

UG-130556-SI



April 16, 2013

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 a copy of the Purchase Gas Adjustment (PGA) Report for March, 2013. 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.

If you have any questions regarding this report please feel free to call me at (509) 495-4324.

Sincerely,

A handwritten signature in cursive script that reads "Annette Brandon".

Annette Brandon
Regulatory Analyst
State and Federal Regulation

Enclosures

RECEIVED
REGULATORY MANAGEMENT
2013 APR 18 AM 8:02
STATE OF WASHINGTON
UTILITY AND TRANSPORTATION
COMMISSION

Avista Corporation Journal Entry

Effective Date: 201303

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Marcus Garbarino

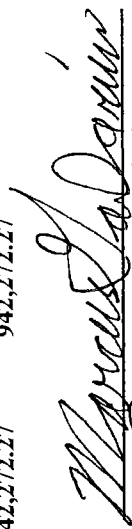
Submitted by: Marcus Garbarino

Approved by:

Last Saved: 04/04/2013 10:39 AM

Approval Requested: 04/04/2013 10:39 AM

Seq	Co.	FERC	Debit	Credit	Comment
10	001	191010 - CURR UNRECOV PGA DEFERRED	0.00	83,173.81	WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	83,754.11	0.00	WA CURRENT PERIOD DEFERRAL EXP
30	001	419600 - INTEREST ON ENERGY DEFERRALS	0.00	580.30	WA DEFERRAL INTEREST INC
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	4,075.43		WA AMORT INTEREST EXP
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS		599,169.01	WA AMORT EXP
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	595,093.58		WA RECOVERABLE GAS COSTS AMORTIZED
70	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	40,849.66		Amortization of JP O&M Deferral
80	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL		40,849.66	Amortization of JP O&M Deferral
90	001	191010 - CURR UNRECOV PGA DEFERRED	0.00	70,317.19	ID DEFERRAL
100	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	70,192.86	0.00	ID CURRENT PERIOD DEFERRAL EXP
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	124.33		ID DEFERRAL INTEREST EXP
120	001	191015 - ID HOLDBACK		1,297.06	ID AMORT INTEREST EXPENSE TO HOLDBAC
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	1,297.06		ID AMORT INTEREST EXPENSE TO HOLDBAC
140	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	323.20		ID AMORT INTEREST EXP
150	001	805110 - AMORTIZE RECOVERABLE GAS COSTS		146,885.24	ID AMORT EXP
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	146,562.04		ID RECOVERABLE GAS COSTS AMORTIZED
Totals:			942,272.27	942,272.27	



 Prepared by Marcus Garbarino

Reviewed by

Date: 4/4/13

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.

Date

Approved for Entry

Corporate Accounting use Only

Washington/Idaho Gas Costs	Mar-13	Mar-13
Demand (Transportation) Costs	\$ 4,571,050.33	\$ 4,571,050.33
NWP Fixed	\$ 82,994.23	\$ 82,994.23
NWP Variable	\$ (3,657,946.64)	\$ (3,657,946.64)
NWP Capacity Release	\$ 996,097.92	\$ 996,097.92
GTN Fixed	\$ 296,860.51	\$ 296,860.51
GTN Variable	\$ 11,200.07	\$ 11,200.07
GTN Capacity Release	\$ -	\$ -
Transcanada Foothills (BC System) Estimate	\$ 308,060.58	\$ 308,060.58
Transcanada Foothills (BC System) Fixed	\$ 247,422.29	\$ 247,422.29
Transcanada Foothills (BC System) Variable	\$ -	\$ -
ANG Total	\$ 247,422.29	\$ 247,422.29
NOVA (AB System) Fixed	\$ 562,545.27	\$ 562,545.27
NOVA (AB System) Variable	\$ 119,112.25	\$ 119,112.25
Spectra Westcoast Fixed	\$ -	\$ -
Spectra Westcoast Variable	\$ -	\$ -
WEI (Duke) Total	\$ 119,112.25	\$ 119,112.25
Questar	\$ -	\$ -
NOVA Fixed charges	\$ -	\$ -
Third party capacity release	\$ -	\$ -
Other Pipeline Fixed charges	\$ 50.00	\$ 50.00
Other capacity release credit	\$ 50.00	\$ 50.00
Thermal Transport	\$ -	\$ -
Counterparty Invoice Total	\$ -	\$ -
Intracompany Transportation Optimization	\$ -	\$ -
Total Demand Costs from Purchase Journals	\$ 2,233,238.31	\$ (8,311.81)
WAID Buy/Sell Transportation Recovery	\$ 2,224,926.50	\$ 2,224,926.50
Total Demand Costs	\$ 2,233,238.31	\$ (8,311.81)
less variable costs charged to Commodity	\$ (94,194.30)	\$ (94,194.30)
Total Demand Costs to be Allocated	\$ 2,139,044.01	\$ 2,139,044.01
Commodity Purchases (Natural Gas)	\$ 14,220,498.41	\$ 14,220,498.41
Commodity Physical	\$ -	\$ -
Misc	\$ -	\$ -
Cochrane Credit	\$ (70,690.25)	\$ (70,690.25)
Financial Settlements	\$ 854,260.06	\$ 854,260.06
Foreign Exchange Hedge Activity	\$ (71,581.23)	\$ (71,581.23)
Inlerco Purchase from Thermal	\$ 2,372,472.43	\$ 2,372,472.43
Total Commodity Costs from Purchase Journals	\$ 17,304,959.42	\$ 17,304,959.42
Storage (Injections)/Withdrawals	\$ 3,877,171.36	\$ 3,877,171.36
FAFB Commodity for Anderson Elementary/Li	\$ -	\$ -
WAID Gas Purchased from Interstate Asphalt	\$ -	\$ -
GST	\$ 11,368.02	\$ 11,368.02
M Chemical Accrual	\$ 9,904.20	\$ 9,904.20
Broker Fees	\$ 15,956.49	\$ 15,956.49
Newedge Broker Fees	\$ 3,343.84	\$ 3,343.84
plus variable costs from Demand	\$ 94,194.30	\$ 94,194.30
WAID Off System Revenue	\$ (11,212,723.46)	\$ (11,212,723.46)
Terasen/Foris Deferred Exchange Revenue	\$ (500,000.00)	\$ (500,000.00)
Total Commodity Costs to be Allocated	\$ 9,604,720.17	\$ 9,604,720.17
WA Imbalance	\$ (225,535.25)	\$ (225,535.25)
ID Imbalance	\$ (95,834.07)	\$ (95,834.07)
Total Deferred Commodity Costs:	\$ 9,283,250.85	\$ 9,283,250.85
Total Net Gas Costs	\$ 11,413,983.05	\$ 11,413,983.05
From DJ 430	\$ -	\$ -
Check	\$ 311,413,983.05	\$ 311,413,983.05

Expense Calculation			
Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Idaho
\$ 2,139,732.20	\$ 1,491,299.47	\$ 639,432.73	\$ 31,000.00
	69.99%	30.01%	31.0980%
Total Current Demand Costs (excluding refund)	\$ 1,491,299.47	\$ 639,432.73	\$ 31,000.00
Total Commodity Costs to be Allocated	\$ 9,604,720.17	\$ 6,618,612.67	\$ 2,986,107.50
Imbalance Cost Washington	\$ (225,535.25)	\$ -	\$ -
Imbalance Cost Idaho	\$ (95,934.07)	\$ -	\$ (95,934.07)
Total Commodity Costs before refund	\$ 9,283,250.85	\$ 6,393,077.42	\$ 2,890,173.43
Total	\$ 11,413,983.05	\$ 1,491,299.47	\$ 639,432.73

Balance Sheet Def Rev Calc	PGV Volumes	PGA Rate	PGA Revenue	Balance Sheet Def Rev Calc	PGV Volumes	PGA Rate	PGA Revenue
WASHINGTON							
DEMAND							
Schedule 101	12,776,328	0.10420	\$ 1,331,293.38	Schedule 101	6,046,642	0.10289	\$ 622,139.00
Schedule 111	4,890,087	0.10103	\$ 494,045.48	Schedule 111	2,214,620	0.10289	\$ 227,862.25
Schedule 112	0	0.10103	\$ -	Schedule 112	1,739	0.10289	\$ 178.93
Schedule 121	526,218	0.08530	\$ 44,886.40	Schedule 121	0	0.10289	\$ -
Schedule 122	71,767	0.08530	\$ 6,121.73	Schedule 122	0	0.10289	\$ -
Schedule 131	0	0.06531	\$ -	Schedule 131	8,263,001	0.10289	\$ 850,180.17
Schedule 132	135,254	0.06531	\$ 8,833.44	Schedule 132	0	0.10289	\$ -
Schedule 146	2,772,085	0.00054	\$ 1,496.93	Schedule 146	0	0.10289	\$ -
Total Demand	21,171,739	0.08911	\$ 1,885,677.35	Total Demand	8,263,001	0.10289	\$ 850,180.17
Commodity	12,776,328	0.33052	\$ 4,222,831.93	Commodity	6,046,642	0.33122	\$ 2,002,768.75
Schedule 111	4,890,087	0.33052	\$ 1,616,271.56	Schedule 111	2,214,620	0.33122	\$ 733,526.44
Schedule 112	0	0.33052	\$ -	Schedule 112	1,739	0.33122	\$ 575.99
Schedule 121	526,218	0.33052	\$ 173,925.57	Schedule 121	0	0.33122	\$ -
Schedule 122	71,767	0.33052	\$ 23,720.43	Schedule 122	0	0.33122	\$ -
Schedule 131	0	0.33052	\$ -	Schedule 131	0	0.33122	\$ -
Schedule 132	135,254	0.33052	\$ 44,704.15	Schedule 132	38,487	0.33122	\$ 12,747.66
Total Commodity	18,399,654	0.33052	\$ 6,081,453.64	Total Commodity	8,301,488	0.33122	\$ 2,749,619.85
less variable costs charged to Commodity	18,399,654	0.33052	\$ 6,081,453.64	less variable costs charged to Commodity	8,301,488	0.33122	\$ 2,749,619.85
Total Demand Costs to be Allocated	2,139,044.01	0.08911	\$ 1,885,677.35	Total Demand Costs to be Allocated	8,263,001	0.10289	\$ 850,180.17

Deferal Calculation	Washington Commodity	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ 6,393,077.42	\$ 1,491,299.47	\$ 2,890,173.43	\$ 11,413,983.05
PGA Deferral Revenue from above	\$ (6,081,453.64)	\$ (1,885,677.35)	\$ (2,749,619.85)	\$ (10,716,750.84)
Adjustments	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ 311,623.78	\$ (394,377.89)	\$ 140,554.58	\$ (153,946.97)
(overcollected)/undercollected (rebate)/surcharge	\$ -	\$ (83,754.11)	\$ (70,192.86)	\$ (153,946.97)
JET Entry Debits	942,272.27			942,272.27
JET Entry Credits				942,272.27

Washington/Idaho Gas Costs

	GL Account	Mar-13 Costs
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Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ -
JP Withdrawals	808100 GD AN	\$ 3,863,506.89
Total JP	164100 GD AN	\$ 3,863,506.89

0.00

Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 14,210.47
Total Clay Basin	164115 GD AA	\$ 14,210.47

3,877,717.36

Total Net Storage (Injections)/Withdrawals \$ 3,877,717.36

NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 14,220,498.41
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,139,044.01
Variable Demand (Transport) Costs	804002 GD AN	\$ 94,194.30
Hedge Activity	804010 GD AN	\$ (71,581.23)
Financial Settlements	804600 GD AN	\$ 854,260.06
Interco Purchase from Thermal	804730 GD AN	\$ 2,372,472.43
Cochran Credit	811000 GD AN	\$ (70,690.25)

Information from other journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ (225,535.25)
ID Imbalance from DJ 436	804000 GD AN	\$ (95,934.07)
M Chemical Accrual	804000 GD AN	\$ 9,904.20
Broker Fees DJ 471	804017 GD AN	\$ 15,956.49
Newedge Journal DJ 473	804017 GD AN	\$ 3,343.84
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 GD AN	\$ (11,212,723.46)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,311.81)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ 11,368.02
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		\$ 11,413,983.05

Tie to Deferral Entry

483600 GD AN	\$ (93,215.16)	Input fr GLE Sales
483000 GD AN	\$ (6,452,140.30)	Input fr GLE Sales
483730 GD AN	\$ (4,667,368.00)	Input fr GLE Sales
	\$ (11,212,723.46)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 10,621,479.87	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (10,621,479.87)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (4,685,083.00)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 4,685,083.00	\$ -	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	\$ 25,244.53	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (25,244.53)	Provide Bookout dollars offset
804000.GD.AN	\$ 9,904.20	\$ -	AN Odorization Expense Accrual
232130 ZZ ZZ	\$ -	\$ (9,904.20)	AN Odorization Expense Accrual
142600 ZZ ZZ	\$ 7.18	\$ -	Rounding True-Up
232130 ZZ ZZ	\$ -	\$ (0.27)	Rounding True-Up
903000.CD.AA	\$ -	\$ (6.91)	Bank Fee
Total Other Adj	\$ 15,341,718.78	\$ (15,341,718.78)	

Total from GLE	\$ 23,637,405.43	\$ (23,637,405.43)
Total DJ 430	\$ 38,979,124.21	\$ (38,979,124.21)

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

	Total Acct 191010	Commodity Deferral	Demand Deferral	
10-12 Ending Balance	(6,056,575.77)	(6,691,252.09)	809,169.37	(174,493.04)
Tracker Transfer	7,340,824.01	4,103,157.07	3,134,193.96	103,472.98
Balance 11/11/12	1,284,248.24	(2,588,095.03)	3,943,363.33	(71,020.06)
11-12 Current Mo Deferrals	1,615,352.97	1,585,691.83	(70,338.86)	0.00
Misc Adjustment	0.00	0.00	0.00	0.00
Adjustments	0.00	0.00	0.00	0.00
Cascade	0.00	0.00	0.00	0.00
Terasen	0.00	0.00	0.00	0.00
Interest	5,665.63		5,665.63	
Ending Balance	2,905,266.84	(902,403.20)	3,873,024.47	(65,354.43)
12-12 Current Mo Deferrals	338,391.87	1,143,938.56	(805,546.68)	0.00
Misc Adjustment	0.00	0.00	0.00	0.00
Adjustments	0.00	0.00	0.00	0.00
Cascade	0.00	0.00	0.00	0.00
Terasen	0.00	0.00	0.00	0.00
Interest	8,326.67		8,326.67	
Ending Balance	3,251,985.39	241,535.36	3,067,477.79	(67,027.76)
1-13 Current Mo Deferrals	(3,227,933.87)	(1,853,906.03)	(1,374,027.85)	0.00
Misc Adjustment	0.00	0.00	0.00	0.00
Adjustments	0.00	0.00	0.00	0.00
Cascade	0.00	0.00	0.00	0.00
Terasen	0.00	0.00	0.00	0.00
Interest	4,436.30		4,436.30	
Ending Balance	28,487.81	(1,612,370.67)	1,693,449.94	(52,591.46)
2-13 Current Mo Deferrals	227,268.08	964,027.88	(736,759.80)	0.00
Misc Adjustment	0.00	0.00	0.00	0.00
Adjustments	0.00	0.00	0.00	0.00
Cascade	0.00	0.00	0.00	0.00
Terasen	0.00	0.00	0.00	0.00
Interest	384.91		384.91	
Ending Balance	256,140.80	(648,342.78)	956,690.14	(52,206.55)
3-13 Current Mo Deferrals	(83,754.11)	311,623.78	(395,377.89)	0.00
Misc Adjustment	0.00	0.00	0.00	0.00
Adjustments	0.00	0.00	0.00	0.00
Cascade	0.00	0.00	0.00	0.00
Terasen	0.00	0.00	0.00	0.00
Interest	580.30		580.30	
Ending Balance	172,967.00	(336,719.00)	581,312.25	(51,626.25)

WA CURR UNRECOV PGA DEFERRED			
2012 Deferral Transfer	191000 GD WA	0.00	(7,340,824.01)
WA deferral	191010 GD WA	8,961,842.81	0.00
Deferral exp	805120 GD WA	0.00	(1,615,352.97)
Interest Income	419600 GD WA	0.00	(5,665.63)
Interest Expense	431600 GD WA	0.00	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED			
2012 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	346,718.54	0.00
Deferral exp	805120 GD WA	0.00	(338,391.87)
Interest Income	419600 GD WA	0.00	(8,326.67)
Interest Expense	431600 GD WA	0.00	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED			
2012 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(3,223,497.57)
Deferral exp	805120 GD WA	3,227,933.87	0.00
Interest Income	419600 GD WA	0.00	(4,436.30)
Interest Expense	431600 GD WA	0.00	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED			
2012 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	227,652.99	0.00
Deferral exp	805120 GD WA	0.00	(227,268.08)
Interest Income	419600 GD WA	0.00	(384.91)
Interest Expense	431600 GD WA	0.00	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED			
2012 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(83,173.81)
Deferral exp	805120 GD WA	83,754.11	0.00
Interest Income	419600 GD WA	0.00	(580.30)
Interest Expense	431600 GD WA	0.00	0.00

3.25%

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

Balance 12-31-2012 (3,540,702.50)

WA 191000 Recoverable Gas Costs Amortized				
Jan-13				
		Total	Rates	Amortization
Schedule	101	22,136,409	0.03395	\$ 751,531.09
Schedule	111	7,525,225	0.03060	\$ 230,271.89
Schedule	112	0		\$ -
Schedule	121	606,431	0.02998	\$ 18,180.80
Schedule	122	0		\$ -
Schedule	131	0	0.05739	\$ -
Schedule	132	0		\$ -
Schedule	146	3,682,356		\$ -
Spokane Rock Products				\$ -
Valley Hosp	146			\$ -
Large Customer				\$ 0.00
		<u>33,950,421</u>		\$ 999,983.77
		33,950,421		Adj -
				\$ 999,983.77
			Subtotal	(2,540,718.73)
Interest			3.25%	(\$8,235.26)
Balance			01-31-2013	(2,548,953.99)

Jan-13			
JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		\$0.00
Total Interest Expense	431600 GD WA	8,235.26	
Total WA Amortization Expense	805110 GD WA		(999,983.77)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	991,748.51	

interest check
(\$8,235.26)

WA 191000 Recoverable Gas Costs Amortized				
Feb-13				
		Total	Rates	Amortization
Schedule	101	16,585,315	0.03395	\$ 563,071.44
Schedule	111	5,716,465	0.03060	\$ 174,923.83
Schedule	112	0		\$ -
Schedule	121	416,479	0.02998	\$ 12,486.04
Schedule	122	0		\$ -
Schedule	131	0	0.05739	\$ -
Schedule	132	0		\$ -
Schedule	146	2,865,845		\$ -
Spokane Rock Products				\$ -
Valley Hosp	146			\$ -
Large Customer				\$ 0.00
		<u>25,584,104</u>		\$ 750,481.31
		25,584,104		Adj -
				\$ 750,481.31
			Subtotal	(1,798,472.67)
Interest			3.25%	(\$5,887.14)
Balance			02-28-2013	(1,804,359.81)

Feb-13			
JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		\$0.00
Total Interest Expense	431600 GD WA	5,887.14	
Total WA Amortization Expense	805110 GD WA		(750,481.31)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	744,594.17	

interest check
(\$5,887.14)

WA 191000 Recoverable Gas Costs Amortized				
Mar-13				
		Total	Rates	Amortization
Schedule	101	12,776,328	0.03395	\$ 433,786.34
Schedule	111	4,890,087	0.03060	\$ 149,636.66
Schedule	112	0		\$ -
Schedule	121	526,218	0.02998	\$ 15,776.02
Schedule	122	0		\$ -
Schedule	131	0	0.05739	\$ -
Schedule	132	0		\$ -
Schedule	146	2,772,085		\$ -
Spokane Rock Products				\$ -
Valley Hosp	146			\$ -
Large Customer				\$ 0.00
		<u>20,964,718</u>		\$ 599,169.01
		20,964,718		Adj -
				\$ 599,169.01
			Subtotal	(1,205,190.80)
Interest			3.25%	(\$4,075.43)
Balance			03-31-2013	(1,209,266.23)

Mar-13			
JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		\$0.00
Total Interest Expense	431600 GD WA	4,075.43	
Total WA Amortization Expense	805110 GD WA		(599,169.01)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	595,093.58	

interest check
(\$4,075.43)

Amortization of JP Deferral

Balance 12-31-2012 280,640.39

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Jan-13		Volumes		
		Total	Rates	Amortization
Schedule	101	22,136,409	(0.00219)	\$ (48,478.74)
Schedule	111	7,525,225	(0.00219)	\$ (16,480.24)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	606,431	(0.00219)	\$ (1,328.08)
Schedule	122	85,748	(0.00219)	\$ (187.79)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	151,236	(0.00219)	\$ (331.21)
Schedule	146	3,682,356	(0.00020)	\$ (736.47)
Current Month Amortization		<u>34,187,405</u>		\$ (67,542.53)
		34,187,405		

Balance 01-31-2013 213,097.86

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Feb-13		Volumes		
		Total	Rates	Amortization
Schedule	101	16,585,315	(0.00219)	\$ (36,321.84)
Schedule	111	5,716,465	(0.00219)	\$ (12,519.06)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	416,479	(0.00219)	\$ (912.09)
Schedule	122	94,568	(0.00219)	\$ (207.10)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	172,051	(0.00219)	\$ (376.79)
Schedule	146	2,865,845	(0.00020)	\$ (573.17)
Current Month Amortization		<u>25,850,723</u>		\$ (50,910.05)
		25,850,723		

Balance 02-28-2013 162,187.81

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Mar-13		Volumes		
		Total	Rates	Amortization
Schedule	101	12,776,328	(0.00219)	\$ (27,980.16)
Schedule	111	4,890,087	(0.00219)	\$ (10,709.29)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	526,218	(0.00219)	\$ (1,152.42)
Schedule	122	71,767	(0.00219)	\$ (157.17)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	135,254	(0.00219)	\$ (296.21)
Schedule	146	2,772,085	(0.00020)	\$ (554.42)
Current Month Amortization		<u>21,171,739</u>		\$ (40,849.66)
		21,171,739		

Balance 03-31-2013 121,338.15

Jan-13

JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 67,542.53	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(67,542.53)

Feb-13

JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 50,910.05	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(50,910.05)

Mar-13

JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 40,849.66	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(40,849.66)

Washington Sales Volumes

Schedule Description	March-13 Billed	February-13 Unbilled	March-13 Unbilled	March-13 Net Unbilled	Total	Notes
Schedule Sum:Apry for Commodity Deferral :						
Firm 101	15,326,447	11,258,070	8,707,951	(2,550,119)	12,776,328	
Firm 111	5,587,113	3,751,154	3,054,128	(697,026)	4,890,087	
Firm 112	0	0	0	0	0	
Firm 121	554,081	351,767	323,904	(27,863)	526,218	
Firm 122	71,767	0	0	0	71,767	
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	135,254	0	0	0	135,254	
Interruptible 132W	0	0	0	0	0	
Total Retail Sales for GTI	21,674,662	15,360,991	12,085,983	(3,275,008)	18,399,654	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales	2,869,448	2,815,463	2,718,100	(97,363)	2,772,085	
Total 147	6,006	0	0	0	6,006	
Total 148	4,118,072	4,118,073	4,175,832	57,759	4,175,831	
Total 147 & 148 Transportation Sales	4,124,078	4,118,073	4,175,832	57,759	4,181,837	
Total sales	28,668,188	22,294,527	18,979,915	(3,314,612)	25,353,576	
Schedule Sum:Jury for Demand Deferral:						
Firm 101	15,326,447	11,258,070	8,707,951	(2,550,119)	12,776,328	
Firm 111	5,587,113	3,751,154	3,054,128	(697,026)	4,890,087	
Firm 112	0	0	0	0	0	
Firm 121	554,081	351,767	323,904	(27,863)	526,218	
Firm 122	71,767	0	0	0	71,767	
Firm 131	0	0	0	0	0	
Interruptible 132	135,254	0	0	0	135,254	
Transportation 146	2,869,448	2,815,463	2,718,100	(97,363)	2,772,085	
Total sales	24,544,110	18,176,454	14,804,083	(3,372,371)	21,171,739	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Sum:Jury for Commodity and Demand Amortization:						
Firm 101	15,326,447	11,258,070	8,707,951	(2,550,119)	12,776,328	
Firm 111	5,587,113	3,751,154	3,054,128	(697,026)	4,890,087	
Firm 121	554,081	351,767	323,904	(27,863)	526,218	
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	2,869,448	2,815,463	2,718,100	(97,363)	2,772,085	
Total sales	24,337,089	18,176,454	14,804,083	(3,372,371)	20,964,718	Volumes for PGA Commodity & Demand Amortization
Firm 112	0	0	0	0	0	Annual lump sum amortization
Firm 122	71,767	0	0	0	71,767	Annual lump sum amortization
Interruptible 132	135,254	0	0	0	135,254	Annual lump sum amortization
Total Firm Sales	21,539,408	15,360,991	12,085,983	(3,275,008)	18,264,400	
Total Interruptible Sales	135,254	0	0	0	135,254	
Total Transportation Sales (Schedule 146)	2,869,448	2,815,463	2,718,100	(97,363)	2,772,085	
Total Transportation Sales (Schedule 147 & 148)	4,124,078	4,118,073	4,175,832	57,759	4,181,837	
Check total sales	28,668,188	22,294,527	18,979,915	(3,314,612)	25,353,576	

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201303

Accounting Period:201303 State Code:WA

Rate Schedule Num	Revenue Class	Usage
101	01 RESIDENTIAL	12,970,163
	21 FIRM COMMERCIAL	2,313,410
	31 FIRM- INDUSTRIAL	28,303
	80 INTERDEPARTMENT REVENUE	14,571
	Total 101	15,326,447
111	01 RESIDENTIAL	367,260
	21 FIRM COMMERCIAL	4,992,240
	31 FIRM- INDUSTRIAL	192,268
	80 INTERDEPARTMENT REVENUE	35,345
	Total 111	5,587,113
121	21 FIRM COMMERCIAL	497,361
	31 FIRM- INDUSTRIAL	56,720
	Total 121	554,081
122	21 FIRM COMMERCIAL	71,767
132	22 INTERRUPTIBLE COMMERCIAL	135,254
146	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	1,532,390
	92 INDUSTIAL-TRANS OF GAS FOR OTHERS	1,337,058
	Total 146	2,869,448
147	93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	6,006
148	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	1,092,394
	92 INDUSTIAL-TRANS OF GAS FOR OTHERS	3,025,678
	Total 148	4,118,072
158	01 RESIDENTIAL	0
	17 LARGE CUSTOMER PGA-INDUSTRIAL	0
	21 FIRM COMMERCIAL	0
	22 INTERRUPTIBLE COMMERCIAL	0
	31 FIRM- INDUSTRIAL	0
	80 INTERDEPARTMENT REVENUE	0
	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	0
	92 INDUSTIAL-TRANS OF GAS FOR OTHERS	0
	Total 158	0
158A	01 RESIDENTIAL	0
	21 FIRM COMMERCIAL	0
	Total 158A	0
199	17 LARGE CUSTOMER PGA-INDUSTRIAL	0
	19 THEFT OF SERVICE-GAS	0
	88 MISC-SERVICING CUSTOMER INSTALLS	0
	Total 199	0
Total WA		28,668,188
Total WA		28,668,188

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly	http://www.ferc.gov/legal/acct-mats/interest-rates.asp						
<u>WA Deferral Rates</u> <u>Commodity Rate</u>	191010 GD WA	101 - 132	Debit	NEW \$0.35949	01-01-2013	03-31-2013	3.25%
<u>Demand Rate</u>		101	Debit	\$0.10420	11-01-2012	Next PGA filing	
		111/112	Debit	\$0.10539	11-01-2012	Next PGA filing	
		121/122	Debit	\$0.08875	11-01-2012	Next PGA filing	
		131/132	Debit	\$0.06795	11-01-2012	Next PGA filing	
		146	Debit	\$0.00054	11-01-2012	Next PGA filing	
<u>WA Commodity & Demand Amortization Rates</u>	191000 GD WA	101	Debit	\$0.02942	11-01-2012	Next PGA filing	
		111	Debit	\$0.02797	11-01-2012	Next PGA filing	
		112	Credit	\$0.02647	11-01-2012	Next PGA filing	
		121	Debit	\$0.02998	11-01-2012	Next PGA filing	
		122	Credit	\$0.04577	11-01-2012	Next PGA filing	
		131	Debit	\$0.05739	11-01-2012	Next PGA filing	
		132	Credit		11-01-2012	Next PGA filing	
		146	Credit		11-01-2012	Next PGA filing	
<u>WA Decoupling Mechanism Amortization (Sch. 159)</u>	186328 GD WA	101		(\$0.00227)	11-01-2012	Next PGA filing	
<u>WA Jackson Prairie Amortization Rates</u>	191025 GD WA	101-132	Credit	\$0.00044	11-01-2012	Next PGA filing	
		146	Credit	(\$0.00020)	11-01-2012	Next PGA filing	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website					01-01-2013	12-31-2013	1.00%
<u>ID Deferral Rates</u> <u>Commodity Rate (Without GTI)</u> <u>Demand Rate</u>	191010 GD ID	101 - 132		\$0.36042	10-01-2012	Next PGA filing	
		101 - 122		\$0.11135	10-01-2012	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID	101	Debit	\$0.01778	10-01-2012	Next PGA filing	
		111	Debit	\$0.01778	10-01-2012	Next PGA filing	
		131	Debit	\$0.03302	10-01-2012	Next PGA filing	