

UG-131813-DI

AVISTA



September 23, 2013

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

2013 SEP 25 AM 8:10
COMMUNICATIONS SECTION
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

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 August, 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,

Annette Brandon
Regulatory Analyst
State and Federal Regulation

Enclosures

Avista Corporation Journal Entry

Effective Date: 201308

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Marcus Garbarino


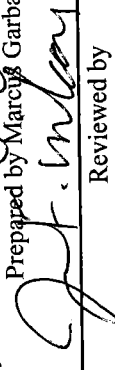
Submitted by: Marcus Garbarino

Approved by:

Last Saved: 09/06/2013 10:46 AM

Approval Requested: 09/06/2013 10:46 AM

Seq	Co.	FERC	Description	Ser.		Jur.		S.I.	Debit	Credit	Comment
				GD	WA	DL	DL				
10	001	191010	- CURR UNRECOV PGA DEFERRED	GD	WA	DL	DL		569,983.25		WA DEFERRAL
20	001	805120	- DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	DL			564,000.44	WA CURRENT PERIOD DEFERRAL EXP
30	001	419600	- INTEREST ON ENERGY DEFERRALS	GD	WA	DL	DL		5,982.81		WA DEFERRAL INTEREST INC
40	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	DL		688.09		WA AMORT INTEREST EXP
50	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	DL			119,794.05	WA AMORT EXP
60	001	191000	- RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	DL		119,105.96		WA RECOVERABLE GAS COSTS AMORTIZED
70	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	DL		8,611.59		Amortization of JP O&M Deferral
80	001	191025	- WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	DL			8,611.59	Amortization of JP O&M Deferral
90	001	191010	- CURR UNRECOV PGA DEFERRED	GD	ID	DL	DL		113,061.40		ID DEFERRAL
100	001	805120	- DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	DL			112,699.18	ID CURRENT PERIOD DEFERRAL EXP
110	001	419600	- INTEREST ON ENERGY DEFERRALS	GD	ID	DL	DL			362.22	ID DEFERRAL INTEREST REV
120	001	191015	- ID HOLDBACK	GD	ID	DL	DL			1,302.47	ID AMORT INTEREST EXPENSE TO HOLDBAC
130	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	DL		1,302.47		ID AMORT INTEREST EXPENSE TO HOLDBAC
140	001	431600	- INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	DL		56.39		ID AMORT INTEREST EXP
150	001	805110	- AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL	DL		35,139.14		ID AMORT EXP
160	001	191000	- RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	DL		847,948.29		ID RECOVERABLE GAS COSTS AMORTIZED
Totals:										847,948.29	


 Prepared by Marcus Garbarino
 Date 9/6/13

 Reviewed by
 Date 9/6/13

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.

Approved for Entry
Corporate Accounting use Only

Aug-13		Aug-13	
Washington/Idaho Gas Costs			
Demand (Transportation) Costs			
NWP Fixed	\$ 4,571,050.33		
NWP Variable	\$ 33,047.30		
NWP Capacity Release	\$ (3,263,715.64)		
NWP Total (excluding Refund)	\$ 1,340,381.99		
GTN Fixed	\$ 219,365.92		
GTN Variable	\$ 7,656.91		
GTN Capacity Release	\$ (3,479,442)		
Transcanada Foothills (BC System) Fixed	\$ 223,543.41		
Transcanada Foothills (BC System) Variable	\$ 201,326.75		
ANG Total	\$ 201,326.75		
NOVA (AB System) Fixed	\$ 429,759.50		
NOVA (AB System) Variable	\$ 127,481.47		
Spectra Westcoast Fixed	\$ 429,759.50		
Spectra Westcoast Variable	\$ 127,481.47		
WEL (Duke) Total	\$ 127,481.47		
Questar			
NOVA Fixed charges	\$ -		
Third party capacity release	\$ -		
Other Pipeline Fixed charges	\$ 0.00		
Other capacity release credit	\$ 0.00		
Thermal Transport			
Counterparty Invoice Total	\$ -		
Intracompany Transportation Optimization			
Total Demand Costs from Purchase Journals	\$ 2,322,493.12		
WA/ID Buy/Sell Transportation Recovery	\$ (6,278.16)		
Total Demand Costs	\$ 2,316,214.96		
804001 GD AN	\$ (40,704.21)		
less variable costs charged to Commodity	\$ -		
Total Demand Costs to be Allocated	\$ 2,275,510.75		
Commodity Purchases (Natural Gas)			
Commodity Physical	\$ 8,052,966.16		
Misc	\$ -		
Cochrane Credit	\$ (37,727.49)		
Financial Settlements	\$ 129,672.25		
Foreign Exchange Hedge Activity	\$ 62,384.32		
Inferco Purchase from Thermal	\$ 2,722,367.47		
Total Commodity Costs from Purchase Journals	\$ 10,925,662.71		
Storage (Injections)/Withdrawals	\$ (4,066,122.97)		
FAFB Commodity for Anderson Elementary/Li	\$ -		
WA/ID Gas Purchased from Interstate Asphalt	\$ -		
GST	\$ 5,000.00		
M Chemical Accrual	\$ 17,582.11		
Broker Fees	\$ 1,551.67		
Newsedge Broker Fees	\$ 1,017.30		
Mizubo Broker Fees	\$ 40,704.21		
plus variable costs from Demand	\$ (5,518,058.18)		
WA/ID Off System Revenue	\$ (500,000.00)		
Terasen/Foris Deferred Exchange Revenue	\$ 972,318.85		
Total Commodity Costs to be Allocated	\$ 13,272.43		
WA Imbalance	\$ 6,960.55		
ID Imbalance	\$ 932,549.83		
Total Deferred Commodity Costs:	\$ 3,206,060.56		
From DJ 430	\$ -		
Check	\$ 3,206,060.56		

Aug-13		Aug-13	
Total System Cost	\$ 2,273,510.75	Demand Allocated to Washington	\$ 1,591,230.17
Demand Allocated to Washington	\$ 682,280.58	Demand Allocated to Idaho	\$ 682,280.58
Commodity Allocated to Washington	\$ 601,808.03	Commodity Allocated to Washington	\$ 601,808.03
Commodity Allocated to Idaho	\$ 330,741.80	Commodity Allocated to Idaho	\$ 330,741.80
Total	\$ 3,206,060.56	Total	\$ 3,206,060.56

WASHINGTON		IDAHO	
Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND			
Schedule 101	2,046,635	0.10420	\$ 213,259.37
Schedule 111	1,287,109	0.10103	\$ 130,036.62
Schedule 112	0	0.10103	\$ -
Schedule 121	364,418	0.08530	\$ 31,084.86
Schedule 122	28,500	0.08530	\$ 2,431.05
Schedule 131	0	0.06531	\$ -
Schedule 132	49,431	0.06531	\$ 3,228.34
Schedule 146	1,709,756	0.00054	\$ 923.27
Total Demand	5,485,849		\$ 380,963.50
	5,485,849	check	\$ 0.06944
COMMODITY			
Schedule 101	2,046,635	0.33052	\$ 676,453.80
Schedule 111	1,287,109	0.33052	\$ 425,415.27
Schedule 112	0	0.33052	\$ -
Schedule 121	364,418	0.33052	\$ 120,447.44
Schedule 122	28,500	0.33052	\$ 9,419.82
Schedule 131	0	0.33052	\$ -
Schedule 132	49,431	0.33052	\$ 16,337.93
Total Commodity	3,776,093		\$ 1,246,074.26
	3,776,093	check	\$ 0.33052

Expense Calculation		Deferral Calculation	
Total Current Demand Costs (excluding refund)	\$ 2,273,510.75	Total Deferral Expenses from above	\$ 330,741.80
Total Commodity Costs to be Allocated	\$ 682,280.58	PGA Deferral Revenue from above	\$ (688,146.32)
Imbalance Cost Washington	\$ 13,272.43	Adjustments	\$ -
Imbalance Cost Idaho	\$ 6,960.55	Amount to be Deferred	\$ (57,404.52)
Total Commodity Costs before refund	\$ 601,808.03	(overcollected)/undercollected	\$ 112,699.18
Total	\$ 3,206,060.56	(rebate)/surcharge	\$ -

JET Entry	
Debits	\$ 847,948.30
Credits	\$ (847,948.30)

Washington/Idaho Gas Costs	GL Account	Aug-13 Costs	
Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$ (4,366,568.89)	(4,366,638.61)
JP Withdrawals	808100 GD AN	\$ 301,417.59	
Total JP	164100 GD AN	\$ (4,065,151.30)	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (69.62)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 97.95	301,515.54
Total Clay Basin	164115 GD AA	\$ 28.33	
Total Net Storage (Injections)/Withdrawals		\$ (4,065,122.97)	
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$ 8,052,966.16	
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,281,788.91	
Variable Demand (Transport) Costs	804002 GD AN	\$ 40,704.21	
Hedge Activity	804010 GD AN	\$ 62,384.32	
Financial Settlements	804600 GD AN	\$ 129,672.25	
Interco Purchase from Thermal	804730 GD AN	\$ 2,722,367.47	
Cochran Credit	811000 GD AN	\$ (37,727.49)	
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$ 13,272.43	
ID Imbalance from DJ 436	804000 GD AN	\$ 6,960.55	
M Chemical Accrual	804000 GD AN	\$ 5,000.00	
Broker Fees DJ 471	804017 GD AN	\$ 17,562.11	
Newedge Journal DJ 473	804017 GD AN	\$ 1,551.67	
Mizuho Journal DJ 473	804017 GD AN	\$ 1,017.30	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 GD AN	\$ (5,518,058.18)	
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)	
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,278.16)	
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		\$ (3,206,060.58)	Tie to Deferral Entry
	483600 GD AN	\$ 19,197.02	Input fr GLE Sales
	483000 GD AN	\$ (3,129,083.81)	Input fr GLE Sales
	483730 GD AN	\$ (2,408,171.39)	Input fr GLE Sales
		(5,518,058.18)	

Journal # 430 Entry	Dr.	Cr.	
232130.ZZ.ZZ	\$ 8,703,299.10	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150.ZZ.ZZ	\$ -	\$ (8,703,299.10)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600.ZZ.ZZ	\$ -	\$ (5,145,837.12)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620.ZZ.ZZ	\$ 5,145,837.12	\$ -	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	\$ -	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ -	Provide Bookout dollars offset
804000.GD.AN	\$ 5,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (5,000.00)	AN Odorization Expense Accrual
142600.ZZ.ZZ	\$ -	\$ (134,281.42)	Reclass/Rounding
232130.ZZ.ZZ	\$ 125,982.72	\$ -	Reclass/Rounding
232620.ZZ.ZZ	\$ 8,295.85	\$ -	Reclass
903000.CD.AA	\$ 2.85	\$ -	Bank Fees/Rounding
Total Other Adj	\$ 13,988,417.64	\$ (13,988,417.64)	

Total from GLE	\$ 17,656,550.16	\$ (17,656,550.16)
Total DJ 430	\$ 31,644,967.80	\$ (31,644,967.80)



Gas by GL Account - Estimate

Page: 1
 Print Date: 09/06/13
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 Database: NUCUT
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Accounting Month: 201308
 Direction: ALL
 Service Code: GD
 Strategy: ALL
 Jurisdiction: AN
 Deal Type: ALL
 Counter Party: ALL
 Exclude Intra-Co Heat Rate: Y
 Deal Number Exclusions: N

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT		TOTAL USD
				PRIOR PERIOD	CURRENT MONTH	

GD

PURCHASE

Physical Gas Purchase LDC AN

BP Canada Energy Group ULC	ACCTGS			(\$12,813.86)		(\$12,813.86)
BP Canada Energy Group ULC	GAS		223,827		\$534,067.52	\$534,067.52
BP Canada Energy Group ULC	GAS			(\$2,157.32)		(\$2,157.32)
Cargill Inc.	GAS		3,000		\$10,245.00	\$10,245.00
IGI Resources Inc.	GAS		48,050		\$183,671.13	\$183,671.13
Macquarie Energy Canada Ltd	GAS		48,050		\$145,711.63	\$145,711.63
Macquarie Energy LLC	GAS		142,500		\$443,837.50	\$443,837.50
Natural Gas Exchange, Inc.	ACCTGS			(\$34,785.02)		(\$34,785.02)
Natural Gas Exchange, Inc.	GAS		2,390,978		\$6,762,295.38	\$6,762,295.38
Puget Sound Energy, Inc.	GAS		7,245		\$22,894.20	\$22,894.20
001-804000-GD-AN-DL	TOTALS:		2,863,650	(\$49,756.20)	\$8,102,722.36	\$8,052,966.16

Gas Transportation AN

Gas Transmission Northwest Corporation	TPORT				\$219,365.92	\$219,365.92
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				(\$3,479.42)	(\$3,479.42)
Northwest Pipeline Corporation	TPORT				\$4,571,050.33	\$4,571,050.33
Northwest Pipeline Corporation-->Avista Corporation	TPORT				(\$2,315,990.78)	(\$2,315,990.78)
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				(\$482,980.00)	(\$482,980.00)
Northwest Pipeline Corporation-->Clearwater Paper Corporation	TPORT				(\$42,705.60)	(\$42,705.60)
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				(\$171,585.00)	(\$171,585.00)
Northwest Pipeline Corporation-->Enserco Energy LLC	TPORT				(\$3,325.00)	(\$3,325.00)
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				(\$142,987.50)	(\$142,987.50)
Northwest Pipeline Corporation-->Noble America Gas & Power Corp.	TPORT				(\$1,750.00)	(\$1,750.00)
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				(\$102,391.76)	(\$102,391.76)
Spectra Energy - Westcoast Energy Inc.	ACCTSP				\$5,379.70	\$5,379.70
Spectra Energy - Westcoast Energy Inc.	TPORT				\$120,737.11	\$120,737.11
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$1,364.66		\$1,364.66
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			(\$4,200.43)		(\$4,200.43)
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$205,527.18	\$205,527.18
TransCanada Nova Gas Transmission Ltd.	ACCTGS			(\$10,445.67)		(\$10,445.67)
TransCanada Nova Gas Transmission Ltd.	TPORT				\$440,205.17	\$440,205.17
001-804001-GD-AN-DL	TOTALS:			(\$13,281.44)	\$2,295,070.35	\$2,281,788.91

Variable Transport Charges AN

Gas Transmission Northwest Corporation	TPORT				\$7,656.91	\$7,656.91
Northwest Pipeline Corporation	TPORT				\$90,433.89	\$90,433.89
Northwest Pipeline Corporation	ACCTSP			(\$57,386.59)		(\$57,386.59)
Spectra Energy - Westcoast Energy Inc.	TPORT			\$0.00		\$0.00
Spectra Energy - Westcoast Energy Inc.	TPORT				\$0.00	\$0.00
Spectra Energy - Westcoast Energy Inc.	ACCTGS			\$0.00		\$0.00
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			\$0.00		\$0.00
TransCanada Foothills Pipe Lines Ltd.	TPORT				\$0.00	\$0.00
001-804002-GD-AN-DL	TOTALS:			(\$57,386.59)	\$98,090.80	\$40,704.21

Gas Cost - FX Hedge AN

Avista Corporation	ACCTGS				\$62,384.32	\$62,384.32
001-804010-GD-AN-DL	TOTALS:				\$62,384.32	\$62,384.32

Σ ① 2,322,493.12

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

Balance 04-30-2013 (793,525.54)

WA 191000 Recoverable Gas Costs Amortized			
May-13			
	Total	Rates	Amortization
Schedule 101	4,182,901	0.03395	\$ 142,009.49
Schedule 111	1,970,725	0.03060	\$ 60,304.19
Schedule 112	0		\$ -
Schedule 121	339,319	0.02998	\$ 10,172.78
Schedule 122	0		\$ -
Schedule 131	0	0.05739	\$ -
Schedule 132	0		\$ -
Schedule 146	1,979,128		\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>8,472,073</u>		\$ 212,486.46
	8,472,073	Adj	-
			\$ 212,486.46
		Subtotal	(581,039.08)
Interest		3.25%	(\$1,861.39)
Balance		05-31-2013	(582,900.47)

May-13			
JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		\$0.00
Total Interest Expense	431600 GD WA	1,861.39	
Total WA Amortization Expense	805110 GD WA		(212,486.46)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	210,625.07	

interest check
(\$1,861.39)

WA 191000 Recoverable Gas Costs Amortized			
Jun-13			
	Total	Rates	Amortization
Schedule 101	2,800,295	0.03395	\$ 95,070.02
Schedule 111	1,678,252	0.03060	\$ 51,354.51
Schedule 112	0		\$ -
Schedule 121	339,158	0.02998	\$ 10,167.96
Schedule 122	0		\$ -
Schedule 131	0	0.05739	\$ -
Schedule 132	0		\$ -
Schedule 146	1,585,130		\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>6,402,835</u>		\$ 156,592.48
	6,402,835	Adj	-
			\$ 156,592.48
		Subtotal	(426,307.99)
Interest		3.25%	(\$1,366.64)
Balance		06-01-2013	(427,674.63)

Jun-13			
JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		\$0.00
Total Interest Expense	431600 GD WA	1,366.64	
Total WA Amortization Expense	805110 GD WA		(156,592.48)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	155,225.84	

interest check
(\$1,366.64)

WA 191000 Recoverable Gas Costs Amortized			
Jul-13			
	Total	Rates	Amortization
Schedule 101	2,082,299	0.03395	\$ 70,694.05
Schedule 111	1,140,112	0.03060	\$ 34,887.43
Schedule 112	0		\$ -
Schedule 121	304,732	0.02998	\$ 9,135.87
Schedule 122	0		\$ -
Schedule 131	0	0.05739	\$ -
Schedule 132	0		\$ -
Schedule 146	1,657,043		\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>5,184,186</u>		\$ 114,717.34
	5,184,186	Adj	-
			\$ 114,717.34
		Subtotal	(312,957.29)
Interest		3.25%	(\$1,002.94)
Balance		07-01-2013	(313,960.23)

Jul-13			
JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		\$0.00
Total Interest Expense	431600 GD WA	1,002.94	
Total WA Amortization Expense	805110 GD WA		(114,717.34)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	113,714.40	

interest check
(\$1,002.94)

WA 191000 Recoverable Gas Costs Amortized			
Aug-13			
	Total	Rates	Amortization
Schedule 101	2,046,635	0.03395	\$ 69,483.26
Schedule 111	1,287,109	0.03060	\$ 39,385.54
Schedule 112	0		\$ -
Schedule 121	364,418	0.02998	\$ 10,925.25
Schedule 122	0		\$ -
Schedule 131	0	0.05739	\$ -
Schedule 132	0		\$ -
Schedule 146	1,709,756		\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>5,407,918</u>		\$ 119,794.05
	5,407,918	Adj	-
			\$ 119,794.05
		Subtotal	(194,166.18)
Interest		3.25%	(\$688.09)
Balance		08-01-2013	(194,854.27)

Aug-13			
JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		\$0.00
Total Interest Expense	431600 GD WA	688.09	
Total WA Amortization Expense	805110 GD WA		(119,794.05)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	119,105.96	

interest check
(\$688.09)

Amortization of IP Deferral

Balance 12-31-2012 280,640.39

WA 191026 WA GRC JACKSON PRAIRIE DEFERRAL				
Jan-13				
		Volumes	Rates	Amortization
		Total		
Schedule	101	22,136,409	(0.00219)	\$ (46,479.74)
Schedule	111	7,625,225	(0.00219)	\$ (16,480.24)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	606,431	(0.00219)	\$ (1,328.08)
Schedule	122	89,748	(0.00219)	\$ (187.79)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	161,236	(0.00219)	\$ (331.21)
Schedule	146	3,692,356	(0.00020)	\$ (736.47)
Current Month Amortization		34,187,405		\$ (67,542.53)
		34,187,405		\$ (67,542.53)

Balance 01-31-2013 213,097.86

WA 191026 WA GRC JACKSON PRAIRIE DEFERRAL				
Feb-13				
		Volumes	Rates	Amortization
		Total		
Schedule	101	16,585,316	(0.00219)	\$ (36,321.84)
Schedule	111	5,716,466	(0.00219)	\$ (12,519.06)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	416,473	(0.00219)	\$ (912.09)
Schedule	122	94,668	(0.00219)	\$ (207.10)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	172,051	(0.00219)	\$ (378.79)
Schedule	146	2,866,846	(0.00020)	\$ (573.17)
Current Month Amortization		25,650,723		\$ (60,910.05)
		25,650,723		\$ (60,910.05)

Balance 02-28-2013 162,187.81

WA 191026 WA GRC JACKSON PRAIRIE DEFERRAL				
Mar-13				
		Volumes	Rates	Amortization
		Total		
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	135,234	(0.00219)	\$ (296.21)
Schedule	146	2,772,085	(0.00020)	\$ (554.42)
Current Month Amortization		21,171,739		\$ (40,848.66)
		21,171,739		\$ (40,848.66)

Balance 03-31-2013 121,338.15

WA 191026 WA GRC JACKSON PRAIRIE DEFERRAL				
Apr-13				
		Volumes	Rates	Amortization
		Total		
Schedule	101	8,688,958	(0.00219)	\$ (19,031.00)
Schedule	111	3,666,435	(0.00219)	\$ (8,027.30)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	375,875	(0.00219)	\$ (822.74)
Schedule	122	67,054	(0.00219)	\$ (146.85)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	126,416	(0.00219)	\$ (276.85)
Schedule	146	2,439,162	(0.00020)	\$ (487.83)
Current Month Amortization		15,363,701		\$ (28,782.67)
		15,363,701		\$ (28,782.67)

Balance 04-30-2013 92,545.88

WA 191026 WA GRC JACKSON PRAIRIE DEFERRAL				
May-13				
		Volumes	Rates	Amortization
		Total		
Schedule	101	4,782,801	(0.00219)	\$ (9,160.55)
Schedule	111	1,876,725	(0.00219)	\$ (4,315.89)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	339,319	(0.00219)	\$ (743.11)
Schedule	122	57,247	(0.00219)	\$ (126.37)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	107,592	(0.00219)	\$ (236.63)
Schedule	146	1,879,128	(0.00020)	\$ (395.83)
Current Month Amortization		8,636,912		\$ (14,876.37)
		8,636,912		\$ (14,876.37)

Balance 06-31-2013 77,669.21

WA 191026 WA GRC JACKSON PRAIRIE DEFERRAL				
Jun-13				
		Volumes	Rates	Amortization
		Total		
Schedule	101	2,800,298	(0.00219)	\$ (6,132.85)
Schedule	111	1,678,252	(0.00219)	\$ (3,675.37)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	339,158	(0.00219)	\$ (742.76)
Schedule	122	42,891	(0.00219)	\$ (93.93)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	77,535	(0.00219)	\$ (169.80)
Schedule	146	1,686,130	(0.00020)	\$ (317.03)
Current Month Amortization		6,523,261		\$ (11,131.63)
		6,523,261		\$ (11,131.63)

Balance 06-01-2013 66,437.67

WA 191026 WA GRC JACKSON PRAIRIE DEFERRAL				
Jul-13				
		Volumes	Rates	Amortization
		Total		
Schedule	101	2,082,289	(0.00219)	\$ (4,560.23)
Schedule	111	1,140,112	(0.00219)	\$ (2,496.85)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	304,732	(0.00219)	\$ (667.36)
Schedule	122	30,928	(0.00219)	\$ (67.73)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	74,633	(0.00219)	\$ (163.45)
Schedule	146	1,657,043	(0.00020)	\$ (331.41)
Current Month Amortization		5,289,747		\$ (8,287.83)
		5,289,747		\$ (8,287.83)

Balance 07-01-2013 68,150.64

WA 191026 WA GRC JACKSON PRAIRIE DEFERRAL				
Jul-13				
		Volumes	Rates	Amortization
		Total		
Schedule	101	2,046,638	(0.00219)	\$ (4,482.13)
Schedule	111	1,267,109	(0.00219)	\$ (2,816.77)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	364,418	(0.00219)	\$ (798.08)
Schedule	122	28,500	(0.00219)	\$ (62.42)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	49,431	(0.00219)	\$ (108.25)
Schedule	146	1,709,796	(0.00020)	\$ (341.99)
Current Month Amortization		5,485,848		\$ (8,611.59)
		5,485,848		\$ (8,611.59)

Balance 08-01-2013 48,539.05

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	\$ 40,848.66		
WA GRC Jackson Prairie Deferral	191025 GD WA			(40,848.66)

Apr-13				
JOURNAL ENTRY				
			dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 28,782.57		
WA GRC Jackson Prairie Deferral	191025 GD WA			(28,782.57)

May-13				
JOURNAL ENTRY				
			dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 14,876.37		
WA GRC Jackson Prairie Deferral	191025 GD WA			(14,876.37)

Jun-13				
JOURNAL ENTRY				
			dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 11,131.53		
WA GRC Jackson Prairie Deferral	191025 GD WA			(11,131.53)

Jul-13				
JOURNAL ENTRY				
			dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 8,287.83		
WA GRC Jackson Prairie Deferral	191025 GD WA			(8,287.83)

Jul-13				
JOURNAL ENTRY				
			dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 8,611.59		
WA GRC Jackson Prairie Deferral	191025 GD WA			(8,611.59)

Washington Sales Volumes

August-13 Description	Schedule	August-13 Billed	July-13 Unbilled	August-13 Unbilled	August-13 Net Unbilled	Total	Notes
Schedule SumApry for Commodity Deferral :							
Firm	101	1,994,193	1,535,630	1,588,072	52,442	2,046,635	
Firm	111	1,168,406	751,452	870,155	118,703	1,287,109	
Firm	112	0	0	0	0	0	
Firm	121	310,762	192,140	245,796	53,656	364,418	
Firm	122	28,500	0	0	0	28,500	
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	49,431	0	0	0	49,431	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		3,551,292	2,479,222	2,704,023	224,801	3,776,093	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
Firm	146	1,646,235	1,623,180	1,686,701	63,521	1,709,756	
Firm	146	1,646,235	1,623,180	1,686,701	63,521	1,709,756	
Total 147 & 148 Transportation Sales							
Firm	147	418,090	0	0	0	418,090	
Firm	148	3,107,333	3,107,333	3,269,302	161,969	3,269,302	
Firm	148	3,525,423	3,107,333	3,269,302	161,969	3,687,392	
Total sales		8,722,950	7,209,735	7,650,026	450,291	9,173,241	
Schedule SumJuny for Demand Deferral:							
Firm	101	1,994,193	1,535,630	1,588,072	52,442	2,046,635	
Firm	111	1,168,406	751,452	870,155	118,703	1,287,109	
Firm	112	0	0	0	0	0	
Firm	121	310,762	192,140	245,796	53,656	364,418	
Firm	122	28,500	0	0	0	28,500	
Interruptible	131	0	0	0	0	0	
Interruptible	132	49,431	0	0	0	49,431	
Transportation	146	1,646,235	1,623,180	1,686,701	63,521	1,709,756	
Transportation	146	5,197,527	4,102,402	4,390,724	288,322	5,485,949	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation.
Schedule SumJuny for Commodity and Demand Amortization:							
Firm	101	1,994,193	1,535,630	1,588,072	52,442	2,046,635	
Firm	111	1,168,406	751,452	870,155	118,703	1,287,109	
Firm	121	310,762	192,140	245,796	53,656	364,418	
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
Firm	131	0	0	0	0	0	Special amortization rate
Interruptible	132	0	0	0	0	0	Special amortization rate
Transportation	146	1,646,235	1,623,180	1,686,701	63,521	1,709,756	
Transportation	146	5,119,596	4,102,402	4,390,724	288,322	5,407,918	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	28,500	0	0	0	28,500	Annual lump sum amortization
Interruptible	132	49,431	0	0	0	49,431	Annual lump sum amortization
Total Firm Sales							
Total Interruptible Sales		3,501,861	2,479,222	2,704,023	224,801	3,726,862	
Total Transportation Sales (Schedule 146)		49,431	0	0	0	49,431	
Total Transportation Sales (Schedule 147 & 148)		1,646,235	1,623,180	1,686,701	63,521	1,709,756	
Total Transportation Sales (Schedule 147 & 148)		3,525,423	3,107,333	3,269,302	161,969	3,687,392	
Check total sales		8,722,950	7,209,735	7,650,026	450,291	9,173,241	
Check total sales		8,722,950	7,209,735	7,650,026	450,291	9,173,241	

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201308 , State Code : WA

Accounting Period:201308		State Code:WA					
Rate Schedule Num	Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
101	01 RESIDENTIAL	135,460	1,837,428	2,453,767	135,562	70,684,742	62,431,039
	21 FIRM COMMERCIAL	11,969	152,887	214,013	12,009	12,024,430	10,284,800
	31 FIRM- INDUSTRIAL	86	1,111	1,539	88	135,733	114,196
	80 INTERDEPARTMENT REVENUE	31	2,767	2,492	31	66,247	55,480
	Total 101	147,546	1,994,193	2,671,812	147,690	82,911,152	72,885,514
111	01 RESIDENTIAL	250	92,633	77,604	249	2,135,872	1,501,782
	21 FIRM COMMERCIAL	2,162	997,727	843,653	2,184	28,153,818	19,335,233
	31 FIRM- INDUSTRIAL	45	77,279	54,551	46	1,211,031	803,690
	80 INTERDEPARTMENT REVENUE	11	767	1,920	11	188,036	127,374
	Total 111	2,468	1,168,406	977,727	2,490	31,688,757	21,768,078
121	21 FIRM COMMERCIAL	24	279,330	175,370	24	3,287,413	2,007,123
	31 FIRM- INDUSTRIAL	3	31,432	20,013	2	214,752	134,548
	Total 121	27	310,762	195,383	26	3,502,165	2,141,671
122	21 FIRM COMMERCIAL	2	28,500	18,787	2	478,703	298,091
132	22 INTERRUPTIBLE COMMERCIAL	2	49,431	29,484	2	894,148	515,407
146	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	17	486,909	43,052	18	9,498,695	736,197
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	24	1,159,326	93,796	25	10,544,581	814,169
	Total 146	41	1,646,235	136,849	43	20,043,276	1,550,366
147	93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	3	418,090	8,742	3	961,226	20,099
148	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	1	398,907	4,189	1	7,244,943	74,049
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	6	2,708,426	84,474	5	23,753,424	741,430
	Total 148	7	3,107,333	88,663	6	30,998,367	815,480
158	01 RESIDENTIAL	0	0	88,341	0	0	2,332,539
	17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	0	0	0	546
	21 FIRM COMMERCIAL	0	0	52,899	0	0	1,312,342
	22 INTERRUPTIBLE COMMERCIAL	0	0	1,836	0	0	31,908
	31 FIRM- INDUSTRIAL	0	0	473	0	0	18,625
	80 INTERDEPARTMENT REVENUE	0	0	2	0	0	640
	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	0	0	3,154	0	0	48,022
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	0	0	2,807	0	0	25,467
	Total 158	0	0	149,511	0	0	3,770,089
158A	01 RESIDENTIAL	0	0	-1	0	0	-36
	21 FIRM COMMERCIAL	0	0	-25	0	0	-456
	Total 158A	0	0	-26	0	0	-492
199	17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	0	0	0	0
	19 THEFT OF SERVICE-GAS	0	0	0	0	0	68
	88 MISC-SERVICING CUSTOMER INSTALLS	0	0	696	0	0	8,819
	Total 199	0	0	696	0	0	8,887
Total WA		150,096	8,722,950	4,277,628	150,262	171,477,794	103,773,191
Total WA		150,096	8,722,950	4,277,628	150,262	171,477,794	103,773,191

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-matts/interest-rates.asp			<u>OLD</u>	07-01-2013	09-30-2013	3.25%
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.35949	11-01-2012	Next PGA filing	
Demand Rate		101	Debit	\$0.10868	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	\$0.02998	11-01-2012	Next PGA filing	
		121	Debit	\$0.02647	11-01-2012	Next PGA filing	
		122	Credit	\$0.05739	11-01-2012	Next PGA filing	
		131	Debit	\$0.04577	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	\$0.00005	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> Commodity Rate (Without GTI)	191010 GD ID	101 - 132		\$0.36042	10-01-2012	Next PGA filing	
Demand Rate		101 - 122		\$0.11135	10-01-2012	Next PGA filing	
<u>ID Commodity & Demand Amortization Rates</u>	191000 GD ID	101	Debit	\$0.02874	10-01-2012	Next PGA filing	
		111	Debit	\$0.02874	10-01-2012	Next PGA filing	
		131	Debit	\$0.03302	10-01-2012	Next PGA filing	