

UG-120789-SI

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STATE OF WASH
UTIL. AND TRANSP
COMMISSION

May 29, 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 (PGA) Report for April 2012. This report shows the activity that occurred during the month in the Company's 191 accounts. Would you please forward these copies to Mr. Edward Keating and Ms. Kathryn Breda.

When preparing the report this month it was discovered that the amortization for the Jackson Prairie (JP) Deferral, account 191025 had been inadvertently included in the amortization of the PGA deferrals, account 191000. The attached report was corrected to remedy this problem. Additionally, to avoid confusion in the future, two additional columns were added to show the activity in the JP deferral account. One column shows the amortization that was recorded from 11/1/11 to the current month and the other column shows the additional JP deferrals that were recorded 7/1/11 to 12/31/11.

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)	Account 191025 (JP Deferral Amortization)	Account 191025 (Additional JP Deferral)
August 2011 Ending Bal.	(3,213,859.60)	(1,648,117.81) OK	(934,482.25) OK	(799,262.57) OK	78,082.72 OK	89,920.31 OK
September 2011						
Current Months Deferrals	443,607.89	(668,109.59)	1,034,711.09			77,006.39
Amortization	318,704.10			318,704.10		
Interest	(8,231.19)	(5,368.38)	(1,129.72)	(1,733.09)		
September 2011 Ending Bal.	(2,459,778.80)	(2,321,595.78) OK	99,099.12 OK	(482,291.56) OK	78,082.72 OK	166,926.70 OK
October 2011						
Current Months Deferrals	(788,674.95)	(1,017,890.07)	172,466.19			56,748.93
Amortization	830,486.04			830,486.04		
Interest	(7,345.70)	(7,666.05)	501.94	(181.59)		
October 2011 Ending Bal.	(2,425,313.41)	(3,347,151.90) OK	272,067.25 OK	348,012.89 OK	78,082.72 OK	223,675.63 OK
November 2011						
PGA Transfer		3,347,151.90	(272,067.25)	(3,075,084.65)		
Current Months Deferrals	(552,498.44)	79,707.72	(702,570.96)			70,364.80
Amortization	818,587.42			828,234.06	(9,646.64)	
Interest	(7,106.14)	107.94	(951.40)	(6,262.68)		
November 2011 Ending Bal.	(2,166,330.57)	79,815.66 OK	(703,522.36) OK	(1,905,100.38) OK	68,436.08 OK	294,040.43 OK
December 2011						
Current Months Deferrals	(2,751,082.64)	(1,462,535.13)	(1,365,218.98)			76,671.47
Amortization	824,573.70			837,127.17	(12,553.47)	
Interest	(9,544.50)	(1,764.35)	(3,754.11)	(4,026.04)		
December 2011 Ending Bal.	(4,102,384.01)	(1,384,483.82) OK	(2,072,495.45) OK	(1,071,999.25) OK	55,882.61 OK	370,711.90 OK
January 2012						
Current Months Deferrals	(1,412,210.14)	(110,314.75)	(1,301,895.39)			
Amortization	771,270.64			783,498.39	(12,227.75)	
Interest	(13,117.36)	(3,899.03)	(7,375.99)	(1,842.34)		
January 2012 Ending Bal.	(4,756,440.87)	(1,498,697.60) OK	(3,381,766.83) OK	(290,343.20) OK	43,654.86 OK	370,711.90 OK
February 2012						
Current Months Deferrals	(570,402.46)	353,040.92	(923,443.38)			
Amortization	661,799.94			672,338.36	(10,538.42)	
Interest	(13,866.23)	(3,580.89)	(10,409.45)	124.11		
February 2012 Ending Bal.	(4,678,909.62)	(1,149,237.57) OK	(4,315,619.66) OK	382,119.27 OK	33,116.44 OK	370,711.90 OK
March 2012						
Current Months Deferrals	(932,517.16)	(431,447.26)	(501,069.90)			
Amortization	564,840.74			573,837.87	(8,997.13)	
Interest	(14,251.45)	(3,696.76)	(12,366.67)	1,811.98		
March 2012 Ending Bal.	(5,060,837.49)	(1,584,381.59) OK	(4,829,056.23) OK	957,769.12 OK	24,119.31 OK	370,711.90 OK
April 2012						
Prior Months Correction	(22.56)			(480.07)	457.51	
Current Months Deferrals	(306,727.92)	(502,933.46)	196,205.54			
Amortization	324,080.00			329,273.46	(5,193.46)	
Interest	(14,746.54)	(4,972.09)	(12,813.00)	3,038.55		
April 2012 Ending Bal.	(5,058,254.51)	(2,092,287.14) OK	(4,645,663.69) OK	1,289,601.06 OK	19,383.36 OK	370,711.90 OK

Avista Corporation Journal Entry

Effective Date: 201204

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

Last Saved by: Marcus Garbarino
Submitted by: Marcus Garbarino
Approved by:

Last Saved: 05/04/2012 4:40 PM
Approval Requested: 05/04/2012 4:40 PM

Explanation:

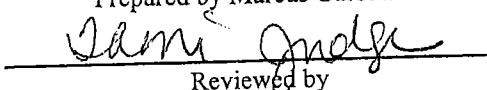
To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.



Prepared by Marcus Garbarino

5/4/2012

Date



Reviewed by

5/6/12

Date

Approved for Entry
Corporate Accounting use Only

Date

Avista Corporation Journal Entry

Effective Date: 201204

Journal: 431-D&A WA/ID
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Seg	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		324,513.01	WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	306,727.92		WA CURRENT PERIOD DEFERRAL EXP
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	17,785.09		WA DEFERRAL INTEREST EXP
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		3,038.55	WA AMORT INTEREST INC
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		329,273.46	WA AMORT EXP
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	332,312.01		WA RECOVERABLE GAS COSTS AMORTIZED
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		149,897.01	ID DEFERRAL
80	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	147,212.69		ID CURRENT PERIOD DEFERRAL EXP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,684.32		ID DEFERRAL INTEREST EXP
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		312.42	ID AMORT INTEREST INC
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		144,380.99	ID AMORT EXP
120	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	144,693.41		ID RECOVERABLE GAS COSTS AMORTIZED
130	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	5,193.46		Amortization of JP O&M Deferral
140	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL		5,193.46	Amortization of JP O&M Deferral
150	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		236.63	Correction of rates adjustment to Interest Inc
160	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL		128.78	Correction of rates adjustment to Interest Exp
170	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		52,766.66	Correction of rates adjustment to amt exp
180	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	53,132.07		Correction of rates adjustment to gas costs
190	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	457.51		Correction to amtz caused by volumes
200	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		457.51	Correction to amtz caused by volumes
Totals:						1,010,198.48	1,010,198.48	

Washington/Idaho Gas Costs

		Apr-12
Demand (Transportation) Costs		
NWP Fixed		\$ 1,834,691.24
NWP Variable		\$ 47,306.68
NWP Capacity Release		\$ (759,532.00)
NWP Total (excluding Refund)		\$ 1,122,465.92
GTN Fixed		\$ 212,099.84
GTN Variable		\$ 3,996.06
GTN Capacity Release		\$ (3,367.18)
GTN Total		\$ 212,727.72
Transcanada Foothills (BC System) Fixed		\$ 237,835.53
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 237,835.53
NOVA (AB System) Fixed		\$ 428,044.84
NOVA (AB System) Variable		\$ -
NOVA Total		\$ 428,044.84
Spectra Westcoast Fixed		\$ 114,872.60
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 114,872.60
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		\$ 2,116,746.81
WA/ID Buy/Sell Transportation Recovery		\$ (8,552.60)
Total Demand Costs	804001 GD AN	\$ 2,107,194.11
less variable costs charged to Commodity		\$ (51,301.74)
Total Demand Costs to be Allocated		\$ 2,055,892.37
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 8,201,836.43
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (92,719.06)
Financial Settlements	804600 GD AN	\$ 1,188,879.43
Foreign Exchange Hedge Activity	804010 GD AN	\$ (13,960.35)
Interco Purchase from Thermal	804730 GD AN	\$ 1,309,663.31
Total Commodity Costs from Purchase Journals		\$ 10,593,699.78
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ (1,895,363.98)
FAFB Commodity for Anderson Elementary/Li	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphalt	804000 GD AN	\$ -
GST	804000 GD AN	\$ 12,185.55
Broker Fees	804017 GD AN	\$ 4,871.72
Newedge Broker Fees	804017 GD AN	\$ 51,301.74
plus variable costs from Demand		\$ (3,802,766.81)
WA/ID Off System Revenue		\$ (600,000.00)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ 5,463,908.18
Total Commodity Costs to be Allocated		\$ (119,457.61)
WA Imbalance	804000 GD AN	\$ (119,457.61)
ID Imbalance	804000 GD AN	\$ (51,174.40)
Total Deferred Commodity Costs:		\$ 5,293,276.17
Total Net Gas Costs		\$ 7,349,168.54
From DJ 430		\$ 7,349,168.54
Check		\$ -

Apr-12 Expense Calculation

	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
		59.68%	30.42%	89.60%	30.60%
Total Current Demand Costs (excluding refund)	\$ 2,055,892.37	\$ 1,430,489.91	\$ 625,402.46		
Total Commodity Costs to be Allocated	\$ 5,463,908.18			\$ 3,797,231.76	\$ 1,666,676.42
Imbalance Cost Washington	\$ (119,457.61)			\$ (119,457.61)	
Imbalance Cost Idaho	\$ (51,174.40)				\$ (51,174.40)
Total Commodity Costs before refund	\$ 5,293,276.17			\$ 3,677,774.15	\$ 1,615,502.02
Total	\$ 7,349,168.54	\$ 1,430,489.91	\$ 625,402.46	\$ 3,677,774.15	\$ 1,615,502.02
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	7,938,194	0.10868	\$ 862,722.82	Schedule 101	3,524,870	0.11135	\$ 392,494.27
Schedule 111	3,130,512	0.10639	\$ 329,924.66	Schedule 111	1,498,825	0.11135	\$ 166,894.16
Schedule 112	2,384	0.10539	\$ 251.25	Schedule 112	3,134	0.11135	\$ 348.97
Schedule 121	308,703	0.08876	\$ 27,397.39	Schedule 121	0	0.11135	\$ -
Schedule 122	91,867	0.08876	\$ 8,153.20	Schedule 122	0	0.11135	\$ -
Schedule 131	0	0.06795	\$ -	Total Demand	5,026,829		\$ 569,737.41
Schedule 132	67,390	0.06795	\$ 4,579.15		5,026,829	check	\$ 0.11135
Schedule 146	2,325,551	0.00054	\$ 1,255.80				
Total Demand	13,864,601		\$ 1,234,284.37				
	13,864,601	check	\$ 0.08902				
COMMODITY				COMMODITY			
Schedule 101	7,938,194	0.35949	\$ 2,871,780.86	Schedule 101	3,524,870	0.36042	\$ 1,272,124.83
Schedule 111	3,130,512	0.35949	\$ 1,139,397.38	Schedule 111	1,498,825	0.36042	\$ 541,427.37
Schedule 112	2,384	0.35949	\$ 857.02	Schedule 112	3,134	0.36042	\$ 1,175.93
Schedule 121	308,703	0.35949	\$ 111,421.05	Schedule 121	0	0.36042	\$ -
Schedule 122	91,867	0.35949	\$ 33,025.27	Schedule 122	0	0.36042	\$ -
Schedule 131	0	0.35949	\$ -	Schedule 131	0	0.36042	\$ -
Schedule 132	67,390	0.35949	\$ 24,226.03	Schedule 132	37,877	0.36042	\$ 13,651.63
Total Commodity	11,539,050		\$ 4,180,707.61	Total Commodity	5,064,706		\$ 1,828,379.76
	11,539,050	check	\$ 0.36231		5,064,706	check	\$ 0.36100

Deferral Calculation

Total Deferral Expenses from above	\$ 4,180,707.61
PGA Deferral Revenue from above	\$ (1,234,284.37)
Adjustments	\$ -
Amount to be Deferred	\$ 2,946,423.24

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 3,677,774.15	\$ 1,430,489.91	\$ 1,615,502.02	\$ 625,402.46	\$ 7,349,168.54
\$ (4,180,707.61)	\$ (1,234,284.37)	\$ (1,828,379.76)	\$ (559,737.41)	\$ (7,803,109.16)
\$ -	\$ -	\$ -	\$ -	\$ (453,940.61)
\$ (502,933.46)	\$ 196,205.54	\$ (212,877.74)	\$ 66,665.05	\$ (502,933.46)
WA Total	(308,727.92)	ID Total	(147,212.69)	

JET Entry	
Debits	Credits
1,010,198.48	(1,010,198.48)

Washington/Idaho Gas Costs	GL Account	Apr-12 Costs
Nucleus Storage acct. JPRAIRIEAN -100408	808200 GD AN	\$ (1,530,864.97)
JP Injections	808100 GD AN	\$ 103,149.84
JP Withdrawals	164100 GD AN	\$ (1,427,715.13)
Total JP		
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 10.22
Total Clay Basin	164115 GD AA	\$ 10.22
		\$ (1,427,704.91)

Total Net Storage (Injections)/Withdrawals

NUCUT PURCHASES (GL Estimate Report)	804000 GD AN	\$ 8,201,836.43
Commodity Purchases	804001 GD AN	\$ 2,064,444.87
Fixed Demand and Capacity Releases	804002 GD AN	\$ 51,301.74
Variable Demand (Transport) Costs	804010 GD AN	\$ (13,960.35)
Hedge Activity	804600 GD AN	\$ 1,188,879.43
Financial Settlements	804730 GD AN	\$ 1,309,663.31
Interco Purchase from Thermal	811000 GD AN	\$ (92,719.06)
Cochran Credit		

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$ (98,938.40)
ID Imbalance from DJ 436	804000 GD AN	\$ (43,015.23)
Broker Fees DJ 471	804017 GD AN	\$ 12,185.55
Newedge Journal DJ 473	804017 GD AN	\$ 4,871.72
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/48370	\$ (3,802,766.61)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,552.50)
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		\$ 6,845,525.99

Adjustment made for price correction to JP Storage

Adj to JP Injections	808200 GD AN	\$ 551,861.58
Adj to JP Withdrawals	808100 GD AN	\$ (20,009.80)
Adj to Clay Basin (QUESTAA) Injections	808200 GD AN	\$ 1,194.21
Adj to Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ (725.06)
Adj to WA Imbalance from DJ 436	804000 GD AN	\$ (20,519.21)
Adj to ID Imbalance from DJ 436	804000 GD AN	\$ (6,159.17)
		\$ 7,349,168.54

Tie to Deferral Entry

483600 GD AN	\$ (2,346.15)	Input fr GLE Sales
483000 GD AN	\$ (2,359,581.20)	Input fr GLE Sales
483730 GD AN	\$ (1,440,839.26)	Input fr GLE Sales
	\$ (3,802,766.61)	

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 1,450,164.70	\$ (1,450,164.70)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ		\$ (5,396,524.37)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ 5,396,524.37		Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ		\$ (7,951.00)	Clear MTM on FX for 2 months out
182374 CD AA	\$ 7,951.00		Clear MTM on FX for 2 months out
254745 ZZ ZZ	\$ 11,867.83		Provide Bookout dollars for SEC reporting
804700.GD.AN		\$ (11,867.83)	Provide Bookout dollars offset
804711.GD.AN		\$ (22.07)	To correct rounding of payables and receivables balances
232130.ZZ.ZZ		\$ (0.01)	To correct rounding of payables and receivables balances
232620 ZZ ZZ	\$ 0.04		To correct rounding of payables and receivables balances
142600.ZZ.ZZ	\$ 22.04		To correct rounding of payables and receivables balances
903000.CD.AA	\$ 553,055.79		JP Correction
808200 GD AN		\$ (531,851.78)	JP Correction
164100 GD AN		\$ (20,734.86)	JP Correction
808100 GD AN		\$ (469.15)	JP Correction
164115 GD AN		\$ (7,419,585.77)	JP Correction
Total Other Adj	\$ 7,419,585.77	\$ (7,419,585.77)	

Total from GLE	\$ 14,360,961.32	\$ (14,360,961.32)
Total DJ 430	\$ 21,780,547.09	\$ (21,780,547.09)

month 2 PGA Rate Δ 3/1/12

	February	Therms Billed	Total
	Therms Billed	February	February
	April	Unbilled	Calendar
		Reversal	Therms
101	325,054	-	325,054
111	251,881	-	251,881
112	-	-	-
121	8,008	-	8,008
122	-	-	-
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	-	-	-
132W	-	-	-
146	-	-	-
147	-	-	-
148	-	-	-
	584,943	-	584,943

	Mar & Apr	April	Total
	Therms Billed	Unbilled	Therms Billed
	In	Accrual	In
	April		April
101	12,555,137	(4,941,997)	7,613,140
111	4,598,967	(1,720,336)	2,878,631
112	2,384	-	2,384
121	455,672	(154,977)	300,695
122	91,867	-	91,867
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	67,390	-	67,390
132W	-	-	-
146	2,925,271	(599,720)	2,325,551
147	71,333	-	71,333
148	4,176,258	(661,116)	3,515,142
	24,944,279	(8,078,146)	16,866,133

	February and Mar & Apr in April		Net
	April	(Net Unbilled)	
101	12,880,191	(4,941,997)	7,938,194
111	4,850,848	(1,720,336)	3,130,512
112	2,384	-	2,384
121	463,680	(154,977)	308,703
122	91,867	-	91,867
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	67,390	-	67,390
132W	-	-	-
146	2,925,271	(599,720)	2,325,551
147	71,333	-	71,333
148	4,176,258	(661,116)	3,515,142
	25,529,222	(8,078,146)	17,451,076

Commodity Calendar Sales	11,539,050
Sch 146/147/148 Ignored	5,912,026
	17,451,076.00

- check

February Commodity Rate	February Demand Rate	February Amortization Rate
Old Rates		
\$0.41511	\$0.10868	\$0.02942
\$0.41511	\$0.10539	\$0.02797
\$0.41511	\$0.10539	-
\$0.41511	\$0.08875	\$0.02647
\$0.41511	\$0.08675	-
\$0.41511	-	-
\$0.41511	-	-
\$0.41511	\$0.06795	\$0.04577
\$0.41511	\$0.06795	-
\$0.41511	-	-
	\$0.00054	-

Mar & Apr Commodity Rate	Mar & Apr Demand Rate	Mar & Apr Amortization Rate
New Rates		
\$0.35949	\$0.10868	\$0.02942
\$0.35949	\$0.10539	\$0.02797
\$0.35949	\$0.10539	-
\$0.35949	\$0.08875	\$0.02647
\$0.35949	\$0.08675	-
\$0.35949	-	-
\$0.35949	-	-
\$0.35949	\$0.06795	\$0.04577
\$0.35949	\$0.06795	-
\$0.35949	-	-
	\$0.00054	-

	Billed	Adjustment
101	12,880,191	-
111	4,850,848	-
112	2,384	-
121	463,680	-
122	91,867	-
122G	-	-
122L	-	-
122W	-	-
131	-	-
132	67,390	-
132W	-	-
146	2,925,271	-
147	71,333	-
148	4,176,258	-
Total	25,529,222	0

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
Old Costs		
\$ 134,933.17	\$ 35,326.87	\$ 9,563.09
\$ 104,558.32	\$ 26,545.74	\$ 7,045.11
\$ -	\$ -	\$ -
\$ 3,324.20	\$ 710.71	\$ 211.97
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 242,815.69	\$ 62,583.32	\$ 16,820.17

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
New Costs		
\$ 2,736,847.70	\$ 827,396.06	\$ 223,978.58
\$ 1,034,839.06	\$ 303,378.92	\$ 80,515.31
\$ 857.02	\$ 251.25	\$ -
\$ 108,096.85	\$ 26,686.68	\$ 7,859.40
\$ 33,025.27	\$ 8,153.20	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 24,226.03	\$ 4,579.15	\$ -
\$ -	\$ -	\$ -
\$ -	\$ 1,255.80	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 3,937,891.93	\$ 1,171,701.05	\$ 312,453.28

Total Deferral and Amortization Amounts		
Total Commodity	Total Demand	Total Amortization
\$ 2,871,780.86	\$ 862,722.92	\$ 233,541.67
\$ 1,138,397.38	\$ 329,924.66	\$ 87,560.42
\$ 857.02	\$ 251.25	\$ -
\$ 111,421.05	\$ 27,397.39	\$ 8,171.37
\$ 33,025.27	\$ 8,153.20	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 24,226.03	\$ 4,579.15	\$ -
\$ -	\$ -	\$ -
\$ -	\$ 1,255.80	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 4,180,707.61	\$ 1,234,284.37	\$ 329,273.46

105/04/12
 DWVPA0RR PAGE 1

RATE CHANGE PRORATION FOR APRIL
 PROCESSING DATE RANGE: 2012-03-29 THRU 2012-04-28
 RATE CHANGE EFFECTIVE DATE 2012-03-01

REVENUE MONTH APRIL

STATE	RATE SCHEDULE NUM	PREVIOUS RATE USAGE	CURRENT RATE USAGE	TOTAL USAGE BILLED

WASHINGTON				
	TOTAL SCHEDULE FAFB		24,980	24,980
	TOTAL SCHEDULE 101	325,054 ✓	12,585,365	12,910,419
	TOTAL SCHEDULE 111	251,881 ✓	4,682,200	4,934,081
	TOTAL SCHEDULE 121	8,008 ✓	455,672	463,680
	TOTAL SCHEDULE 122		131,069	131,069
	TOTAL SCHEDULE 132		67,390	67,390
	TOTAL SCHEDULE 146		2,500,854	2,500,854
	STATE TOTAL	584,943	20,447,530	21,032,473
	MONTH USAGE TOTALS	584,943 ✓	20,447,530	21,032,473

Washington Sales Volumes

April-12 Description	Schedule	April-12 Billed	March-12 Unbilled	April-12 Unbilled	April-12 Net Unbilled	Total	Notes
Schedule SumApry for Commodity Deferral :							
Firm	101	12,880,191	10,213,348	5,271,351	(4,941,997)	7,938,194	
Firm	111	4,850,848	3,677,605	1,957,269	(1,720,336)	3,130,512	
Firm	112	2,384	0	0	0	2,384	
Firm	121	463,680	385,463	230,486	(154,977)	308,703	
Firm	122	91,867	0	0	0	91,867	
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	67,390	0	0	0	67,390	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		18,356,360	14,276,416	7,459,106	(6,817,310)	11,639,060	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
	146	2,925,271	2,829,002	2,229,282	(599,720)	2,325,551	
		2,925,271	2,829,002	2,229,282	(599,720)	2,325,551	
Total 147 & 148 Transportation Sales							
	147	71,333	0	0	0	71,333	
	148	4,176,258	4,176,258	3,515,142	(661,116)	3,515,142	
		4,247,591	4,176,258	3,515,142	(661,116)	3,586,475	
Total sales		25,529,222	21,281,676	13,203,630	(8,078,146)	17,451,076	
Schedule SumJuny for Demand Deferral:							
Firm	101	12,880,191	10,213,348	5,271,351	(4,941,997)	7,938,194	
Firm	111	4,850,848	3,677,605	1,957,269	(1,720,336)	3,130,512	
Firm	112	2,384	0	0	0	2,384	
Firm	121	463,680	385,463	230,486	(154,977)	308,703	
Firm	122	91,867	0	0	0	91,867	
Interruptible	131	0	0	0	0	0	
Interruptible	132	67,390	0	0	0	67,390	
Transportation	146	2,925,271	2,829,002	2,229,282	(599,720)	2,325,551	
		21,281,631	17,105,418	9,688,388	(7,417,030)	13,864,604	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule SumJuny for Commodity and Demand Amortization:							
Firm	101	12,880,191	10,213,348	5,271,351	(4,941,997)	7,938,194	Sales for Decoupling amortization
Firm	111	4,850,848	3,677,605	1,957,269	(1,720,336)	3,130,512	
Firm	121	463,680	385,463	230,486	(154,977)	308,703	
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	132W	0	0	0	0	0	Special amortization rate
Transportation	146	2,925,271	2,829,002	2,229,282	(599,720)	2,325,551	
		21,119,990	17,105,418	9,688,388	(7,417,030)	13,702,960	Volumes for PGA Commodity & Demand Amortization
Firm	112	2,384	0	0	0	2,384	Annual lump sum amortization
Firm	122	91,867	0	0	0	91,867	Annual lump sum amortization
Interruptible	132	67,390	0	0	0	67,390	Annual lump sum amortization
Total Firm Sales		18,288,970	14,276,416	7,459,106	(6,817,310)	11,471,660	
Total Interruptible Sales		67,390	0	0	0	67,390	
Total Transportation Sales (Schedule 146)		2,925,271	2,829,002	2,229,282	(599,720)	2,325,551	
Total Transportation Sales (Schedule 147 & 148)		4,247,591	4,176,258	3,515,142	(661,116)	3,586,475	
Check total sales		25,529,222	21,281,676	13,203,630	(8,078,146)	17,451,076	
		25,529,222	21,281,676	13,203,630		17,451,076	

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			0.00
Cascade	0.00				0.00
Terasen	0.00				
Interest	(843.46)			(843.46)	
11-11 Ending Balance	(823,706.70)	79,707.72	(702,570.96)	(843.46)	0.00
12-11 Current Mo Deferrals	(2,827,754.11)	(1,462,535.13)	(1,385,218.98)	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				
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			0.00
Cascade	0.00				0.00
Terasen	0.00				
Interest	(11,275.02)			(11,275.02)	
1-12 Ending Balance	(4,880,464.43)	(1,493,142.16)	(3,369,685.33)	(17,536.94)	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			0.00
Cascade	0.00				0.00
Terasen	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
3-12 Current Mo Deferrals	(932,517.15)	(431,447.25)	(501,069.90)	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				
Interest	(16,063.44)			(16,063.44)	
3-12 Ending Balance	(6,413,437.82)	(1,571,548.49)	(4,794,198.61)	(47,690.72)	0.00
4-12 Current Mo Deferrals	(306,727.92)	(502,933.46)	196,205.54	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				
Interest	(17,785.09)			(17,785.09)	
4-12 Ending Balance	(6,737,950.83)	(2,074,481.95)	(4,597,993.07)	(65,475.81)	0.00

3.25%

3.25%

3.25%

3.25%

3.25%

3.25%

3.25%

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	(3,075,084.65)
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	(2,033,272.57)
Deferral exp	805120 GD WA	2,827,754.11	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	

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(948,580.59)
Deferral exp	805120 GD WA	932,517.15	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	16,063.44	

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(324,513.01)
Deferral exp	805120 GD WA	306,727.92	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	17,785.09	

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)

Σ 620,362.75

WA 191000 Recoverable Gas Costs Amortized			
Nov-11			
	Total	Rates	Amortization
Schedule 101	15,497,294	0.02942	\$ 494,466.11
Schedule 111	5,589,541	0.02797	\$ 133,971.56
Schedule 112	63,290	0.00000	\$ -
Schedule 121	225,282	0.02647	\$ (8,074.93)
Schedule 122	180,182	0.00000	\$ -
Schedule 131	0	0.04577	\$ -
Schedule 132	47,057	0.00000	\$ -
Schedule 146	2,829,581	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ -
	<u>24,432,227</u>		\$ 207,706.10
	24,432,227		\$ 828,068.85
		Adj	\$ -
			\$ 828,068.85
		Subtotal	(1,899,002.89)
		3.25%	(\$6,264.48)
Interest Balance		11-30-2011	(1,905,267.37)

Nov-11 JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	6,264.48	
Total WA Amortization Expense	805110 GD WA		(828,068.85)
Tracker transfer	191010 GD WA		0.00
WA Recoverable Gas Costs	191000 GD WA	821,804.37	

WA 191000 Recoverable Gas Costs Amortized			
Dec-11			
	Total	Rates	Amortization
Schedule 101	20,471,853	0.02942	\$ 620,480.20
Schedule 111	6,537,914	0.02797	\$ 192,485.88
Schedule 112	118,619	0.00000	\$ -
Schedule 121	765,070	0.02647	\$ 23,855.39
Schedule 122	189,282	0.00000	\$ -
Schedule 131	0	0.04577	\$ -
Schedule 132	81,249	0.00000	\$ -
Schedule 146	3,226,388	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ -
	<u>31,390,375</u>		\$ 836,821.47
	31,390,375		\$ 836,821.47
		Adj	\$ -
			\$ 836,821.47
		Subtotal	(1,068,445.89)
		3.25%	(\$4,026.90)
Interest Balance		12-30-2011	(1,072,472.79)

Dec-11 JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	4,026.90	
Total WA Amortization Expense	805110 GD WA		(836,821.47)
Tracker transfer	191010 GD WA		0.00
WA Recoverable Gas Costs	191000 GD WA	832,794.57	

WA 191000 Recoverable Gas Costs Amortized			
Jan-12			
	Total	Rates	Amortization
Schedule 101	19,612,393	0.02942	\$ 577,116.19
Schedule 111	6,959,224	0.02797	\$ 194,807.68
Schedule 112	140,103	0.00000	\$ -
Schedule 121	437,171	0.02647	\$ 11,571.92
Schedule 122	198,990	0.00000	\$ -
Schedule 131	0	0.04577	\$ -
Schedule 132	81,039	0.00000	\$ -
Schedule 146	3,180,585	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ -
	<u>30,609,505</u>		\$ 783,495.79
	30,609,505		\$ 783,495.79
		Adj	\$ -
			\$ 783,495.79
		Subtotal	(288,977.01)
		3.25%	(\$1,843.63)
Interest Balance		01-31-2012	(290,820.64)

Jan-12 JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	1,843.63	
Total WA Amortization Expense	805110 GD WA		(783,495.79)
Tracker transfer	191010 GD WA		0.00
WA Recoverable Gas Costs	191000 GD WA	781,652.16	

WA 191000 Recoverable Gas Costs Amortized			
Feb-12			
	Total	Rates	Amortization
Schedule 101	16,815,965	0.02942	\$ 494,725.69
Schedule 111	5,758,436	0.02797	\$ 161,063.45
Schedule 112	160,562	0.00000	\$ -
Schedule 121	625,206	0.02647	\$ 16,549.20
Schedule 122	198,917	0.00000	\$ -
Schedule 131	0	0.04577	\$ -
Schedule 132	83,372	0.00000	\$ -
Schedule 146	2,714,479	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -

Feb-12 JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	0.00	
Total WA Amortization Expense	805110 GD WA		(672,338.35)
Tracker transfer	191010 GD WA		0.00
WA Recoverable Gas Costs	191000 GD WA	672,461.17	

Large Customer			\$0.00
	26,356,937		\$ 672,338.35
	26,356,937	Adj	-
			\$ 672,338.35
Interest		Subtotal	381,517.71
Balance		3.25%	\$122.82
		02-29-2012	381,640.53

interest check
\$122.82

WA 191000 Recoverable Gas Costs Amortized			
Mar-12			
	Total	Rates	Amortization
Schedule 101	14,014,045	0.02942	\$ 412,293.20
Schedule 111	5,418,215	0.02797	\$ 151,547.47
Schedule 112	71,297	0.00000	\$ -
Schedule 121	377,680	0.02647	\$ 9,997.19
Schedule 122	162,485	0.00000	\$ -
Schedule 131	0	0.04577	\$ -
Schedule 132	75,130	0.00000	\$ -
Schedule 146	2,896,657	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$0.00
	23,015,509		\$ 573,837.87
	23,015,509	Adj	-
			\$ 573,837.87
Interest		Subtotal	955,478.40
Balance		3.25%	\$1,810.68
		03-31-2012	957,289.08
		Original	904,157.01
		Variance	53,132.07

interest check
\$1,810.68

Mar-12			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		(\$1,810.68)
Total Interest Expense	431600 GD WA	0.00	
Total WA Amortization Expense	805110 GD WA		(573,837.87)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	575,648.55	

2012 YTD - Corrected			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA	0.00	(\$1,933.50)
Total Interest Expense	431600 GD WA	12,135.01	\$0.00
Total WA Amortization Expense	805110 GD WA	\$0.00	(3,694,562.32)
Tracker transfer	191010 GD WA	0.00	0.00
WA Recoverable Gas Costs	191000 GD WA	3,684,360.81	-

2012 YTD - Original			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA	0.00	(\$1,696.87)
Total Interest Expense	431600 GD WA	12,263.79	\$0.00
Total WA Amortization Expense	805110 GD WA	\$0.00	(3,641,795.66)
Tracker transfer	191010 GD WA	0.00	0.00
WA Recoverable Gas Costs	191000 GD WA	3,631,228.74	-

2012 YTD - Correcting Entry			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		(236.63)
Total Interest Expense	431600 GD WA		(128.78)
Total WA Amortization Expense	805110 GD WA		(52,766.66)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	53,132.07	

WA 191000 Recoverable Gas Costs Amortized			
Apr-12			
	Total	Rates	Amortization
Schedule 101	7,938,194	0.02942	\$ 233,541.67
Schedule 111	3,130,512	0.02797	\$ 87,560.42
Schedule 112	2,384	0.00000	\$ -
Schedule 121	308,703	0.02647	\$ 8,171.37
Schedule 122	91,867	0.00000	\$ -
Schedule 131	0	0.04577	\$ -
Schedule 132	67,390	0.00000	\$ -
Schedule 146	2,325,551	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$0.00
	13,864,601		\$ 329,273.46
	13,864,601	Adj	-
			\$ 329,273.46
Interest		Subtotal	1,286,562.54
Balance		3.25%	\$3,038.55
		04-30-2012	1,289,601.09

interest check
\$3,038.55

Apr-12			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		(\$3,038.55)
Total Interest Expense	431600 GD WA	0.00	
Total WA Amortization Expense	805110 GD WA		(329,273.46)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	332,312.01	

correction of

November tar rates

	October Therms Billed November	Therms Billed October Unbilled Reversal	Total October Calendar Therms
101	6,307,116	(5,466,092)	841,024
111	2,468,425	(2,939,725)	(471,300)
112	62,002	-	62,002
121	182,206	(483,583)	(301,377)
122	143,587	-	143,587
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	47,057	-	47,057
132W	-	-	-
146	2,791,120	(2,279,852)	511,268
147	-	-	-
148	-	(3,712,212)	(3,712,212)
	<u>12,001,513</u>	<u>(14,881,464)</u>	<u>(2,879,951)</u>

	November Therms Billed In November	November Unbilled Accrual	Total Therms Billed In November
101	3,478,335	11,177,935	14,656,270
111	1,577,118	4,483,723	6,060,841
112	1,288	-	1,288
121	100,327	426,332	526,659
122	36,595	-	36,595
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	-	-	-
132W	-	-	-
146	(493,609)	2,811,922	2,318,313
147	2,427	-	2,427
148	3,712,212	4,126,874	7,839,086
	<u>8,414,693</u>	<u>23,026,788</u>	<u>31,441,479</u>

	October and November In November	Net (Net Unbilled)	Net
101	9,785,451	5,711,843	15,497,294
111	4,045,543	1,543,998	5,589,541
112	63,290	-	63,290
121	282,533	(57,251)	225,282
122	180,182	-	180,182
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	47,057	-	47,057
132W	-	-	-
146	2,297,511	532,070	2,829,581
147	2,427	-	2,427
148	3,712,212	414,662	4,126,874
	<u>20,416,206</u>	<u>8,145,322</u>	<u>28,561,528</u>

Commodity Calendar Sales	21,602,646
Sch 146/147/148 Ignored	6,958,882
	<u>28,561,528.00</u>

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October Commodity Rate	October Demand Rate	October Amortization Rate
Old Rates		
\$0.45849	\$0.10132	\$0.07524
\$0.45849	\$0.09840	\$0.07543
\$0.45849	\$0.09840	
\$0.45849	\$0.08262	\$0.07305
\$0.45849	\$0.08262	
\$0.45849		
\$0.45849		
\$0.45849		
\$0.45849	\$0.06363	\$0.08300
\$0.45849	\$0.06363	
\$0.45849		
\$0.45849	\$0.00054	

November Commodity Rate	November Demand Rate	November Amortization Rate
New Rates		
\$0.41511	\$0.10868	\$0.02942
\$0.41511	\$0.10539	\$0.02797
\$0.41511	\$0.10539	
\$0.41511	\$0.08875	\$0.02647
\$0.41511	\$0.08875	
\$0.41511		
\$0.41511		
\$0.41511		
\$0.41511	\$0.06795	\$0.04577
\$0.41511	\$0.06795	
\$0.41511		
\$0.41511	\$0.00054	

	Billed	Adjustment
101	9,785,451	-
111	4,045,543	-
112	63,290	-
121	282,533	-
122	180,182	-
122G	-	-
122L	-	-
122W	-	-
131	-	-
132	47,057	-
132W	-	-
146	2,297,511	-
147	2,427	-
148	3,712,212	-

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
Old Costs		
\$ 385,601.09	\$ 85,212.55	\$ 63,278.65
\$ (216,086.34)	\$ (46,375.92)	\$ (35,550.16)
\$ 28,427.30	\$ 6,101.00	\$ -
\$ (138,178.34)	\$ (24,899.77)	\$ (22,015.59)
\$ 65,833.20	\$ 11,863.16	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 21,575.16	\$ 2,994.24	\$ -
\$ -	\$ -	\$ -
\$ -	\$ 276.08	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 147,172.08	\$ 35,171.34	\$ 5,712.90

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
New Costs		
\$ 6,083,964.24	\$ 1,592,843.42	\$ 431,187.46
\$ 2,515,915.71	\$ 638,752.03	\$ 169,521.72
\$ 534.66	\$ 135.74	\$ -
\$ 218,621.42	\$ 46,740.99	\$ 13,940.66
\$ 15,190.95	\$ 3,247.81	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ 1,251.89	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 8,834,226.98	\$ 2,282,971.88	\$ 614,649.85

Total Deferral and Amortization Amounts		
Total Commodity	Total Demand	Total Amortization
\$ 6,469,565.33	\$ 1,678,055.98	\$ 494,466.11
\$ 2,299,829.37	\$ 592,376.11	\$ 133,971.56
\$ 28,961.96	\$ 6,236.74	\$ -
\$ 80,443.08	\$ 21,841.22	\$ (8,074.93)
\$ 81,024.15	\$ 15,110.96	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 21,575.16	\$ 2,994.24	\$ -
\$ -	\$ -	\$ -
\$ -	\$ 1,527.97	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 8,981,399.06	\$ 2,318,143.22	\$ 620,362.76

Washington State Gas Sales Volumes
 Based on PGA 11/01/2011
 PGA Change For
 November, 2011

September
 October
 November
 December

Correction of Dec 11' rates

	October Therms Billed December	Therms Billed October Unbilled Reversal	Total October Calendar Therms
101	397,169	-	397,169
111	202,706	-	202,706
112	5,654	-	5,654
121	77,372	-	77,372
122	4,696	-	4,696
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	7,169	-	7,169
132W	-	-	-
146	-	-	-
147	-	-	-
148	-	-	-
148	694,766	-	694,766

	Nov & Dec Therms Billed In December	December Unbilled Accrual	Total Therms Billed In Nov & Dec
101	17,345,738	2,728,946	20,074,684
111	6,018,664	316,544	6,335,208
112	112,965	-	112,965
121	527,502	160,196	687,698
122	184,586	-	184,586
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	74,080	-	74,080
132W	-	-	-
146	2,884,181	342,207	3,226,388
147	77,764	-	77,764
148	4,126,874	343,354	4,470,228
148	31,362,364	3,891,247	35,243,601

	October and Nov & Dec In December	Net (Net Unbilled)	Net
101	17,742,907	2,728,946	20,471,853
111	6,221,370	316,544	6,537,914
112	118,619	-	118,619
121	604,874	160,196	765,070
122	189,282	-	189,282
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	81,249	-	81,249
132W	-	-	-
146	2,884,181	342,207	3,226,388
147	77,764	-	77,764
148	4,126,874	343,354	4,470,228
148	32,047,120	3,891,247	35,938,367

October Commodity Rate	October Demand Rate	October Amortization Rate
Old Rates		
\$0.45849	\$0.10132	\$0.07524
\$0.45849	\$0.09840	\$0.07543
\$0.45849	\$0.09840	
\$0.45849	\$0.08262	\$0.07305
\$0.45849	\$0.08262	
\$0.45849		
\$0.45849		
\$0.45849		
\$0.45849	\$0.06363	\$0.08300
\$0.45849	\$0.06363	
\$0.45849		
\$0.45849	\$0.00054	

Nov & Dec Commodity Rate	Nov & Dec Demand Rate	Nov & Dec Amortization Rate
New Rates		
\$0.41511	\$0.10868 ✓	\$0.02942 ✓
\$0.41511	\$0.10539 ✓	\$0.02797 ✓
\$0.41511	\$0.10539 ✓	
\$0.41511	\$0.08875 ✓	\$0.02647 ✓
\$0.41511	\$0.08875 ✓	
\$0.41511		
\$0.41511		
\$0.41511	\$0.06795 ✓	\$0.04577 ✓
\$0.41511	\$0.06795 ✓	
\$0.41511		
\$0.41511	\$0.00054 ✓	

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
Old Costs		
\$ 182,098.01	\$ 40,241.16	\$ 29,883.00
\$ 92,938.67	\$ 19,946.27	\$ 15,290.11
\$ 2,592.30	\$ 556.35	\$ -
\$ 35,474.29	\$ 6,392.47	\$ 5,652.02
\$ 2,153.07	\$ 387.98	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 3,286.91	\$ 456.16	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 318,543.26	\$ 67,980.41	\$ 50,825.13

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
New Costs		
\$ 8,333,202.08	\$ 2,181,716.66	\$ 590,597.20
\$ 2,629,808.19	\$ 667,667.57	\$ 177,195.77
\$ 46,892.90	\$ 11,905.38	\$ -
\$ 285,470.32	\$ 61,033.20	\$ 18,203.37
\$ 76,623.49	\$ 16,382.01	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 30,751.35	\$ 5,033.74	\$ -
\$ -	\$ -	\$ -
\$ -	\$ 1,742.25	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 11,402,748.33	\$ 2,945,480.80	\$ 785,996.34

	Billed	Adjustment
101	17,742,907	-
111	6,221,370	-
112	118,619	-
121	604,874	-
122	189,282	-
122G	-	-
122L	-	-
122W	-	-
131	-	-
132	81,249	-
132W	-	-
146	2,884,181	-
147	77,764	-
148	4,126,874	-

Total Commodity	Total Demand	Total Amortization
\$ 8,515,300.09	\$ 2,221,957.82	\$ 620,480.20
\$ 2,722,746.87	\$ 687,613.84	\$ 192,485.88
\$ 49,485.20	\$ 12,461.73	\$ -
\$ 320,944.61	\$ 67,425.67	\$ 23,855.39
\$ 78,776.56	\$ 16,769.99	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 34,038.26	\$ 5,489.90	\$ -
\$ -	\$ -	\$ -
\$ -	\$ 1,742.25	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 11,721,291.59	\$ 3,013,461.21	\$ 836,821.47

Commodity Calander Sales	28,163,987
Sch 146/147/148 Ignored	7,774,380
	<u>35,938,367.00</u>

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WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Mar-12		Volumes		Amortization
		Total	Rates	
Schedule	101	14,014,045	0.00044	\$ 6,166.18
Schedule	111	5,418,215	0.00044	\$ 2,384.01
Schedule	112	71,297	0.00044	\$ 31.37
Schedule	121	377,680	0.00044	\$ 166.18
Schedule	122	162,485	0.00044	\$ 71.49
Schedule	131	0	0.00044	\$ -
Schedule	132	75,130	0.00044	\$ 33.06
Schedule	146	2,896,657	0.00005	\$ 144.83
Current Month Amortization		23,015,509		\$ 8,997.13
		23,015,509		

Balance 03-31-2012 24,576.83
 Original Balance at 3-31-12 24,119.32
 Variance caused by volume changes 457.51

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Apr-12		Volumes		Amortization
		Total	Rates	
Schedule	101	7,938,194	0.00044	\$ 3,492.81
Schedule	111	3,130,512	0.00044	\$ 1,377.43
Schedule	112	2,384	0.00044	\$ 1.05
Schedule	121	308,703	0.00044	\$ 135.83
Schedule	122	91,867	0.00044	\$ 40.42
Schedule	131	0	0.00044	\$ -
Schedule	132	67,390	0.00044	\$ 29.65
Schedule	146	2,325,551	0.00005	\$ 116.28
Current Month Amortization		13,864,601		\$ 5,193.46
		13,864,601		

Balance 04-30-2012 19,383.37

Mar-12			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 8,997.13	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(8,997.13)

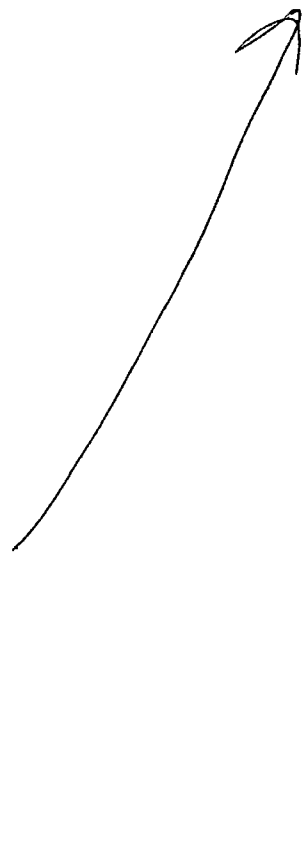
Nov 11, Dec 11, Jan 12

Correcting Journal Entry			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA		(457.51)
WA GRC Jackson Prairie Deferral	191025 GD WA	457.51	

Apr-12			
JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 5,193.46	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(5,193.46)

	October Therms Billed November	Therms Billed October Unbilled Reversal	Total October Calendar Therms
101	6,307,116	(5,466,092)	841,024
111	2,468,425	(2,939,725)	(471,300)
112	62,002	-	62,002
121	182,206	(483,583)	(301,377)
122	143,587	-	143,587
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	47,057	-	47,057
132W	-	-	-
146	2,791,120	(2,279,852)	511,268
147	-	-	-
148	-	(3,712,212)	(3,712,212)
Total	12,001,513	(14,881,464)	(2,879,951)

*Corrected JP
 Amount Volumes Now*



	November Therms Billed In November	November Unbilled Accrual	Total Therms Billed In November
101	3,478,335	11,177,935	14,656,270
111	1,577,118	4,483,723	6,060,841
112	1,288	-	1,288
121	100,327	426,332	526,659
122	36,595	-	36,595
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	-	-	-
132W	-	-	-
146	(493,609)	2,811,922	2,318,313
147	2,427	-	2,427
148	3,712,212	4,126,874	7,839,086
Total	8,414,693	23,026,786	31,441,479

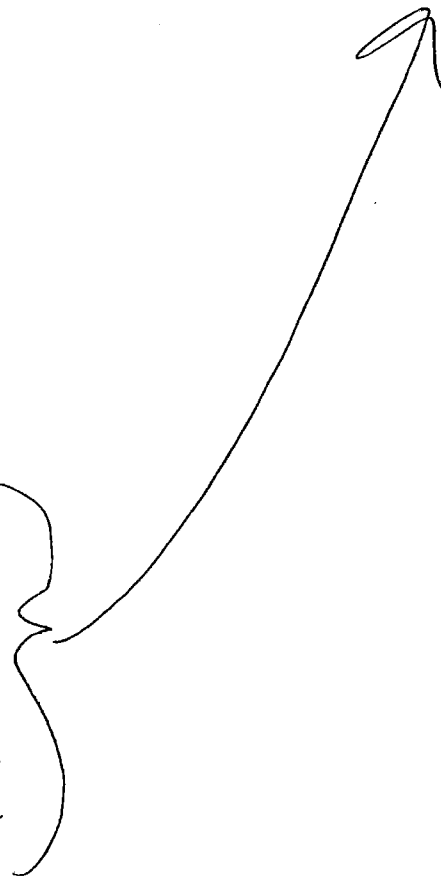
	October and November in November	Net (Net Unbilled)	Net
101	9,785,451	5,711,843	15,497,294
111	4,045,543	1,543,998	5,589,541
112	63,290	-	63,290
121	282,533	(57,251)	225,282
122	180,182	-	180,182
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	47,057	-	47,057
132W	-	-	-
146	2,297,511	532,070	2,829,581
147	2,427	-	2,427
148	3,712,212	414,662	4,126,874
Total	20,416,206	8,145,322	28,561,528

*Corrected JP
 Amort Volumes Dec*

	October Therms Billed December	Therms Billed October Unbilled Reversal	Total October Calendar Therms
101	397,169	-	397,169
111	202,706	-	202,706
112	5,654	-	5,654
121	77,372	-	77,372
122	4,696	-	4,696
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	7,169	-	7,169
132W	-	-	-
146	-	-	-
147	-	-	-
148	-	-	-
	694,766	-	694,766

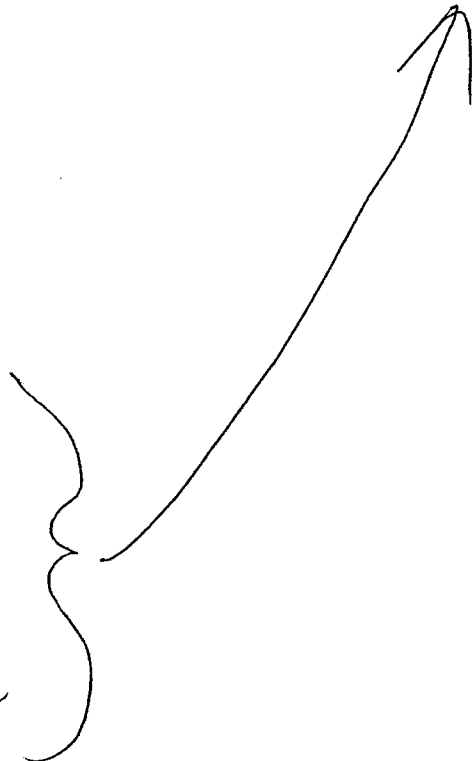
	Nov & Dec Therms Billed In December	December Unbilled Accrual	Total Therms Billed In Nov & Dec
101	17,345,738	2,728,946	20,074,684 ✓
111	6,018,664	316,544	6,335,208 ✓
112	112,965	-	112,965 ✓
121	527,502	160,196	687,698 ✓
122	184,586	-	184,586 ✓
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	74,080	-	74,080 ✓
132W	-	-	-
146	2,884,181	342,207	3,226,388 ✓
147	77,764	-	77,764 ✓
148	4,126,874	343,354	4,470,228 ✓
	31,352,354	3,891,247	35,243,601

	October and Nov & Dec in December	Net (Net Unbilled)	Net
101	17,742,907	2,728,946	20,471,853
111	6,221,370	316,544	6,537,914
112	118,619	-	118,619
121	604,874	160,196	765,070
122	189,282	-	189,282
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	81,249	-	81,249
132W	-	-	-
146	2,884,181	342,207	3,226,388
147	77,764	-	77,764
148	4,126,874	343,354	4,470,228
	32,047,120	3,891,247	35,938,367



	October Therms Billed January	Therms Billed October Unbilled Reversal	Total October Calendar Therms
101	2,610	-	2,610
111	3,333	-	3,333
112	-	-	-
121	-	-	-
122	-	-	-
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	-	-	-
132W	-	-	-
146	-	-	-
147	-	-	-
148	-	-	-
	5,943	-	5,943

*Corrected JP
 Amart Volumes Jan*



	Nov & Dec & Jan Therms Billed In January	January Unbilled Accrual	Total Therms Billed In Nov & Dec & Jan
101	19,157,270	452,513	19,609,783
111	6,756,579	199,312	6,955,891
112	140,103	-	140,103
121	527,315	(90,144)	437,171
122	198,990	-	198,990
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	81,039	-	81,039
132W	-	-	-
146	3,187,018	(6,433)	3,180,585
147	156,829	-	156,829
148	4,470,228	41,406	4,511,634
	34,675,371	596,654	35,272,025

	October and Nov & Dec & Jan in January	(Net Unbilled)	Net
101	19,159,880	452,513	19,612,393
111	6,759,912	199,312	6,959,224
112	140,103	-	140,103
121	527,315	(90,144)	437,171
122	198,990	-	198,990
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	81,039	-	81,039
132W	-	-	-
146	3,187,018	(6,433)	3,180,585
147	156,829	-	156,829
148	4,470,228	41,406	4,511,634
	34,681,314	596,654	35,277,968

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting		Begin Date	End Date	Interest Rates
				OLD	NEW			
<u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly	http://www.ferc.gov/legal/acct-matts/interest-rates.asp					01-01-2012	03-31-2012	3.25%
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.41511	\$0.35949	03-01-2012	Next PGA filing	
Demand Rate		101	Debit	\$0.10132	\$0.10868	11-01-2011	Next PGA filing	
		111/112	Debit	\$0.09840	\$0.10539	11-01-2011	Next PGA filing	
		121/122	Debit	\$0.08262	\$0.08875	11-01-2011	Next PGA filing	
		131/132	Debit	\$0.06363	\$0.06795	11-01-2011	Next PGA filing	
		146	Debit	\$0.00054	\$0.00054	11-01-2011	Next PGA filing	
<u>WA Commodity & Demand Amortization Rates</u>	191000 GD WA	101	Debit	\$0.07524	\$0.02942	11-01-2011	Next PGA filing	
		111	Debit	\$0.07543	\$0.02797	11-01-2011	Next PGA filing	
		112	Credit	\$0.00000		11-01-2011	Next PGA filing	
		121	Debit	\$0.07305	\$0.02647	11-01-2011	Next PGA filing	
		122	Credit	\$0.00000		11-01-2011	Next PGA filing	
		131	Debit	\$0.08300	\$0.04577	11-01-2011	Next PGA filing	
		132	Credit	\$0.00000		11-01-2011	Next PGA filing	
		146	Credit	\$0.00000		11-01-2011	Next PGA filing	
<u>WA Natural Gas Decoupling Mechanism Amortization</u>	186328 GD WA	101		(\$0.00469)	(\$0.00227)	11-01-2011	Next PGA filing	
<u>WA Jackson Prairie Amortization Rates</u>	191025 GD WA	101-132	Credit		\$0.00044	11-01-2011	Next PGA filing	
		146	Credit		\$0.00005	11-01-2011	Next PGA filing	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website						01-01-2012	12-31-2012	1.00%
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)	191010 GD ID	101 - 132		\$0.41602	\$0.36042	03-01-2012	Next PGA filing	
Demand Rate		101 - 122		\$0.11135	\$0.11135	10-01-2011	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID	101	Debit		\$0.02874	10-01-2011	Next PGA filing	
		111	Debit		\$0.02874	10-01-2011	Next PGA filing	
		131	Debit		\$0.03302	10-01-2011	Next PGA filing	

Month	Change caused by:		
	Rates	Interest	Total
November 2011	9,336.08	\$12.64	9,348.72
December 2011	12,060.03	\$41.65	12,101.68
January 2012	12,105.80	\$74.49	12,180.29
February 2012	10,369.60	\$105.13	10,474.73
March 2012	8,895.16	\$131.50	9,026.66
Total			53,132.07

WA 191000 Recoverable Gas Costs Amortized						
Nov-11						
		Total	Rates	CORRECTED Amortization	ORIGINAL Amortization	CHANGE Amortization
Schedule	101	15,497,294	0.02942	\$ 494,466.11	\$ 488,017.35	\$ 6,448.76
Schedule	111	5,589,541	0.02797	\$ 133,971.56	\$ 131,304.79	\$ 2,666.77
Schedule	112	63,290	0.00000	\$ -	\$ (0.57)	\$ 0.57
Schedule	121	225,282	0.02647	\$ (8,074.93)	\$ (8,162.88)	\$ 87.95
Schedule	122	180,182	0.00000	\$ -	\$ (16.10)	\$ 16.10
Schedule	131	0	0.04577	\$ -	\$ -	\$ -
Schedule	132	47,057	0.00000	\$ -	\$ -	\$ -
Schedule	146	2,829,581	0.00000	\$ -	\$ (115.92)	\$ 115.92
Spokane Rock Products				\$ -	\$ -	\$ -
Valley Hospital	146			\$ -	\$ -	\$ -
Large Customer				\$ -	\$ -	\$ -
		<u>24,432,227</u>		\$ 207,706.10	\$ 207,706.10	\$ 0.00
		<u>24,432,227</u>		\$ 828,068.85	\$ 818,732.77	\$ 9,336.08
			Adj	-	-	-
				\$ 828,068.85	\$ 818,732.77	\$ 9,336.08
			Subtotal	(1,899,002.88)	(1,908,338.96)	9,336.08
	Interest		3.25%	(\$6,264.48)	(\$6,277.12)	\$12.64
	Balance		11/30/2011	(1,905,267.36)	(1,914,616.08)	\$ 9,348.72

WA 191000 Recoverable Gas Costs Amortized						
Dec-11						
		Total	Rates	CORRECTED Amortization	ORIGINAL Amortization	CHANGE Amortization
Schedule	101	20,471,853	0.02942	\$ 620,480.20	\$ 611,647.34	\$ 8,832.86
Schedule	111	6,537,914	0.02797	\$ 192,485.88	\$ 189,698.39	\$ 2,787.49
Schedule	112	118,619	0.00000	\$ -	\$ (49.70)	\$ 49.70
Schedule	121	765,070	0.02647	\$ 23,855.39	\$ 23,740.55	\$ 114.84
Schedule	122	189,282	0.00000	\$ -	\$ (81.22)	\$ 81.22
Schedule	131	0	0.04577	\$ -	\$ -	\$ -
Schedule	132	81,249	0.00000	\$ -	\$ (32.60)	\$ 32.60
Schedule	146	3,226,388	0.00000	\$ -	\$ (161.32)	\$ 161.32
Spokane Rock Products				\$ -	\$ -	\$ -
Valley Hospital	146			\$ -	\$ -	\$ -
Large Customer				\$ -	\$ -	\$ -
		<u>31,390,375</u>		\$ 0.00	\$ 0.00	\$ 0.00
		<u>31,390,375</u>		\$ 836,821.47	\$ 824,761.44	\$ 12,060.03
			Adj	-	-	-
				\$ 836,821.47	\$ 824,761.44	\$ 12,060.03
			Subtotal	(1,068,445.89)	(1,089,854.64)	21,408.75
	Interest		3.25%	(\$4,026.90)	(\$4,068.55)	\$41.65
	Balance		12/30/2011	(1,072,472.79)	(1,093,923.19)	\$ 21,450.40

WA 191000 Recoverable Gas Costs Amortized						
Jan-12						
		Total	Rates	CORRECTED Amortization	ORIGINAL Amortization	CHANGE Amortization
Schedule	101	19,612,393	0.02942	\$ 577,116.19	\$ 568,487.89	\$ 8,628.30
Schedule	111	6,959,224	0.02797	\$ 194,807.68	\$ 191,747.09	\$ 3,060.59
Schedule	112	140,103	0.00000	\$ -	\$ (61.65)	\$ 61.65
Schedule	121	437,171	0.02647	\$ 11,571.92	\$ 11,498.91	\$ 73.01
Schedule	122	198,990	0.00000	\$ -	\$ (87.56)	\$ 87.56
Schedule	131	0	0.04577	\$ -	\$ -	\$ -
Schedule	132	81,039	0.00000	\$ -	\$ (35.66)	\$ 35.66
Schedule	146	3,180,585	0.00000	\$ -	\$ (159.03)	\$ 159.03
Spokane Rock Products				\$ -	\$ -	\$ -
Valley Hospital	146			\$ -	\$ -	\$ -
Large Customer				\$ 0.00	\$ 0.00	\$ 0.00
		<u>30,609,505</u>		\$ 783,495.79	\$ 771,389.99	\$ 12,105.80
		<u>30,609,505</u>		Adj -	-	-
				\$ 783,495.79	\$ 771,389.99	\$ 12,105.80
				Subtotal (288,977.00)	(322,533.20)	33,556.20
	Interest		3.25%	(\$1,843.63)	(\$1,918.12)	\$74.49
	Balance		1/31/2012	\$ (290,820.63)	\$ (324,451.32)	\$ 33,630.69

WA 191000 Recoverable Gas Costs Amortized						
Feb-12						
		Total	Rates	CORRECTED Amortization	ORIGINAL Amortization	CHANGE Amortization
Schedule	101	16,815,965	0.02942	\$ 494,725.69	\$ 487,326.66	\$ 7,399.03
Schedule	111	5,758,436	0.02797	\$ 161,063.45	\$ 158,529.74	\$ 2,533.71
Schedule	112	160,562	0.00000	\$ -	\$ (70.65)	\$ 70.65
Schedule	121	625,206	0.02647	\$ 16,549.20	\$ 16,442.92	\$ 106.28
Schedule	122	198,917	0.00000	\$ -	\$ (87.52)	\$ 87.52
Schedule	131	0	0.04577	\$ -	\$ -	\$ -
Schedule	132	83,372	0.00000	\$ -	\$ (36.68)	\$ 36.68
Schedule	146	2,714,479	0.00000	\$ -	\$ (135.72)	\$ 135.72
Spokane Rock Products				\$ -	\$ -	\$ -
Valley Hospital	146			\$ -	\$ -	\$ -
Large Customer				\$ 0.00	\$ 0.00	\$ 0.00
		<u>26,356,937</u>		\$ 672,338.35	\$ 661,968.75	\$ 10,369.60
		<u>26,356,937</u>		Adj -	-	-
				\$ 672,338.35	\$ 661,968.75	\$ 10,369.60
				Subtotal 381,517.71	337,517.43	44,000.28
	Interest		3.25%	\$122.82	\$17.69	\$106.13
	Balance		2/29/2012	\$ 381,640.53	\$ 337,535.12	\$ 44,105.41

WA 191000 Recoverable Gas Costs Amortized						
	Mar-12			CORRECTED	ORIGINAL	CHANGE
		Total	Rates	Amortization	Amortization	Amortization
Schedule	101	14,014,045	0.02942	\$ 412,293.20	\$ 406,127.02	\$ 6,166.18
Schedule	111	5,418,215	0.02797	\$ 151,547.47	\$ 149,163.46	\$ 2,384.01
Schedule	112	71,297	0.00000	\$ -	\$ (31.37)	\$ 31.37
Schedule	121	377,680	0.02647	\$ 9,997.19	\$ 9,932.98	\$ 64.21
Schedule	122	162,485	0.00000	\$ -	\$ (71.49)	\$ 71.49
Schedule	131	0	0.04577	\$ -	\$ -	\$ -
Schedule	132	75,130	0.00000	\$ -	\$ (33.06)	\$ 33.06
Schedule	146	2,896,657	0.00000	\$ -	\$ (144.83)	\$ 144.83
Spokane Rock Products				\$ -	\$ -	\$ -
Valley Hospital	146			\$ -	\$ -	\$ -
Large Customer				\$ 0.00	\$ 0.00	\$ 0.00
		<u>23,015,509</u>		\$ 573,837.87	\$ 564,942.71	\$ 8,895.16
		<u>23,015,509</u>				
			Adj	-	-	-
				\$ 573,837.87	\$ 564,942.71	\$ 8,895.16
			Subtotal	955,478.40	902,477.83	53,000.57
			Interest	3.25%	\$1,810.68	\$131.50
			Balance	3/31/2012	\$ 957,289.08	\$ 904,157.01
			Original		904,157.01	
			Variance	\$	53,132.07	\$ 53,132.07