

Avista Corporation Journal Entry

Effective Date: 201310


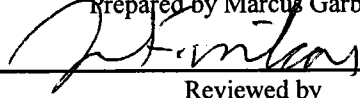
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Team: Resource Accounting
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Currency: USD

Last Saved by: Marcus Garbarino
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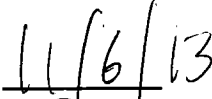
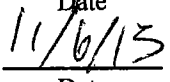
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Explanation:

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

Reviewed by

Approved for Entry
Corporate Accounting use Only


Date

Date

Date

RECEIVED
RECORDS MANAGEMENT
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STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

UG-132093

Washington/Idaho Gas Costs		Oct-13
Demand (Transportation) Costs		
NWP Fixed		\$ 4,571,050.33
NWP Variable		\$ 48,625.82
NWP Capacity Release		\$ (3,340,820.14)
NWP Total (excluding Refund)		\$ 1,279,056.01
GTN Fixed		\$ 289,222.31
GTN Variable		\$ 5,411.52
GTN Capacity Release		\$ (3,479.42)
Current Month Estimate		\$ 291,154.41
Transcanada Foothills (BC System) Fixed		\$ 264,769.19
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 264,769.19
NOVA (AB System) Fixed		\$ 471,520.12
NOVA (AB System) Variable		\$ -
NOVA Total		\$ 471,520.12
Spectra Westcoast Fixed		\$ 152,031.10
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 152,031.10
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		\$ 2,458,530.83
WA/ID Buy/Sell Transportation Recovery		\$ (8,302.72)
Total Demand Costs	804001 GD AN	\$ 2,450,228.11
less variable costs charged to Commodity		\$ (54,037.34)
Total Demand Costs to be Allocated		\$ 2,396,190.77
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 6,270,428.15
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (106,647.37)
Financial Settlements	804600 GD AN	\$ 245,218.34
Foreign Exchange Hedge Activity	804010 GD AN	\$ 2,751.71
Interco Purchase from Thermal	804730 GD AN	\$ 5,784,093.83
Total Commodity Costs from Purchase Journals		\$ 12,185,844.68
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ (734,031.89)
FAFB Commodity for Anderson Elementary/Li	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asphalt	804000 GD AN	\$ -
GST	804000 GD AN	\$ -
M Chemical Accrual	804000 GD AN	\$ 5,000.00
Broker Fees	804017 GD AN	\$ 7,303.26
Newedge Broker Fees	804017 GD AN	\$ 854.24
Mizuho Broker Fees	804017 GD AN	\$ 244.27
plus variable costs from Demand		\$ 54,037.34
WA/ID Off System Revenue		\$ (5,518,241.54)
Terasen/Forus Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)
Total Commodity Costs to be Allocated		\$ 5,511,010.54
WA Imbalance	804000 GD AN	\$ (7,539.53)
ID Imbalance	804000 GD AN	\$ (12,963.71)
Total Deferred Commodity Costs:		\$ 5,490,507.30
Total Net Gas Costs		\$ 7,886,698.07
From DJ 430		\$ 7,886,698.07
Check		

Oct-13		Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation			69.99%	30.01%	69.9000%	30.1000%
Total Current Demand Costs (excluding refund)		\$ 2,396,190.77	\$ 1,677,093.92	\$ 719,096.85		
Total Commodity Costs to be Allocated		\$ 5,511,010.54			\$ 3,852,196.37	\$ 1,658,814.17
Imbalance Cost Washington		\$ (7,539.53)			\$ (7,539.53)	
Imbalance Cost Idaho		\$ (12,963.71)				\$ (12,963.71)
Total Commodity Costs before refund		\$ 5,490,507.30			\$ 3,844,656.84	\$ 1,645,850.46
Total		\$ 7,886,698.07	\$ 1,677,093.92	\$ 719,096.85	\$ 3,844,656.84	\$ 1,645,850.46
check		\$ -	\$ -	\$ -	\$ -	\$ -

WASHINGTON				IDAHO			
Balance Sheet	PGA	PGA	PGA	Balance Sheet	PGA	PGA	PGA
Def Rev Calc	Volumes	Rate	Revenue	Def Rev Calc	Volumes	Rate	Revenue
DEMAND				DEMAND			
Schedule 101	9,244,353	0.10420	\$ 963,261.58	Schedule 101	4,291,264	Manual Calc	\$ 460,202.60
Schedule 111	3,880,001	0.10103	\$ 391,896.50	Schedule 111	1,602,282	Manual Calc	\$ 172,991.15
Schedule 112	0	0.10103	\$ -	Schedule 112	41,900	Manual Calc	\$ 4,422.85
Schedule 121	595,792	0.08530	\$ 50,821.06	Schedule 121	0	Manual Calc	\$ -
Schedule 122	40,500	0.08530	\$ 3,454.65	Schedule 122	0	Manual Calc	\$ -
Schedule 131	0	0.06531	\$ -	Total Demand	5,935,446		\$ 637,616.60
Schedule 132	68,629	0.06531	\$ 4,482.16		5,935,446	check	0.107425221
Schedule 146	2,531,895	0.00054	\$ 1,367.22				
Total Demand	16,361,170		\$ 1,415,383.17				
	16,361,170	check	\$ 0.08651				
COMMODITY				COMMODITY			
Schedule 101	9,244,353	0.33052	\$ 3,055,443.55	Schedule 101	4,291,264	Manual Calc	\$ 1,587,247.22
Schedule 111	3,880,001	0.33052	\$ 1,282,417.93	Schedule 111	1,602,282	Manual Calc	\$ 602,951.76
Schedule 112	0	0.33052	\$ -	Schedule 112	41,900	Manual Calc	\$ 14,870.91
Schedule 121	595,792	0.33052	\$ 196,921.17	Schedule 121	0	Manual Calc	\$ -
Schedule 122	40,500	0.33052	\$ 13,386.06	Schedule 122	0	Manual Calc	\$ -
Schedule 131	0	0.33052	\$ -	Schedule 131	0	Manual Calc	\$ -
Schedule 132	68,629	0.33052	\$ 22,883.26	Schedule 132	20,303	Manual Calc	\$ 6,781.35
Total Commodity	13,829,275		\$ 4,570,851.97	Total Commodity	5,955,749		\$ 2,211,851.24
	13,829,275	check	\$ 0.33052		5,955,749	check	\$ 0.37138

Washington		Washington		Idaho		Idaho		Totals from above
Commodity	Demand	Commodity	Demand	Commodity	Demand	Commodity	Demand	
\$ 3,844,856.84	\$ 1,677,093.92	\$ 1,645,850.46	\$ 719,096.85	\$ 7,886,698.07				\$ (8,835,702.99)
\$ (4,570,851.97)	\$ (1,415,383.17)	\$ (2,211,851.24)	\$ (637,616.60)	\$ (949,004.92)				\$ (949,004.92)
\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
\$ (726,195.14)	\$ 281,710.75	\$ (566,000.78)	\$ 61,480.25	\$ (949,004.92)				\$ (949,004.92)
WA Total	(464,484.39)	ID Total	(484,520.53)					

Deferral Calculation

Total Deferral Expenses from above
 PGA Deferral Revenue from above
 Adjustments
 Amount to be Deferred
 (overcollected)/undercollected
 (rebate)/surcharge

JET Entry	
Debits	Credits
1,646,921.51	(1,646,921.51)

Washington/Idaho Gas Costs		Oct-13 Costs
GL Account		
Nucleus Storage acct. JPRAIRIEAN -100408		
JP Injections	808200 GD AN	\$ (496,708.30)
JP Withdrawals	808100 GD AN	\$ 119,137.34
Total JP	164100 GD AN	\$ (287,570.96)
Clay Basin (QUESTAA) Injections		
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 4,191.90
Total Clay Basin	164115 GD AA	\$ (446,460.73)
Total Net Storage (Injections)/Withdrawals		\$ (734,031.69)
NUCUT PURCHASES (GL Estimate Report)		
Commodity Purchases	804000 GD AN	\$ 6,270,428.15
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,404,493.49
Variable Demand (Transport) Costs	804002 GD AN	\$ 54,037.34
Hedge Activity	804010 GD AN	\$ 2,751.71
Financial Settlements	804600 GD AN	\$ 245,218.34
Interco Purchase from Thermal	804730 GD AN	\$ 5,784,093.83
Cochran Credit	811000 GD AN	\$ (106,647.37)
Information from other Journals -Deferred Costs:		
WA Imbalance from DJ 436	804000 GD AN	\$ (7,539.53)
ID Imbalance from DJ 436	804000 GD AN	\$ (12,963.71)
M Chemical Accrual	804000 GD AN	\$ 5,000.00
Broker Fees DJ 471	804017 GD AN	\$ 7,303.26
Newedge Journal DJ 473	804017 GD AN	\$ 864.24
Mitaho Journal DJ 473	804017 GD AN	\$ 244.27
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/483730 GD AN	\$ (5,518,241.54)
Terasen/Forbis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,302.72)
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		\$ 7,886,658.07 Tie to Deferral Entry

483600 GD AN	\$ 8,718.79	Input fr GLE Sales
483000 GD AN	\$ (1,740,250.15)	Input fr GLE Sales
483730 GD AN	\$ (3,786,700.18)	Input fr GLE Sales
	(5,518,241.54)	

Journal # 430 Entry			
	Dr.	Cr.	
232130.ZZ.ZZ	\$ 11,390,213.80	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142160.ZZ.ZZ	\$ -	\$ (11,390,213.80)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600.ZZ.ZZ	\$ -	\$ (4,078,976.16)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620.ZZ.ZZ	\$ 4,078,976.16	\$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374.CD.AA	\$ -	\$ (32.00)	Clear MTM on FX for 2 months out
246746.ZZ.ZZ	\$ 32.00	\$ -	Clear MTM on FX for 2 months out
804700.GD.AN	\$ 48,026.91	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (48,026.91)	Provide Bookout dollars offset
804000.GD.AN	\$ 5,000.00	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (5,000.00)	AN Odorization Expense Accrual
142160.ZZ.ZZ	\$ -	\$ (0.65)	Bank Fees/Rounding/Reclass
142600.ZZ.ZZ	\$ 0.91	\$ -	Bank Fees/Rounding
232130.ZZ.ZZ	\$ -	\$ (24,616.92)	Bank Fees/Rounding/Reclass
232620.ZZ.ZZ	\$ 24,626.30	\$ -	Bank Fees/Rounding/Reclass
253028.GD.AN	\$ -	\$ (10.00)	Bank Fee
903000.CD.AA	\$ 0.36	\$ -	Bank Fees/Rounding
Total Other Adj	\$ 15,646,875.44	\$ (16,646,875.44)	

Total from GLE	\$ 15,618,383.79	\$ (15,618,383.79)
Total DJ 430	\$ 31,165,269.23	\$ (31,165,269.23)

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

	Total Acct 191010	Commodity Deferral	Demand Deferral		
3-13 Ending Balance	172,967.00	(336,719.00)	561,312.25	(51,626.25)	0.00
4-13 Current Mo Deferrals	(160,377.31)	(294,475.16)	134,097.85	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	251.27			251.27	
4-13 Ending Balance	12,840.96	(631,194.16)	695,410.10	(51,374.98)	0.00
5-13 Current Mo Deferrals	291,085.24	(577,860.69)	868,945.84	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	428.96			428.96	
5-13 Ending Balance	304,355.16	(1,209,054.76)	1,564,355.94	(50,946.02)	0.00
6-13 Current Mo Deferrals	839,471.49	(173,993.24)	1,013,464.72	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	1,961.08			1,961.08	
6-13 Ending Balance	1,145,787.73	(1,383,048.00)	2,577,820.67	(48,984.94)	0.00
7-13 Current Mo Deferrals	777,094.91	(494,523.12)	1,271,618.03	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	4,155.49			4,155.49	
7-13 Ending Balance	1,927,038.13	(1,877,571.11)	3,949,438.70	(44,829.45)	0.00
8-13 Current Mo Deferrals	564,000.44	(646,266.23)	1,210,266.87	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	5,982.81			5,982.81	
8-13 Ending Balance	2,497,021.39	(2,523,837.34)	5,059,705.37	(38,846.64)	0.00
9-13 Current Mo Deferrals	208,713.48	(814,888.69)	1,023,402.16	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	7,045.40			7,045.40	
9-13 Ending Balance	2,712,780.26	(3,338,526.03)	6,083,107.53	(31,801.24)	0.00
10-13 Current Mo Deferrals	(464,484.39)	(726,196.14)	261,710.75	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	6,718.12			6,718.12	
10-13 Ending Balance	2,255,013.99	(4,064,721.16)	6,344,818.27	(25,083.12)	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	(160,126.04)
Deferral exp	805120 GD WA	160,377.31	0.00
Interest Income	419600 GD WA	0.00	(251.27)
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	291,514.20	0.00
Deferral exp	805120 GD WA	0.00	(291,085.24)
Interest Income	419600 GD WA	0.00	(428.96)
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	841,432.57	0.00
Deferral exp	805120 GD WA	0.00	(839,471.49)
Interest Income	419600 GD WA	0.00	(1,961.08)
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	781,250.40	0.00
Deferral exp	805120 GD WA	0.00	(777,094.91)
Interest Income	419600 GD WA	0.00	(4,155.49)
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	569,983.25	0.00
Deferral exp	805120 GD WA	0.00	(564,000.44)
Interest Income	419600 GD WA	0.00	(5,982.81)
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	215,758.88	0.00
Deferral exp	805120 GD WA	0.00	(208,713.48)
Interest Income	419600 GD WA	0.00	(7,045.40)
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	(457,766.27)
Deferral exp	805120 GD WA	464,484.39	0.00
Interest Income	419600 GD WA	0.00	(6,718.12)
Interest Expense	431600 GD WA	0.00	0.00

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

Balance 06-30-2013 (427,674.63)

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)

WA 191000 Recoverable Gas Costs Amortized			
Sep-13			
	Total	Rates	Amortization
Schedule 101	2,647,538	0.03395	\$ 89,883.92
Schedule 111	1,599,551	0.03060	\$ 48,946.26
Schedule 112	0		\$ -
Schedule 121	344,046	0.02998	\$ 10,314.50
Schedule 122	0		\$ -
Schedule 131	0	0.05739	\$ -
Schedule 132	0		\$ -
Schedule 146	1,818,699		\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$0.00
	<u>6,409,834</u>		\$ 149,144.67
	6,409,834	Adj	\$ 149,144.67
		Subtotal	(45,709.60)
Interest	3.25%		(\$325.76)
Balance	09-01-2013		(46,035.36)

SEP-13		
JOURNAL ENTRY	dr	cr
Total Interest Income	419600 GD WA	\$0.00
Total Interest Expense	431600 GD WA	325.76
Total WA Amortization Expense	805110 GD WA	(149,144.67)
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	148,818.91

Interest check
(\$325.76)

WA 191000 Recoverable Gas Costs Amortized			
Oct-13			
	Total	Rates	Amortization
Schedule 101	9,244,353	0.03395	\$ 313,845.78
Schedule 111	3,880,001	0.03060	\$ 118,728.03
Schedule 112	0		\$ -
Schedule 121	595,792	0.02998	\$ 17,861.84
Schedule 122	0		\$ -
Schedule 131	0	0.05739	\$ -
Schedule 132	0		\$ -
Schedule 146	2,531,895		\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$0.00
	<u>16,252,041</u>		\$ 450,435.66
	16,252,041	Adj	\$ 450,435.66
		Subtotal	404,400.30
Interest	3.25%		\$485.29
Balance	10-31-2013		404,885.59

OCT-13		
JOURNAL ENTRY	dr	cr
Total Interest Income	419600 GD WA	(\$485.29)
Total Interest Expense	431600 GD WA	0.00
Total WA Amortization Expense	805110 GD WA	(450,435.66)
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	450,920.95

Interest check
\$485.29

Amortization of JP Deferral

Balance 05-31-2013 77,569.21

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Jun-13		Volumes		
		Total	Rates	Amortization
Schedule	101	2,800,295	(0.00219)	\$ (6,132.65)
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	1,585,130	(0.00020)	\$ (317.03)
Current Month Amortization		<u>6,523,261</u>		\$ (11,131.53)
		6,523,261		

Balance 06-30-2013 66,437.67

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Jul-13		Volumes		
		Total	Rates	Amortization
Schedule	101	2,082,299	(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		<u>5,289,747</u>		\$ (8,287.03)
		5,289,747		

Balance 07-31-2013 58,150.64

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Aug-13		Volumes		
		Total	Rates	Amortization
Schedule	101	2,046,635	(0.00219)	\$ (4,482.13)
Schedule	111	1,287,109	(0.00219)	\$ (2,818.77)
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	1,709,756	(0.00020)	\$ (341.95)
Current Month Amortization		<u>5,485,849</u>		\$ (8,611.59)
		5,485,849		

Balance 08-31-2013 49,539.05

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Sep-13		Volumes		
		Total	Rates	Amortization
Schedule	101	2,647,538	(0.00219)	\$ (5,798.11)
Schedule	111	1,599,551	(0.00219)	\$ (3,503.02)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	344,046	(0.00219)	\$ (753.46)
Schedule	122	31,388	(0.00219)	\$ (68.74)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	54,453	(0.00219)	\$ (119.25)
Schedule	146	1,818,699	(0.00020)	\$ (363.74)
Current Month Amortization		<u>6,495,675</u>		\$ (10,606.32)
		6,495,675		

Balance 09-30-2013 38,932.73

WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL				
Oct-13		Volumes		
		Total	Rates	Amortization
Schedule	101	9,244,353	(0.00219)	\$ (20,245.13)
Schedule	111	3,880,001	(0.00219)	\$ (8,497.20)
Schedule	112	0	(0.00219)	\$ -
Schedule	121	595,792	(0.00219)	\$ (1,304.78)
Schedule	122	40,500	(0.00219)	\$ (88.70)
Schedule	131	0	(0.00219)	\$ -
Schedule	132	68,629	(0.00219)	\$ (150.30)
Schedule	146	2,531,895	(0.00020)	\$ (506.38)
Current Month Amortization		<u>16,361,170</u>		\$ (30,792.49)
		16,361,170		

Balance 10-31-2013 8,140.24

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	\$ 8,287.03	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(8,287.03)

Aug-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)

Sep-13

JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 10,606.32	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(10,606.32)

Oct-13

JOURNAL ENTRY			
		dr	cr
Total WA Amortization Expense	805110 GD WA	\$ 30,792.49	-
WA GRC Jackson Prairie Deferral	191025 GD WA	-	(30,792.49)

Washington Sales Volumes

October-13 Description	Schedule	October-13 Billed	September-13 Unbilled	October-13 Unbilled	October-13 Net Unbilled	Total	Notes
Schedule SumApry for Commodity Deferral :							
Firm	101	5,217,693	2,152,053	6,178,713	4,026,660	9,244,353	
Firm	111	2,398,740	1,195,341	2,676,602	1,481,261	3,880,001	
Firm	112	0	0	0	0	0	
Firm	121	414,728	312,560	493,624	181,064	595,792	
Firm	122	40,500	0	0	0	40,500	
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	68,629	0	0	0	68,629	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		8,140,290	3,659,954	9,348,939	5,688,985	13,829,276	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales		1,822,790	1,796,221	2,505,326	709,105	2,531,895	
Total 147 & 148 Transportation Sales		3,696,114	3,303,249	3,968,541	665,292	4,361,406	
Total sales		13,659,194	8,759,424	15,822,806	7,063,382	20,722,576	
Schedule SumJuny for Demand Deferral:							
Firm	101	5,217,693	2,152,053	6,178,713	4,026,660	9,244,353	
Firm	111	2,398,740	1,195,341	2,676,602	1,481,261	3,880,001	
Firm	112	0	0	0	0	0	
Firm	121	414,728	312,560	493,624	181,064	595,792	
Firm	122	40,500	0	0	0	40,500	
Interruptible	131	0	0	0	0	0	
Interruptible	132	68,629	0	0	0	68,629	
Transportation	146	1,822,790	1,796,221	2,505,326	709,105	2,531,895	
		9,963,080	5,456,175	11,854,265	6,398,090	16,361,170	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule SumJuny for Commodity and Demand Amortization:							
Firm	101	5,217,693	2,152,053	6,178,713	4,026,660	9,244,353	Sales for Decoupling amortization
Firm	111	2,398,740	1,195,341	2,676,602	1,481,261	3,880,001	
Firm	121	414,728	312,560	493,624	181,064	595,792	
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	1,822,790	1,796,221	2,505,326	709,105	2,531,895	
		9,853,951	5,456,175	11,854,265	6,398,090	16,252,041	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	40,500	0	0	0	40,500	Annual lump sum amortization
Interruptible	132	68,629	0	0	0	68,629	Annual lump sum amortization
Total Firm Sales		8,071,661	3,659,954	9,348,939	5,688,985	13,760,646	
Total Interruptible Sales		68,629	0	0	0	68,629	
Total Transportation Sales (Schedule 146)		1,822,790	1,796,221	2,505,326	709,105	2,531,895	
Total Transportation Sales (Schedule 147 & 148)		3,696,114	3,303,249	3,968,541	665,292	4,361,406	
Check total sales		13,659,194	8,759,424	15,822,806	7,063,382	20,722,576	
		13,659,194	8,759,424	15,822,806	7,063,382	20,722,576	

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201310 , State Code : WA

Accounting Period:201310	State Code:WA
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Rate Schedule Num	Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
101	01 RESIDENTIAL	136,003	4,660,090	4,537,260	135,602	77,260,181	69,478,728
	21 FIRM COMMERCIAL	11,842	556,477	528,165	11,980	12,744,833	11,035,010
	31 FIRM- INDUSTRIAL	84	8,269	7,286	87	145,292	123,176
	80 INTERDEPARTMENT REVENUE	30	-7,143	-5,770	31	62,096	52,382
	Total 101	147,959	5,217,693	5,066,942	147,700	90,212,402	80,689,297
111	01 RESIDENTIAL	264	181,626	133,542	251	2,419,925	1,718,170
	21 FIRM COMMERCIAL	2,191	2,078,730	1,494,292	2,181	31,285,029	21,701,388
	31 FIRM- INDUSTRIAL	46	118,925	79,835	46	1,448,509	964,316
	80 INTERDEPARTMENT REVENUE	12	19,459	14,167	11	208,399	143,458
	Total 111	2,513	2,398,740	1,721,838	2,489	35,361,862	24,527,332
121	21 FIRM COMMERCIAL	25	376,329	232,720	24	3,934,377	2,409,860
	31 FIRM- INDUSTRIAL	3	38,399	24,197	2	259,798	163,083
	Total 121	28	414,728	256,918	26	4,194,175	2,572,943
122	21 FIRM COMMERCIAL	2	40,500	26,191	2	550,591	344,851
132	22 INTERRUPTIBLE COMMERCIAL	2	68,629	40,453	2	1,017,230	588,192
146	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	17	613,812	52,682	18	10,604,438	832,329
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	26	1,208,978	121,726	25	12,970,807	1,032,325
	Total 146	43	1,822,790	174,408	43	23,575,245	1,864,654
147	93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	3	392,865	8,215	3	1,974,789	41,293
148	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	1	521,734	5,417	1	8,158,521	83,585
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	4	2,781,515	87,609	5	29,412,397	920,166
	Total 148	5	3,303,249	93,026	6	37,570,918	1,003,751
158	01 RESIDENTIAL	0	0	163,970	0	0	2,587,527
	17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	0	0	0	546
	21 FIRM COMMERCIAL	0	0	90,812	0	0	1,457,919
	22 INTERRUPTIBLE COMMERCIAL	0	0	2,511	0	0	36,437
	31 FIRM- INDUSTRIAL	0	0	894	0	0	20,016
	80 INTERDEPARTMENT REVENUE	0	0	-88	0	0	554
	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	0	0	3,654	0	0	54,820
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	0	0	3,872	0	0	32,291
	Total 158	0	0	265,626	0	0	4,190,110
158A	01 RESIDENTIAL	0	0	-1	0	0	-39
	21 FIRM COMMERCIAL	0	0	-36	0	0	-520
	Total 158A	0	0	-37	0	0	-559
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	865	0	0	10,972
	Total 199	0	0	865	0	0	11,040
Total WA	150,555	13,659,194	7,654,444	150,270	194,457,212	115,832,903	
Total WA	150,555	13,659,194	7,654,444	150,270	194,457,212	115,832,903	

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					07-01-2013	09-30-2013	3.25%
WA Deferral Rates	191010 GD WA							
Commodity Rate		101 - 132	Debit	\$0.35949	\$0.33052 ✓	11-01-2012	Next PGA filing	
Demand Rate		101	Debit	\$0.10868	\$0.10420 ✓	11-01-2012	Next PGA filing	
		111/112	Debit	\$0.10539	\$0.10103 ✓	11-01-2012	Next PGA filing	
		121/122	Debit	\$0.08875	\$0.08530 ✓	11-01-2012	Next PGA filing	
		131/132	Debit	\$0.06795	\$0.06531 ✓	11-01-2012	Next PGA filing	
		146	Debit	\$0.00054	\$0.00054 ✓	11-01-2012	Next PGA filing	
WA Commodity & Demand Amortization Rates	191000 GD WA							
		101	Debit	\$0.02942	\$0.03395 ✓	11-01-2012	Next PGA filing	
		111	Debit	\$0.02797	\$0.03060 ✓	11-01-2012	Next PGA filing	
		112	Credit			11-01-2012	Next PGA filing	
		121	Debit	\$0.02847	\$0.02998 ✓	11-01-2012	Next PGA filing	
		122	Credit			11-01-2012	Next PGA filing	
		131	Debit	\$0.04577	\$0.05739 ✓	11-01-2012	Next PGA filing	
		132	Credit			11-01-2012	Next PGA filing	
		146	Credit			11-01-2012	Next PGA filing	
WA Decoupling Mechanism Amortization (Sch 159)	186328 GD WA	101		(\$0.00227)	\$0.00004	11-01-2012	Next PGA filing	
WA Jackson Prairie Amortization Rates	191025 GD WA	101-132	Credit	\$0.00044	(\$0.00219) ✓	11-01-2012	Next PGA filing	
		146	Credit	\$0.00005	(\$0.00020) ✓	11-01-2012	Next PGA filing	
ID Interest Rate Customer Deposit Rate changes annually check IPUC website						01-01-2013	12-31-2013	1.00%
ID Deferral Rates	191010 GD ID							
Commodity Rate (Without GTI)		101 - 132	Debit	\$0.33122 ✓	\$0.37164 ✓	10-01-2013	Next PGA filing	
Demand Rate		101 - 122	Debit	\$0.10289 ✓	\$0.10744 ✓	10-01-2013	Next PGA filing	
ID Commodity & Demand Amortization Rates	191000 GD ID							
		101	Credit	\$0.01778 ✓	(\$0.00015) ✓	10-01-2013	Next PGA filing	
		111	Credit	\$0.01778 ✓	(\$0.00015) ✓	10-01-2013	Next PGA filing	
		131	Debit	\$0.01657 ✓	\$0.01042 ✓	10-01-2013	Next PGA filing	
ID Holdback Amortization Rates	191015 GD ID							
		101	Debit	\$0.00000	\$0.01496 ✓	10-01-2013	12-31-2014	
		111	Debit	\$0.00000	\$0.01496 ✓	10-01-2013	12-31-2014	
		112	Debit	\$0.00000	\$0.01496 ✓	10-01-2013	12-31-2014	
		121	Debit	\$0.00000	\$0.01496 ✓	10-01-2013	12-31-2014	
		131	Debit	\$0.00000	\$0.01496 ✓	10-01-2013	12-31-2014	