
	PGA	PGA	PGA	PGA	PGA
	Volume	Rate	Revenue	Volume	Rate
DEMAND					
Schedule 101	7,183,541	0.09221	\$ 662,394.32	Schedule 101	See Attached
Schedule 111	3,703,901	0.08857	\$ 331,756.41	Schedule 111	\$ 392,347.67
Schedule 112	23,784	0.08957	\$ 2,130.33	Schedule 112	\$ 154,099.33
Schedule 121	578,337	0.07430	\$ 42,970.44	Schedule 121	\$ 28.34
Schedule 122	140,972	0.07430	\$ 10,474.22	Schedule 122	\$ (7,048.44)
Schedule 131	0	0.05600	\$ -	Total Demand	\$ -
Schedule 132	31,848	0.05600	\$ 1,785.40		\$ 609,398.90
Schedule 146	1,895,851	0.00054	\$ 1,072.25		
Total Demand	13,848,034		\$ 1,052,586.37		

COMMODITY		Idaho		Idaho	
	PGA	PGA	PGA	PGA	PGA
	Volume	Rate	Revenue	Volume	Rate
Schedule 101	7,183,541	0.75478	\$ 5,421,840.41	Schedule 101	See Attached
Schedule 111	3,703,901	0.75478	\$ 2,795,556.32	Schedule 111	\$ 3,048,177.04
Schedule 112	23,784	0.75478	\$ 17,951.21	Schedule 112	\$ 1,294,894.39
Schedule 121	578,337	0.75478	\$ 436,505.63	Schedule 121	\$ 245.02
Schedule 122	140,972	0.75478	\$ 106,400.03	Schedule 122	\$ (81,951.59)
Schedule 131	0	0.75478	\$ -	Schedule 131	\$ -
Schedule 132	31,848	0.75478	\$ 24,037.80	Schedule 132	\$ 24,955.82
Total Commodity	11,662,383		\$ 8,802,300.19	Total Commodity	\$ 4,303,820.48

Deferral Calculation		Washington		Idaho	
	Commodity	Demand	Commodity	Demand	Commodity
Total Deferral Expenses from above	\$ 3,291,308.07	\$ 1,238,505.64	\$ 1,518,898.27	\$ 608,770.32	\$ 0.00
PGA Deferral Revenue from above	\$ (8,802,300.19)	\$ (1,052,586.37)	\$ (4,303,820.48)	\$ (609,398.90)	\$ 0.00
Adjustments					
Amount to be Deferred	\$ (5,510,992.12)	\$ (1,891,092.27)	\$ (2,784,924.21)	\$ (2,628.58)	\$ -
WA Total		\$ (5,327,070.85)		\$ (2,787,550.79)	

Washington Sales Volumes							
October/08 Description	Schedule	October/08 Billed	September/08 Unbilled	October/08 Unbilled	October/08 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral:							
Firm	101	3,933,329	1,907,479	5,157,691	3,250,212	7,183,541	
Firm	111	2,090,538	1,140,743	2,754,106	1,613,363	3,703,901	
Firm	112	23,784	0	0	23,784	0	
Firm	121	297,030	294,127	575,434	281,307	578,337	
Firm	122	140,972	0	0	0	140,972	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	31,848	0	0	0	31,848	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTT		6,517,501	3,342,349	8,487,231	5,144,882	11,662,383	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146: Transportation Sales							
	146	1,657,180	2,244,724	2,573,195	328,471	1,985,651	
		1,657,180	2,244,724	2,573,195	328,471	1,985,651	
Total 147 & 148: Transportation Sales							
	147	171,414	0	0	0	171,414	
	148	3,119,497	3,551,900	3,960,393	408,493	3,527,990	
Total 147 & 148: Transportation Sales		3,290,911	3,551,900	3,960,393	408,493	3,699,404	
Total sales		11,465,592	9,138,973	15,020,819	5,881,846	17,347,438	
Schedule Summary for Demand Deferral:							
Firm	101	3,933,329	1,907,479	5,157,691	3,250,212	7,183,541	
Firm	111	2,090,538	1,140,743	2,754,106	1,613,363	3,703,901	
Firm	112	23,784	0	0	23,784	0	
Firm	121	297,030	294,127	575,434	281,307	578,337	
Firm	122	140,972	0	0	0	140,972	
Interruptible	131	0	0	0	0	0	
Interruptible	132	31,848	0	0	0	31,848	
Transportation	146	1,657,180	2,244,724	2,573,195	328,471	1,985,651	
Total sales for Demand Deferral		8,174,681	5,587,073	11,060,426	5,473,353	13,648,034	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	3,933,329	1,907,479	5,157,691	3,250,212	7,183,541	
Firm	111	2,090,538	1,140,743	2,754,106	1,613,363	3,703,901	
Firm	121	297,030	294,127	575,434	281,307	578,337	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	Special amortization rate
Interruptible	132	31,848	0	0	0	31,848	
Transportation	146	1,657,180	2,244,724	2,573,195	328,471	1,985,651	
Total sales for Commodity and Demand Amortization		7,978,077	5,587,073	11,060,426	5,473,353	13,451,430	Volumes for PGA Commodity & Demand Amortization
Total Firm Sales							
	112	23,784	0	0	0	23,784	Annual lump sum amortization
	122	140,972	0	0	0	140,972	Annual lump sum amortization
	132	31,848	0	0	0	31,848	Annual lump sum amortization
Total Firm Sales		6,485,653	3,342,349	8,487,231	5,144,882	11,630,535	
Total Interruptible Sales		31,848	0	0	0	31,848	
Total Transportation Sales (Schedule 146)		1,657,180	2,244,724	2,573,195	328,471	1,985,651	
Total Transportation Sales (Schedule 147 & 148)		3,290,911	3,551,900	3,960,393	408,493	3,699,404	
Check total sales		11,465,592	9,138,973	15,020,819	5,881,846	17,347,438	

GL Account	Costs	True-up	Entry	Source & Destination
Transportation Costs				
NWP Fixed	\$ 1,897,341.00	\$ (0.05)	\$ 1,897,340.95	
NWP Variable	\$ 49,298.00	\$ 16,648.73	\$ 66,147.73	
NWP Capacity Release	\$ (896,299.00)	\$ 7,726.19	\$ (888,572.81)	
NWP Total	\$ 1,050,340.00	\$ 24,575.87	\$ 1,074,915.87	Invoice
GTN Fixed	\$ 269,432.26	\$ -	\$ 269,432.26	
GTN Variable	\$ 4,102.10	\$ -	\$ 4,102.10	
Current Month Estimate	\$ (3,034.50)	\$ -	\$ (3,034.50)	
GTN Total	\$ 270,499.86	\$ -	\$ 270,499.86	Invoice
Transcanada Foothills (BC System) Fixed				
Transcanada Foothills (BC System) Variable	\$ 170,518.00	\$ (28,585.48)	\$ 141,932.52	Invoice
NOVA (AB System) Fixed	\$ 348,922.00	\$ (74,887.06)	\$ 274,034.92	Invoice
NOVA (AB System) Variable	\$ -	\$ -	\$ -	
NOVA Total	\$ 348,922.00	\$ (74,887.06)	\$ 274,034.92	Invoice
Spectra Westcoast Fixed	\$ 74,188.00	\$ (12,209.23)	\$ 61,978.77	
Spectra Westcoast Variable	\$ -	\$ -	\$ -	
WEI (Duke) Total	\$ 74,188.00	\$ (12,209.23)	\$ 61,978.77	Worksheet
Quarter Total	\$ 34.94	\$ (817.54)	\$ (782.60)	
NOVA/ANG Capacity Release:				
Third party capacity release credit	\$ -	\$ -	\$ -	
Thermal Transport	\$ -	\$ -	\$ -	
Intracompany Transportation Optimization	\$ (241.23)	\$ -	\$ (241.23)	
Total Demand Costs	\$ 1,914,261.57	\$ (91,923.46)	\$ 1,822,338.11	

GL Account	Costs	True-up	Entry	Source & Destination
Commodity Purchases (Natural Gas)				
Broker Fees Amerex	\$ -	\$ -	\$ -	
Total Broker Fees	\$ -	\$ -	\$ -	
232130 GD AN	\$ -	\$ 1,528.77	\$ 1,528.77	Actual Cash Rec'd
811000 GD AN	\$ -	\$ (79,052.14)	\$ (79,052.14)	
811000 GD AN	\$ -	\$ -	\$ -	
804000 GD AN	\$ -	\$ -	\$ -	
804000 GD AN	\$ -	\$ -	\$ -	
804000 GD AN	\$ 20,733,988.96	\$ (2,709,429.18)	\$ 18,024,559.78	Nucleus
804000 GD AN	\$ 20,733,988.96	\$ (2,709,429.18)	\$ 18,024,559.78	Nucleus
804600 GD AN	\$ 57,896.38	\$ -	\$ 57,896.38	Nucleus
804700 GD AN	\$ 165,509.94	\$ -	\$ 165,509.94	Nucleus
804000 GD AN	\$ -	\$ 0.01	\$ 0.01	
Total Commodity Costs	\$ 20,997,405.28	\$ (2,786,923.54)	\$ 18,170,481.74	

GL Account	Costs	True-up	Entry	Source & Destination
232130 Prior Period Adjustments				
Nucleus Storage acct. JIPRAIRIEAN -100408	\$ (7,060.94)	\$ -	\$ (7,060.94)	
JP Injections	\$ -	\$ -	\$ -	
JP Withdrawals	\$ (7,060.94)	\$ -	\$ (7,060.94)	Gas Solutions, Nucleus
Total JP	\$ (14,121.88)	\$ -	\$ (14,121.88)	WACOG and Inventory
Chey Basin (QUESTAA) Injections	\$ (6,569.77)	\$ -	\$ (6,569.77)	
Chey Basin (QUESTAA) Withdrawals	\$ 80.61	\$ -	\$ 80.61	
Total Chey Basin	\$ (6,489.16)	\$ -	\$ (6,489.16)	
Total Storage Injections/Withdrawals	\$ (13,550.10)	\$ -	\$ (13,550.10)	

GL Account	Costs	True-up	Entry	Source & Destination
Net Gas Costs after Injections/Withdrawals				
Information from other journals - Deferred Costs:				
WA Imbalance from DJ 436	\$ -	\$ (2,878,876.00)	\$ (2,878,876.00)	DJ436 & DJ431
ID Imbalance from DJ 436	\$ -	\$ -	\$ -	DJ436 & DJ431
Broker Fees	\$ (598,427.80)	\$ -	\$ (598,427.80)	REVGSALES & DJ431
WA/ID Sales for Resale Physical and Bookout - From GSALES	\$ (275,466.84)	\$ -	\$ (275,466.84)	DJ461 & DJ431
WA/ID Buy/Sell Transportation Recovery - pass through DJ 451	\$ 9,573.12	\$ -	\$ 9,573.12	Broker Fees Journal
GST Recon (Quarter)	\$ (12,596,509.82)	\$ -	\$ (12,596,509.82)	DJ437 & DJ431
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	\$ (6,812.32)	\$ -	\$ (6,812.32)	
WA/ID Gas Purchased from Interstate Asphalt (Annual)	\$ 1,914.31	\$ -	\$ 1,914.31	
Total Costs for Deferral including net gas costs	\$ 6,553,481.30	\$ -	\$ 6,553,481.30	

GL Account	Dr.	Cr.
804001 GD AN	\$ 1,822,338.11	
804000 GD AN	\$ 18,024,559.79	
804017 GD AN	\$ 1,528.77	
804600 GD AN	\$ 57,896.38	
232620 ZZ ZZ	\$ 241.23	
804700 GD AN	\$ 165,509.94	
232130 ZZ ZZ	\$ -	\$ (19,993,032.08)
232130 ZZ ZZ	\$ -	\$ -
164085 ZZ ZZ	\$ -	\$ -
811000 GD AN	\$ -	\$ (79,052.14)
808200 GD AN	\$ -	\$ -
808100 GD AN	\$ 80.61	
164115 GD AA	\$ 6,569.77	
164100 GD AN	\$ 7,060.94	
Total JE Entry	\$ 20,085,795.54	\$ (20,085,795.54)
Turbine payable	\$ -	\$ 13,630.71
Injections	\$ -	\$ -
Recnt to costs	\$ 20,072,164.83	\$ (20,072,164.83)

GL Account	Dr.	Cr.
Transportation/Demand Costs		
Commodity Physical	\$ -	\$ -
Broker Fees ICE, Amerex & NGX	\$ -	\$ -
Financial Settlements	\$ -	\$ -
Turbine Payable	\$ -	\$ -
Current Month Bookout	\$ -	\$ -
Current Month Supply Transactions	\$ -	\$ -
AP - Chey Basin	\$ -	\$ -
Cochrane Adjustment - LDC	\$ -	\$ -
AP - Clearing	\$ -	\$ -
Cochrane Adjustment - Thermal	\$ -	\$ -
AR - Cochrane Extraction Credit	\$ -	\$ (79,052.14)
AR - Cochrane Extraction	\$ -	\$ (19,630.71)
Storage Injections	\$ -	\$ -
Storage Withdrawals	\$ -	\$ (80.61)
Inventory - Chey Basin	\$ -	\$ (80.61)
Inventory - JP	\$ -	\$ -

GL Account	Dr.	Cr.
Misc. DJ 430 Entry:		
232130 ZZ ZZ	\$ -	\$ -
232620 ZZ ZZ	\$ -	\$ -
142600 ZZ ZZ	\$ -	\$ (31,186.00)
232620 ZZ ZZ	\$ 31,186.00	\$ -
142600 ZZ ZZ	\$ -	\$ (4,442.81)
232620 ZZ ZZ	\$ -	\$ -
232620 ZZ ZZ	\$ -	\$ -
232620 ZZ ZZ	\$ -	\$ -
232130 ZZ ZZ	\$ -	\$ -
142150 ZZ ZZ	\$ -	\$ -
142800 ZZ ZZ	\$ -	\$ -
254028 GD AN	\$ 875,000.00	\$ -
254028 GD AN	\$ -	\$ (875,000.00)
Total DJ 430	\$ 875,000.00	\$ (875,000.00)
Total DJ 430	\$ 20,996,424.35	\$ (20,996,424.35)

Balance

9/30/2008

261,820.38

0.00

WA 191000 Recoverable Gas Costs Amortized				
Oct-08	Total	Rates	Amortization	
Schedule 101	7,183,541	0.00287	\$20,616.76	
Schedule 111	3,703,901	0.00000	\$0.00	
Schedule 121	578,337	(0.01040)	(\$6,014.70)	
Schedule 122G		0.00000	\$0.00	
Schedule 122L		0.00000	\$0.00	
Schedule 122W		0.00000	\$0.00	
Schedule 131		(0.00635)	\$0.00	
Schedule 132W		0.00000	\$0.00	
Schedule 146	1,985,651	(0.00008)	(\$158.85)	
Valley Hosp 146	13,451,430		(\$886.88)	
			<u>\$13,556.33</u>	
	Amortization True-up		<u>\$13,556.33</u>	
		Subtotal	275,376.70	
Interest		5.00%	\$1,119.16	
Balance		10/31/2008	<u>276,495.86</u>	

Oct-08

JOURNAL ENTRY			dr	cr
Total Interest Income	419600 GD WA			\$1,119.16
Total Interest Expense	431600 GD WA		\$0.00	
Total WA Amortization Expense	805110 GD WA		\$0.00	13,556.33
Tracker transfer	191010 GD WA			
WA Recoverable Gas Costs	191000 GD WA		14,675.49	

(0.00)

Prior Period Unrecovered Gas Costs
191005 GD WA

Prior Period Unrecovered Gas Costs
191005 GD WA

Washington Account 191005
9/08 Beginning Balance 1,243,762.92 5.30%
Interest 5,493.29
Ending Balance \$1,249,256.21

Sep-08

JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		\$5,493.29
Total Interest Expense	431600 GD WA	\$0.00	
WA Unrecovered Gas Costs	191005 ZZ ZZ	\$5,493.29	

10/08 Beginning Balance 1,249,256.21 5.00%
Interest 5,205.23
Ending Balance \$1,254,461.44

Oct-08

JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		\$5,205.23
Total Interest Expense	431600 GD WA	\$0.00	
WA Unrecovered Gas Costs	191005 ZZ ZZ	\$5,205.23	