

06-111200-SI

Avista Corporation
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June 30, 2011

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

RECEIVED
RECORDS MANAGEMENT
2011 JUL -5 AM 8:04
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,

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)
November 2010 Ending Bal.	(11,070,895.85)	666,135.11 OK	(639,337.39) OK	(11,097,693.57) OK
December 2010				
Current Months Deferrals	(1,289,929.75)	(144,665.65)	(1,145,264.10)	
Amortization	2,087,871.05			2,087,871.05
Interest	(28,903.12)	1,608.23	(3,282.42)	(27,228.93)
December 2010 Ending Bal.	(10,301,857.67)	523,077.69 OK	(1,787,883.91) OK	(9,037,051.45) OK
January 2011				
Current Months Deferrals	(634,495.81)	501,049.18	(1,135,544.99)	
Amortization	2,095,479.06			2,095,479.06
Interest	(25,922.46)	2,095.16	(6,379.90)	(21,637.72)
January 2011 Ending Bal.	(8,866,796.88)	1,026,222.03 OK	(2,929,808.80) OK	(6,963,210.11) OK
February 2011				
Current Months Deferrals	(783,708.91)	182,401.52	(966,110.43)	
Amortization	1,916,592.99			1,916,592.99
Interest	(22,480.13)	3,026.35	(9,243.17)	(16,263.31)
February 2011 Ending Bal.	(7,756,392.93)	1,211,649.90 OK	(3,905,162.40) OK	(5,062,880.43) OK
March 2011				
Current Months Deferrals	388,128.67	668,542.44	(280,413.77)	
Correct Demand Allocator (1)	(51,353.09)		(51,353.09)	
Amortization	1,436,540.41			1,436,540.41
Interest	(18,605.53)	4,186.87	(11,025.75)	(11,766.65)
March 2011 Ending Bal.	(6,001,682.47)	1,884,379.21 OK	(4,247,955.01) OK	(3,638,106.67) OK
April 2011				
Current Months Deferrals	(1,418,053.96)	(1,216,446.19)	(201,607.77)	
Amortization	1,226,063.15			1,226,063.15
Interest	(16,514.34)	3,456.26	(11,777.69)	(8,192.91)
April 2011 Ending Bal.	(6,210,187.62)	671,389.28 OK	(4,461,340.47) OK	(2,420,236.43) OK
May 2011				
Current Months Deferrals	(99,781.22)	(684,917.62)	585,136.40	
Amortization	665,382.59			665,382.59
Interest	(16,053.34)	890.85	(11,290.42)	(5,653.77)
May 2011 Ending Bal.	(5,660,639.59)	(12,637.49) OK	(3,887,494.49) OK	(1,760,507.61) OK

Note 1 - This updates the demand allocation factor for 11/2010 - 2/2011 to match what was used in the PGA

Avista Corporation Journal Entry

Effective Date: 201105

Journal: 431-D&A WA/ID
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD

Last Saved by: Carolyn Groome
 Submitted by: Carolyn Groome
 Approved by:

Last Saved: 06/06/2011 1:42 PM
 Approval Requested: 06/06/2011 1:55 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		110,180.79	WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	99,781.22		WA DEFERRAL
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	10,399.57		WA DEFERRAL
40	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		15,291.11	ID DEFERRAL
50	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	13,896.25		ID DEFERRAL
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,394.86		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	5,653.77		WA AMORT
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		665,382.59	WA AMORT
90	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	659,728.82		WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	922.38		ID AMORT
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		281,365.57	ID AMORT
120	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	280,443.19		ID AMORT
Totals:						1,072,220.06	1,072,220.06	

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.

<u>Carolyn Groome</u> Prepared by Carolyn Groome	<u>6/6/11</u> Date
<u>Jami Gady</u> Reviewed by	<u>6/6/11</u> Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

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

	Total	Commodity	Demand		
11-10 Ending Balance	26,797.72	666,234.28	(838,472.80)	38.24	0.00
12-10 Current Mo Deferrals	(1,289,929.74)	(144,666.66)	(1,146,264.10)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			0.00
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(1,874.20)			(1,874.20)	
12-10 Ending Balance	(1,284,806.22)	620,568.63	(1,783,736.89)	(1,637.96)	0.00
1-11 Current Mo Deferrals	(634,496.82)	601,049.18	(1,135,644.99)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			0.00
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(4,284.73)			(4,284.73)	
1-11 Ending Balance	(1,803,586.77)	1,021,817.81	(2,919,281.88)	(6,922.69)	0.00
2-11 Current Mo Deferrals	(783,708.91)	182,401.62	(966,110.43)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			0.00
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(6,216.82)			(6,216.82)	
2-11 Ending Balance	(2,693,612.60)	1,204,019.33	(3,886,392.31)	(12,139.61)	0.00
3-11 Current Mo Deferrals	388,128.87	688,542.44	(280,413.77)	0.00	0.00
Misc Adjustment	(61,363.09)		(61,363.09)		
Adjustments	0.00	0.00			0.00
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(6,769.34)			(6,769.34)	
3-11 Ending Balance	(2,363,606.26)	1,872,661.77	(4,217,169.17)	(18,908.86)	0.00
4-11 Current Mo Deferrals	(1,418,063.95)	(1,216,446.19)	(201,607.77)	0.00	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	(8,390.98)			(8,390.98)	
4-11 Ending Balance	(3,789,961.19)	666,116.60	(4,418,766.94)	(27,299.83)	0.00
5-11 Current Mo Deferrals	(89,781.22)	(684,917.62)	586,136.41	0.00	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	(10,399.67)			(10,399.67)	
5-11 Ending Balance	(3,900,131.98)	(28,802.04)	(3,833,830.63)	(37,899.40)	0.00

WA CURR UNRECOV PGA DEFERRED CORRECTION			
2010 Deferral Transfer	191010 GD WA		(6,379,283.47)
WA deferral	191000 GD WA	6,379,283.47	0.00

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		0.00
WA deferral	191010 GD WA	0.00	(1,291,603.94)
Deferral exp	805120 GD WA	1,289,929.74	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	1,674.20	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		0.00
WA deferral	191010 GD WA	0.00	(638,780.55)
Deferral exp	805120 GD WA	634,496.82	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	4,284.73	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		0.00
WA deferral	191010 GD WA	0.00	(789,925.73)
Deferral exp	805120 GD WA	783,708.91	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	6,216.82	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	330,006.24	0.00
Deferral exp	805120 GD WA	0.00	(336,775.56)
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	6,769.34	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(1,428,444.93)
Deferral exp	805120 GD WA	1,418,053.95	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	8,390.98	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(110,180.79)
Deferral exp	805120 GD WA	99,781.22	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	10,399.57	

3.25%

Washington/Idaho Gas Costs		May-11
Demand (Transportation) Costs		
NWP Fixed		\$ 1,902,399.00
NWP Variable		\$ 45,338.30
NWP Capacity Release		\$ (781,564.00)
NWP Total (excluding Refund)		\$ 1,166,173.30
GTN Fixed		\$ 201,071.00
GTN Variable		\$ -
GTN Capacity Release		\$ -
Current Month Estimate		\$ 201,071.00
Transcanada Foothills (BC System) Fixed		\$ 264,417.20
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 264,417.20
NOVA (AB System) Fixed		\$ 468,534.21
NOVA (AB System) Variable		\$ -
NOVA Total		\$ 468,534.21
Spectra Westcoast Fixed		\$ 116,778.39
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 116,778.39
Questar		\$ 49.99
Questar		\$ 49.99
NOVA Fixed charges		\$ -
Third party capacity release		\$ 3,474.83
ANG Fixed charges		\$ -
ANG capacity release credit		\$ -
Counterparty Invoice Total		\$ 3,474.83
Thermal Transport		\$ -
Intracompany Transportation Optimization		\$ -
Total Demand Costs from Purchase Journals		\$ 2,210,198.92
WA/ID Buy/Sell Transportation Recovery		\$ (8,738.64)
Total Demand Costs	804001 GD AN	\$ 2,201,460.28
less variable costs charged to Commodity		\$ (45,338.30)
Total Demand Costs to be Allocated		\$ 2,156,121.98
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 27,144,327.21
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (138,133.32)
Broker Fees	804017 GD AN	\$ -
Financial Settlements	804800 GD AN	\$ (73,231.05)
Foreign Exchange Hedge Activity	804010 GD AN	\$ 68,227.99
Off system Bookout	804700 GD AN	\$ -
Interco Purchase from Thermal	804730 GD AN	\$ 178,884.18
Total Commodity Costs from Purchase Journals		\$ 27,180,074.99
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ (5,362,438.62)
FAFB Commodity for Anderson Elementary	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Aspt	804000 GD AN	\$ -
GST	804000 GD AN	\$ -
Broker Fees	804017 GD AN	\$ 330,363.40
Newedge Broker Fees	804017 GD AN	\$ 1,837.36
plus variable costs from Demand		\$ 45,338.30
WA/ID Off System Revenue		\$ (16,736,672.88)
Total Commodity Costs to be Allocated		\$ 5,169,492.55
WA Imbalance	804000 GD AN	\$ (141,609.20)
ID Imbalance	804000 GD AN	\$ (60,285.89)
Total Deferred Commodity Costs:		\$ 4,967,597.46
Total Net Gas Costs		\$ 7,124,019.44
From DJ 430		\$ 7,124,019.44
Check		\$ -

May-11	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation		69.40%	30.60%	70.71%	29.29%
Total Current Demand Costs (excluding refund)	\$ 2,156,121.98	\$ 1,496,556.85	\$ 659,865.13		
Total Commodity Costs to be Allocated	\$ 5,169,492.55			\$ 3,655,479.27	\$ 1,514,013.28
Imbalance Cost Washington	\$ (141,609.20)			\$ (141,609.20)	
Imbalance Cost Idaho	\$ (60,285.89)				\$ (60,285.89)
Total Commodity Costs before refund	\$ 4,967,597.46			\$ 3,513,870.07	\$ 1,453,727.39
Total	\$ 7,124,019.44	\$ 1,496,556.86	\$ 659,865.13	\$ 3,513,870.07	\$ 1,453,727.39
check	\$ -	\$ -	\$ -	\$ -	\$ -

WASHINGTON				IDAHO			
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	6,021,388	0.10132	\$ 610,087.03	Schedule 101	2,627,357	0.10421	\$ 263,375.87
Schedule 111	2,617,806	0.09840	\$ 257,592.11	Schedule 111	1,206,758	0.10421	\$ 125,756.25
Schedule 112	61,700	0.09840	\$ 6,071.28	Schedule 112	20,024	0.10421	\$ 2,086.70
Schedule 121	203,590	0.08262	\$ 16,820.61	Schedule 121	0	0.10421	\$ -
Schedule 122	192,106	0.08262	\$ 15,871.80	Schedule 122	0	0.10421	\$ -
Schedule 131	0	0.06363	\$ -	Total Demand	3,754,139		\$ 391,218.83
Schedule 132	61,271	0.06363	\$ 3,898.67		3,754,139	check	\$ 0.10421
Schedule 146	1,998,054	0.00064	\$ 1,078.95				
Total Demand	11,155,915		\$ 911,420.46				
	11,155,915	check	\$ 0.08170				
COMMODITY				COMMODITY			
Schedule 101	6,021,388	0.45849	\$ 2,760,746.18	Schedule 101	2,527,357	0.45776	\$ 1,156,922.94
Schedule 111	2,617,806	0.45849	\$ 1,200,237.87	Schedule 111	1,206,758	0.45776	\$ 552,405.54
Schedule 112	61,700	0.45849	\$ 28,288.83	Schedule 112	20,024	0.45776	\$ 9,166.19
Schedule 121	203,590	0.45849	\$ 93,343.98	Schedule 121	0	0.45776	\$ -
Schedule 122	192,106	0.45849	\$ 88,078.68	Schedule 122	0	0.45776	\$ -
Schedule 131	0	0.45849	\$ -	Schedule 131	0	0.45776	\$ -
Schedule 132	61,271	0.45849	\$ 28,092.14	Schedule 132	38,831	0.45776	\$ 17,775.28
Total Commodity	9,157,861		\$ 4,198,787.69	Total Commodity	3,792,970		\$ 1,736,289.95
	9,157,861	check	\$ 0.45849		3,792,970	check	\$ 0.45776

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 3,513,870.07	\$ 1,496,556.85	\$ 1,453,727.39	\$ 659,865.13	\$ 7,124,019.44
\$ (4,198,787.69)	\$ (911,420.46)	\$ (1,736,289.95)	\$ (391,218.83)	\$ (7,237,896.91)
\$ -	\$ -	\$ -	\$ -	\$ (113,677.47)
\$ (684,917.62)	\$ (685,130.41)	\$ (282,642.56)	\$ (288,848.30)	\$ (113,677.47)
WA Total	(99,781.22)	ID Total	(13,896.25)	

JET Entry	Credits
Debits	
1,072,220.06	(1,072,220.06)

Washington/Idaho Gas Costs		May-11	Previous Month	Journal	Costs
GL Account	Costs	True-up	Entry	Source & Destination	
Transportation Costs					
NWP Fixed		\$ -	\$ -	\$ -	
NWP Variable		\$ -	\$ (5,560.70)	\$ (5,560.70)	
NWP Capacity Release		\$ -	\$ -	\$ -	
NWP Total 804001 GD AN		\$ -	\$ (5,560.70)	\$ (5,560.70)	Invoice
GTN Fixed		\$ -	\$ -	\$ -	
GTN Variable		\$ -	\$ -	\$ -	
GTN Capacity Release		\$ -	\$ -	\$ -	
GTN Total 804001 GD AN		\$ -	\$ -	\$ -	Invoice
Transcanada Foothills (BC System) Fixed		\$ -	\$ (7,603.06)	\$ (7,603.06)	
Transcanada Foothills (BC System) Variable		\$ -	\$ -	\$ -	
ANG Total 804001 GD AN		\$ -	\$ (7,603.06)	\$ (7,603.06)	Invoice
NOVA (AB System) Fixed		\$ -	\$ (17,418.72)	\$ (17,418.72)	
NOVA (AB System) Variable		\$ -	\$ -	\$ -	
NOVA Total 804001 GD AN		\$ -	\$ (17,418.72)	\$ (17,418.72)	Invoice
Spectra Westcoast Fixed		\$ -	\$ 4,739.81	\$ 4,739.81	
Spectra Westcoast Variable		\$ -	\$ -	\$ -	
WEI (Duke) Total 804001 GD AN		\$ -	\$ 4,739.81	\$ 4,739.81	
Questar		\$ -	\$ 49.99	\$ 49.99	
Questar Total 804001		\$ -	\$ 49.99	\$ 49.99	
NOVA Fixed charges		\$ -	\$ -	\$ -	CR estimate sheet
Third party capacity release credit		\$ -	\$ -	\$ -	
ANG Fixed charges		\$ -	\$ -	\$ -	
ANG capacity release credit		\$ -	\$ -	\$ -	
Counterparty Invoice Total 804001 GD AN		\$ -	\$ -	\$ -	
Thermal Transport 804001 GD AN		\$ -	\$ -	\$ -	
Intracompany Transportation Optimization 804001 GD AN		\$ -	\$ -	\$ -	
Total Demand Costs 804001 GD AN		\$ -	\$ (25,792.68)	\$ (25,792.68)	
	Check Figure		\$ (25,792.68)		
Commodity Purchases (Natural Gas)					
NGX Broker Fees 184055 ZZ ZZ		\$ -	\$ -	\$ -	
Misc 804000 GD AN		\$ -	\$ -	\$ -	
Broker Fees 804017 GD AN		\$ -	\$ -	\$ -	
Cochrane Credit (Cash Recv'd) 811000 GD AN		\$ -	\$ -	\$ -	Actual Cash Recv'd
FX Hedge (Gain)/Loss 804010 GD AN		\$ -	\$ -	\$ -	Nucleus Database
System Gas purchases misc adjustments		\$ -	\$ (7.43)	\$ (7.43)	Nucleus Database
Gas Costs Commodity 804000 GD AN		\$ -	\$ (7.43)	\$ (7.43)	
Financial Commodity Cost 804600 GD AN		\$ -	\$ -	\$ -	Nucleus Database
Financial Commodity (Benefit) 804600 GD AN		\$ -	\$ -	\$ -	Nucleus Database
Financial Commodity (Cost/Benefit) ICE 804600 GD AN		\$ -	\$ -	\$ -	Nucleus Database
Prior Month Correction 804000.GD.AN		\$ -	\$ -	\$ -	

Washington Sales Volumes

May-11 Description	Schedule	May-11 Billed	April-11 Unbilled	May-11 Unbilled	May-11 Net Unbilled	Total	Notes
Schedule SumApry for Commodity Deferral :							
Firm	101	10,355,100	9,290,207	4,956,495	(4,333,712)	6,021,388	
Firm	111	4,162,361	3,490,533	1,945,978	(1,544,555)	2,617,806	
Firm	112	61,700	0	0	0	61,700	
Firm	121	311,350	302,216	194,456	(107,760)	203,590	
Firm	122	192,106	0	0	0	192,106	
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	61,271	0	0	0	61,271	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		15,143,888	13,082,956	7,096,929	(5,986,027)	9,157,861	Total retail sales for PGA commodity deferral. Includes interruptible rate schedules
Total 146 Transportation Sales		2,245,852	2,209,196	1,961,398	(247,798)	1,998,054	
Total 147 & 148 Transportation Sales		3,893,623	3,813,745	3,532,766	(280,979)	3,812,644	
Total sales		21,283,363	19,105,897	12,591,093	(6,514,804)	14,768,659	
Schedule SumJuny for Demand Deferral:							
Firm	101	10,355,100	9,290,207	4,956,495	(4,333,712)	6,021,388	
Firm	111	4,162,361	3,490,533	1,945,978	(1,544,555)	2,617,806	
Firm	112	61,700	0	0	0	61,700	
Firm	121	311,350	302,216	194,456	(107,760)	203,590	
Firm	122	192,106	0	0	0	192,106	
Firm	131	0	0	0	0	0	
Interruptible	132	61,271	0	0	0	61,271	
Transportation	146	2,245,852	2,209,196	1,961,398	(247,798)	1,998,054	
		17,389,740	15,292,152	9,058,327	(6,233,825)	11,155,815	Total sales for PGA demand deferral. Includes interruptible rate schedules & schedule-146 transportation
Schedule SumJuny for Commodity and Demand Amortization:							
Firm	101	10,355,100	9,290,207	4,956,495	(4,333,712)	6,021,388	Sales for Decoupling amortization
Firm	111	4,162,361	3,490,533	1,945,978	(1,544,555)	2,617,806	
Firm	121	311,350	302,216	194,456	(107,760)	203,590	
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	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	2,245,852	2,209,196	1,961,398	(247,798)	1,998,054	
		17,074,663	15,292,152	9,058,327	(6,233,825)	10,840,838	Volumes for PGA Commodity & Demand Amortization
Firm	112	61,700	0	0	0	61,700	Annual lump sum amortization
Firm	122	192,106	0	0	0	192,106	Annual lump sum amortization
Interruptible	132	61,271	0	0	0	61,271	Annual lump sum amortization
Total Firm Sales		15,082,617	13,082,956	7,096,929	(5,986,027)	9,096,590	
Total Interruptible Sales		61,271	0	0	0	61,271	
Total Transportation Sales (Schedule 146)		2,245,852	2,209,196	1,961,398	(247,798)	1,998,054	
Total Transportation Sales (Schedule 147 & 148)		3,893,623	3,813,745	3,532,766	(280,979)	3,612,644	
Check total sales		21,283,363	19,105,897	12,591,093	(6,514,804)	14,768,659	
		21,283,363	19,105,897	12,591,093		14,768,659	

Schedule 122W			\$	-
Schedule 131	0	0.08300	\$	-
Schedule 132W			\$	-
Schedule 146	2,549,526	0.00000	\$	-
Spokane Rock Products			\$	-
Valley Hosp 146			\$	-
Large Customer			\$	\$0.00
	<u>21,637,704</u>		\$	<u>1,436,540.41</u>
	21,637,704		Adj	-
	0		\$	<u>1,436,540.41</u>
Interest		3.25%		(3,626,339.99)
Balance		03-01-2011		<u>(\$11,766.65)</u>
				<u>(3,638,106.64)</u>

Total WA Amortization Expense	805110 GD WA		(1,436,540.41)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	1,424,773.76	

interest check
(\$11,766.65)

WA 191000 Recoverable Gas Costs Amortized			
Apr-11			
	Total	Rates	Amortization
Schedule 101	11,380,608	0.07524	\$ 856,276.95
Schedule 111	4,586,840	0.07543	\$ 345,985.34
Schedule 121	325,816	0.07305	\$ 23,800.86
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.08300	\$ -
Schedule 132W			\$ -
Schedule 146	2,247,479	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$0.00
	<u>18,540,743</u>		\$ <u>1,226,063.15</u>
	18,540,743		Adj -
	0		\$ <u>1,226,063.15</u>
Interest		3.25%	(2,412,043.49)
Balance		04-01-2011	<u>(\$8,192.91)</u>
			<u>(2,420,236.40)</u>

Apr-11		
JOURNAL ENTRY	dr	cr
Total Interest Income	419600 GD WA	
Total Interest Expense	431600 GD WA	8,192.91
Total WA Amortization Expense	805110 GD WA	(1,226,063.15)
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	1,217,870.24

interest check
(\$8,192.91)

WA 191000 Recoverable Gas Costs Amortized			
May-11			
	Total	Rates	Amortization
Schedule 101	6,021,388	0.07524	\$ 453,049.23
Schedule 111	2,617,806	0.07543	\$ 197,461.11
Schedule 121	203,590	0.07305	\$ 14,872.25
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.08300	\$ -
Schedule 132W			\$ -
Schedule 146	1,998,054	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$0.00
	<u>10,840,838</u>		\$ <u>665,382.59</u>
	10,840,838		Adj -
			\$ <u>665,382.59</u>
Interest		3.25%	(1,754,853.81)
Balance		05-01-2011	<u>(\$5,653.77)</u>
			<u>(1,760,507.58)</u>

May-11		
JOURNAL ENTRY	dr	cr
Total Interest Income	419600 GD WA	
Total Interest Expense	431600 GD WA	5,653.77
Total WA Amortization Expense	805110 GD WA	(665,382.59)
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	659,728.82

interest check
\$901.04