

09-111755-SI

**Avista Corporation**  
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Spokane, Washington 99220-3727  
Telephone 509-489-0500  
Toll Free 800-727-9170



September 30, 2011

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

RECEIVED  
RECORDS MANAGEMENT  
2011 OCT - 3 AM 8:42  
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)
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 Allocator (Note 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
Note 1 - This updates the demand allocation factor for 11/2010 - 2/2011 to match what was used in the PGA				
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
June 2011				
Current Months Deferrals	126,045.32	(621,584.74)	747,630.06	
Amortization	411,767.38			411,767.38
Interest	(14,602.62)	(875.96)	(9,516.22)	(4,210.44)
June 2011 Ending Bal.	(5,137,429.51)	(635,098.19) OK	(3,149,380.65) OK	(1,352,950.67) OK
July 2011				
Current Months Deferrals	661,502.98	(418,137.04)	1,079,640.02	
Amortization	280,245.28			280,245.28
Interest	(12,638.58)	(2,286.28)	(7,067.56)	(3,284.74)
July 2011 Ending Bal.	(4,208,319.83)	(1,055,521.51) OK	(2,076,808.19) OK	(1,075,990.13) OK
August 2011				
Current Months Deferrals	557,458.13	(588,940.08)	1,146,398.21	
Amortization	279,263.53			279,263.53
Interest	(10,264.46)	(3,656.22)	(4,072.27)	(2,535.97)
August 2011 Ending Bal.	(3,381,862.63)	(1,648,117.81) OK	(934,482.25) OK	(799,262.57) OK

**Avista Corporation Journal Entry**

Effective Date: 201108

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

Last Saved by: Ian McLelland  
 Submitted by: Ian McLelland  
 Approved by:

Last Saved: 09/07/2011 10:06 AM  
 Approval Requested: 09/07/2011 1:43 PM

<u>Seq</u>	<u>Co.</u>	<u>FERC</u>	<u>Ser.</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	549,729.64		WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		557,458.14	WA DEFERRAL
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	7,728.50		WA DEFERRAL
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	2,535.97		WA AMORT
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		279,263.53	WA AMORT
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	276,727.56		WA AMORT
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	192,411.58		ID DEFERRAL
80	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL		193,485.00	ID DEFERRAL
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,073.42		ID DEFERRAL
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	479.29		ID AMORT
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		138,167.26	ID AMORT
120	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	137,687.97		ID AMORT
<b>Totals:</b>						<b>1,168,373.93</b>	<b>1,168,373.93</b>	

**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.

*Ian McLelland*

Prepared by Ian McLelland

*Jami Gudge*

Reviewed by

*9/7/11*

Date

*9/7/11*

Date

Approved for Entry  
 Corporate Accounting use Only

Date

Washington/Idaho Gas Costs		Aug-11
<b>Demand (Transportation) Costs</b>		
NWP Fixed		\$ 1,902,399.00
NWP Variable		\$ 53,384.43
NWP Capacity Release		\$ (781,564.00)
NWP Total (excluding Refund)		\$ 1,174,199.43
GTN Fixed		\$ 204,170.73
GTN Variable		\$ 4,121.40
GTN Capacity Release		\$ (2,770.29)
Current Month Estimate		\$ 205,521.84
Transcanada Foothills (BC System) Fixed		\$ 261,128.47
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 251,128.47
NOVA (AB System) Fixed		\$ 526,153.07
NOVA (AB System) Variable		\$ -
NOVA Total		\$ 526,153.07
Spectra Westcoast Fixed		\$ 114,790.65
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 114,790.65
Questar		\$ 2.56
Questar		\$ 2.56
NOVA Fixed charges		\$ -
Third party capacity release		\$ 75.83
ANG Fixed charges		\$ -
ANG capacity release credit		\$ -
Counterparty Invoice Total		\$ 75.83
Thermal Transport		\$ -
Intracompany Transportation Optimization		\$ -
Total Demand Costs from Purchase Journals		\$ 2,270,971.85
WA/ID Buy/Sell Transportation Recovery		\$ (8,850.86)
Total Demand Costs	804001 GD AN	\$ 2,262,020.99
less variable costs charged to Commodity		\$ (57,485.83)
Total Demand Costs to be Allocated		\$ 2,204,535.16
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	\$ 19,894,880.95
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (86,342.62)
Broker Fees	804017 GD AN	\$ -
Financial Settlements	804600 GD AN	\$ 21,637.60
Foreign Exchange Hedge Activity	804010 GD AN	\$ 132,284.88
Off system Bookout	804700 GD AN	\$ -
Interco Purchase from Thermal	804730 GD AN	\$ 7,149,857.49
Total Commodity Costs from Purchase Journals		\$ 27,112,298.30
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ (9,842,856.44)
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	\$ 33,011.43
Newedge Broker Fees	804017 GD AN	\$ 2,236.55
plus variable costs from Demand		\$ 57,485.83
WA/ID Off System Revenue		\$ (15,427,169.78)
Total Commodity Costs to be Allocated		\$ 1,935,005.89
WA Imbalance	804000 GD AN	\$ (102,178.42)
ID Imbalance	804000 GD AN	\$ (48,853.41)
Total Deferred Commodity Costs:		\$ 1,783,974.06
Total Net Gas Costs		\$ 3,988,509.22
From DJ 430		\$ 3,988,509.22
Check		\$ -

Aug-11  
Expense Calculation

	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
		69.40%	30.60%	67.18%	32.82%
Total Current Demand Costs (excluding refund)	\$ 2,204,535.16	\$ 1,529,947.40	\$ 674,587.76		
Total Commodity Costs to be Allocated	\$ 1,935,005.89			\$ 1,300,024.76	\$ 634,981.13
Imbalance Cost Washington	\$ (102,178.42)			\$ (102,178.42)	
Imbalance Cost Idaho	\$ (48,853.41)				\$ (48,853.41)
Total Commodity Costs before refund	\$ 1,783,974.06			\$ 1,197,846.34	\$ 586,127.72
Total	\$ 3,988,509.22	\$ 1,529,947.40	\$ 674,587.76	\$ 1,197,846.34	\$ 586,127.72
check	\$ -	\$ -	\$ -	\$ -	\$ -

WASHINGTON				IDAHO			
Balance Sheet	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet	PGA Volumes	PGA Rate	PGA Revenue
Def Rev Calc				Def Rev Calc			
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	2,111,319	0.10132	\$ 213,918.84	Schedule 101	942,505	0.10421	\$ 98,218.45
Schedule 111	1,354,133	0.09840	\$ 133,246.69	Schedule 111	891,168	0.10421	\$ 92,888.62
Schedule 112	20,778	0.09840	\$ 2,044.56	Schedule 112	46,052	0.10421	\$ 4,799.06
Schedule 121	250,043	0.08262	\$ 20,658.55	Schedule 121	0	0.10421	\$ -
Schedule 122	135,150	0.08262	\$ 11,168.09	Schedule 122	0	0.10421	\$ -
Schedule 131	0	0.06363	\$ -	<b>Total Demand</b>	<b>1,879,725</b>		<b>\$ 195,866.14</b>
Schedule 132	25,688	0.06363	\$ 1,634.53				
Schedule 146	1,629,498	0.00054	\$ 879.93		1,879,725	check	\$ 0.10421
<b>Total Demand</b>	<b>5,526,609</b>		<b>\$ 383,549.19</b>				
	5,526,609	check	\$ 0.06940				
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	2,111,319	0.45849	\$ 968,018.65	Schedule 101	942,505	0.45776	\$ 431,441.09
Schedule 111	1,354,133	0.45849	\$ 620,856.44	Schedule 111	891,168	0.45776	\$ 407,941.06
Schedule 112	20,778	0.45849	\$ 9,526.51	Schedule 112	46,052	0.45776	\$ 21,080.76
Schedule 121	250,043	0.45849	\$ 114,642.22	Schedule 121	0	0.45776	\$ -
Schedule 122	135,150	0.45849	\$ 61,964.92	Schedule 122	0	0.45776	\$ -
Schedule 131	0	0.45849	\$ -	Schedule 131	0	0.45776	\$ -
Schedule 132	25,688	0.45849	\$ 11,777.69	Schedule 132	23,771	0.45776	\$ 10,881.41
<b>Total Commodity</b>	<b>3,897,111</b>		<b>\$ 1,786,786.42</b>	<b>Total Commodity</b>	<b>1,903,496</b>		<b>\$ 871,344.33</b>
	3,897,111	check	\$ 0.45849		1,903,496	check	\$ 0.45776

Deferral Calculation

Total Deferral Expenses from above  
PGA Deferral Revenue from above  
Adjustments  
Amount to be Deferred

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 1,197,846.34	\$ 1,529,947.40	\$ 586,127.72	\$ 674,587.76	\$ 3,988,509.22
\$ (1,786,786.42)	\$ (383,549.19)	\$ (871,344.33)	\$ (195,866.14)	\$ (3,237,566.08)
\$ -	\$ -	\$ -	\$ -	\$ 750,943.14
\$ (688,940.08)	\$ (146,598.22)	\$ (286,216.61)	\$ (475,201.82)	\$ 750,943.14
WA Total	557,458.14	ID Total	193,485.00	

JET Entry	
Debits	Credits
1,168,373.94	(1,168,373.94)

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

	Total	Commodity	Demand		
6-11 Current Mo Deferrals	126,046.31	(621,584.74)	747,630.06	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	(10,392.17)			(10,392.17)	
6-11 Ending Balance	(3,784,478.84)	(650,386.79)	(3,086,000.48)	(48,091.67)	0.00
7-11 Current Mo Deferrals	661,502.98	(418,137.04)	1,079,640.02	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	(9,353.84)			(9,353.84)	
7-11 Ending Balance	(3,132,328.69)	(1,068,623.83)	(2,006,360.46)	(67,445.41)	0.00
8-11 Current Mo Deferrals	567,468.14	(588,940.08)	1,148,398.22	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	(7,728.60)			(7,728.60)	
8-11 Ending Balance	(2,662,800.06)	(1,667,463.91)	(869,962.24)	(66,173.91)	0.00

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	115,653.14	0.00
Deferral exp	805120 GD WA	0.00	(126,045.31)
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	10,392.17	

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	652,149.14	0.00
Deferral exp	805120 GD WA	0.00	(661,502.98)
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	9,353.84	

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	549,729.64	0.00
Deferral exp	805120 GD WA	0.00	(557,458.14)
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	7,728.50	

Washington/Idaho Gas Costs	GL Account	Jun-11 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
System Gas purchases misc adjustments	804000 GD AN	\$ -	\$ -	\$ -	Nucleus Database
<b>Nucleus Storage acct. JPRAIRIEAN -100408</b>					
JP Injections	808200 GD AN	\$ (9,851,001.49)	\$ -	\$ (9,851,001.49)	
JP Withdrawals	808100 GD AN	\$ 8,145.05	\$ -	\$ 8,145.05	
Total JP	164100 GD AN	\$ (9,842,856.44)	\$ -	\$ (9,842,856.44)	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -	\$ -	\$ -	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ -	\$ -	\$ -	
Total Clay Basin	164115 GD AA	\$ -	\$ -	\$ -	
<b>Total Net Storage (Injections)/Withdrawals</b>		<b>\$ (9,842,856.44)</b>	<b>\$ -</b>	<b>\$ (9,842,856.44)</b>	
<b>NUCUT PURCHASES (GL Estimate Report)</b>					
	804000 GD AN			\$ 19,894,880.95	Commodity Purchases
	804001 GD AN			\$ 2,213,386.02	Fixed Demand and Capacity Releases
	804002 GD AN			\$ 57,485.83	Variable Demand (Transport) Costs
	804010 GD AN			\$ 132,264.88	Hedge Activity
	804600 GD AN			\$ 21,637.60	Financial Settlements
	804730 GD AN			\$ 7,149,857.49	Interco Purchase from Thermal
	811000 GD AN			\$ (86,342.62)	Cochran Credit
<b>Information from other journals -Deferred Costs:</b>					
WA Imbalance from DJ 436	804000 GD AN			\$ (102,178.42)	DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN			\$ (48,853.41)	DJ436 & DJ431
Broker Fees DJ 471	804017 GD AN			\$ 33,011.43	current month
Newedge Journal DJ 473	804017 GD AN			\$ 2,236.55	Newedge Trding Fees
WA/ID Sales for Resale Physical and Bookout -From G	483000/483600/483730/495028 GD AN			\$ (15,427,169.78)	REVGSALES & DJ431
WA/ID Buy/Sell Transportation Recovery- pass through	804001 GD AN			\$ (8,850.86)	Pull credit from GL (DJ 451)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN			\$ -	DJ 437
FAFB Commodity for Anderson Elementary/Lignetics (s	804000 GD AN			\$ -	
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN			\$ -	
<b>Total Costs for Deferral including net gas costs</b>				<b>\$ 3,986,509.22</b>	<b>Tie to Deferral Entry</b>
	483600 GD AN	\$ (242,507.32)	Input fr GLE Sales		
	483000 GD AN	\$ (10,216,225.19)	Input fr GLE Sales		
	483730 GD AN	\$ (4,468,437.27)	Input fr GLE Sales		
	495028 GD AN	\$ (500,000.00)	Input fr GLE Sales		
		(15,427,169.78)			

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>		\$ 1,226,063.15
	18,540,743		Adj -
	0		\$ 1,226,063.15
Interest		3.25%	Subtotal (2,412,043.49)
Balance		04-01-2011	(\$8,192.91)
			(2,420,236.40)

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>		\$ 665,382.59
	10,840,838		Adj -
			\$ 665,382.59
Interest		3.25%	Subtotal (1,754,853.81)
Balance		05-01-2011	(\$5,653.77)
			(1,760,507.58)

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

WA 191000 Recoverable Gas Costs Amortized			
Jun-11			
	Total	Rates	Amortization
Schedule 101	3,031,683	0.07524	\$ 228,103.83
Schedule 111	2,191,102	0.07543	\$ 165,274.82
Schedule 121	251,728	0.07305	\$ 18,388.73
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.08300	\$ -
Schedule 132W			\$ -
Schedule 146	1,899,857	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>7,374,370</u>		\$ 411,767.38
	7,374,370		Adj -
			\$ 411,767.38
Interest		3.25%	Subtotal (1,348,740.20)
Balance		06-01-2011	(\$4,210.44)
			(1,352,950.64)

Jun-11			
JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	4,210.44	
Total WA Amortization Expense	805110 GD WA		(411,767.38)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	407,556.94	

interest check  
(\$4,210.44)

WA 191000 Recoverable Gas Costs Amortized			
Jul-11			
	Total	Rates	Amortization
Schedule 101	2,238,206	0.07524	\$ 168,402.62
Schedule 111	1,253,930	0.07543	\$ 94,583.94
Schedule 121	236,259	0.07305	\$ 17,258.72
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.08300	\$ -
Schedule 132W			\$ -
Schedule 146	1,747,404	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>5,475,799</u>		\$ 280,245.28
	5,475,799		Adj -
			\$ 280,245.28
Interest		3.25%	Subtotal (1,072,705.36)
Balance		07-01-2011	(\$3,284.74)
			(1,075,990.10)

Jul-11			
JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	3,284.74	
Total WA Amortization Expense	805110 GD WA		(280,245.28)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	276,960.54	

interest check  
(\$3,284.74)

WA 191000 Recoverable Gas Costs Amortized			
Aug-11			
	Total	Rates	Amortization
Schedule 101	2,111,319	0.07524	\$ 158,855.64
Schedule 111	1,354,133	0.07543	\$ 102,142.25
Schedule 121	250,043	0.07305	\$ 18,265.64
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.08300	\$ -
Schedule 132W			\$ -
Schedule 146	1,629,498	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp			\$ -
Large Customer			\$0.00
	<u>5,344,993</u>		<u>\$ 279,263.53</u>
	5,344,993	Adj	-
			<u>\$ 279,263.53</u>
		Subtotal	(796,726.57)
Interest		3.25%	(\$2,535.97)
Balance		08-01-2011	<u>(799,262.54)</u>

Aug-11			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		/
Total Interest Expense	431600 GD WA	2,535.97	
Total WA Amortization Expense	805110 GD WA		(279,263.53) /
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	276,727.56	/

Interest check  
 (\$2,535.97)



Washington Sales Volumes

August-11 Description	Schedule	August-11 Billed	July-11 Unbilled	August-11 Unbilled	August-11 Net Unbilled	Total	Notes
<b>Schedule SumApry for Commodity Deferral :</b>							
Firm	101	2,297,477	1,968,733	1,782,575	(186,158)	2,111,319	
Firm	111	1,370,420	1,017,020	1,000,733	(16,287)	1,354,133	
Firm	112	20,778	0	0	0	20,778	
Firm	121	223,446	184,509	211,106	26,597	250,043	
Firm	122	135,150	0	0	0	135,150	
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	25,688	0	0	0	25,688	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		<b>4,072,959</b>	<b>3,170,262</b>	<b>2,994,414</b>	<b>(175,848)</b>	<b>3,897,111</b>	<b>Total retail sales for PGA commodity deferral includes interruptible rate schedules</b>
<b>Total 146 Transportation Sales</b>							
	146	1,743,664	1,741,432	1,627,266	(114,166)	1,629,498	
<b>Total 146 Transportation Sales</b>		<b>1,743,664</b>	<b>1,741,432</b>	<b>1,627,266</b>	<b>(114,166)</b>	<b>1,629,498</b>	
<b>Total 147 &amp; 148 Transportation Sales</b>							
	147	139,596	0	0	0	139,596	
	148	3,040,523	3,040,523	3,220,931	180,408	3,220,931	
<b>Total 147 &amp; 148 Transportation Sales</b>		<b>3,180,119</b>	<b>3,040,523</b>	<b>3,220,931</b>	<b>180,408</b>	<b>3,360,527</b>	
<b>Total sales</b>		<b>8,996,742</b>	<b>7,952,217</b>	<b>7,842,611</b>	<b>(109,606)</b>	<b>8,887,136</b>	
<b>Schedule SumJuny for Demand Deferral:</b>							
Firm	101	2,297,477	1,968,733	1,782,575	(186,158)	2,111,319	
Firm	111	1,370,420	1,017,020	1,000,733	(16,287)	1,354,133	
Firm	112	20,778	0	0	0	20,778	
Firm	121	223,446	184,509	211,106	26,597	250,043	
Firm	122	135,150	0	0	0	135,150	
Interruptible	131	0	0	0	0	0	
Interruptible	132	25,688	0	0	0	25,688	
Transportation	146	1,743,664	1,741,432	1,627,266	(114,166)	1,629,498	
		<b>5,816,623</b>	<b>4,911,694</b>	<b>4,621,680</b>	<b>(290,014)</b>	<b>5,828,609</b>	<b>Total sales for PGA demand deferral includes interruptible rate schedules &amp; schedule 146 transportation</b>
<b>Schedule SumJuny for Commodity and Demand Amortization:</b>							
Firm	101	2,297,477	1,968,733	1,782,575	(186,158)	2,111,319	Sales for Decoupling amortization
Firm	111	1,370,420	1,017,020	1,000,733	(16,287)	1,354,133	
Firm	121	223,446	184,509	211,106	26,597	250,043	
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	1,743,664	1,741,432	1,627,266	(114,166)	1,629,498	
		<b>5,835,007</b>	<b>4,911,694</b>	<b>4,621,680</b>	<b>(290,014)</b>	<b>5,344,983</b>	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
Firm	112	20,778	0	0	0	20,778	Annual lump sum amortization
Firm	122	135,150	0	0	0	135,150	Annual lump sum amortization
Interruptible	132	25,688	0	0	0	25,688	Annual lump sum amortization
<b>Total Firm Sales</b>		<b>4,047,271</b>	<b>3,170,262</b>	<b>2,994,414</b>	<b>(175,848)</b>	<b>3,871,423</b>	
<b>Total Interruptible Sales</b>		<b>25,688</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,688</b>	
<b>Total Transportation Sales (Schedule 146)</b>		<b>1,743,664</b>	<b>1,741,432</b>	<b>1,627,266</b>	<b>(114,166)</b>	<b>1,629,498</b>	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		<b>3,180,119</b>	<b>3,040,523</b>	<b>3,220,931</b>	<b>180,408</b>	<b>3,360,527</b>	
<b>Check total sales</b>		<b>8,996,742</b>	<b>7,952,217</b>	<b>7,842,611</b>	<b>(109,606)</b>	<b>8,887,136</b>	
		<b>8,996,742</b>	<b>7,952,217</b>	<b>7,842,611</b>	<b>(109,606)</b>	<b>8,887,136</b>	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<b>WA Interest Rate:</b> FERC Natural Gas Interest Rate, changes quarterly	<a href="http://www.ferc.gov/legal/acct-matts/interest-rates.asp">http://www.ferc.gov/legal/acct-matts/interest-rates.asp</a>				07-01-2011	09-30-2011	3.25%
<b>WA Deferral Rates</b>	191010 GD WA						
Commodity Rate		101 - 132	Debit	\$0.45849	11-01-2010	Next PGA filing	
Demand Rate		101	Debit	\$0.10132	11-01-2010	Next PGA filing	
		111/112	Debit	\$0.09840	11-01-2010	Next PGA filing	
		121/122	Debit	\$0.08262	11-01-2010	Next PGA filing	
		131/132	Debit	\$0.06363	11-01-2010	Next PGA filing	
		146	Debit	\$0.00054	11-01-2010	Next PGA filing	
<b>WA Commodity &amp; Demand Amortization Rates</b>	191000 GD WA						
		101	Debit	\$0.07524	11-01-2010	Next PGA filing	
		111	Debit	\$0.07543	11-01-2010	Next PGA filing	
		121	Debit	\$0.07305	11-01-2010	Next PGA filing	
		131	Debit	\$0.08300	11-01-2010	Next PGA filing	
<b>WA Natural Gas Decoupling Mechanism Amortization</b>	186328 GD WA						
		101		(\$0.00469)	11-01-2010	Next PGA filing	
<b>ID Interest Rate</b> Customer Deposit Rate changes annually check IPUC website					12-31-2010	03-31-2011	1.00%
<b>ID Deferral Rates</b>	191010 GD ID						
Commodity Rate (Without GTI)		101 - 132		\$0.45776	11-01-2010	Next PGA filing	
Demand Rate		101 - 122		\$0.10421	11-01-2010	Next PGA filing	
<b>ID Commodity &amp; Demand Amortization Rates</b>	191000 GD ID						
		101	Debit	\$0.07535	11-01-2010	Next PGA filing	
		111	Debit	\$0.07535	11-01-2010	Next PGA filing	
		131	Debit	\$0.08041	11-01-2010	Next PGA filing	

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Rate Support.