

UG-101653-SI

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



September 29, 2010

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

2010 OCT -1 AM 9:11

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 L. Bertholf".

Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

Enclosures

Avista Utilities
State of Washington
Recap of 191 Deferral Accounts

	Actual Total	Account 191010 (New Commodity Deferrals)	Account 191010 (New Demand Deferrals)	Account 191000 (Old Deferrals)	Est. Bal. Of Acct 191000 Per PGA Filing
February 2010 Ending Bal.	(19,199,093.67)	(709,268.55) OK	(2,753,074.46) OK	(15,736,750.66) OK	(9,894,396.00)
March 2010					
Current Months Deferrals	534,638.82	481,162.63	53,476.19		
Amortization	2,329,628.15			2,329,628.15	
Interest	(48,118.85)	(1,269.36)	(7,383.83)	(39,465.66)	
March 2010 Ending Bal.	(16,382,945.55)	(229,375.28) OK	(2,706,982.10) OK	(13,446,588.17) OK	(7,141,543.00)
April 2010					
Current Months Deferrals	(645,395.42)	(805,717.25)	160,321.83		
Amortization	1,793,339.11			1,793,339.11	
Interest	(42,815.97)	(1,712.31)	(7,114.30)	(33,989.36)	
April 2010 Ending Bal.	(15,277,817.83)	(1,036,804.84) OK	(2,553,774.57) OK	(11,687,238.42) OK	(5,365,185.00)
May 2010					
Current Months Deferrals	(319,599.65)	(920,152.00)	600,552.35		
Amortization	1,217,609.36			1,217,609.36	
Interest	(40,161.37)	(4,054.05)	(6,103.23)	(30,004.09)	
May 2010 Ending Bal.	(14,419,969.49)	(1,961,010.89) OK	(1,959,325.45) OK	(10,499,633.15) OK	(4,309,238.00)
June 2010					
Current Months Deferrals	208,674.12	(688,039.81)	896,713.93		
Amortization	777,677.71			777,677.71	
Interest	(37,718.40)	(6,242.79)	(4,092.21)	(27,383.40)	
June 2010 Ending Bal.	(13,471,336.06)	(2,655,293.49) OK	(1,066,703.73) OK	(9,749,338.84) OK	(3,605,656.00)
July 2010					
Current Months Deferrals	(649,537.58)	(1,754,904.61)	1,105,367.03		
Amortization	550,687.25			550,687.25	
Interest	(36,618.73)	(9,567.85)	(1,392.14)	(25,658.74)	
July 2010 Ending Bal.	(13,606,805.12)	(4,419,765.95) OK	37,271.16 OK	(9,224,310.33) OK	(3,014,903.00)
August 2010					
Current Months Deferrals	(424,861.72)	(1,495,537.80)	1,070,676.08		
Amortization	529,199.43			529,199.43	
Interest	(36,710.48)	(13,995.41)	1,550.82	(24,265.89)	
August 2010 Ending Bal.	(13,539,177.89)	(5,929,299.16) OK	1,109,498.06 OK	(8,719,376.79) OK	(2,415,879.00)

Avista Corporation Journal Entry

Effective Date: 201008

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Cameron Dunlop

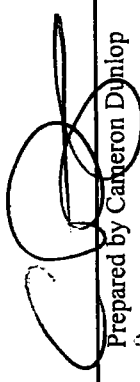
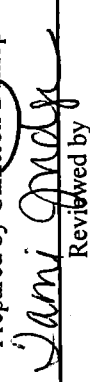
Submitted by: Cameron Dunlop

Approved by:

Last Saved: 09/07/2010 1:54 PM

Approval Requested: 09/07/2010 2:40 PM

Seg Co.	FERC	Ser.	Jur.	S/L	Debit	Credit	Comment
11 001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		437,306.31	WA DEFERRAL
30 001	805120 - DEFER CURRENT UNRECOVERED GAS CO:	GD	WA	DL	424,861.72		WA DEFERRAL
45 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	12,444.59		WA DEFERRAL
50 001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		357,235.60	ID DEFERRAL
55 001	805120 - DEFER CURRENT UNRECOVERED GAS CO:	GD	ID	DL	355,658.44		ID DEFERRAL
70 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,577.16		ID DEFERRAL
75 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	24,265.88		WA AMORT
90 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	529,199.43		WA AMORT
95 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	504,933.55		WA AMORT
100 001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,274.02		ID AMORT
150 001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	273,923.43		ID AMORT
160 001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	270,649.41		ID AMORT
Totals:					1,597,664.77	1,597,664.77	

Prepared by Cameron Dunlop

 Reviewed by


9/7/10 Date
 9/7/10 Date

Approved for Entry
 Corporate Accounting use Only
 Date

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

	Total	Commodity	Demand	
5/10 Ending Balance	(3,920,336.26)	(1,955,742.89)	(1,922,604.29)	(41,989.08)
6/10 Current Mo Deferrals	206,674.12	(688,039.81)	896,713.93	0.00
Misc Adjustment	0.00			0.00
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	0.00			0.00
Interest	(10,335.00)		(10,335.00)	
6/10 Ending Balance	(3,721,997.14)	(2,643,782.70)	(1,025,890.36)	(52,324.08)
7/10 Current Mo Deferrals	(649,537.58)	(1,754,904.61)	1,105,367.03	0.00
Misc Adjustment	0.00			0.00
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	0.00			0.00
Interest	(10,959.99)		(10,959.99)	
7/10 Ending Balance	(4,382,494.70)	(4,398,687.31)	79,476.68	(63,284.07)
8/10 Current Mo Deferrals	(424,861.72)	(1,495,537.80)	1,070,676.08	0.00
Misc Adjustment	0.00			0.00
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	0.00			0.00
Interest	(12,444.59)		(12,444.59)	
8/10 Ending Balance	(4,819,801.01)	(5,894,225.11)	1,150,152.76	(75,728.66)

WA CURR UNRECOV PGA DEFERRED	
191010 GD WA	198,336.12
805120 GD WA	0.00
419000 GD WA	0.00
431000 GD WA	10,335.00
Interest Expense	0.00
	3.25%

WA CURR UNRECOV PGA DEFERRED	
191010 GD WA	0.00
805120 GD WA	649,537.58
419000 GD WA	0.00
431000 GD WA	10,959.99
Interest Expense	0.00
	3.25%

WA CURR UNRECOV PGA DEFERRED	
191010 GD WA	0.00
805120 GD WA	424,861.72
419000 GD WA	0.00
431000 GD WA	12,444.59
Interest Expense	0.00
	3.25%

Aug/10

Aug-10

Washington/Idaho Gas Costs	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
		69.95%	30.05%	65.98%	34.02%

Demand (Transportation) Costs	\$ 1,902,076.00
NWP Fixed	\$ 34,953.90
NWP Variable	\$ (834,452.00)
NWP Capacity Release	\$ 1,102,576.90
GTN Fixed	\$ 204,170.73
GTN Variable	\$ 1,302.51
GTN Capacity Release	\$ (3,016.42)
Current Month Estimate	\$ 202,457.82
Transcanada Foothills (BC System) Fixed	\$ 206,122.17
Transcanada Foothills (BC System) Variable	\$ 206,122.17
NOVA (AB System) Fixed	\$ 497,081.43
NOVA (AB System) Variable	\$ 497,081.43
Spectra Westcoast Fixed	\$ 93,133.44
Spectra Westcoast Variable	\$ 93,133.44
WEI (Duke) Total	\$ 952.97
Questar	\$ 952.97
NOVA Fixed charges	\$ -
Third party capacity release credit	\$ -
ANG Fixed charges	\$ -
ANG capacity release credit	\$ -
Counterparty Invoice Total	\$ -
Thermal Transport	\$ -
Intracompany Transportation Optimization	\$ -
Total Demand Costs from Purchase Journals	\$ 2,102,324.73
WAID Buy/Sell Transportation Recovery	\$ (8,546.82)
Total Demand Costs	\$ 2,093,777.91
less variable costs charged to Commodity	\$ (38,256.41)
Total Demand Costs to be Allocated	\$ 2,057,522.80
Commodity Purchases (Natural Gas)	\$ 14,283,800.34
Commodity Physical	\$ -
Miso	\$ -
Cochrane Credit	\$ (54,704.28)
Broker Fees	\$ -
Financial Settlements	\$ 180,208.43
Foreign Exchange Hedge Activity	\$ 220,722.36
Off system/Bookout	\$ 233,453.86
Miso Adjustment	\$ -
Total Commodity Costs from Purchase Journals	\$ 14,853,480.71
Storage (Injections)/Withdrawals	\$ 1,091,386.51
FARF Commodity for Anderson Elementary	\$ -
WAID Gas Purchased from Interstate Asph	\$ -
GST	\$ -
Broker Fees	\$ 4,374.82
Netwedge Broker Fees	\$ 332.63
plus variable costs from Demand	\$ 38,256.41
WAID Off System Revenue	\$ (16,460,686.47)
Total Commodity Costs to be Allocated	\$ 526,145.61
WA Imbalance	\$ 139,572.44
ID Imbalance	\$ 66,476.49
Total Deferred Commodity Costs:	\$ 730,193.54

Total Net Gas Costs	\$ 2,787,716.34
From DJ 430	\$ 2,787,716.34
Check	\$ -

Total Current Demand Costs (excluding refund)	\$ 2,067,522.80	\$ 1,439,237.20	\$ 618,285.60
Total Commodity Costs to be Allocated	\$ 525,145.61	\$ 346,508.89	\$ 178,636.62
Imbalance Cost Washington	\$ 139,572.44	\$ 139,572.44	\$ -
Imbalance Cost Idaho	\$ 95,475.49	\$ -	\$ 95,475.49
Total Commodity Costs before refund	\$ 730,193.54	\$ 486,081.43	\$ 244,112.11
Total	\$ 2,787,716.34	\$ 1,439,237.20	\$ 618,285.60

check \$ -

Balance Sheet Def Rev Calc	WASHINGTON			IDAHO		
	PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue
DEMAND						
Schedule 101	2,292,317	0.09269	\$ 214,787.16	1,035,456	0.09336	\$ 96,870.17
Schedule 111	1,293,231	0.09096	\$ 117,632.29	949,928	0.09336	\$ 88,685.28
Schedule 112	31,476	0.09096	\$ 2,862.97	79,942	0.09336	\$ 7,454.05
Schedule 121	277,876	0.07560	\$ 21,007.43	0	0.09336	\$ -
Schedule 122	132,229	0.07560	\$ 9,998.51	0	0.09336	\$ -
Schedule 131	0	0.06759	\$ -	2,085,228	0.09336	\$ 192,805.50
Schedule 132	27,170	0.06759	\$ 1,564.72	2,066,226	0.09336	\$ 192,805.50
Schedule 148	1,351,896	0.00054	\$ 730.02	0.00		\$ -
Total Demand	5,406,194		\$ 368,551.12			\$ 0.00
	5,406,194		\$ 0.06817			\$ 0.06336
COMMODITY						
Schedule 101	2,292,317	0.48877	\$ 1,120,415.78	1,035,456	0.49062	\$ 507,911.88
Schedule 111	1,293,231	0.48877	\$ 632,092.52	949,928	0.49062	\$ 469,956.88
Schedule 112	31,476	0.48877	\$ 15,394.04	79,942	0.49062	\$ 39,164.10
Schedule 121	277,876	0.48877	\$ 135,617.45	0	0.49062	\$ -
Schedule 122	132,229	0.48877	\$ 64,829.57	0	0.49062	\$ -
Schedule 131	0	0.48877	\$ -	0	0.49062	\$ -
Schedule 132	27,170	0.48877	\$ 13,279.88	24,896	0.49062	\$ 12,211.99
Total Commodity	4,054,208		\$ 1,981,519.23	2,080,122		\$ 1,025,246.54
	4,054,208		\$ 0.48877	2,080,122		\$ 0.49062

Deferral Calculation	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand
Total Deferral Expenses from above	\$ 485,081.43	\$ 1,439,237.20	\$ 244,112.11	\$ 618,285.60
PGA Deferral Revenue from above	\$ (1,981,519.23)	\$ (368,551.12)	\$ (1,025,246.54)	\$ (192,805.50)
Adjustments	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (1,496,537.80)	\$ 1,070,676.08	\$ (781,134.54)	\$ 425,478.10
WA Total	(1,496,537.80)	(424,861.72)	0.00	(355,660.44)

Total Deferral Expenses from above	\$ 485,081.43	\$ 1,439,237.20	\$ 244,112.11	\$ 618,285.60
PGA Deferral Revenue from above	\$ (1,981,519.23)	\$ (368,551.12)	\$ (1,025,246.54)	\$ (192,805.50)
Adjustments	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (1,496,537.80)	\$ 1,070,676.08	\$ (781,134.54)	\$ 425,478.10
WA Total	(1,496,537.80)	(424,861.72)	0.00	(355,660.44)

JET Entry	
Debits	1,597,684.77
Credits	(1,597,684.77)

Washington/Idaho Gas Costs

Washington/Idaho Gas Costs	Aug-10 Costs	Previous Month True-up	Journal Entry	Source & Destination
Transportation Costs				
NWP Fixed	\$ 1,902,076.00	\$ -	\$ 1,902,075.00	
NWP Variable	\$ 33,162.00	\$ 1,791.90	\$ 34,953.90	
NWP Capacity Release	\$ (834,452.00)	\$ -	\$ (834,452.00)	
NWP Total 804001 GD AN	\$ 1,100,786.00	\$ 1,791.90	\$ 1,102,577.90	Invoice
GTN Fixed	\$ 204,170.73	\$ -	\$ 204,170.73	
GTN Variable	\$ 1,302.51	\$ -	\$ 1,302.51	
GTN Capacity Release	\$ (3,015.42)	\$ -	\$ (3,015.42)	Invoice
GTN Total 804001 GD AN	\$ 202,457.82	\$ -	\$ 206,122.17	
Transcanada Footfalls (BC System) Fixed	\$ 211,171.09	\$ (5,048.92)	\$ 206,122.17	Invoice
Transcanada Footfalls (BC System) Variable	\$ -	\$ -	\$ -	
ANG Total 804001 GD AN	\$ 509,287.90	\$ (12,176.37)	\$ 497,081.43	Invoice
NOVA (AS System) Fixed	\$ 509,287.90	\$ (12,176.37)	\$ 497,081.43	
NOVA (AS System) Variable	\$ 86,245.00	\$ 4,888.44	\$ 91,133.44	
Spectra Westcoast Fixed	\$ 86,245.00	\$ 4,888.44	\$ 91,133.44	
Spectra Westcoast Variable	\$ -	\$ -	\$ -	
WEI (Duke) Total 804001 GD AN	\$ 86,245.00	\$ 4,888.44	\$ 91,133.44	Invoice
Quarter Total 804001	\$ -	\$ 952.97	\$ 952.97	
NOVA Fixed charges	\$ -	\$ -	\$ -	CR estimate sheet
Third party capacity release credit	\$ -	\$ -	\$ -	
ANG Fixed charges	\$ -	\$ -	\$ -	
ANG capacity release credit	\$ -	\$ -	\$ -	
Counterparty Invoice Total	\$ -	\$ -	\$ -	
Thermal Transport	\$ -	\$ -	\$ -	
Intracompany Transportation Optimization	\$ -	\$ -	\$ -	
Total Demand Costs	\$ 2,111,916.71	\$ (9,891.98)	\$ 2,102,024.73	
Check Figure	\$ (9,891.98)	\$ (9,891.98)	\$ (9,891.98)	
Commodity Purchases (Natural Gas)				
NGX Broker Fees	\$ -	\$ -	\$ -	
Misc	\$ -	\$ -	\$ -	
Broker Fees	\$ -	\$ -	\$ -	
Cochrane Credit Sept (Cash Rec'd)	\$ (64,704.28)	\$ -	\$ (64,704.28)	Actual Cash Rec'd
FX Hedge (Gain)/Loss	\$ 220,722.36	\$ -	\$ 220,722.36	Nuclear Database
System Gas purchases	\$ 14,310,301.69	\$ (26,601.36)	\$ 14,283,800.34	Nuclear Database
Gas Costs Commodity	\$ 14,310,301.69	\$ (26,601.36)	\$ 14,283,800.34	
Financial Commodity Cost	\$ 184,074.13	\$ -	\$ 184,074.13	Nuclear Database
Financial Commodity (Benefit)	\$ (3,868.70)	\$ -	\$ (3,868.70)	Nuclear Database
Oil System Cost Bookout	\$ 233,463.86	\$ -	\$ 233,463.86	Nuclear Database
Misc Adjustment	\$ -	\$ -	\$ -	
Total Commodity Costs	\$ 14,844,686.24	\$ (26,601.36)	\$ 14,818,084.88	
Check Figure	\$ (26,601.36)	\$ (26,601.36)	\$ (26,601.36)	
232130 Prior Period Adjustments	\$ (100,797.61)	\$ (100,797.61)	\$ (100,797.61)	
Nuclear Storage acct. - JPRARIEAN - 100408				
JP Injections	\$ (2,010,147.40)	\$ -	\$ (2,010,147.40)	
JP Withdrawals	\$ 3,952,170.78	\$ -	\$ 3,952,170.78	
Total JP	\$ 1,942,023.38	\$ -	\$ 1,942,023.38	
Clay Basin (QUESTAA) Injections	\$ (11,980.57)	\$ -	\$ (11,980.57)	
Clay Basin (QUESTAA) Withdrawals	\$ 61,343.70	\$ -	\$ 61,343.70	
Total Clay Basin	\$ 49,363.13	\$ -	\$ 49,363.13	
Total Net Storage (Injections)/Withdrawals	\$ 1,991,386.51	\$ -	\$ 1,991,386.51	
Information from other Journals - Deferred Costs:				
WA Imbalance from DJ 438	\$ 18,147,989.66	\$ (96,093.33)	\$ 18,047,191.56	Net Gas Costs after Injections/Withdrawals
ID Imbalance from DJ 438	\$ -	\$ -	\$ -	
Broker Fees	\$ 4,374.82	\$ -	\$ 4,374.82	Broker Fees Journal
WAMD Sales for Resale Physical and Bookout - For 4630004463700 GD AN	\$ 332.83	\$ -	\$ 332.83	Newsedge Trading Fees
WAMD Buy/Sell Transportation Recovery - pass thro: 804001 GD AN	\$ (15,460,686.47)	\$ -	\$ (15,460,686.47)	REVSALES & DJ 431
GST Recon (Quarterly)	\$ (8,646.62)	\$ -	\$ (8,646.62)	Pull credit from GL (DJ 451)
FABF Commodity for Anderson Elementary/Lpnetic	\$ -	\$ -	\$ -	
804000 GD AN	\$ -	\$ -	\$ -	
WAMD Gas Purchased from Inerasta Asphalt (Anni 804000 GD AN	\$ -	\$ -	\$ -	Pull debit from GL (DJ 451) - CR to AR, DR to expense (increase 804)
Total Costs for Deferral Including net gas costs	\$ 2,787,716.24	\$ -	\$ 2,787,716.24	

804001
2153176.97

Journal # 430 Entry

804001 GD AN	\$ 2,102,324.73	Dr.	
804000 GD AN	\$ 14,283,800.34		Cr.
804010 GD AN	\$ 220,722.36		
804017 GD AN	\$ -		
804700 GD AN	\$ 180,208.43		
804800 GD AN	\$ 233,453.86		
232130 ZZ ZZ	\$ (16,738,946.78)		
142800 ZZ ZZ	\$ 3,866.70		
140665 ZZ ZZ	\$ -		
811000 GD AN	\$ (64,704.28)		
808200 GD AN	\$ (2,022,127.97)		
808100 GD AN	\$ 3,113,514.48		
18746 ZZ ZZ	\$ -		
18746 ZZ ZZ	\$ (220,722.36)		
184116 GD AN	\$ (9,363.13)		
184100 GD AN	\$ (1,942,023.38)		
Total Gas Costs	\$ 20,137,889.90		\$ (20,137,889.90)

Misc. DJ 430 Entry:

232130 ZZ ZZ	\$ 2,286,634.12		
142800 ZZ ZZ	\$ (2,286,634.12)		
232820 ZZ ZZ	\$ (2,564,126.09)		
184065 ZZ ZZ	\$ -		
804017 GD AN	\$ -		
232820 ZZ ZZ	\$ 41,189.19		
18746 ZZ ZZ	\$ -		
245746 ZZ ZZ	\$ (41,189.19)		
232130 ZZ ZZ	\$ 178,765.60		
18746 ZZ ZZ	\$ (178,765.60)		
245746 ZZ ZZ	\$ -		
254740 GD AN	\$ 46,626.86		
18746 ZZ ZZ	\$ (46,626.86)		
142800 ZZ ZZ	\$ 1,500,000.00		
253028 GD AN	\$ (1,500,000.00)		
Total Other Adj	\$ 6,618,639.86		\$ (6,618,639.86)

Total DJ 430

	\$ 26,765,429.76		\$ (26,765,429.76)
--	------------------	--	--------------------

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

Balance 5/15/2010 (10,499,633.21)

WA 191000 Recoverable Gas Costs Amortized			
Jun-10			
	Total	Rates	Amortization
Schedule 101	3,517,658	0.13849	\$ 487,160.46
Schedule 111	1,876,906	0.13655	\$ 256,291.51
Schedule 121	270,602	0.12648	\$ 34,225.74
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146	1,859,245	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosiery 146			\$ -
Large Customer			\$0.00
	<u>7,524,411</u>		\$ 777,677.71
	7,524,411	Adj	-
	0.00		\$ 777,677.71
		Subtotal	(9,721,955.50)
Interest		3.25%	(\$27,383.40)
Balance		6/15/2010	(9,749,338.90)

Jun-10

JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	27,383.40	
Total WA Amortization Expense	805110 GD WA		(777,677.71)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	750,294.31	
			\$0.00

interest check
(\$27,383.40)

WA 191000 Recoverable Gas Costs Amortized			
Jul-10			
	Total	Rates	Amortization
Schedule 101	2,485,506	0.13849	\$ 344,217.73
Schedule 111	1,294,457	0.13655	\$ 176,758.10
Schedule 121	234,910	0.12648	\$ 29,711.42
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146	1,791,611	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosiery 146			\$ -
Large Customer			\$0.00
	<u>5,806,484</u>		\$ 550,687.25
	5,806,484	Adj	-
			\$ 550,687.25
		Subtotal	(9,198,651.65)
Interest		3.25%	(\$25,658.74)
Balance		7/15/2010	(9,224,310.39)

Jul-10

JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	25,658.74	
Total WA Amortization Expense	805110 GD WA		(550,687.25)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	525,028.51	
			\$0.00

interest check
(\$25,658.74)

WA 191000 Recoverable Gas Costs Amortized			
Aug-10			
	Total	Rates	Amortization
Schedule 101	2,292,317	0.13849	\$ 317,462.98
Schedule 111	1,293,231	0.13655	\$ 176,590.69
Schedule 121	277,876	0.12648	\$ 35,145.76
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146	1,351,896	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosiery 146			\$ -
Large Customer			\$0.00
	<u>5,215,320</u>		\$ 529,199.43
	5,215,320	Adj	-
			\$ 529,199.43
		Subtotal	(8,695,110.96)
Interest		3.25%	(\$24,265.88)
Balance		8/15/2010	(8,719,376.84)

Aug-10

JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	24,265.88	
Total WA Amortization Expense	805110 GD WA		(529,199.43)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	504,933.55	
			(\$0.00)

interest check
(\$24,265.88)

Washington Sales Volumes						
August/10 Description	Schedule	August/10 Billed	July/10 Unbilled	August/10 Unbilled	August/10 Net Unbilled	Total
Schedule Summary for Commodity Deferral:						
Firm	101	2,388,155	1,968,283	1,872,445	(95,838)	2,292,317
Firm	111	1,272,992	912,960	933,199	20,239	1,293,231
Firm	112	31,475	0	0	0	31,475
Firm	121	239,871	180,326	218,331	38,005	277,876
Firm	122	132,229	0	0	0	132,229
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
Interruptible	132	27,170	0	0	0	27,170
Interruptible	132W	0	0	0	0	0
Interruptible		4,091,892	3,061,569	3,023,975	(37,594)	4,054,288
Total Retail Sales for PGA commodity deferral, Includes interruptible rate schedules						
	146	1,502,372	1,757,706	1,607,230	(150,476)	1,351,896
		1,502,372	1,757,706	1,607,230	(150,476)	1,351,896
Total 146 Transportation Sales						
	147	183,411	0	0	0	183,411
	148	2,943,676	3,284,305	2,706,946	(577,359)	2,386,317
Total 147 & 148 Transportation Sales						
		3,127,087	3,284,305	2,706,946	(577,359)	2,569,728
Total sales						
		8,721,351	8,083,580	7,338,151	(745,429)	7,975,922
Schedule Summary for Demand Deferral:						
Firm	101	2,388,155	1,968,283	1,872,445	(95,838)	2,292,317
Firm	111	1,272,992	912,960	933,199	20,239	1,293,231
Firm	112	31,475	0	0	0	31,475
Firm	121	239,871	180,326	218,331	38,005	277,876
Firm	122	132,229	0	0	0	132,229
Interruptible	131	0	0	0	0	0
Interruptible	132	27,170	0	0	0	27,170
Transportation	146	1,502,372	1,757,706	1,607,230	(150,476)	1,351,896
		5,594,264	4,819,275	4,631,205	(188,070)	5,406,194
Total sales for PGA demand deferral, Includes interruptible rate schedules & schedule 146 transportation						
						7,975,922
Schedule Summary for Commodity and Demand Amortization:						
Firm	101	2,388,155	1,968,283	1,872,445	(95,838)	2,292,317
Firm	111	1,272,992	912,960	933,199	20,239	1,293,231
Firm	121	239,871	180,326	218,331	38,005	277,876
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	27,170	0	0	0	27,170
Transportation	146	1,502,372	1,757,706	1,607,230	(150,476)	1,351,896
		5,403,390	4,819,275	4,631,205	(188,070)	5,215,320
Total sales for PGA Commodity & Demand Amortization						
						7,975,922
Total Firm Sales						
		4,064,722	3,061,569	3,023,975	(37,594)	4,027,128
Total Interruptible Sales						
		27,170	0	0	0	27,170
Total Transportation Sales (Schedule 146)						
		1,502,372	1,757,706	1,607,230	(150,476)	1,351,896
Total Transportation Sales (Schedule 147 & 148)						
		3,127,087	3,284,305	2,706,946	(577,359)	2,569,728
Check total sales						
		8,721,351	8,083,580	7,338,151	(745,429)	7,975,922