

06-121591

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



September 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 (PGA) Report for August 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.

If you have any questions regarding this report please feel free to call me at (509) 495-4124.

Sincerely,

A handwritten signature in black ink that reads "Craig L. Bertholf".

Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

Enclosures

RECEIVED
REGULATORY MANAGEMENT
2012 OCT - 1 AM 8:43
STATE OF WASH.
UTILITY AND TARIFF
REG. DIVISION

Avista Utilities
State of Washington
Recap of 191 Deferral Accounts

	Actual Total	Account 191010 (New Commodity Deferrals) OK	Account 191010 (New Demand Deferrals) OK	Account 191000 (Old Deferrals) OK	Account 191025 (JP Deferral Amortization) OK	Account 191025 (Additional JP Deferral) OK
December 2011 Ending Bal.	(4,102,384.01)	(1,384,483.82)	(2,072,495.45)	(1,071,999.25)	55,882.61	370,711.90
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)	(3,381,766.83)	(290,343.20)	43,654.86	370,711.90
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)	(4,315,619.66)	382,119.27	33,116.44	370,711.90
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)	(4,829,056.23)	957,769.12	24,119.31	370,711.90
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)	(4,645,663.69)	1,289,601.06	19,383.36	370,711.90
May 2012						
Current Months Deferrals	(252,792.80)	(847,824.58)	595,031.78			
Amortization	228,643.82			232,368.62	(3,724.80)	
Interest	(14,783.61)	(6,814.72)	(11,776.23)	3,807.34		
May 2012 Ending Bal.	(5,097,187.10)	(2,946,926.44)	(4,062,408.14)	1,525,777.02	15,658.56	370,711.90
June 2012						
Current Months Deferrals	(312,083.21)	(1,180,850.54)	868,767.33			
Amortization	159,839.04			162,477.75	(2,638.71)	
Interest	(15,053.89)	(9,580.32)	(9,825.90)	4,352.33		
June 2012 Ending Bal.	(5,264,485.16)	(4,137,357.30)	(3,203,466.71)	1,692,607.10	13,019.85	370,711.90
July 2012						
Current Months Deferrals	488,124.44	(651,975.46)	1,140,099.90			
Amortization	104,129.91			105,880.22	(1,750.31)	
Interest	(14,492.88)	(12,088.23)	(7,132.17)	4,727.52		
July 2012 Ending Bal.	(4,686,723.69)	(4,801,420.99)	(2,070,498.98)	1,803,214.84	11,269.54	370,711.90
August 2012						
Current Months Deferrals	373,515.14	(815,431.08)	1,188,946.22			
Amortization	103,180.31			104,923.85	(1,743.54)	
Interest	(13,079.86)	(14,108.08)	(3,997.57)	5,025.79		
August 2012 Ending Bal.	(4,223,108.10)	(5,630,960.15)	(885,550.33)	1,913,164.48	9,526.00	370,711.90

Avista Corporation Journal Entry

Effective Date: 201208

Journal: 431-D&A WA/ID

Last Saved: 09/10/2012 7:48 AM

Team: Resource Accounting

Approval Requested: 09/10/2012 7:48 AM

Type: C

Last Saved by: Marcus Garbarino

Submitted by: Marcus Garbarino

Approved by:

Category: DJ

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	355,409.49		WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		373,515.14	WA CURRENT PERIOD DEFERRAL EXP
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	18,105.65		WA DEFERRAL INTEREST EXP
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		5,025.79	WA AMORT INTEREST INC
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	109,949.64		WA AMORT EXP
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	40,415.35		WA RECOVERABLE GAS COSTS AMORTIZED
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		43,371.87	ID DEFERRAL
80	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL			ID CURRENT PERIOD DEFERRAL EXP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,956.52		ID DEFERRAL INTEREST EXP
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		592.63	ID AMORT INTEREST INC
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	56,362.26		ID AMORT EXP
120	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,743.54		ID RECOVERABLE GAS COSTS AMORTIZED
130	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,743.54	Amortization of JP O&M Deferral
140	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL		1,743.54	Amortization of JP O&M Deferral
Totals:							584,942.45	584,942.45

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.

Marcus Garbarino 9/10/12
 Prepared by Marcus Garbarino Date
J.F. ... 9/10/12
 Reviewed by Date

Approved for Entry Date
 Corporate Accounting use Only

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

	Total Acct 191010	Commodity Deferral	Demand Deferral	
5-12 Current Mo Deferrals	(252,792.81)	(847,824.58)	595,031.78	0.00
Misc Adjustment	0.00		0.00	
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	(18,590.94)		(18,590.94)	
Interest	(7,009,334.58)	(2,922,308.53)	(4,002,961.30)	(84,088.75)
Ending Balance				0.00

6-12 Current Mo Deferrals	(312,083.20)	(1,180,860.54)	868,767.33	0.00
Misc Adjustment	0.00		0.00	
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	(19,406.23)		(19,406.23)	
Interest	(7,340,824.01)	(4,103,157.07)	(3,134,193.96)	(103,472.98)
Ending Balance				0.00

7-12 Current Mo Deferrals	488,124.44	(651,975.46)	1,140,099.90	0.00
Misc Adjustment	0.00		0.00	
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	(19,220.40)		(19,220.40)	
Interest	(6,871,919.97)	(4,755,132.53)	(1,994,094.08)	(122,693.38)
Ending Balance				0.00

8-12 Current Mo Deferrals	373,515.14	(615,431.08)	1,188,945.22	0.00
Misc Adjustment	0.00		0.00	
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	(18,105.65)		(18,105.65)	
Interest	(6,515,510.48)	(5,570,563.61)	(805,147.84)	(140,799.03)
Ending Balance				0.00

WA CURR UNRECOV PGA DEFERRED				
2011 Deferral Transfer	191000 GD WA	0.00	0.00	0.00
WA deferral	191010 GD WA	0.00	0.00	(271,383.75)
Deferral exp	805120 GD WA	252,792.81		0.00
Interest Income	419600 GD WA	0.00		0.00
Interest Expense	431600 GD WA	18,590.94		

3.25%

WA CURR UNRECOV PGA DEFERRED - Corrected				
2011 Deferral Transfer	191000 GD WA	0.00	0.00	0.00
WA deferral	191010 GD WA	0.00	0.00	(331,488.43)
Deferral exp	805120 GD WA	312,083.20		0.00
Interest Income	419600 GD WA	0.00		0.00
Interest Expense	431600 GD WA	19,406.23		

3.25%

WA CURR UNRECOV PGA DEFERRED - Originally Recorded				
2011 Deferral Transfer	191000 GD WA	0.00	0.00	0.00
WA deferral	191010 GD WA	0.00	0.00	(61,320.41)
Deferral exp	805120 GD WA	62,252.50		0.00
Interest Income	419600 GD WA	0.00		0.00
Interest Expense	431600 GD WA	19,067.91		

WA CURR UNRECOV PGA DEFERRED - Correction Entry				
2011 Deferral Transfer	191000 GD WA	0.00	0.00	0.00
WA deferral	191010 GD WA	0.00	0.00	(250,169.02)
Deferral exp	805120 GD WA	249,830.70		0.00
Interest Income	419600 GD WA	0.00		0.00
Interest Expense	431600 GD WA	338.32		

WA CURR UNRECOV PGA DEFERRED				
2011 Deferral Transfer	191000 GD WA	0.00	0.00	0.00
WA deferral	191010 GD WA	468,904.04		0.00
Deferral exp	805120 GD WA	0.00		(488,124.44)
Interest Income	419600 GD WA	0.00		0.00
Interest Expense	431600 GD WA	19,220.40		

3.25%

WA CURR UNRECOV PGA DEFERRED				
2011 Deferral Transfer	191000 GD WA	0.00	0.00	0.00
WA deferral	191010 GD WA	355,408.49		0.00
Deferral exp	805120 GD WA	0.00		(373,515.14)
Interest Income	419600 GD WA	0.00		0.00
Interest Expense	431600 GD WA	18,105.65		

3.25%

Aug-12	Aug-12
Washington/Idaho Gas Costs	
Demand (Transportation) Costs	
NWP Fixed	\$ 4,265,411.57
NWP Variable	\$ 2,958.95
NWP Capacity Release	\$ (3,075,806.75)
NWP Total (excluding Refund)	\$ 1,191,963.77
GTN Fixed	\$ 221,780.54
GTN Variable	\$ 7,316.14
GTN Capacity Release	\$ (3,478.42)
GTN Total	\$ 225,618.26
Transcanada Foothills (BC System) Fixed	\$ 274,413.77
Transcanada Foothills (BC System) Variable	\$ 485,850.95
NOVA (AB System) Fixed	\$ 485,850.95
NOVA (AB System) Variable	\$ 116,972.92
Spectra Westcoast Fixed	\$ 116,972.92
Spectra Westcoast Variable	\$ -
WEI (Duke) Total	\$ -
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	\$ 2,284,928.87
WAI/D Buy/Sell Transportation Recovery	\$ (8,272.00)
Total Demand Costs	\$ 2,286,654.87
804001 GD AN	\$ (9,373.09)
less variable costs charged to Commodity	\$ -
Total Demand Costs to be Allocated	\$ 2,277,281.88
Commodity Purchases (Natural Gas)	\$ 8,768,967.84
Commodity Physical	\$ -
Misc	\$ (84,345.65)
Cochrane Credits	\$ 373,154.87
Financial Settlements	\$ 35,917.39
Foreign Exchange Hedge Activity	\$ 895,282.55
Interco Purchase from Thermal	\$ 3,788,866.78
Total Commodity Costs from Purchase Journals	\$ 13,917,863.83
Storage (Injections)/Withdrawals	\$ (86,518.53)
FAFB Commodity for Anderson Elementary/Li	\$ -
WAI/D Gas Purchased from Interstate Asphalt	\$ -
GST	\$ 19,453.40
Broker Fees	\$ 1,956.24
Novedge Broker Fees	\$ 9,373.09
plus variable costs from Demand	\$ (8,271,837.92)
WAI/D Off System Revenue	\$ (500,000.00)
Terasen/Foris Deferred Exchange Revenue	\$ 852,387.07
Total Commodity Costs to be Allocated	\$ (85,062.86)
WA Imbalance	\$ (43,811.30)
ID Imbalance	\$ 820,522.91
Total Deferred Commodity Costs:	\$ 736,711.61
Total Net Gas Costs	\$ 23,097,804.49
From DJ 430	\$ 33,097,804.49
Check	\$ -

Aug-12 Expense Calculation

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
\$ 2,277,281.88	\$ 69.59%	\$ 30.42%	\$ 66.40%	\$ 34.60%
Total Current Demand Costs (excluding refund)	\$ 1,584,532.52	\$ 692,749.06	\$ 622,902.10	\$ 329,494.97
Total Commodity Costs to be Allocated	\$ 952,387.07	\$ -	\$ -	\$ -
Imbalance Cost Washington	\$ (88,062.86)	\$ -	\$ -	\$ -
Imbalance Cost Idaho	\$ (43,811.30)	\$ -	\$ -	\$ -
Total Commodity Costs before refund	\$ 820,522.91	\$ -	\$ 534,839.24	\$ (43,811.30)
Total	\$ 2,354,755.43	\$ 1,584,532.52	\$ 692,749.06	\$ 285,683.67

Balance-Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMANT				DEMANT			
Schedule 101	1,991,298	0.10868	\$ 216,414.27	Schedule 101	946,375	0.11135	\$ 105,378.86
Schedule 111	1,328,034	0.10539	\$ 139,961.50	Schedule 111	994,113	0.11135	\$ 110,694.48
Schedule 112	0	0.10539	\$ 0	Schedule 112	25,960	0.11135	\$ 2,890.65
Schedule 121	347,365	0.08875	\$ 30,828.64	Schedule 121	0	0.11135	\$ -
Schedule 122	63,823	0.08875	\$ 5,684.29	Schedule 122	0	0.11135	\$ -
Schedule 131	0	0.06795	\$ 0	Total Demand	1,966,448		\$ 218,963.98
Schedule 132	25,552	0.06795	\$ 1,736.26				\$ 0.11135
Schedule 146	1,817,289	0.00054	\$ 981.34				\$ -
Total Demand	5,573,361		\$ 395,586.30	COMMODITY			\$ -
			\$ 0.07098	Schedule 101	946,375	0.36042	\$ 341,092.48
				Schedule 111	994,113	0.36042	\$ 358,296.21
				Schedule 112	25,960	0.36042	\$ 9,356.50
				Schedule 121	0	0.36042	\$ -
				Schedule 122	0	0.36042	\$ -
				Schedule 131	0	0.36042	\$ -
				Schedule 132	20,392	0.36042	\$ 7,349.68
				Total Commodity	1,986,840		\$ 718,088.87
					1,986,840		\$ 0.38042
							\$ 0.38042

Deferral Calculation

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 534,839.24	\$ 1,584,532.52	\$ 285,683.67	\$ 692,749.06	\$ 3,097,804.49
\$ (1,350,270.32)	\$ (395,586.30)	\$ (718,088.87)	\$ (219,963.98)	\$ (2,680,817.48)
\$ 184,568.92	\$ 1,188,946.22	\$ -	\$ -	\$ 416,987.01
\$ (815,431.06)	\$ (1,899,446.22)	\$ (430,413.21)	\$ (473,785.07)	\$ (3,619,075.56)
WA Total	\$ 373,515.14	ID Total	\$ 43,371.87	\$ 3,619,075.56

JET Entry

Debits	Credits
\$ 584,942.44	\$ (584,942.44)

584,942.44 101 rounding

Washington/Idaho Gas Costs	GL Account	Aug-12 Costs	
Nucleus Storage acct. JPRAIRIEAN -100408			(3,147,657.48)
JP Injections	808200 GD AN	\$ (3,098,480.07)	
JP Withdrawals	808100 GD AN	\$ 2,991,777.70	
Total JP	164100 GD AN	\$ (106,702.37)	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (49,177.41)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 59,363.25	3,051,140.95
Total Clay Basin	164115 GD AA	\$ 10,185.84	
Total Net Storage (Injections)/Withdrawals		\$ (96,516.53)	
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$ 8,768,957.64	
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,285,553.58	
Variable Demand (Transport) Costs	804002 GD AN	\$ 9,373.09	
Hedge Activity	804010 GD AN	\$ 35,917.38	
Financial Settlements	804600 GD AN	\$ 373,154.87	
Interco Purchase from Thermal	804730 GD AN	\$ 696,282.55	
Cochran Credit	811000 GD AN	\$ (84,347.65)	
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$ (88,062.86)	
ID Imbalance from DJ 436	804000 GD AN	\$ (43,811.30)	
Broker Fees DJ 471	804017 GD AN	\$ 19,453.40	
Newedge Journal DJ 473	804017 GD AN	\$ 1,958.24	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730	\$ (8,271,837.92)	
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)	
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,272.00)	
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		\$ 3,097,804.49	Tie to Deferral Entry
	483600 GD AN	\$ 207,648.75	Input fr GLE Sales
	483000 GD AN	\$ (6,281,545.22)	Input fr GLE Sales
	483730 GD AN	\$ (2,197,941.45)	Input fr GLE Sales
		(8,271,837.92)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 905,814.44	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (905,814.44)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (2,570,784.49)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 2,570,784.49	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
245745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 317,372.25	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (317,372.25)	Provide Bookout dollars offset
142600.ZZ.ZZ	\$ -	\$ (0.51)	To correct rounding of payables and receivables balances
232130.ZZ.ZZ	\$ 10.45	\$ -	To correct rounding of payables and receivables balances
232620.ZZ.ZZ	\$ -	\$ -	To correct rounding of payables and receivables balances
253028 GD AN	\$ -	\$ (10.00)	To correct rounding of payables and receivables balances
903000.CD.AA	\$ 0.06	\$ -	To correct rounding of payables and receivables balances
804001.GD.AA	\$ 8,272.00	\$ -	Reclass EWU credit from AA to AN
804001.GD.AN	\$ -	\$ (8,272.00)	Reclass EWU credit from AA to AN
164100 GD AN	\$ -	\$ -	
Total Other Adj	\$ 3,802,253.69	\$ (3,802,253.69)	
Total from GLE	\$ 15,327,082.43	\$ (15,327,082.43)	
Total DJ 430	\$ 19,129,336.12	\$ (19,129,336.12)	

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

Balance 05-31-2012 1,525,777.04

WA 191000 Recoverable Gas Costs Amortized			
Jun-12			
	Total	Rates	Amortization
Schedule 101	3,435,044	0.02942	\$ 101,058.99
Schedule 111	1,831,205	0.02797	\$ 51,218.80
Schedule 112	0	0.00000	\$ -
Schedule 121	385,340	0.02647	\$ 10,199.95
Schedule 122	0	0.00000	\$ -
Schedule 131	0	0.04577	\$ -
Schedule 132	0	0.00000	\$ -
Schedule 146	1,832,225	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>7,483,814</u>		\$ 162,477.75
	7,483,814		Adj -
			\$ 162,477.75
		Subtotal	1,688,254.79
		Interest 3.25%	\$4,352.33
Balance		06-30-2012	1,692,607.12

\$3,807.34 Correct May 2012 Interest
\$3,492.67 Additional to record with June 2012

Jun-12			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		(\$7,845.00)
Total Interest Expense	431600 GD WA	0.00	
Total WA Amortization Expense	805110 GD WA		(162,477.75)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	170,322.75	

interest check
\$4,352.33

WA 191000 Recoverable Gas Costs Amortized			
Jul-12			
	Total	Rates	Amortization
Schedule 101	2,150,246	0.02942	\$ 63,260.24
Schedule 111	1,280,763	0.02797	\$ 35,822.94
Schedule 112	0	0.00000	\$ -
Schedule 121	256,783	0.02647	\$ 6,797.05
Schedule 122	0	0.00000	\$ -
Schedule 131	0	0.04577	\$ -
Schedule 132	0	0.00000	\$ -
Schedule 146	1,584,877	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>5,272,669</u>		\$ 105,880.22
	5,272,669		Adj -
			\$ 105,880.22
		Subtotal	1,798,487.35
		Interest 3.25%	\$4,727.52
Balance		07-31-2012	1,803,214.87

Jul-12			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		(\$4,727.52)
Total Interest Expense	431600 GD WA	0.00	
Total WA Amortization Expense	805110 GD WA		(105,880.22)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	110,607.74	

interest check
\$4,727.52

WA 191000 Recoverable Gas Costs Amortized			
Aug-12			
	Total	Rates	Amortization
Schedule 101	1,991,298	0.02942	\$ 58,583.99
Schedule 111	1,328,034	0.02797	\$ 37,145.11
Schedule 112	0	0.00000	\$ -
Schedule 121	347,365	0.02647	\$ 9,194.75
Schedule 122	0	0.00000	\$ -
Schedule 131	0	0.04577	\$ -
Schedule 132	0	0.00000	\$ -
Schedule 146	1,817,289	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>5,483,986</u>		\$ 104,923.85
	5,483,986		Adj -
			\$ 104,923.85
		Subtotal	1,908,138.72
		Interest 3.25%	\$5,025.79
Balance		08-31-2012	1,913,164.51

Aug-12			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		(\$5,025.79)
Total Interest Expense	431600 GD WA	0.00	
Total WA Amortization Expense	805110 GD WA		(104,923.85)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	109,949.64	

interest check
\$5,025.79

Amortization of JP Deferral

The balance of the Jackson Prairie Deferral as of 6/30/11 was picked up in the WA PGA which went into effect on 11/1/11. The amortization calculations below reflect the amortization of that balance as of 6/30/11. The remainder of the deferral will be picked up in the next WA PGA which will go into effect on 11/1/12. No interest is charged related to this balance or the balance that has not been included in the PGA.

Balance 04-30-2012 19,383.37

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
May-12		Volumes		Amortization
		Total	Rates	
Schedule	101	5,103,815	0.00044	\$ 2,245.68
Schedule	111	2,596,172	0.00044	\$ 1,142.32
Schedule	112	0	0.00044	\$ -
Schedule	121	362,654	0.00044	\$ 159.57
Schedule	122	103,931	0.00044	\$ 45.73
Schedule	131	0	0.00044	\$ -
Schedule	132	58,001	0.00044	\$ 25.52
Schedule	146	2,119,682	0.00005	\$ 105.98
Current Month Amortization		<u>10,344,255</u>		\$ 3,724.80
		10,344,255		

Balance 05-31-2012 15,658.57

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Jun-12		Volumes		Amortization
		Total	Rates	
Schedule	101	3,435,044	0.00044	\$ 1,511.42
Schedule	111	1,831,205	0.00044	\$ 805.73
Schedule	112	0	0.00044	\$ -
Schedule	121	385,340	0.00044	\$ 169.55
Schedule	122	91,821	0.00044	\$ 40.40
Schedule	131	0	0.00044	\$ -
Schedule	132	45,449	0.00044	\$ 20.00
Schedule	146	1,832,225	0.00005	\$ 91.61
Current Month Amortization		<u>7,621,084</u>		\$ 2,638.71
		7,621,084		

Balance 06-30-2012 13,019.86

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Jul-12		Volumes		Amortization
		Total	Rates	
Schedule	101	2,150,246	0.00044	\$ 946.11
Schedule	111	1,280,763	0.00044	\$ 563.54
Schedule	112	0	0.00044	\$ -
Schedule	121	256,783	0.00044	\$ 112.98
Schedule	122	75,656	0.00044	\$ 33.29
Schedule	131	0	0.00044	\$ -
Schedule	132	34,430	0.00044	\$ 15.15
Schedule	146	1,584,877	0.00005	\$ 79.24
Current Month Amortization		<u>5,382,755</u>		\$ 1,750.31
		5,382,755		

Balance 07-31-2012 11,269.55

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Aug-12		Volumes		Amortization
		Total	Rates	
Schedule	101	1,991,298	0.00044	\$ 876.17
Schedule	111	1,328,034	0.00044	\$ 584.33
Schedule	112	0	0.00044	\$ -
Schedule	121	347,365	0.00044	\$ 152.84
Schedule	122	63,823	0.00044	\$ 28.08
Schedule	131	0	0.00044	\$ -
Schedule	132	25,552	0.00044	\$ 11.24
Schedule	146	1,817,289	0.00005	\$ 90.86
Current Month Amortization		<u>5,573,361</u>		\$ 1,743.54
		5,573,361		

Balance 08-31-2012 9,526.02

May-12

JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 3,724.80	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(3,724.80)

Jun-12

JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 2,638.71	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(2,638.71)

Jul-12

JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 1,750.31	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(1,750.31)

Aug-12

JOURNAL ENTRY		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 1,743.54	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(1,743.54)

Washington Sales Volumes

August-12 Description	Schedule	August-12 Billed	July-12 Unbilled	August-12 Unbilled	August-12 Net Unbilled	Total	Notes
Schedule Sum/July for Commodity Deferral :							
Firm	101	1,968,467	1,555,877	1,578,708	22,831	1,991,298	
Firm	111	1,217,415	790,758	901,377	110,619	1,328,034	
Firm	112	0	0	0	0	0	
Firm	121	283,775	191,914	255,604	63,590	347,365	
Firm	122	63,823	0	0	0	63,823	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Intermittible	131	25,552	0	0	0	25,552	
Intermittible	132	0	0	0	0	0	
Intermittible	132W	0	0	0	0	0	
Total Retail Sales for GTI		3,559,032	2,538,549	2,735,589	197,040	3,766,072	Total retail sales for PGA commodity deferral, includes Intermittible rate schedules
Total 146 Transportation Sales							
Firm	146	1,583,716	1,576,769	1,810,342	233,573	1,817,289	
Firm	147	9,189	0	0	0	9,189	
Firm	148	3,126,365	3,126,365	3,088,399	(37,966)	3,088,399	
Total 147 & 148 Transportation Sales		3,135,554	3,126,365	3,088,399	(37,966)	3,097,588	
Total sales		6,278,302	7,241,883	7,634,330	392,647	8,670,949	
Schedule Sum/June for Demand Deferral:							
Firm	101	1,968,467	1,555,877	1,578,708	22,831	1,991,298	
Firm	111	1,217,415	790,758	901,377	110,619	1,328,034	
Firm	112	0	0	0	0	0	
Firm	121	283,775	191,914	255,604	63,590	347,365	
Firm	122	63,823	0	0	0	63,823	
Firm	131	0	0	0	0	0	
Intermittible	132	25,552	0	0	0	25,552	
Transportation	146	1,583,716	1,578,769	1,810,342	233,573	1,817,289	
Total sales for PGA demand deferral, includes Intermittible rate schedules & schedule 146 transportation		5,142,748	4,115,318	4,545,831	430,613	6,673,381	
Schedule Sum/June for Commodity and Demand Amortization:							
Firm	101	1,968,467	1,555,877	1,578,708	22,831	1,991,298	
Firm	111	1,217,415	790,758	901,377	110,619	1,328,034	
Firm	121	283,775	191,914	255,604	63,590	347,365	
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
Intermittible	131	0	0	0	0	0	Special amortization rate
Intermittible	132	0	0	0	0	0	Special amortization rate
Transportation	146	1,583,716	1,578,769	1,810,342	233,573	1,817,289	
Total sales for PGA Commodity & Demand Amortization		5,053,373	4,115,318	4,545,931	430,613	6,463,868	
Total Firm Sales							
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	63,823	0	0	0	63,823	Annual lump sum amortization
Intermittible	132	25,552	0	0	0	25,552	Annual lump sum amortization
Total Firm Sales		3,633,480	2,538,549	2,735,589	197,040	3,730,520	
Total Intermittible Sales		25,552	0	0	0	25,552	
Total Transportation Sales (Schedule 146)		1,583,716	1,576,769	1,810,342	233,573	1,817,289	
Total Transportation Sales (Schedule 147 & 148)		3,135,554	3,126,365	3,088,399	(37,966)	3,097,588	
Check total sales		8,278,302	7,241,883	7,634,330	392,647	8,670,949	

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201208 , State Code : WA

Accounting Period:201208	State Code:WA
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Rate Schedule Num	Revenue Class	Meters	Usage	Revenue Amt
101	01 RESIDENTIAL	134,404	1,813,581	2,295,621
	21 FIRM COMMERCIAL	11,910	153,521	196,797
	31 FIRM- INDUSTRIAL	89	1,147	1,464
	80 INTERDEPARTMENT REVENUE	30	218	358
	Total 101	146,433	1,968,467	2,494,239
111	01 RESIDENTIAL	243	87,559	74,595
	21 FIRM COMMERCIAL	2,152	1,035,348	872,183
	31 FIRM- INDUSTRIAL	47	92,324	65,917
	80 INTERDEPARTMENT REVENUE	10	2,184	2,710
	Total 111	2,452	1,217,415	1,015,405
112	21 FIRM COMMERCIAL	0	0	0
	91 COMMERCIAL- TRANS OF GAS FOR OTHERS	0	0	0
	Total 112	0	0	0
121	21 FIRM COMMERCIAL	23	254,608	164,933
	31 FIRM- INDUSTRIAL	3	29,167	19,275
	Total 121	26	283,775	184,208
122	21 FIRM COMMERCIAL	3	63,823	41,950
	31 FIRM- INDUSTRIAL	0	0	0
	Total 122	3	63,823	41,950
132	22 INTERRUPTIBLE COMMERCIAL	1	25,552	15,790
146	91 COMMERCIAL- TRANS OF GAS FOR OTHERS	16	457,212	37,893
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	24	1,126,504	86,407
	Total 146	40	1,583,716	124,300
1461	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	0	0	0
147	93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	2	9,189	192
148	91 COMMERCIAL- TRANS OF GAS FOR OTHERS	2	383,455	4,035
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	5	2,742,910	86,010
	Total 148	7	3,126,365	90,045
158	01 RESIDENTIAL	0	0	82,600