



October 23, 2013

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

2013 OCT 25 AM 8:13
REGISTRATION
DIVISION

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 September 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: 201209

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Marcus Garbarino

Last Saved: 10/04/2012 1:33 PM

Type: C

Submitted by: Marcus Garbarino

Approval Requested: 10/04/2012 1:35 PM

Category: DJ


Approved by:

Currency: USD

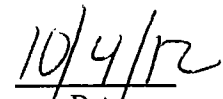
Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	397,286.21		WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		414,373.96	WA CURRENT PERIOD DEFERRAL EXP
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	17,087.75		WA DEFERRAL INTEREST EXP
40	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		5,338.27	WA AMORT INTEREST INC
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		115,779.14	WA AMORT EXP
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	121,117.41		WA RECOVERABLE GAS COSTS AMORTIZED
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		1,797.28	ID DEFERRAL
80	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL		1,143.16	ID CURRENT PERIOD DEFERRAL EXP
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,940.44		ID DEFERRAL INTEREST EXP
100	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		639.70	ID AMORT INTEREST INC
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		68,072.93	ID AMORT EXP
120	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	68,712.63		ID RECOVERABLE GAS COSTS AMORTIZED
130	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL	1,894.06		Amortization of JP O&M Deferral
140	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL		1,894.06	Amortization of JP O&M Deferral
Totals:						609,038.50	609,038.50	

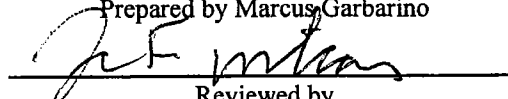
Explanation:

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.

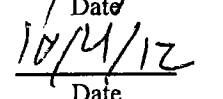


Prepared by Marcus Garbarino


Date



Reviewed by


Date

Approved for Entry
Corporate Accounting use Only

Date

Washington/Idaho Gas Costs		Sep-12
Demand (Transportation) Costs		
NWP Fixed		\$ 4,128,388.30
NWP Variable		\$ 14,885.80
NWP Capacity Release		\$ (2,976,298.84)
NWP Total (excluding Refund)		\$ 1,166,787.36
GTN Fixed		\$ 212,099.84
GTN Variable		\$ 6,576.80
GTN Capacity Release		\$ (3,367.18)
Current Month Estimate		\$ 215,309.46
Transcanada Foothills (BC System) Fixed		\$ 275,172.86
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 275,172.96
NOVA (AB System) Fixed		\$ 487,297.81
NOVA (AB System) Variable		\$ -
NOVA Total		\$ 487,297.81
Spectra Westcoast Fixed		\$ 112,810.02
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 112,810.02
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		\$ 2,257,377.41
WA/ID Buy/Sell Transportation Recovery		\$ (8,011.63)
Total Demand Costs	804001 GD AN	\$ 2,249,365.78
less variable costs charged to Commodity		\$ (21,262.70)
Total Demand Costs to be Allocated		\$ 2,228,103.08
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 8,635,457.51
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (86,049.92)
Financial Settlements	804800 GD AN	\$ 465,121.54
Foreign Exchange Hedge Activity	804010 GD AN	\$ 40,019.16
Interco Purchase from Thermal	804730 GD AN	\$ 654,277.00
Total Commodity Costs from Purchase Journals		\$ 9,708,826.29
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ (134,015.48)
FAFB Commodity for Anderson Elementary/L:	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphalt	804000 GD AN	\$ -
GST	804000 GD AN	\$ 41,038.52
Broker Fees	804017 GD AN	\$ 21,024.19
Newedge Broker Fees	804017 GD AN	\$ 4,086.81
plus variable costs from Demand		\$ 21,262.70
WA/ID Off System Revenue		\$ (7,917,440.72)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)
Total Commodity Costs to be Allocated		\$ 1,244,781.31
WA Imbalance	804000 GD AN	\$ (7,032.91)
ID Imbalance	804000 GD AN	\$ (4,042.94)
Total Deferred Commodity Costs:		\$ 1,233,705.46
Total Net Gas Costs		\$ 3,461,808.54
From DJ 430		\$ 3,461,808.54
Check		\$ -

Sep-12	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation		69.58%	30.42%	63.13%	36.87%
Total Current Demand Costs (excluding refund)	\$ 2,228,103.08	\$ 1,550,314.12	\$ 677,788.96		
Total Commodity Costs to be Allocated	\$ 1,244,781.31			\$ 785,814.33	\$ 458,966.98
Imbalance Cost Washington	\$ (7,032.91)			\$ (7,032.91)	
Imbalance Cost Idaho	\$ (4,042.94)				\$ (4,042.94)
Total Commodity Costs before refund	\$ 1,233,705.46			\$ 778,781.42	\$ 454,924.04
Total	\$ 3,461,808.54	\$ 1,550,314.12	\$ 677,788.96	\$ 778,781.42	\$ 454,924.04
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	2,325,300	0.10868	\$ 252,713.60	Schedule 101	1,266,493	0.11135	\$ 141,024.00
Schedule 111	1,414,013	0.10539	\$ 149,022.83	Schedule 111	1,102,085	0.11135	\$ 122,717.16
Schedule 112	0	0.10539	\$ -	Schedule 112	14,731	0.11135	\$ 1,640.30
Schedule 121	295,386	0.08875	\$ 26,215.51	Schedule 121	0	0.11135	\$ -
Schedule 122	58,752	0.08875	\$ 5,214.24	Schedule 122	0	0.11135	\$ -
Schedule 131	0	0.08795	\$ -	Total Demand	2,383,309		\$ 285,381.46
Schedule 132	21,285	0.08795	\$ 1,446.32		2,383,309 check		\$ 0.11135
Schedule 146	1,671,569	0.00054	\$ 902.65				
Total Demand	5,786,305		\$ 435,515.14				
	5,786,305 check		\$ 0.07527				
COMMODITY				COMMODITY			
Schedule 101	2,325,300	0.35949	\$ 835,922.10	Schedule 101	1,266,493	0.36042	\$ 458,469.41
Schedule 111	1,414,013	0.35949	\$ 508,323.53	Schedule 111	1,102,085	0.36042	\$ 397,213.48
Schedule 112	0	0.35949	\$ -	Schedule 112	14,731	0.36042	\$ 5,309.35
Schedule 121	295,386	0.35949	\$ 106,188.31	Schedule 121	0	0.36042	\$ -
Schedule 122	58,752	0.35949	\$ 21,120.76	Schedule 122	0	0.36042	\$ -
Schedule 131	0	0.35949	\$ -	Schedule 131	0	0.36042	\$ -
Schedule 132	21,285	0.35949	\$ 7,651.74	Schedule 132	19,886	0.36042	\$ 7,196.15
Total Commodity	4,114,736		\$ 1,479,206.44	Total Commodity	2,403,275		\$ 866,188.38
	4,114,736 check		\$ 0.35949		2,403,275 check		\$0.36042

Deferral Calculation	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ 778,781.42	\$ 1,550,314.12	\$ 454,924.04	\$ 677,788.96	\$ 3,461,808.54
PGA Deferral Revenue from above	\$ (1,478,208.44)	\$ (435,515.14)	\$ (886,188.38)	\$ (285,381.46)	\$ (3,046,291.42)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ 415,517.12
Amount to be Deferred	\$ (700,425.02)	\$ 1,114,798.98	\$ (411,264.34)	\$ 412,407.50	\$ 415,517.12
WA Total		414,373.96			
ID Total				1,143.16	

JET Entry	
Debits	Credits
609,038.50	(609,038.50)

Washington/Idaho Gas Costs	GL Account	Sep-12 Costs	
Nucleus Storage acct. JPRAIREAN -100408			
JP Injections	808200 GD AN	\$ (1,932,314.80)	(1,932,314.80)
JP Withdrawals	808100 GD AN	\$ 1,797,385.50	
Total JP	164100 GD AN	\$ (134,929.30)	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 913.82	1,798,299.32
Total Clay Basin	164115 GD AA	\$ 913.82	
Total Net Storage (Injections)/Withdrawals		\$ (134,015.48)	
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$ 8,635,457.51	
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,236,114.71	
Variable Demand (Transport) Costs	804002 GD AN	\$ 21,262.70	
Hedge Activity	804010 GD AN	\$ 40,019.16	
Financial Settlements	804600 GD AN	\$ 465,121.54	
Interco Purchase from Thermal	804730 GD AN	\$ 654,277.00	
Cochran Credit	811000 GD AN	\$ (86,049.92)	
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$ (7,032.91)	
ID Imbalance from DJ 436	804000 GD AN	\$ (4,042.94)	
Broker Fees DJ 471	804017 GD AN	\$ 21,024.19	
Newedge Journal DJ 473	804017 GD AN	\$ 4,086.81	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483700	\$ (7,917,440.72)	
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)	
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,011.63)	
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$ 41,038.52	
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		\$ 3,461,808.54	Tie to Deferral Entry
483600 GD AN	\$ 157,359.40	Input fr GLE Sales	
483000 GD AN	\$ (4,726,304.25)	Input fr GLE Sales	
483730 GD AN	\$ (3,348,495.87)	Input fr GLE Sales	
		(7,917,440.72)	

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 2,939,780.28	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (2,939,780.28)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (3,355,996.58)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 3,355,996.58	\$ -	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	\$ 12,937.50	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (12,937.50)	Provide Bookout dollars offset
134120 ZZ ZZ	\$ -	\$ (1,162.50)	Correction of Shell SWAP classification
143020 ZZ ZZ	\$ -	\$ (8,749.38)	Accrue GST - Cochrane
143025 ZZ ZZ	\$ 16,677.74	\$ -	Correct classification of HST - Spectra
142600 ZZ ZZ	\$ 0.07	\$ -	To correct rounding of payables and receivables balances
232130 ZZ ZZ	\$ -	\$ (54.14)	To correct rounding of payables and receivables balances
232130 ZZ ZZ	\$ 1,162.50	\$ -	Correction of Shell SWAP classification
232130 ZZ ZZ	\$ -	\$ (16,677.74)	Correct classification of HST - Spectra
232130 ZZ ZZ	\$ 174,987.69	\$ -	Accrue Invoice - Cochrane
232130 ZZ ZZ	\$ 8,749.38	\$ -	Accrue GST - Cochrane
232620 ZZ ZZ	\$ -	\$ (0.02)	To correct rounding of payables and receivables balances
811000.GD.AN	\$ -	\$ (86,049.92)	Accrue Invoice - Cochrane
811000 GD OR	\$ -	\$ (21,095.12)	Accrue Invoice - Cochrane
456015 ED AN	\$ -	\$ (67,842.65)	Accrue Invoice - Cochrane
903000.CD.AA	\$ 54.09	\$ -	To correct rounding of payables and receivables balances
Total Other Adj	\$ 6,510,345.83	\$ (6,510,345.83)	

Total from GLE \$ 13,985,481.24 \$ (13,985,481.24)
Total DJ 430 \$ 20,495,827.07 \$ (20,495,827.07)

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

	Total Acct 191010	Commodity Deferral	Demand Deferral		
6-12 Current Mo Deferrals	(312,083.20)	(1,180,850.54)	868,767.33	0.00	0.00
Misc Adjustment	0.00		0.00		
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(19,406.23)			(19,406.23)	
6-12 Ending Balance	(7,340,824.01)	(4,103,157.07)	(3,134,193.98)	(103,472.98)	0.00
7-12 Current Mo Deferrals	488,124.44	(651,975.46)	1,140,099.90	0.00	0.00
Misc Adjustment	0.00		0.00		
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(19,220.40)			(19,220.40)	
7-12 Ending Balance	(6,871,919.87)	(4,755,132.53)	(1,994,094.06)	(122,693.38)	0.00
8-12 Current Mo Deferrals	373,515.14	(815,431.08)	1,188,946.22	0.00	0.00
Misc Adjustment	0.00		0.00		
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(18,105.65)			(18,105.65)	
8-12 Ending Balance	(6,516,510.48)	(5,570,563.61)	(805,147.84)	(140,799.03)	0.00
9-12 Current Mo Deferrals	414,373.96	(700,425.02)	1,114,798.98	0.00	0.00
Misc Adjustment	0.00		0.00		
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(17,087.75)			(17,087.75)	
9-12 Ending Balance	(6,119,224.27)	(6,270,988.63)	309,651.14	(157,886.78)	0.00

WA CURR UNRECOV PGA DEFERRED - Corrected			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	0.00	(331,489.43)
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
WA deferral	191010 GD WA	0.00	(81,320.41)
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
WA deferral	191010 GD WA	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
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	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	355,409.49	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	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED			
2011 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	397,286.21	0.00
Deferral exp	805120 GD WA	0.00	(414,373.96)
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	17,087.75	0.00

3.25%

Prior Period Unrecovered Gas Costs
Washington
191000

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

Balance 06-31-2012 1,625,777.04

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

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	1,888,264.79
Interest		3.25%	\$4,352.33
Balance		06-30-2012	1,692,607.12

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%	\$4,727.62
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

WA 191000 Recoverable Gas Costs Amortized			
Sep-12			
	Total	Rates	Amortization
Schedule 101	2,325,300	0.02942	\$ 68,410.33
Schedule 111	1,414,013	0.02797	\$ 39,549.94
Schedule 112	0	0.00000	\$ -
Schedule 121	295,386	0.02647	\$ 7,818.87
Schedule 122	0	0.00000	\$ -
Schedule 131	0	0.04577	\$ -
Schedule 132	0	0.00000	\$ -
Schedule 146	1,671,569	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp: 146			\$ -
Large Customer			\$ 0.00
	<u>5,706,268</u>		\$ 115,779.14
	5,706,268	Adj	\$ -
			\$ 115,779.14
		Subtotal	2,028,943.64
Interest		3.25%	\$5,338.27
Balance		09-30-2012	2,034,281.91

Sep-12			
JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		(\$5,338.27)
Total Interest Expense	431600 GD WA	0.00	
Total WA Amortization Expense	805110 GD WA		(115,779.14)
Tracker transfer	191010 GD WA	0.00	
WA Recoverable Gas Costs	191000 GD WA	121,117.41	

interest check
\$5,338.27

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		
		Total	Rates	Amortization
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		10,344,255		\$ 3,724.80
		10,344,255		

Balance 05-31-2012 15,658.57

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Jun-12		Volumes		
		Total	Rates	Amortization
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		7,621,084		\$ 2,638.71
		7,621,084		

Balance 06-30-2012 13,019.86

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Jul-12		Volumes		
		Total	Rates	Amortization
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		5,382,755		\$ 1,750.31
		5,382,755		

Balance 07-31-2012 11,269.55

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Aug-12		Volumes		
		Total	Rates	Amortization
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		5,573,361		\$ 1,743.54
		5,573,361		

Balance 08-31-2012 9,526.02

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Sep-12		Volumes		
		Total	Rates	Amortization
Schedule	101	2,325,300	0.00044	\$ 1,023.13
Schedule	111	1,414,013	0.00044	\$ 622.17
Schedule	112	0	0.00044	\$ -
Schedule	121	295,386	0.00044	\$ 129.97
Schedule	122	58,752	0.00044	\$ 25.85
Schedule	131	0	0.00044	\$ -
Schedule	132	21,285	0.00044	\$ 9.37
Schedule	146	1,671,569	0.00005	\$ 83.58
Current Month Amortization		5,786,305		\$ 1,894.06
		5,786,305		

Balance 09-30-2012 7,631.95

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)

Sep-12			
JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 1,894.06	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(1,894.06)

Washington Sales Volumes

September-12 Description	Schedule	September-12 Billed	August-12 Unbilled	September-12 Unbilled	September-12 Net Unbilled	Total	Notes
Schedule SumApry for Commodity Deferral :							
Firm	101	2,118,366	1,578,708	1,785,642	206,934	2,325,300	
Firm	111	1,298,886	901,377	1,016,504	115,127	1,414,013	
Firm	112	0	0	0	0	0	
Firm	121	280,171	255,504	270,719	15,215	295,386	
Firm	122	58,752	0	0	0	58,752	
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	21,285	0	0	0	21,285	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		3,777,460	2,735,589	3,072,865	337,276	4,114,736	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		1,814,407	1,810,342	1,667,504	(142,838)	1,671,569	
Total 147 & 148 Transportation Sales		3,170,783	3,088,399	3,289,730	201,331	3,372,114	
Total sales		8,762,660	7,634,330	8,030,099	395,769	9,168,419	
Schedule SumJuny for Demand Deferral:							
Firm	101	2,118,366	1,578,708	1,785,642	206,934	2,325,300	
Firm	111	1,298,886	901,377	1,016,504	115,127	1,414,013	
Firm	112	0	0	0	0	0	
Firm	121	280,171	255,504	270,719	15,215	295,386	
Firm	122	58,752	0	0	0	58,752	
Interruptible	131	0	0	0	0	0	
Interruptible	132	21,285	0	0	0	21,285	
Transportation	146	1,814,407	1,810,342	1,667,504	(142,838)	1,671,569	
		5,591,867	4,545,931	4,740,369	194,438	5,786,305	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule SumJuny for Commodity and Demand Amortization:							
Firm	101	2,118,366	1,578,708	1,785,642	206,934	2,325,300	Sales for Decoupling amortization
Firm	111	1,298,886	901,377	1,016,504	115,127	1,414,013	
Firm	121	280,171	255,504	270,719	15,215	295,386	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	1,814,407	1,810,342	1,667,504	(142,838)	1,671,569	
		5,511,830	4,545,931	4,740,369	194,438	5,708,268	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	58,752	0	0	0	58,752	Annual lump sum amortization
Interruptible	132	21,285	0	0	0	21,285	Annual lump sum amortization
Total Firm Sales		3,756,175	2,735,589	3,072,865	337,276	4,093,451	
Total Interruptible Sales		21,285	0	0	0	21,285	
Total Transportation Sales (Schedule 146)		1,814,407	1,810,342	1,667,504	(142,838)	1,671,569	
Total Transportation Sales (Schedule 147 & 148)		3,170,783	3,088,399	3,289,730	201,331	3,372,114	
Check total sales		8,762,660	7,634,330	8,030,099	395,769	9,168,419	
		8,762,660	7,634,330	8,030,099		9,168,419	

Accounting Period:201209	State Code:WA
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Rate Schedule Num	Revenue Class	Meters	Usage
101	01 RESIDENTIAL	135,331	1,935,192
	21 FIRM COMMERCIAL	11,909	181,610
	31 FIRM- INDUSTRIAL	89	1,224
	80 INTERDEPART MENT REVENUE	31	340
	Total 101	147,360	2,118,366
111	01 RESIDENTIAL	244	95,619
	21 FIRM COMMERCIAL	2,159	1,109,599
	31 FIRM- INDUSTRIAL	47	91,771
	80 INTERDEPART MENT REVENUE	10	1,897
	Total 111	2,460	1,298,886
112	21 FIRM COMMERCIAL	0	0
	91 COMMERCIAL- TRANS OF GAS FOR OTHERS	0	0
	Total 112	0	0
121	21 FIRM COMMERCIAL	23	262,176
	31 FIRM- INDUSTRIAL	2	17,995
	Total 121	25	280,171
122	21 FIRM COMMERCIAL	3	58,752
	31 FIRM- INDUSTRIAL	0	0

	91 COMMERCIAL- TRANS OF GAS FOR OTHERS	0	0
	92 INDUSTRIAL- TRANS OF GAS FOR OTHERS	0	0
	Total 158	0	0
158A	01 RESIDENTIAL	0	0
	21 FIRM COMMERCIAL	0	0
	Total 158A	0	0
199	19 THEFT OF SERVICE-GAS	0	0
	88 MISC- SERVICING CUSTOMER INSTALLS	0	0
	Total 199	0	0
Total WA		149,903	8,762,650
Total WA		149,903	8,762,650

	92 INDUSTIAL- TRANS OF GAS FOR OTHERS	3	175,904
	Total 146	7	252,288
147	92 INDUSTIAL- TRANS OF GAS FOR OTHERS	1	116,160
158	01 RESIDENTIA L	0	0
	21 FIRM COMMERCIAL	0	0
	22 INTERRUPTI BLE COMMERCIAL	0	0
	31 FIRM- INDUSTRIAL	0	0
	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	0	0
	Total 158	0	0
159	92 INDUSTIAL- TRANS OF GAS FOR OTHERS	1	2,402,240
199	19 THEFT OF SERVICE- GAS	0	0
	88 MISC- SERVICING CUSTOMER INSTALLS	0	0
	Total 199	0	0
Total ID		75,453	4,874,312
Total ID		75,453	4,874,312

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting		Begin Date	End Date	Interest Rates
				OLD	NEW			
WA Interest Rate: 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%
WA Deferral Rates 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	
WA Commodity & Demand Amortization Rates	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	
WA Natural Gas Decoupling Mechanism Amortization	186328 GD WA	101		(\$0.00469)	(\$0.00227)	11-01-2011	Next PGA filing	
WA Jackson Prairie Amortization Rates	191025 GD WA	101-132	Credit		\$0.00044	11-01-2011	Next PGA filing	
		146	Credit		\$0.00005	11-01-2011	Next PGA filing	
ID Interest Rate Customer Deposit Rate changes annually check IPUC website						01-01-2012	12-31-2012	1.00%
ID Deferral Rates 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	
ID Commodity & Demand Amortization Rates	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	