

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



January 30, 2009

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

RE: WAC required reports to the WUTC

Enclosed please find two copies of the PGA monthly report of activity in account 191 for December 2009. These copies are submitted in compliance with WAC 480-9-233(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".

Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

Enclosures

RECEIVED
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
2009 FEB -2 AM 8:40

Avista Corporation Journal Entry

Effective Date: 200812

Journal: NSJ034 - D&A WA/ID REVISED

Team: Resource Accounting

Last Saved by: Joe Miller

Last Saved: 01/09/2009 11:33 AM

Type: C

Submitted by: Joe Miller

Category: NSJ

| <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> |
|----------------|-------------|---|-------------|-------------|-------------|---------------------|---------------------|----------------|
| 10 | 001 | 191010 - CURR UNRECOV PGA DEFERRED | GD | WA | DL | | 1,440,670.41 | WA DEFERRAL |
| 20 | 001 | 805120 - DEFER CURRENT UNRECOVERED GAS COST | GD | WA | DL | 1,437,675.25 | | WA DEFERRAL |
| 30 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | WA | DL | 2,995.16 | | WA DEFERRAL |
| 40 | 001 | 191010 - CURR UNRECOV PGA DEFERRED | GD | ID | DL | | 595,120.39 | ID DEFERRAL |
| 50 | 001 | 805120 - DEFER CURRENT UNRECOVERED GAS COST | GD | ID | DL | 593,883.13 | | ID DEFERRAL |
| 60 | 001 | 431600 - INTEREST EXPENSE ENERGY DEFERRALS | GD | ID | DL | 1,237.26 | | ID DEFERRAL |
| 80 | 001 | 431600 - INTEREST EXPENSE ENERGY DEFERRALS | GD | WA | DL | | 145.72 | WA AMORT |
| 90 | 001 | 805110 - AMORTIZE RECOVERABLE GAS COSTS | GD | WA | DL | | 69,944.32 | WA AMORT |
| 100 | 001 | 191000 - RECOVERABLE GAS COSTS AMORTIZED | GD | WA | DL | 70,090.04 | | WA AMORT |
| 110 | 001 | 431600 - INTEREST EXPENSE ENERGY DEFERRALS | GD | ID | DL | | 24.29 | ID AMORT |
| 120 | 001 | 805110 - AMORTIZE RECOVERABLE GAS COSTS | GD | ID | DL | | 11,658.66 | ID AMORT |
| 130 | 001 | 191000 - RECOVERABLE GAS COSTS AMORTIZED | GD | ID | DL | 11,682.95 | | ID AMORT |
| TOTALS: | | | | | | 2,117,563.79 | 2,117,563.79 | |

Joe Miller
Prepared by Joe Miller

1-9-09
Date

Joe Miller
Reviewed by
Approved for Entry

1-9-09
Date

Corporate Accounting use Only

Explanation:

To adjust the WA/ID deferral balances to reflect the revision of unbilled volumes

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

Revised

| | Total | Commodity | Demand | |
|---------------------------------------|--------------|--------------|----------------|----------|
| 11/08 Ending Balance | 1,527,165.58 | 1,819,033.81 | (294,043.21) | 3,174.98 |
| 12/08 Current Mo Deferrals | (689,118.17) | 962,321.39 | (1,661,439.56) | 0.00 |
| Misc Adjustment | 0.00 | | | 0.00 |
| Adjustments - Nov - Dec Jurisid. Chg. | 0.00 | 0.00 | | 0.00 |
| Cascade | 0.00 | | | 0.00 |
| Terasen | 0.00 | | | 0.00 |
| Interest | 4,906.89 | | 4,906.89 | 0.00 |
| 12/08 Ending Balance | 832,954.10 | 2,780,355.20 | (1,955,482.77) | 8,081.67 |

5.00000%

| | | |
|------------------|--------------|------|
| Interest Expense | 431800 GD WA | 0.00 |
|------------------|--------------|------|

(0.00)

| WA CURR UNRECOV PGA DEFERRED | | | |
|------------------------------|--------------|--------------|----------------|
| WA deferral | 191010 GD WA | | (1,440,870.41) |
| Deferral exp | 805120 GD WA | 1,437,875.25 | |
| Interest Income | 419800 GD WA | 2,995.16 | |
| Interest Expense | 431800 GD WA | | 0.00 |

Dec/08

Dec-08

1/20/2009 10:45 AM

| Washington/Idaho Gas Costs | Dec/08 | Total System Cost | Demand Allocated to Washington | 70.93% | Demand Allocated to Idaho | 28.07% | Commodity Allocated to Idaho | 28.65% |
|--|--------------------|-------------------|--------------------------------|--------|---------------------------|--------|------------------------------|--------|
| Demand (Transportation) Costs | | | | | | | | |
| NWP Fixed | \$ 1,900,061.55 | | | | | | | |
| NWP Variable | \$ 90,399.00 | | | | | | | |
| NWP Capacity Release | \$ (890,635.00) | | | | | | | |
| NWP Total (excluding Refund) | \$ 1,099,825.55 | | | | | | | |
| GTN Fixed | \$ 268,735.38 | | | | | | | |
| GTN Variable | \$ 37,388.10 | | | | | | | |
| GTN Capacity Release | \$ (2,947.30) | | | | | | | |
| Current Month Estimate | \$ 303,170.16 | | | | | | | |
| GTN Refund Fixed plus Interest | \$ - | | | | | | | |
| GTN Refund Variable plus Interest | \$ - | | | | | | | |
| GTN Total | \$ 303,170.16 | | | | | | | |
| ANG Fixed | \$ 151,894.85 | | | | | | | |
| ANG Variable | \$ - | | | | | | | |
| ANG Total | \$ 151,894.85 | | | | | | | |
| NOVA Fixed | \$ 417,356.05 | | | | | | | |
| NOVA Variable | \$ - | | | | | | | |
| NOVA Total | \$ 417,356.05 | | | | | | | |
| WEI (Duke) Fixed | \$ 78,379.80 | | | | | | | |
| WEI (Duke) Variable | \$ - | | | | | | | |
| WEI (Duke) Total | \$ 78,379.80 | | | | | | | |
| Questar | \$ (0.01) | | | | | | | |
| Questar | \$ (0.01) | | | | | | | |
| Thermal Transport | \$ - | | | | | | | |
| Quarter | \$ - | | | | | | | |
| Quarter | \$ - | | | | | | | |
| Commodity Purchase (Natural Gas) | \$ 42,752,865.13 | | | | | | | |
| Commodity Physical | \$ - | | | | | | | |
| Cochrane Reallocation | \$ (14,807.29) | | | | | | | |
| Cochrane Credit | \$ 864.88 | | | | | | | |
| Broker Fees | \$ - | | | | | | | |
| Financial Settlements | \$ 416,308.66 | | | | | | | |
| Off system/bookout | \$ 632,494.05 | | | | | | | |
| Misc Adjustment | \$ 0.01 | | | | | | | |
| Total Commodity Costs from Purchase Journals | \$ 43,787,765.37 | | | | | | | |
| Storage Injections/Withdrawals | \$ 13,093,335.50 | | | | | | | |
| Lignetics | \$ - | | | | | | | |
| GST | \$ 700,599.43 | | | | | | | |
| Broker Fees | \$ 4,613.81 | | | | | | | |
| plus variable costs from Demand | \$ 127,777.10 | | | | | | | |
| WA/ID Off System Revenue | \$ (19,283,145.89) | | | | | | | |
| Total Commodity Costs to be Allocated | \$ 38,430,936.12 | | | | | | | |
| WA Imbalance | \$ (50,569.51) | | | | | | | |
| ID Imbalance | \$ (811.03) | | | | | | | |
| Total Deferred Commodity Costs: | \$ 38,379,535.68 | | | | | | | |
| Total Net Gas Costs | \$ 40,240,866.30 | | | | | | | |

| Expense Calculation | Total System Cost | Demand Allocated to Washington | 70.93% | Demand Allocated to Idaho | 28.07% | Commodity Allocated to Idaho | 28.65% |
|---|-------------------|--------------------------------|--------|---------------------------|--------|------------------------------|--------|
| Total Current Demand Costs (excluding refund) | \$ 1,861,330.72 | \$ 1,320,241.88 | | \$ 541,088.84 | | | |
| Total Commodity Costs to be Allocated | \$ 38,430,936.12 | \$ 27,074,594.50 | | \$ 11,356,341.62 | | | |
| Imbalance Cost Washington | \$ (50,569.51) | \$ - | | \$ (50,569.51) | | | |
| Imbalance Cost Idaho | \$ (811.03) | \$ - | | \$ (811.03) | | | |
| Total Commodity Costs before refund | \$ 38,379,535.58 | \$ 27,024,004.99 | | \$ 11,355,530.59 | | | |
| Total | \$ 40,240,866.30 | \$ 1,320,241.88 | | \$ 541,088.84 | | \$ 11,355,530.59 | |
| check | \$ 0.00 | | | \$ 0.00 | | \$ 0.00 | |

| Balance Sheet | WASHINGTON | IDAHO |
|------------------------------|--------------|--------------|
| Deferred Revenue Calculation | PGA | PGA |
| | Volumes | Volumes |
| | Rate | Rate |
| | Revenue | Revenue |
| Demand | | |
| Schedule 101 | 23,210,956 | 10,947,557 |
| Schedule 111 | 8,474,490 | 2,893,057 |
| Schedule 112 | 100,341 | 0 |
| Schedule 121 | 441,800 | 0 |
| Schedule 122 | 259,903 | 0 |
| Schedule 131 | 0 | 0 |
| Schedule 132 | 61,119 | 13,810,814 |
| Schedule 146 | 2,215,920 | |
| Total Demand | 34,784,229 | 13,810,814 |
| Commodity | | |
| Schedule 101 | See Attached | See Attached |
| Schedule 111 | 0.00000 | 0.00000 |
| Schedule 112 | 0.00000 | 0.00000 |
| Schedule 121 | 0.00000 | 0.00000 |
| Schedule 122 | 0.00000 | 0.00000 |
| Schedule 131 | 0.00000 | 0.00000 |
| Schedule 132 | 0.00000 | 0.00000 |
| Total Commodity | 0.00 | 0.00 |

| Deferral Calculation | Washington | Idaho |
|------------------------------------|--------------------|--------------------|
| | Commodity | Commodity |
| | Demand | Demand |
| Total Deferral Expenses from above | \$ 27,024,004.99 | \$ 11,355,530.59 |
| PGA Deferral Revenue from above | \$ (26,061,663.60) | \$ (10,866,123.76) |
| Adjustments | \$ 962,321.39 | \$ 469,406.84 |
| Amount to be Deferred | \$ (699,118.17) | \$ (752,616.20) |
| Id Total | | \$ (283,109.39) |
| Wa Total | \$ 812,203.22 | \$ 0.82 |

| Balance Sheet | WASHINGTON | IDAHO |
|------------------------------|--------------|--------------|
| Deferred Revenue Calculation | PGA | PGA |
| | Volumes | Volumes |
| | Rate | Rate |
| | Revenue | Revenue |
| Demand | | |
| Schedule 101 | 23,210,956 | 10,947,557 |
| Schedule 111 | 8,474,490 | 2,893,057 |
| Schedule 112 | 100,341 | 0 |
| Schedule 121 | 441,800 | 0 |
| Schedule 122 | 259,903 | 0 |
| Schedule 131 | 0 | 0 |
| Schedule 132 | 61,119 | 13,810,814 |
| Schedule 146 | 2,215,920 | |
| Total Demand | 34,784,229 | 13,810,814 |
| Commodity | | |
| Schedule 101 | See Attached | See Attached |
| Schedule 111 | 0.00000 | 0.00000 |
| Schedule 112 | 0.00000 | 0.00000 |
| Schedule 121 | 0.00000 | 0.00000 |
| Schedule 122 | 0.00000 | 0.00000 |
| Schedule 131 | 0.00000 | 0.00000 |
| Schedule 132 | 0.00000 | 0.00000 |
| Total Commodity | 0.00 | 0.00 |

| Washington Sales Volumes | | December/08 Billed | November/08 Unbilled | December/08 Unbilled | December/08 Net Unbilled | Total | Notes |
|--|----------|--------------------|----------------------|----------------------|--------------------------|-------------------|--|
| December/08 Description | Schedule | December/08 Billed | November/08 Unbilled | December/08 Unbilled | December/08 Net Unbilled | Total | Notes |
| Schedule Summary for Commodity Deferral: | | | | | | | |
| Firm | 101 | 15,345,278 | 8,640,623 | 16,506,301 | 7,865,678 | 23,210,956 | |
| Firm | 111 | 5,864,184 | 3,760,175 | 6,370,481 | 2,610,306 | 8,474,490 | |
| Firm | 112 | 100,341 | 0 | 0 | 0 | 100,341 | |
| Firm | 121 | 350,543 | 565,323 | 656,580 | 91,257 | 441,800 | |
| Firm | 122 | 259,903 | 0 | 0 | 0 | 259,903 | |
| 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 | 61,119 | 0 | 0 | 0 | 61,119 | |
| Interruptible | 132W | 0 | 0 | 0 | 0 | 0 | |
| Total Retail Sales for GTI | | 21,981,368 | 12,966,121 | 23,533,362 | 10,567,241 | 32,548,609 | Total retail sales for PGA commodity deferral, includes Interruptible rate schedules |
| Total 146 Transportation Sales | | | | | | | |
| Firm | 146 | 1,898,178 | 2,645,011 | 2,962,453 | 317,442 | 2,215,620 | |
| Firm | 147 | 13,409 | 0 | 0 | 0 | 13,409 | |
| Firm | 148 | 3,711,345 | 5,010,654 | 5,385,187 | 374,533 | 4,085,878 | |
| Firm | 148 | 3,724,754 | 5,010,654 | 5,385,187 | 374,533 | 4,099,287 | |
| Total sales | | 27,604,300 | 20,621,786 | 31,881,002 | 11,259,216 | 38,863,516 | |
| Schedule Summary for Demand Deferral: | | | | | | | |
| Firm | 101 | 15,345,278 | 8,640,623 | 16,506,301 | 7,865,678 | 23,210,956 | |
| Firm | 111 | 5,864,184 | 3,760,175 | 6,370,481 | 2,610,306 | 8,474,490 | |
| Firm | 112 | 100,341 | 0 | 0 | 0 | 100,341 | |
| Firm | 121 | 350,543 | 565,323 | 656,580 | 91,257 | 441,800 | |
| Firm | 122 | 259,903 | 0 | 0 | 0 | 259,903 | |
| Interruptible | 131 | 0 | 0 | 0 | 0 | 0 | |
| Interruptible | 132 | 61,119 | 0 | 0 | 0 | 61,119 | |
| Transportation | 146 | 1,898,178 | 2,645,011 | 2,962,453 | 317,442 | 2,215,620 | |
| Transportation | 146 | 23,879,546 | 15,611,132 | 26,495,815 | 10,884,683 | 34,764,229 | Total sales for PGA demand deferral, includes Interruptible rate schedules & schedule 146 transportation |
| Schedule Summary for Commodity and Demand Amortization: | | | | | | | |
| Firm | 101 | 15,345,278 | 8,640,623 | 16,506,301 | 7,865,678 | 23,210,956 | Sales for Decoupling amortization |
| Firm | 111 | 5,864,184 | 3,760,175 | 6,370,481 | 2,610,306 | 8,474,490 | |
| Firm | 121 | 350,543 | 565,323 | 656,580 | 91,257 | 441,800 | |
| 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 | 61,119 | 0 | 0 | 0 | 61,119 | |
| Transportation | 146 | 1,898,178 | 2,645,011 | 2,962,453 | 317,442 | 2,215,620 | |
| Transportation | 146 | 23,458,183 | 15,611,132 | 26,495,815 | 10,884,683 | 34,342,866 | Volumes for PGA Commodity & Demand Amortization |
| Total Firm Sales | | | | | | | |
| Firm | 112 | 100,341 | 0 | 0 | 0 | 100,341 | Annual lump sum amortization |
| Firm | 122 | 259,903 | 0 | 0 | 0 | 259,903 | Annual lump sum amortization |
| Interruptible | 132 | 61,119 | 0 | 0 | 0 | 61,119 | Annual lump sum amortization |
| Total Firm Sales | | 21,920,249 | 12,966,121 | 23,533,362 | 10,567,241 | 32,487,490 | |
| Total Interruptible Sales | | 61,119 | 0 | 0 | 0 | 61,119 | |
| Total Transportation Sales (Schedule 146) | | 1,898,178 | 2,645,011 | 2,962,453 | 317,442 | 2,215,620 | |
| Total Transportation Sales (Schedule 147 & 148) | | 3,724,754 | 5,010,654 | 5,385,187 | 374,533 | 4,099,287 | |
| Check total sales | | 27,604,300 | 20,621,786 | 31,881,002 | 11,259,216 | 38,863,516 | |

Deferral Balance Impact Washington Jurisdiction

November Billed - October Terms

| | October Therms Billed In December | October Unbilled Therms | October in December Calendar therms | October Commodity Rate | October Demand Rate | October Amortization Rate | Commodity Cost Collected | Demand Cost Collected | Amortization Cost Collected |
|-----|---|-------------------------------|---|------------------------------|---------------------------|---------------------------------|--------------------------------|-----------------------------|-----------------------------------|
| 101 | 458,551 | 0 | 458,551 | 0.75476 | 0.09221 | 0.00287 | 346,095.95 | 42,282.99 | 1,316.04 |
| 111 | 227,060 | 0 | 227,060 | 0.75476 | 0.08957 | 0.00000 | 171,375.81 | 20,337.76 | 0.00 |
| 112 | 3,709 | 0 | 3,709 | 0.75476 | 0.08957 | 0.00000 | 2,799.40 | 332.22 | 0.00 |
| 121 | 20,566 | 0 | 20,566 | 0.75476 | 0.07430 | (0.01040) | 15,522.39 | 1,528.05 | (213.89) |
| 122 | 10,833 | 0 | 10,833 | 0.75476 | 0.07430 | 0.00000 | 8,176.32 | 804.89 | 0.00 |
| 131 | 0 | 0 | 0 | 0.75476 | 0.05606 | 0.00635 | 0.00 | 0.00 | 0.00 |
| 132 | 6,322 | 0 | 6,322 | 0.75476 | 0.05606 | 0.00000 | 4,771.59 | 354.41 | 0.00 |
| 146 | 0 | 0 | 0 | 0.00000 | 0.00054 | (0.00008) | 0.00 | 0.00 | 0.00 |
| | <u>727,041</u> | <u>0</u> | <u>727,041</u> | | | | <u>548,741.46</u> | <u>65,640.32</u> | <u>1,102.15</u> |

November Billed - November - Therms

| | Nov/Dec Therms Billed In December | Nov/Dec Unbilled Therms | Nov/Dec in December Calendar therms | December Commodity Rate | December Demand Rate | December Amortization Rate | Commodity Cost Collected | Demand Cost Collected | Amortization Cost Collected |
|-----|---|-------------------------------|---|-------------------------------|----------------------------|----------------------------------|--------------------------------|-----------------------------|-----------------------------------|
| 101 | 14,886,727 | 7,865,678 | 22,752,405 | 0.80175 | 0.09274 | 0.04451 | 18,241,740.71 | 2,110,058.04 | 1,012,709.55 |
| 111 | 5,637,124 | 2,610,306 | 8,247,430 | 0.80175 | 0.09007 | 0.04225 | 6,612,377.00 | 742,846.02 | 348,453.92 |
| 112 | 96,632 | 0 | 96,632 | 0.80175 | 0.09007 | 0.00000 | 77,474.71 | 8,703.64 | 0.00 |
| 121 | 329,977 | 91,257 | 421,234 | 0.80175 | 0.07476 | 0.02874 | 337,724.36 | 31,491.45 | 12,106.27 |
| 122 | 249,070 | 0 | 249,070 | 0.80175 | 0.07476 | 0.00000 | 199,691.87 | 18,620.47 | 0.00 |
| 131 | 0 | 0 | 0 | 0.80175 | 0.05703 | 0.02796 | 0.00 | 0.00 | 0.00 |
| 132 | 54,797 | 317,442 | 54,797 | 0.80175 | 0.05703 | 0.00000 | 43,933.49 | 3,125.07 | 0.00 |
| 146 | 1,898,178 | 317,442 | 2,215,620 | 0.00000 | 0.00054 | (0.00008) | 0.00 | 1,196.43 | (177.25) |
| | <u>23,152,505</u> | <u>10,884,683</u> | <u>34,037,188</u> | | | | <u>25,512,942.14</u> | <u>2,916,041.12</u> | <u>1,373,092.49</u> |

Note: We added the differences between CSS/Discoverer and the revenue runs, listed below to the November billed therms in November in order to agree to CSS/Discoverer.

Recon to above:

| | CSS/Discoverer Therms Billed In November | Nov/Dec Net Unbilled Therms | December Calendar Therms | All Commodity Cost Collected | All Demand Cost Collected | All Amortization Cost Collected |
|-----|--|-----------------------------------|--------------------------------|---------------------------------------|------------------------------------|--|
| 101 | 15,345,278 | 7,865,678 | 23,210,956 | 18,587,836.66 | 2,152,341.03 | 1,014,025.59 |
| 111 | 5,864,184 | 2,610,306 | 8,474,490 | 6,783,752.81 | 763,183.78 | 348,453.92 |
| 112 | 100,341 | 0 | 100,341 | 80,274.11 | 9,035.86 | 0.00 |
| 121 | 350,543 | 91,257 | 441,800 | 353,246.75 | 33,019.50 | 11,892.38 |
| 122 | 259,903 | 0 | 259,903 | 207,868.19 | 19,425.36 | 0.00 |
| 131 | 0 | 0 | 0 | 48,705.08 | 3,479.48 | 0.00 |
| 132 | 61,119 | 0 | 61,119 | 0.00 | 1,196.43 | (177.25) |
| 146 | 1,898,178 | 317,442 | 2,215,620 | 25,061,683.60 | 2,981,681.44 | 1,374,194.64 |
| | <u>23,879,546</u> | <u>10,884,683</u> | <u>34,764,229</u> | | | |
| | | | | Large Customers | | |
| | | | | | | <u>1,374,194.64</u> |

Total

| | Therms Billed In December by prior & current month | Nov/Dec Unbilled Therms | December Calendar Therms |
|-----|--|-------------------------------|--------------------------------|
| 101 | 15,345,278 | 7,865,678 | 23,210,956 |
| 111 | 5,864,184 | 2,610,306 | 8,474,490 |
| 112 | 100,341 | 0 | 100,341 |
| 121 | 350,543 | 91,257 | 441,800 |
| 122 | 259,903 | 0 | 259,903 |
| 131 | 0 | 0 | 0 |
| 132 | 61,119 | 0 | 61,119 |
| 146 | 1,898,178 | 317,442 | 2,215,620 |
| | <u>23,879,546</u> | <u>10,884,683</u> | <u>34,764,229</u> |

Prior Period Unrecovered Gas Costs
 Washington
 191000

Revised

Balance 11/30/2008 (13,010,330.80)

| WA 191000 Recoverable Gas Costs Amortized | | | |
|---|------------|--------------|----------------|
| Dec-08 | Total | Rates | Amortization |
| Schedule 101 | 23,210,956 | See Attached | \$1,014,025.59 |
| Schedule 111 | 8,474,490 | 0.00000 | \$348,453.92 |
| Schedule 121 | 441,800 | 0.00000 | \$11,892.38 |
| Schedule 122G | | 0.00000 | \$0.00 |
| Schedule 122L | | 0.00000 | \$0.00 |
| Schedule 122W | | 0.00000 | \$0.00 |
| Schedule 131 | 0 | 0.00000 | \$0.00 |
| Schedule 132W | | 0.00000 | \$0.00 |
| Schedule 146 | 2,215,620 | 0.00000 | (\$177.25) |
| Spokane Rock Products | | | \$0.00 |
| Vailey Hosp. 146 | | | (\$142.79) |
| Large Customer | 34,342,866 | | \$0.00 |
| Amortization True-up | | | \$1,374,051.85 |
| | | | \$1,374,051.85 |

Subtotal (11,636,278.95)
 Interest 5.00% (\$51,347.10)
 Balance 12/31/2008 (11,687,626.05)

Dec-08

| JOURNAL ENTRY | | dr | cr |
|-------------------------------|--------------|-----------|-----------|
| Total Interest Income | 419600 GD WA | | \$145.72 |
| Total Interest Expense | 431600 GD WA | \$0.00 | |
| Total WA Amortization Expense | 805110 GD WA | | 69,944.32 |
| Tracker transfer | 191010 GD WA | | |
| WA Recoverable Gas Costs | 191000 GD WA | 70,090.04 | |

0.00