

Avista Corporation
1411 East Mission P.O. Box 3727
Spokane, Washington 99220-3727
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March 28, 2012

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

RE: Monthly Purchase Gas Adjustment Report

In compliance with WAC 480-90-233(5) please find enclosed two copies of the Purchase Gas Adjustment Report for February 2012. This report shows the activity that occurred during the month in the Company's 191 accounts.

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)
August 2011 Ending Bal.	(3,381,862.63)	(1,648,117.81) OK	(934,482.25) OK	(799,262.57) OK
September 2011				
Current Months Deferrals	366,601.50	(668,109.59)	1,034,711.09	
Amortization	318,704.10			318,704.10
Interest	(8,231.19)	(5,368.38)	(1,129.72)	(1,733.09)
September 2011 Ending Bal.	(2,704,788.22)	(2,321,595.78) OK	99,099.12 OK	(482,291.56) OK
October 2011				
Current Months Deferrals	(845,423.88)	(1,017,890.07)	172,466.19	
Amortization	830,486.04			830,486.04
Interest	(7,345.70)	(7,666.05)	501.94	(181.59)
October 2011 Ending Bal.	(2,727,071.76)	(3,347,151.90) OK	272,067.25 OK	348,012.89 OK
November 2011				
PGA Transfer		3,347,151.90	(272,067.25)	(3,075,084.65)
Current Months Deferrals	(622,863.24)	79,707.72	(702,570.96)	
Amortization	818,731.20			818,731.20
Interest	(7,119.01)	107.94	(951.40)	(6,275.55)
November 2011 Ending Bal.	(2,538,322.81)	79,815.66 OK	(703,522.36) OK	(1,914,616.11) OK
December 2011				
Current Months Deferrals	(2,827,754.11)	(1,462,535.13)	(1,365,218.98)	
Amortization	824,761.44			824,761.44
Interest	(9,587.01)	(1,764.35)	(3,754.11)	(4,068.55)
December 2011 Ending Bal.	(4,550,902.49)	(1,384,483.82) OK	(2,072,495.45) OK	(1,093,923.22) OK
January 2012				
Current Months Deferrals	(1,412,210.14)	(110,314.75)	(1,301,895.39)	
Amortization	771,389.99			771,389.99
Interest	(13,193.14)	(3,899.03)	(7,375.99)	(1,918.12)
January 2012 Ending Bal.	(5,204,915.78)	(1,498,697.60) OK	(3,381,766.83) OK	(324,451.35) OK
February 2012				
Current Months Deferrals	(570,402.46)	353,040.92	(923,443.38)	
Amortization	661,968.75			661,968.75
Interest	(13,972.65)	(3,580.89)	(10,409.45)	17.69
February 2012 Ending Bal.	(5,127,322.14)	(1,149,237.57) OK	(4,315,619.66) OK	337,535.09 OK

Avista Corporation Journal Entry

Effective Date: 201202

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


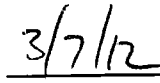
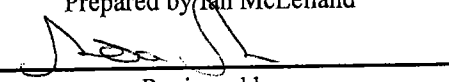
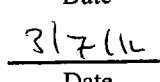
Last Saved by: Ian McLelland
 Submitted by: Ian McLelland
 Approved by:

Last Saved: 03/07/2012 3:18 PM
 Approval Requested: 03/07/2012 3:19 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		584,392.80	WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	570,402.46		WA CURRENT PERIOD DEFERRAL EXP
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	13,990.34		WA DEFERRAL INTEREST EXP
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		17.69	WA AMORT INTEREST INC
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		661,968.75	WA AMORT EXP
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	661,986.44		WA RECOVERABLE GAS COSTS AMORTIZED
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		222,931.27	ID DEFERRAL
80	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	220,711.58		ID CURRENT PERIOD DEFERRAL EXP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,219.69		ID DEFERRAL INTEREST EXP
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	66.12		ID AMORT INTEREST EXP
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		273,798.59	ID AMORT EXP
120	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	273,732.47		ID RECOVERABLE GAS COSTS AMORTIZED
Totals:						1,743,109.10	1,743,109.10	

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.

	
Prepared by Ian McLelland	Date
	
Reviewed by	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 Acct 191010	Commodity Deferral	Demand Deferral		
Tracker Transfer	3,075,084.85	3,343,463.68	(347,215.05)	78,836.12	0.00
Balance 11/1/11	0.00	0.00	0.00	0.00	0.00
11-11 Current Mo Deferrals	(622,863.24)	79,707.72	(702,570.96)	0.00	0.00
Misc Adjustment	0.00		0.00		
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(843.46)			(843.46)	
11-11 Ending Balance	(623,706.70)	79,707.72	(702,570.96)	(843.46)	0.00
12-11 Current Mo Deferrals	(2,827,764.11)	(1,462,535.13)	(1,365,218.98)	0.00	0.00
Misc Adjustment	0.00		0.00		
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(5,518.46)			(5,518.46)	
12-11 Ending Balance	(3,456,979.27)	(1,382,827.41)	(2,067,789.94)	(6,361.92)	0.00
1-12 Current Mo Deferrals	(1,412,210.14)	(110,314.75)	(1,301,895.39)	0.00	0.00
Misc Adjustment	0.00		0.00		
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(11,275.02)			(11,275.02)	
1-12 Ending Balance	(4,880,464.43)	(1,493,142.16)	(3,369,885.33)	(17,636.94)	0.00
2-12 Current Mo Deferrals	(570,402.46)	353,040.92	(923,443.38)	0.00	0.00
Misc Adjustment	0.00		0.00		
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(13,990.34)			(13,990.34)	
2-12 Ending Balance	(5,464,857.23)	(1,140,101.24)	(4,293,128.71)	(31,627.28)	0.00

3.25%

3.25%

3.25%

3.25%

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	(3,075,084.85)
WA deferral	191010 GD WA	2,451,377.95	0.00
Deferral exp	805120 GD WA	622,863.24	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	843.46	

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(2,833,272.57)
Deferral exp	805120 GD WA	2,827,764.11	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	5,518.46	

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(1,423,485.16)
Deferral exp	805120 GD WA	1,412,210.14	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	11,275.02	

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(584,392.80)
Deferral exp	805120 GD WA	570,402.46	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	13,990.34	

Washington/Idaho Gas Costs		Feb-12
Demand (Transportation) Costs		
NWP Fixed		\$ 1,774,931.00
NWP Variable		\$ 78,817.34
NWP Capacity Release		\$ (734,181.00)
NWP Total (excluding Refund)		\$ 1,120,567.34
GTN Fixed		\$ 270,562.78
GTN Variable		\$ 8,452.47
GTN Capacity Release		\$ (3,254.94)
Current Month Estimate		\$ 275,760.31
Transcanada Foothills (BC System) Fixed		\$ 312,043.35
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 312,043.35
NOVA (AB System) Fixed		\$ 586,870.39
NOVA (AB System) Variable		\$ -
NOVA Total		\$ 586,870.39
Spectra Westcoast Fixed		\$ 112,869.87
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 112,869.87
Questar		\$ -
Questar		\$ -
NOVA Fixed charges		\$ -
Third party capacity release		\$ -
Other Pipeline Fixed charges		\$ 0.00
Other capacity release credit		\$ 0.00
Counterparty Invoice Total		\$ -
Thermal Transport		\$ -
Intracompany Transportation Optimization		\$ -
Total Demand Costs from Purchase Journals		\$ 2,407,811.28
WA/ID Buy/Sell Transportation Recovery		\$ (8,358.38)
Total Demand Costs	804001 GD AN	\$ 2,399,452.88
less variable costs charged to Commodity		\$ (88,269.81)
Total Demand Costs to be Allocated		\$ 2,311,283.07
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 15,147,728.22
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (376,067.39)
Financial Settlements	804600 GD AN	\$ 1,388,089.85
Foreign Exchange Hedge Activity	804010 GD AN	\$ 8,764.50
Interco Purchase from Thermal	804730 GD AN	\$ 3,322,305.19
Total Commodity Costs from Purchase Journals		\$ 19,500,820.37
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ (3,041,407.75)
FAFB Commodity for Anderson Elementary/Li	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphalt	804000 GD AN	\$ -
GST	804000 GD AN	\$ -
Broker Fees	804017 GD AN	\$ 99,766.84
Newedge Broker Fees	804017 GD AN	\$ 1,956.25
plus variable costs from Demand		\$ 88,269.81
WA/ID Off System Revenue		\$ (14,083,927.32)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)
Total Commodity Costs to be Allocated		\$ 14,058,293.70
WA Imbalance	804000 GD AN	\$ 159,199.80
ID Imbalance	804000 GD AN	\$ 67,309.05
Total Deferred Commodity Costs:		\$ 14,284,802.55
Total Net Gas Costs		\$ 16,598,085.82
From DJ 430		16,598,085.82
Check		

Feb-12	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation		69.58%	30.42%	71.19%	28.81%
Total Current Demand Costs (excluding refund)	\$ 2,311,283.07	\$ 1,608,190.76	\$ 703,092.31		
Total Commodity Costs to be Allocated	\$ 14,058,293.70			\$ 10,008,061.86	\$ 4,050,231.84
Imbalance Cost Washington	\$ 159,199.80			\$ 159,199.80	
Imbalance Cost Idaho	\$ 67,309.05				\$ 67,309.05
Total Commodity Costs before refund	\$ 14,284,802.55			\$ 10,167,261.66	\$ 4,117,540.89
Total	\$ 16,598,085.82	\$ 1,608,190.76	\$ 703,092.31	\$ 10,167,261.66	\$ 4,117,540.89
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			
DEMAND				DEMAND			
Schedule 101	16,815,965	0.10868	\$ 1,827,559.08	Schedule 101	7,048,323	0.11135	\$ 784,830.77
Schedule 111	5,758,436	0.10539	\$ 606,881.57	Schedule 111	2,478,420	0.11135	\$ 275,972.07
Schedule 112	160,562	0.10539	\$ 16,921.63	Schedule 112	450	0.11135	\$ 50.11
Schedule 121	625,206	0.08875	\$ 55,487.03	Schedule 121	0	0.11135	\$ -
Schedule 122	198,917	0.08875	\$ 17,653.88	Schedule 122	0	0.11135	\$ -
Schedule 131	0	0.08795	\$ -	Total Demand	9,527,193		\$ 1,060,852.94
Schedule 132	83,372	0.06795	\$ 5,665.13		9,527,193	check	\$ 0.11135
Schedule 146	2,714,479	0.00054	\$ 1,465.82				
Total Demand	26,356,937		\$ 2,531,634.14				
	26,356,937	check	\$ 0.09605				
COMMODITY				COMMODITY			
Schedule 101	16,815,965	0.41511	\$ 6,980,475.23	Schedule 101	7,048,323	0.41602	\$ 2,932,243.33
Schedule 111	5,758,436	0.41511	\$ 2,380,384.37	Schedule 111	2,478,420	0.41602	\$ 1,031,072.29
Schedule 112	160,562	0.41511	\$ 66,650.89	Schedule 112	450	0.41602	\$ 187.21
Schedule 121	625,206	0.41511	\$ 259,529.26	Schedule 121	0	0.41602	\$ -
Schedule 122	198,917	0.41511	\$ 82,572.44	Schedule 122	0	0.41602	\$ -
Schedule 131	0	0.41511	\$ -	Schedule 131	0	0.41602	\$ -
Schedule 132	83,372	0.41511	\$ 34,608.55	Schedule 132	40,837	0.41602	\$ 16,989.01
Total Commodity	23,642,458		\$ 9,814,220.74	Total Commodity	9,568,030		\$ 3,980,491.84
	23,642,458	check	\$ 0.41511		9,568,030	check	\$ 0.41602

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 10,167,261.66	\$ 1,608,190.76	\$ 4,117,540.89	\$ 703,092.31	\$ 16,598,085.62
\$ (9,814,220.74)	\$ (2,531,634.14)	\$ (3,980,491.84)	\$ (1,060,852.94)	\$ (17,387,199.86)
\$ -	\$ -	\$ -	\$ -	\$ (791,114.04)
\$ 353,040.92	\$ (923,443.38)	\$ 137,049.05	\$ (357,760.63)	\$ (791,114.04)
WA Total	(570,402.46)	ID Total	(220,711.58)	

JET Entry	
Debits	Credits
1,743,109.10	(1,743,109.10)

Washington/Idaho Gas Costs	GL Account	Feb-12 Costs
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ -
JP Withdrawals	808100 GD AN	\$ 8,986,883.33
Total JP	164100 GD AN	\$ 8,986,883.33
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (41,700.41)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 96,224.83
Total Clay Basin	164115 GD AA	\$ 54,524.42
Total Net Storage (Injections)/Withdrawals		\$ 9,041,407.75
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 15,147,728.22
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,319,641.45
Variable Demand (Transport) Costs	804002 GD AN	\$ 88,269.81
Hedge Activity	804010 GD AN	\$ 8,764.50
Financial Settlements	804600 GD AN	\$ 1,398,089.85
Interco Purchase from Thermal	804730 GD AN	\$ 3,322,305.19
Cochran Credit	811000 GD AN	\$ (376,067.39)
Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ 159,199.80
ID Imbalance from DJ 436	804000 GD AN	\$ 67,309.05
Broker Fees DJ 471	804017 GD AN	\$ 9,766.84
Newedge Journal DJ 473	804017 GD AN	\$ 1,956.25
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	\$ (14,083,927.32)
Terassen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,358.38)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ -
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -
Total Costs for Deferral including net gas costs		\$ 16,596,085.62 Tie to Deferral Entry

483600 GD AN	\$	(55,201.63)	Input fr GLE Sales
483000 GD AN	\$	(8,469,576.32)	Input fr GLE Sales
483730 GD AN	\$	(5,559,149.37)	Input fr GLE Sales
		(14,083,927.32)	

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 10,218,795.49		Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ		\$ (10,218,795.49)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ		\$ (7,242,610.39)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 7,242,610.39		Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
176745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
254740 CD AA		\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 5,410.00		Provide Bookout dollars for SEC reporting
804711.GD.AN		\$ (5,410.00)	Provide Bookout dollars offset
232130.ZZ.ZZ		\$ (57.70)	To correct rounding of payables and receivables balances
232620 ZZ ZZ			To correct rounding of payables and receivables balances
142600.ZZ.ZZ		\$ (1.03)	To correct rounding of payables and receivables balances
903000.CD.AA	\$ 58.73		To correct rounding of payables and receivables balances
Total Other Adj	\$ 17,466,874.61	\$ (17,466,874.61)	

Total from GLE	\$ 31,367,907.18	\$ (31,367,907.18)
Total DJ 430	\$ 48,834,781.79	\$ (48,834,781.79)

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

Tracker Transfer 11/1/11 (3,075,084.65)
Balance 11/1/11 (2,727,071.73)

WA 191000 Recoverable Gas Costs Amortized			
Nov-11			
	Total	Rates	Amortization
Schedule 101	15,497,294	0.02898	\$ 488,017.35
Schedule 111	5,589,541	0.02753	\$ 131,304.79
Schedule 112	63,290	(0.00044)	\$ (0.57)
Schedule 121	225,282	0.02630	\$ (8,162.88)
Schedule 122	180,182	(0.00044)	\$ (16.10)
Schedule 131	0	0.04533	\$ -
Schedule 132	47,057	(0.00044)	\$ -
Schedule 146	2,829,581	(0.00005)	\$ (115.92)
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 207,706.10
	24,432,227		\$ 818,732.77
	24,432,227		\$ 818,732.77
		Adj	\$ -
			\$ 818,732.77
		Subtotal	(1,908,338.96)
		3.25%	(\$6,277.12)
Interest Balance		11-30-2011	(1,914,616.08)

Nov-11 JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	6,277.12	
Total WA Amortization Expense	805110 GD WA		(818,732.77)
Tracker transfer	191010 GD WA		0.00
WA Recoverable Gas Costs	191000 GD WA	812,455.65	

interest check (\$6,277.12)

WA 191000 Recoverable Gas Costs Amortized			
Dec-11			
	Total	Rates	Amortization
Schedule 101	20,471,853	0.02898	\$ 611,647.34
Schedule 111	6,537,914	0.02753	\$ 189,698.39
Schedule 112	118,619	(0.00044)	\$ (49.70)
Schedule 121	765,070	0.02630	\$ 23,740.55
Schedule 122	189,282	(0.00044)	\$ (81.22)
Schedule 131	0	0.04533	\$ -
Schedule 132	81,249	(0.00044)	\$ (32.60)
Schedule 146	3,226,388	(0.00005)	\$ (161.32)
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	31,390,375		\$ 824,761.44
	31,390,375		\$ 824,761.44
		Adj	\$ -
			\$ 824,761.44
		Subtotal	(1,089,854.64)
		3.25%	(\$4,068.55)
Interest Balance		12-30-2011	(1,093,923.19)

Dec-11 JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	4,068.55	
Total WA Amortization Expense	805110 GD WA		(824,761.44)
Tracker transfer	191010 GD WA		0.00
WA Recoverable Gas Costs	191000 GD WA	820,692.89	

interest check (\$4,068.55)

WA 191000 Recoverable Gas Costs Amortized			
Jan-12			
	Total	Rates	Amortization
Schedule 101	19,612,393	0.02898	\$ 568,487.89
Schedule 111	6,959,224	0.02753	\$ 191,747.09
Schedule 112	140,103	(0.00044)	\$ (61.65)
Schedule 121	437,171	0.02630	\$ 11,498.91
Schedule 122	198,990	(0.00044)	\$ (87.56)
Schedule 131	0	0.04533	\$ -
Schedule 132	81,039	(0.00044)	\$ (35.66)
Schedule 146	3,180,585	(0.00005)	\$ (159.03)
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	30,609,505		\$ 771,389.99
	30,609,505		\$ 771,389.99
		Adj	\$ -
			\$ 771,389.99
		Subtotal	(322,633.20)
		3.25%	(\$1,918.12)
Interest Balance		01-31-2012	(324,451.32)

Jan-12 JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	1,918.12	
Total WA Amortization Expense	805110 GD WA		(771,389.99)
Tracker transfer	191010 GD WA		0.00
WA Recoverable Gas Costs	191000 GD WA	769,471.87	

interest check (\$1,918.12)

WA 191000 Recoverable Gas Costs Amortized			
Feb-12			
	Total	Rates	Amortization
Schedule 101	16,815,965	0.02898	\$ 487,326.67
Schedule 111	5,758,436	0.02753	\$ 158,529.74
Schedule 112	160,562	(0.00044)	\$ (70.65)
Schedule 121	625,206	0.02630	\$ 16,442.92
Schedule 122	198,917	(0.00044)	\$ (87.52)
Schedule 131	0	0.04533	\$ -
Schedule 132	83,372	(0.00044)	\$ (36.68)
Schedule 146	2,714,479	(0.00005)	\$ (135.72)
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	26,356,937		\$ 661,968.75
	26,356,937		\$ 661,968.75
		Adj	\$ -
			\$ 661,968.75
		Subtotal	337,517.43
		3.25%	\$17.69
Interest Balance		02-29-2012	337,535.12

Feb-12 JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		(\$17.69)
Total Interest Expense	431600 GD WA	0.00	
Total WA Amortization Expense	805110 GD WA		(661,968.75)
Tracker transfer	191010 GD WA		0.00
WA Recoverable Gas Costs	191000 GD WA	661,986.44	

interest check \$17.69

Washington Sales Volumes

February-12 Description	Schedule	February-12 Billed	January-12 Unbilled	February-12 Unbilled	February-12 Net Unbilled	Total	Notes
Schedule SumApy for Commodity Deferral :							
Firm	101	18,497,044	14,359,394	12,678,315	(1,681,079)	16,815,965	
Firm	111	6,410,313	4,999,579	4,347,702	(651,877)	5,758,436	
Firm	112	160,562	0	0	0	160,562	
Firm	121	609,477	496,384	512,113	15,729	625,206	
Firm	122	198,917	0	0	0	198,917	
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	83,372	0	0	0	83,372	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		25,959,685	19,855,357	17,538,130	(2,317,227)	23,842,458	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		3,192,225	3,147,696	2,669,950	(477,746)	2,714,479	
Total 147 & 148 Transportation Sales		4,700,084	4,511,634	4,179,389	(332,245)	4,367,839	
Total sales		33,861,994	27,514,687	24,387,469	(3,127,218)	30,724,776	
Schedule SumJury for Demand Deferral:							
Firm	101	18,497,044	14,359,394	12,678,315	(1,681,079)	16,815,965	
Firm	111	6,410,313	4,999,579	4,347,702	(651,877)	5,758,436	
Firm	112	160,562	0	0	0	160,562	
Firm	121	609,477	496,384	512,113	15,729	625,206	
Firm	122	198,917	0	0	0	198,917	
Interruptible	131	0	0	0	0	0	
Interruptible	132	83,372	0	0	0	83,372	
Transportation	146	3,192,225	3,147,696	2,669,950	(477,746)	2,714,479	
		29,151,910	23,003,053	20,208,080	(2,794,973)	26,356,937	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule SumJury for Commodity and Demand Amortization:							
Firm	101	18,497,044	14,359,394	12,678,315	(1,681,079)	16,815,965	Sales for Decoupling amortization
Firm	111	6,410,313	4,999,579	4,347,702	(651,877)	5,758,436	
Firm	121	609,477	496,384	512,113	15,729	625,206	
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	3,192,225	3,147,696	2,669,950	(477,746)	2,714,479	
		28,709,059	23,003,053	20,208,080	(2,794,973)	25,914,086	Volumes for PGA Commodity & Demand Amortization
Firm	112	160,562	0	0	0	160,562	Annual lump sum amortization
Firm	122	198,917	0	0	0	198,917	Annual lump sum amortization
Interruptible	132	83,372	0	0	0	83,372	Annual lump sum amortization
Total Firm Sales		25,876,313	19,855,357	17,538,130	(2,317,227)	23,559,086	
Total Interruptible Sales		83,372	0	0	0	83,372	
Total Transportation Sales (Schedule 146)		3,192,225	3,147,696	2,669,950	(477,746)	2,714,479	
Total Transportation Sales (Schedule 147 & 148)		4,700,084	4,511,634	4,179,389	(332,245)	4,367,839	
Check total sales		33,861,994	27,514,687	24,387,469	(3,127,218)	30,724,776	
		33,861,994	27,514,687	24,387,469		30,724,776	