

Avista Corporation Journal Entry

Effective Date: 201311

Journal: 431-D&A WA/ID

Team: Resource Accounting

Last Saved by: Marcus Garbarino

Last Saved: 12/06/2013 11:48 AM

Type: C

Submitted by: Marcus Garbarino

Approval Requested: 12/06/2013 11:48 AM

Category: DJ

Approved by:

Currency: USD

| Seq | Co. | FERC | Ser. | Jur. | S.I. | Debit | Credit | Comment |
|----------------|-----|--|------|------|------|---------------------|---------------------|--------------------------------------|
| 10 | 001 | 191000 - RECOVERABLE GAS COSTS AMORTIZED | GD | WA | DL | 1,145,801.75 | | 2013 Deferral Transfer |
| 20 | 001 | 191010 - CURR UNRECOV PGA DEFERRED | GD | WA | DL | | 2,288,512.73 | WA DEFERRAL |
| 30 | 001 | 805120 - DEFER CURRENT UNRECOVERED GAS COSTS | GD | WA | DL | 1,144,165.71 | | WA CURRENT PERIOD DEFERRAL EXP |
| 40 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | WA | DL | | 1,454.73 | WA DEFERRAL INTEREST INC |
| 50 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | WA | DL | | 4,107.12 | WA AMORT INTEREST INC |
| 60 | 001 | 805110 - AMORTIZE RECOVERABLE GAS COSTS | GD | WA | DL | 68,424.86 | | WA AMORT EXP |
| 70 | 001 | 191000 - RECOVERABLE GAS COSTS AMORTIZED | GD | WA | DL | | 64,317.74 | WA RECOVERABLE GAS COSTS AMORTIZED |
| 80 | 001 | 805110 - AMORTIZE RECOVERABLE GAS COSTS | GD | WA | DL | 8,833.92 | | Amortization of JP O&M Deferral |
| 90 | 001 | 191025 - WA GRC JACKSON PRAIRIE DEFERRAL | GD | WA | DL | | 8,833.92 | Amortization of JP O&M Deferral |
| 100 | 001 | 191010 - CURR UNRECOV PGA DEFERRED | GD | ID | DL | | 591,098.89 | ID DEFERRAL |
| 110 | 001 | 805120 - DEFER CURRENT UNRECOVERED GAS COSTS | GD | ID | DL | 590,702.07 | | ID CURRENT PERIOD DEFERRAL EXP |
| 120 | 001 | 431600 - INTEREST EXPENSE ENERGY DEFERRALS | GD | ID | DL | 396.82 | | ID AMORT INTEREST EXPENSE |
| 130 | 001 | 419600 - INTEREST ON ENERGY DEFERRALS | GD | ID | DL | | 101.59 | ID AMORT INTEREST REV |
| 140 | 001 | 805110 - AMORTIZE RECOVERABLE GAS COSTS | GD | ID | DL | 398.36 | | ID AMORT EXP |
| 150 | 001 | 191000 - RECOVERABLE GAS COSTS AMORTIZED | GD | ID | DL | | 296.77 | ID RECOVERABLE GAS COSTS AMORTIZED |
| 160 | 001 | 431600 - INTEREST EXPENSE ENERGY DEFERRALS | GD | ID | DL | 1,173.94 | | ID AMORT INTEREST EXPENSE TO HOLDBAC |
| 170 | 001 | 805111 - AMORTIZE ID HOLDBACK | GD | ID | DL | | 140,007.26 | ID AMORT HOLDBACK |
| 180 | 001 | 191015 - ID HOLDBACK | GD | ID | DL | 138,833.32 | | ID HOLDBACK GAS COSTS AMORTIZED |
| Totals: | | | | | | 3,098,730.75 | 3,098,730.75 | |

RECEIVED
 RECORDS MANAGEMENT
 2013 DEC 19 PM 2:57
 STATE OF WASH
 UTIL. AND TRANS
 COMMISSION

Avista Corporation Journal Entry

Effective Date: 201311

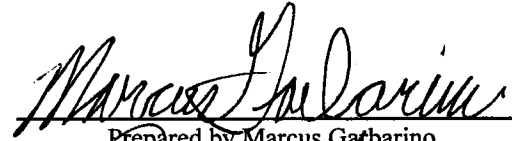
Journal: 431-D&A WA/ID
Team: Resource Accounting
Type: C
Category: DJ
Currency: USD

Last Saved by: Marcus Garbarino
Submitted by: Marcus Garbarino
Approved by:

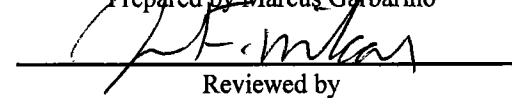
Last Saved: 12/06/2013 11:48 AM
Approval Requested: 12/06/2013 11:48 AM

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

12/6/13
Date


Reviewed by

12/6/13
Date

Approved for Entry
Corporate Accounting use Only

Date

| Washington/Idaho Gas Costs | | Nov-13 |
|---|---------------------|-------------------------|
| Demand (Transportation) Costs | | |
| NWP Fixed | | \$ 4,423,597.09 |
| NWP Variable | | \$ 101,819.53 |
| NWP Capacity Release | | \$ (3,232,858.20) |
| NWP Total (excluding Refund) | | \$ 1,292,558.42 |
| GTN Fixed | | \$ 279,892.54 |
| GTN Variable | | \$ 9,072.74 |
| GTN Capacity Release | | \$ (3,367.18) |
| Current Month Estimate | | \$ 285,598.10 |
| Transcanada Foothills (BC System) Fixed | | \$ 122,879.85 |
| Transcanada Foothills (BC System) Variable | | \$ - |
| ANG Total | | \$ 122,879.85 |
| NOVA (AB System) Fixed | | \$ 559,312.87 |
| NOVA (AB System) Variable | | \$ - |
| NOVA Total | | \$ 559,312.87 |
| Spectra Westcoast Fixed | | \$ 130,087.68 |
| Spectra Westcoast Variable | | \$ - |
| WEI (Duke) Total | | \$ 130,087.68 |
| 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 | | \$ 2,390,436.72 |
| WA/ID Buy/Sell Transportation Recovery | | \$ (8,043.24) |
| Total Demand Costs | 804001 GD AN | \$ 2,382,393.48 |
| less variable costs charged to Commodity | | \$ (110,892.27) |
| Total Demand Costs to be Allocated | | \$ 2,271,501.21 |
| Commodity Purchases (Natural Gas) | | |
| Commodity Physical | 804000 GD AN | \$ 19,211,269.13 |
| Misc | 804000 GD AN | \$ - |
| Cochrane Credit | 811000 GD AN | \$ (123,619.95) |
| Financial Settlements | 804600 GD AN | \$ 832,954.98 |
| Foreign Exchange Hedge Activity | 804010 GD AN | \$ 65,590.01 |
| Interco Purchase from Thermal | 804730 GD AN | \$ 855,274.42 |
| Total Commodity Costs from Purchase Journals | | \$ 20,841,468.59 |
| Storage (Injections)/Withdrawals | 808100/808200 GD AN | \$ 3,598,393.46 |
| FAFB Commodity for Anderson Elementary/Lt | 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 | \$ 15,877.37 |
| Newedge Broker Fees | 804017 GD AN | \$ 942.94 |
| Mizuho Broker Fees | 804017 GD AN | \$ 1,837.32 |
| plus variable costs from Demand | | \$ 110,892.27 |
| WA/ID Off System Revenue | | \$ (13,518,863.36) |
| Terasen/Fortis Deferred Exchange Revenue | 495028 GD AN | \$ (500,000.00) |
| Total Commodity Costs to be Allocated | | \$ 10,555,524.59 |
| WA Imbalance | 804000 GD AN | \$ 74,722.78 |
| ID Imbalance | 804000 GD AN | \$ 33,399.62 |
| Total Deferred Commodity Costs: | | \$ 10,663,646.99 |
| Total Net Gas Costs | | \$ 12,935,148.20 |
| From DJ 430 | | \$ 12,935,148.20 |
| Check | | |

| Nov-13 | | Total System Cost | Demand Allocated to Washington | Demand Allocated to Idaho | Commodity Allocated to Washington | Commodity Allocated to Idaho |
|---|--|-------------------------|--------------------------------|---------------------------|-----------------------------------|------------------------------|
| Expense Calculation | | | 70.27% | 29.73% | 69.0300% | 30.9700% |
| Total Current Demand Costs (excluding refund) | | \$ 2,271,501.21 | \$ 1,596,183.90 | \$ 675,317.31 | | |
| Total Commodity Costs to be Allocated | | \$ 10,555,524.59 | | | \$ 7,286,478.62 | \$ 3,269,045.97 |
| Imbalance Cost Washington | | \$ 74,722.78 | | | \$ 74,722.78 | |
| Imbalance Cost Idaho | | \$ 33,399.62 | | | | \$ 33,399.62 |
| Total Commodity Costs before refund | | \$ 10,663,646.99 | | | \$ 7,361,201.40 | \$ 3,302,445.59 |
| Total | | \$ 12,935,148.20 | \$ 1,596,183.90 | \$ 675,317.31 | \$ 7,361,201.40 | \$ 3,302,445.59 |
| 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 | 15,070,678 | Manual Calc | \$ 1,699,043.11 | Schedule 101 | 7,085,932 | Manual Calc | \$ 761,164.35 |
| Schedule 111 | 5,651,303 | Manual Calc | \$ 625,272.19 | Schedule 111 | 2,422,167 | Manual Calc | \$ 260,124.98 |
| Schedule 112 | 0 | Manual Calc | \$ - | Schedule 112 | 24,498 | Manual Calc | \$ 2,631.85 |
| Schedule 121 | 396,185 | Manual Calc | \$ 37,060.25 | Schedule 121 | 0 | Manual Calc | \$ - |
| Schedule 122 | 51,667 | Manual Calc | \$ 4,487.55 | Schedule 122 | 0 | Manual Calc | \$ - |
| Schedule 131 | 0 | Manual Calc | \$ - | Schedule 131 | 0 | Manual Calc | \$ - |
| Schedule 132 | 142,001 | Manual Calc | \$ 9,274.09 | Schedule 132 | 0 | Manual Calc | \$ - |
| Schedule 146 | 2,936,207 | Manual Calc | \$ 1,585.55 | Schedule 132 | 142,001 | Manual Calc | \$ 46,934.17 |
| Total Demand | 24,248,041 | check | \$ 2,376,722.74 | Total Demand | 9,532,595 | check | \$ 1,023,921.18 |
| | 24,248,041 | check | \$ 0.09802 | | 9,532,595 | check | 0.107412638 |
| COMMODITY | | | | COMMODITY | | | |
| Schedule 101 | 15,070,678 | Manual Calc | \$ 5,454,251.69 | Schedule 101 | 7,085,932 | Manual Calc | \$ 2,629,277.98 |
| Schedule 111 | 5,651,303 | Manual Calc | \$ 2,054,807.22 | Schedule 111 | 2,422,167 | Manual Calc | \$ 898,214.50 |
| Schedule 112 | 0 | Manual Calc | \$ - | Schedule 112 | 24,498 | Manual Calc | \$ 9,093.90 |
| Schedule 121 | 396,185 | Manual Calc | \$ 151,258.42 | Schedule 121 | 0 | Manual Calc | \$ - |
| Schedule 122 | 51,667 | Manual Calc | \$ 17,576.77 | Schedule 122 | 0 | Manual Calc | \$ - |
| Schedule 131 | 0 | Manual Calc | \$ - | Schedule 131 | 0 | Manual Calc | \$ - |
| Schedule 132 | 142,001 | Manual Calc | \$ 46,934.17 | Schedule 132 | 27,816 | Manual Calc | \$ 10,326.41 |
| Total Commodity | 21,311,834 | check | \$ 7,724,828.27 | Total Commodity | 9,560,411 | check | \$ 3,548,912.79 |
| | 21,311,834 | check | \$ 0.36247 | | 9,560,411 | check | \$ 0.37100 |

| Washington | | Washington | | Idaho | | Idaho | | Totals from above | |
|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| Commodity | Demand | Commodity | Demand | Commodity | Demand | Commodity | Demand | Commodity | Demand |
| \$ 7,361,201.40 | \$ 1,596,183.90 | \$ 3,302,445.59 | \$ 675,317.31 | \$ 12,935,148.20 | \$ 12,935,148.20 | \$ 7,361,201.40 | \$ 1,596,183.90 | \$ 3,302,445.59 | \$ 675,317.31 |
| \$ (7,724,828.27) | \$ (2,376,722.74) | \$ (3,548,912.79) | \$ (1,023,921.18) | \$ (14,872,384.98) | \$ (14,872,384.98) | \$ (7,724,828.27) | \$ (2,376,722.74) | \$ (3,548,912.79) | \$ (1,023,921.18) |
| \$ - | \$ - | \$ - | \$ - | \$ (1,737,236.78) | \$ (1,737,236.78) | \$ - | \$ - | \$ - | \$ - |
| \$ (383,626.87) | \$ (780,538.84) | \$ (244,467.20) | \$ (348,803.67) | \$ (1,737,236.78) | \$ (1,737,236.78) | \$ (383,626.87) | \$ (780,538.84) | \$ (244,467.20) | \$ (348,803.67) |
| WA Total | (1,144,165.71) | ID Total | (593,071.07) | | | | | | |

(overcollected)/undercollected (rebate)/surcharge

| JET Entry | |
|--------------|----------------|
| Debits | Credits |
| 3,098,730.75 | (3,098,730.75) |

| Washington/Idaho Gas Costs | GL Account | Nov-13 Costs | |
|--|----------------------------|--------------------|-----------------------|
| Nucleus Storage acct. JPRAIRIEAN -100408 | | | (1,449,873.19) |
| JP Injections | 808200 GD AN | \$ (1,116,268.20) | |
| JP Withdrawals | 808100 GD AN | \$ 4,451,679.45 | |
| Total JP | 164100 GD AN | \$ 3,335,311.25 | |
| Clay Basin (QUESTAA) Injections | 808200 GD AN | \$ (333,604.99) | |
| Clay Basin (QUESTAA) Withdrawals | 808100 GD AN | \$ 696,663.20 | 5,048,242.65 |
| Total Clay Basin | 164116 GD AA | \$ 263,058.21 | |
| Total Net Storage (Injections)/Withdrawals | | \$ 3,598,369.46 | |
| NUCUT PURCHASES (GL Estimate Report) | | | |
| Commodity Purchases | 804000 GD AN | \$ 19,211,269.13 | |
| Fixed Demand and Capacity Releases | 804001 GD AN | \$ 2,279,544.45 | |
| Variable Demand (Transport) Costs | 804002 GD AN | \$ 110,892.27 | |
| Hedge Activity | 804010 GD AN | \$ 65,590.01 | |
| Financial Settlements | 804600 GD AN | \$ 832,954.98 | |
| Interco Purchase from Thermal | 804730 GD AN | \$ 855,274.42 | |
| Cochran Credit | 811000 GD AN | \$ (123,519.95) | |
| Information from other journals -Deferred Costs: | | | |
| WA Imbalance from DJ 436 | 804000 GD AN | \$ 74,722.78 | |
| ID Imbalance from DJ 436 | 804000 GD AN | \$ 33,399.62 | |
| M Chemical Accrual | 804000 GD AN | \$ 6,000.00 | |
| Broker Fees DJ 471 | 804017 GD AN | \$ 15,877.37 | |
| Newedge Journal DJ 473 | 804017 GD AN | \$ 942.94 | |
| Mizuho Journal DJ 473 | 804017 GD AN | \$ 1,837.32 | |
| WA/ID Sales for Resale Physical and Bookout -From GSALES | 483000/483600/483730 GD AN | \$ (13,518,863.36) | |
| Terasen/Fortis Deferred Exchange Revenue | 495028 GD AN | \$ (500,000.00) | |
| WA/ID Buy/Sell Transportation Recovery- pass through DJ 451 | 804001 GD AN | \$ (8,043.24) | |
| 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 Aaphat (Annual) | 804000 GD AN | \$ - | |
| Total Costs for Deferral including net gas costs | | \$ (12,935,448.20) | Tie to Deferral Entry |
| | 483600 GD AN | \$ (50,370.24) | Input fr GLE Sales |
| | 483000 GD AN | \$ (6,955,588.63) | Input fr GLE Sales |
| | 483730 GD AN | \$ (6,512,904.49) | Input fr GLE Sales |
| | | (13,518,863.36) | |

| Journal # 430 Entry | Dr. | Cr. | |
|---------------------|------------------|--------------------|--|
| 232130 ZZ ZZ | \$ 6,563,891.67 | \$ - | Intra-Co Transfer Thermal AN (LDC Purchase from Thermal) |
| 142160 ZZ ZZ | \$ - | \$ (6,563,891.67) | Intra-Co Transfer Thermal AN (LDC Purchase from Thermal) |
| 142600 ZZ ZZ | \$ - | \$ (7,822,996.28) | Intra-Co Transfer Thermal AN (LDC Sale to Thermal) |
| 232620 ZZ ZZ | \$ 7,822,996.28 | \$ - | Intra-Co Transfer Thermal AN (LDC Sale to Thermal) |
| 182374 CD AA | \$ - | \$ - | Clear MTM on FX for 2 months out |
| 245746 ZZ ZZ | \$ - | \$ - | Clear MTM on FX for 2 months out |
| 804700.GD.AN | \$ 127,734.89 | \$ - | Provide Bookout dollars for SEC reporting |
| 804711.GD.AN | \$ - | \$ (127,734.89) | 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 | \$ 1.40 | \$ - | Bank Fees/Rounding/Reclass |
| 142600 ZZ ZZ | \$ 0.26 | \$ - | Bank Fees/Rounding |
| 232130 ZZ ZZ | \$ 4,174.45 | \$ - | Bank Fees/Rounding/Reclass |
| 232610 ZZ ZZ | \$ - | \$ (3,840.00) | Bank Fees/Rounding/Reclass |
| 232620 ZZ ZZ | \$ - | \$ (339.67) | Bank Fee |
| 903000.CD.AA | \$ 3.47 | \$ - | Bank Fees/Rounding |
| Total Other Adj | \$ 14,613,802.31 | \$ (14,613,802.31) | |
| Total from GLE | \$ 28,403,767.91 | \$ (28,403,767.91) | |
| Total DJ 430 | \$ 42,917,570.22 | \$ (42,917,570.22) | \$ |



Interoffice Memorandum
Rates and Tariff Administration

DATE: 11-11-13
TO: Marcus Garbarino, Resource Accounting
FROM: Annette Brandon
SUBJECT: 5-Day Peak Allocator

Attached is the latest consecutive 5-Day Peak Firm Sales requirement analysis. This analysis develops the three-year average percentage of firm sales gas purchased and delivered for Washington and Idaho.

The average is based on the maximum firm sales requirements for five consecutive days for each of the past three heating seasons. The calculation method used was approved by the Washington Utilities and Transportation Commission in Docket No. U-89-3105.

The following new percentages for Washington and Idaho should be used effective November 1, 2013:

| | |
|------------|----------------|
| Washington | 70.27% |
| Idaho | 29.73% |
| Total | <u>100.00%</u> |

If you have any questions about this please call me at 4324.

Avista 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 | 12,840.86 | (631,194.16) | 695,410.10 | (51,374.98) | 0.00 |
| 5-13 Current Mo Deferrals | 291,085.24 | (677,080.69) | 868,946.84 | 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) | 1,564,365.94 | (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) | 3,849,438.70 | (44,829.45) | 0.00 |
| 8-13 Current Mo Deferrals | 564,000.44 | (646,266.23) | 1,210,266.67 | 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 | (614,688.69) | 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 | (3,338,626.03) | 6,083,107.53 | (31,801.24) | 0.00 |
| 10-13 Current Mo Deferrals | (464,484.39) | (726,195.14) | 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 | (4,064,721.18) | 6,344,818.27 | (25,083.12) | 0.00 |
| 11-13 PGA Tracker Transfer | (1,145,801.75) | 1,383,048.00 | (2,577,820.67) | 48,970.92 | |
| Adjusted 11/1/2013 Balance | 1,109,212.24 | (2,681,673.17) | 3,766,997.61 | 23,887.80 | 0.00 |
| 11-13 Current Mo Deferrals | (1,144,165.71) | (363,626.87) | (780,638.84) | 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 | 1,454.73 | | | 1,454.73 | |
| 11-13 Ending Balance | (33,496.73) | (3,045,300.03) | 2,986,458.77 | 25,342.53 | 0.00 |

| WA CURR UNRECOV PGA DEFERRED | | | |
|------------------------------|--------------|------------|--------------|
| 2012 Deferral Transfer | 191000 GD WA | 0.00 | 0.00 |
| WA deferral | 191010 GD WA | 0.00 | (160,377.31) |
| 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 |

| 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 |

| 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 | (639,471.49) |
| Interest Income | 419600 GD WA | 0.00 | (1,961.08) |
| Interest Expense | 431600 GD WA | 0.00 | 0.00 |

| 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 |

| 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 |

| 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 |

| WA CURR UNRECOV PGA DEFERRED | | | |
|------------------------------|--------------|------------|--------------|
| 2012 Deferral Transfer | 191000 GD WA | 0.00 | 0.00 |
| WA deferral | 191010 GD WA | 0.00 | (457,788.27) |
| 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 |

| WA CURR UNRECOV PGA DEFERRED | | | |
|------------------------------|--------------|--------------|----------------|
| 2013 Deferral Transfer | 191000 GD WA | 1,145,801.75 | 0.00 |
| WA deferral | 191010 GD WA | 0.00 | (2,288,512.72) |
| Deferral exp | 805120 GD WA | 1,144,165.71 | 0.00 |
| Interest Income | 419600 GD WA | 0.00 | (1,454.73) |
| Interest Expense | 431600 GD WA | 0.00 | 0.00 |

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

Balance 08-01-2013 (194,854.27)

| 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 |
| | | PGA Tracker Transfer | 1,145,801.75 |
| | | Balance 11/1/2013 | \$ 1,550,687.34 |

| 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

| WA 191000 Recoverable Gas Costs Amortized | | | |
|---|-------------------|-------------|----------------|
| Nov-13 | | | |
| | Total | Rates | Amortization |
| Schedule 101 | 15,070,678 | Manual Calc | \$ (28,858.64) |
| Schedule 111 | 5,651,303 | Manual Calc | \$ (36,478.37) |
| Schedule 112 | 0 | Manual Calc | \$ - |
| Schedule 121 | 396,185 | Manual Calc | \$ (16,940.83) |
| Schedule 122 | 0 | Manual Calc | \$ - |
| Schedule 131 | 0 | Manual Calc | \$ - |
| Schedule 132 | 0 | Manual Calc | \$ - |
| Schedule 146 | 2,936,207 | Manual Calc | \$ - |
| Spokane Rock Products | | | \$ - |
| Valley Hosp 146 | | | \$ - |
| Large Customer | | | \$ 113,852.98 |
| | <u>24,054,373</u> | | \$ (68,424.86) |
| | 24,054,373 | Adj | \$ - |
| | | | \$ (68,424.86) |
| | | Subtotal | 1,482,262.48 |
| Interest | | 3.25% | \$4,107.12 |
| Balance | | 11-30-2013 | 1,486,369.60 |

| Nov-13 | | | |
|-------------------------------|--------------|-----------|-------------|
| JOURNAL ENTRY | | | |
| | | dr | cr |
| Total Interest Income | 419600 GD WA | | (4,107.12) |
| Total Interest Expense | 431600 GD WA | 0.00 | |
| Total WA Amortization Expense | 805110 GD WA | 68,424.86 | 0.00 |
| Tracker transfer | 191010 GD WA | | |
| WA Recoverable Gas Costs | 191000 GD WA | 0.00 | (64,317.74) |

interest check
\$4,107.12

2087,277.84
↑
(101 rounding)

Avista Utilities
 State of Washington
 Schedule 155 - Temporary Refunds/Charges

| | Amortization Acct 191000 Est. Balance | Current Deferrals (Acct 191010) | Adjustments | Expense Adjustment Total |
|---|---|---------------------------------------|-------------|--------------------------------|
| | At 6/30/13 | At 6/30/13 | | |
| Customer Q Quarry Tile | (106.91) | (5.34) | | (112.25) ① |
| Customer F Franz Bakery | (108.69) | (4.72) | | (113.41) ① |
| Customer S Spokane County Courthouse | (115.85) | (787.93) | | (903.78) ① |
| Customer C Spokane Community College | 60.26 | (103.53) | | (43.27) ① |
| Customer SF Spokane Falls Comm College | 47.53 | (47.09) | | 0.44 ① |
| Customer SL St. Lukes | (37.28) | 1,689.53 | | 1,652.25 ① |
| Customer W Washington Dept of Corrections | (143.21) | 13,516.21 | | 13,373.00 ① |
| All Firm Sales Customers | (805,273.58) | (2,872,893.70) | | (3,678,167.28) |
| Schedule 101 | 265,003.26 | 3,680,147.45 | | 3,945,150.71 |
| Schedule 111 | 170,213.11 | 1,525,464.32 | | 1,695,677.43 |
| Schedule 121 | 65,433.76 | 207,644.12 | | 273,077.88 |
| Schedule 131 | | | | |
| Schedule 146 | | | | |
| All Sales Customers | (122,550.61) | (1,408,817.57) | | (1,531,368.18) |
| Total | <u>(427,578.21)</u> | <u>1,145,801.75</u> | | <u>718,223.54</u> |
| | (427,578.21) | 1,145,801.75 | | |

Σ ① 13,852.98

Amortization of JP Deferral

Balance 05-31-2013 77,569.21

| WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL | | | | |
|---|-----|-----------|-----------|----------------|
| Jun-13 | | | | |
| | | Volumes | Rates | Amortization |
| | | Total | | |
| 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 | | | | \$ (11,131.53) |
| | | 6,523,281 | | \$ - |

Balance 06-30-2013 66,437.67

| WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL | | | | |
|---|-----|-----------|-----------|---------------|
| Jul-13 | | | | |
| | | Volumes | Rates | Amortization |
| | | Total | | |
| 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 | | | | \$ (8,287.03) |
| | | 5,289,747 | | \$ - |

Balance 07-31-2013 58,150.64

| WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL | | | | |
|---|-----|-----------|-----------|---------------|
| Aug-13 | | | | |
| | | Volumes | Rates | Amortization |
| | | Total | | |
| 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 | | | | \$ (8,611.59) |
| | | 5,485,849 | | \$ - |

Balance 08-31-2013 49,539.05

| WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL | | | | |
|---|-----|-----------|-----------|----------------|
| Sep-13 | | | | |
| | | Volumes | Rates | Amortization |
| | | Total | | |
| 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 | | | | \$ (10,606.32) |
| | | 6,495,675 | | \$ - |

Balance 09-30-2013 38,932.73

| WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL | | | | |
|---|-----|------------|-----------|----------------|
| Oct-13 | | | | |
| | | Volumes | Rates | Amortization |
| | | Total | | |
| 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 | | | | \$ (30,792.49) |
| | | 16,361,170 | | \$ - |

Balance 10-31-2013 8,140.24

| WA 191025 WA GRC JACKSON PRAIRIE DEFERRAL | | | | |
|---|-----|------------|-------------|---------------|
| Nov-13 | | | | |
| | | Volumes | Rates | Amortization |
| | | Total | | |
| Schedule | 101 | 15,070,678 | Manual Calc | \$ - |
| Schedule | 111 | 5,651,303 | Manual Calc | \$ - |
| Schedule | 112 | 0 | Manual Calc | \$ - |
| Schedule | 121 | 396,185 | Manual Calc | \$ - |
| Schedule | 122 | 51,667 | Manual Calc | \$ - |
| Schedule | 131 | 0 | Manual Calc | \$ - |
| Schedule | 132 | 142,001 | Manual Calc | \$ - |
| Schedule | 146 | 2,936,207 | Manual Calc | \$ - |
| Current Month Amortization | | | | \$ (8,833.92) |
| | | 24,248,041 | | \$ - |

Balance 11-30-2013 (693.68)

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) |

Nov-13

| JOURNAL ENTRY | | | |
|---------------------------------|--------------|-------------|------------|
| | | dr | cr |
| Total WA Amortization Expense | 805110 GD WA | \$ 8,833.92 | - |
| WA GRC Jackson Prairie Deferral | 191025 GD WA | - | (8,833.92) |

11/27/13

PAGE 1

DWWPAORR

RATE CHANGE PRORATION FOR NOVEMBER

PROCESSING DATE RANGE: 2013-10-29 THRU 2013-11-26

RATE CHANGE EFFECTIVE DATE 2013-11-01

REVENUE MONTH NOVEMBER

| STATE | RATE SCHEDULE NUM | PREVIOUS RATE USAGE | CURRENT RATE USAGE | TOTAL USAGE BILLED |
|------------|---------------------|---------------------|--------------------|--------------------|
| ----- | | | | |
| WASHINGTON | | | | |
| | TOTAL SCHEDULE FAFB | | 31,020 | 31,020 |
| | TOTAL SCHEDULE 101 | 6,593,530 | 3,631,837 | 10,225,367 |
| | TOTAL SCHEDULE 111 | 2,536,748 | 1,573,685 | 4,110,433 |
| | TOTAL SCHEDULE 121 | 260,585 | 144,085 | 404,670 |
| | TOTAL SCHEDULE 122 | 36,184 | 15,483 | 51,667 |
| | TOTAL SCHEDULE 132 | 142,001 | | 142,001 |
| | TOTAL SCHEDULE 146 | 2,086,753 | | 2,086,753 |
| | STATE TOTAL | 11,655,801 | 5,396,110 | 17,051,911 |
| | MONTH USAGE TOTALS | 11,655,801 | 5,396,110 | 17,051,911 |

Washington Sales Volumes

| November-13 Description | Schedule | November-13 Billed | October-13 Unbilled | November-13 Unbilled | November-13 Net Unbilled | Total | Notes |
|--|----------|--------------------|---------------------|----------------------|--------------------------|------------|--|
| Schedule SumApry for Commodity Deferral : | | | | | | | |
| Firm | 101 | 10,206,179 | 6,178,713 | 11,043,212 | 4,864,499 | 15,070,678 | ✓ |
| Firm | 111 | 4,104,990 | 2,676,602 | 4,222,915 | 1,546,313 | 5,651,303 | ✓ |
| Firm | 112 | 0 | 0 | 0 | 0 | 0 | ✓ |
| Firm | 121 | 404,670 | 493,624 | 485,139 | (8,485) | 396,185 | ✓ |
| Firm | 122 | 51,667 | 0 | 0 | 0 | 51,667 | ✓ |
| 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 | 142,001 | 0 | 0 | 0 | 142,001 | ✓ |
| Interruptible | 132W | 0 | 0 | 0 | 0 | 0 | |
| Total Retail Sales for GTI | | 14,909,507 | 9,348,939 | 15,751,266 | 6,402,327 | 21,311,834 | Total retail sales for PGA commodity deferral, includes interruptible rate schedules |
| Total 146 Transportation Sales | | 2,559,457 | 2,505,326 | 2,882,076 | 376,750 | 2,936,207 | ✓ |
| Total 147 & 148 Transportation Sales | | 275,457 | 0 | 0 | 0 | 275,457 | ✓ |
| Total 147 & 148 Transportation Sales | | 3,968,541 | 3,968,541 | 4,224,487 | 255,946 | 4,224,487 | ✓ |
| Total sales | | 21,712,962 | 15,822,806 | 22,867,829 | 7,035,023 | 28,747,985 | ✓ |
| Schedule SumJury for Demand Deferral: | | | | | | | |
| Firm | 101 | 10,206,179 | 6,178,713 | 11,043,212 | 4,864,499 | 15,070,678 | |
| Firm | 111 | 4,104,990 | 2,676,602 | 4,222,915 | 1,546,313 | 5,651,303 | |
| Firm | 112 | 0 | 0 | 0 | 0 | 0 | |
| Firm | 121 | 404,670 | 493,624 | 485,139 | (8,485) | 396,185 | |
| Firm | 122 | 51,667 | 0 | 0 | 0 | 51,667 | |
| Interruptible | 131 | 0 | 0 | 0 | 0 | 0 | |
| Interruptible | 132 | 142,001 | 0 | 0 | 0 | 142,001 | |
| Transportation | 146 | 2,559,457 | 2,505,326 | 2,882,076 | 376,750 | 2,936,207 | |
| | | 17,468,964 | 11,854,265 | 18,633,342 | 6,779,077 | 24,248,041 | Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation |
| Schedule SumJury for Commodity and Demand Amortization: | | | | | | | |
| Firm | 101 | 10,206,179 | 6,178,713 | 11,043,212 | 4,864,499 | 15,070,678 | Sales for Decoupling amortization |
| Firm | 111 | 4,104,990 | 2,676,602 | 4,222,915 | 1,546,313 | 5,651,303 | |
| Firm | 121 | 404,670 | 493,624 | 485,139 | (8,485) | 396,185 | |
| 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 | 2,559,457 | 2,505,326 | 2,882,076 | 376,750 | 2,936,207 | |
| | | 17,275,296 | 11,854,265 | 18,633,342 | 6,779,077 | 24,054,373 | Volumes for PGA Commodity & Demand Amortization |
| Firm | 112 | 0 | 0 | 0 | 0 | 0 | Annual lump sum amortization |
| Firm | 122 | 51,667 | 0 | 0 | 0 | 51,667 | Annual lump sum amortization |
| Interruptible | 132 | 142,001 | 0 | 0 | 0 | 142,001 | Annual lump sum amortization |
| Total Firm Sales | | 14,767,506 | 9,348,939 | 15,751,266 | 6,402,327 | 21,169,833 | |
| Total Interruptible Sales | | 142,001 | 0 | 0 | 0 | 142,001 | |
| Total Transportation Sales (Schedule 146) | | 2,559,457 | 2,505,326 | 2,882,076 | 376,750 | 2,936,207 | |
| Total Transportation Sales (Schedule 147 & 148) | | 4,243,998 | 3,968,541 | 4,224,487 | 255,946 | 4,499,944 | |
| Check total sales | | 21,712,962 | 15,822,806 | 22,867,829 | 7,035,023 | 28,747,985 | |
| | | 21,712,962 | 15,822,806 | 22,867,829 | | 28,747,985 | |

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201311 , State Code : WA

| | |
|--------------------------|---------------|
| Accounting Period:201311 | State Code:WA |
|--------------------------|---------------|

| Rate Schedule Num | Revenue Class | Meters | Usage | Revenue Amt | YTD Average Meters | Ytd Usage | Ytd Revenue Amt |
|-------------------|--|---------|------------|-------------|--------------------|-------------|-----------------|
| 101 | 01 RESIDENTIAL | 136,516 | 8,854,530 | 7,981,874 | 135,685 | 86,114,711 | 77,460,603 |
| | 21 FIRM COMMERCIAL | 11,891 | 1,328,056 | 1,188,081 | 11,972 | 14,072,889 | 12,223,091 |
| | 31 FIRM- INDUSTRIAL | 84 | 15,993 | 14,142 | 87 | 161,285 | 137,318 |
| | 80 INTERDEPARTMENT REVENUE | 29 | 7,600 | 6,567 | 31 | 69,696 | 58,949 |
| | Total 101 | 148,520 | 10,206,179 | 9,190,664 | 147,775 | 100,418,581 | 89,879,960 |
| 111 | 01 RESIDENTIAL | 265 | 284,185 | 206,806 | 252 | 2,704,110 | 1,924,976 |
| | 21 FIRM COMMERCIAL | 2,219 | 3,608,996 | 2,592,194 | 2,184 | 34,894,025 | 24,293,582 |
| | 31 FIRM- INDUSTRIAL | 46 | 184,266 | 128,216 | 46 | 1,632,775 | 1,092,532 |
| | 80 INTERDEPARTMENT REVENUE | 13 | 27,543 | 19,362 | 11 | 235,942 | 162,820 |
| | Total 111 | 2,543 | 4,104,990 | 2,946,578 | 2,494 | 39,466,852 | 27,473,910 |
| 121 | 21 FIRM COMMERCIAL | 24 | 395,747 | 255,981 | 24 | 4,330,124 | 2,665,841 |
| | 31 FIRM- INDUSTRIAL | 1 | 8,923 | 5,776 | 2 | 268,721 | 168,859 |
| | Total 121 | 25 | 404,670 | 261,757 | 26 | 4,598,845 | 2,834,700 |
| 122 | 21 FIRM COMMERCIAL | 2 | 51,667 | 33,429 | 2 | 602,258 | 378,280 |
| 132 | 22 INTERRUPTIBLE COMMERCIAL | 2 | 142,001 | 82,008 | 2 | 1,159,231 | 670,200 |
| 146 | 91 COMMERCIAL-TRANS OF GAS FOR OTHERS | 18 | 1,186,126 | 92,517 | 18 | 11,790,564 | 924,846 |
| | 92 INDUSTRIAL-TRANS OF GAS FOR OTHERS | 24 | 1,373,331 | 108,350 | 25 | 14,344,138 | 1,140,675 |
| | Total 146 | 42 | 2,559,457 | 200,867 | 43 | 26,134,702 | 2,065,521 |
| 147 | 93 INTERDEPARTMENT- REV FROM TRANSP OF GAS | 3 | 275,457 | 5,760 | 3 | 2,250,246 | 47,053 |
| 148 | 91 COMMERCIAL-TRANS OF GAS FOR OTHERS | 1 | 869,316 | 8,893 | 1 | 9,027,837 | 92,478 |
| | 92 INDUSTRIAL-TRANS OF GAS FOR OTHERS | 4 | 3,099,225 | 97,512 | 5 | 32,511,622 | 1,017,678 |
| | Total 148 | 5 | 3,968,541 | 106,405 | 6 | 41,539,459 | 1,110,157 |
| 158 | 01 RESIDENTIAL | 0 | 0 | 294,088 | 0 | 0 | 2,881,615 |
| | 16 LARGE CUSTOMER PGA-COMMERCIAL | 0 | 0 | 890 | 0 | 0 | 890 |
| | 17 LARGE CUSTOMER PGA-INDUSTRIAL | 0 | 0 | -3 | 0 | 0 | 543 |
| | 21 FIRM COMMERCIAL | 0 | 0 | 165,541 | 0 | 0 | 1,623,460 |
| | 22 INTERRUPTIBLE COMMERCIAL | 0 | 0 | 5,034 | 0 | 0 | 41,472 |
| | 31 FIRM- INDUSTRIAL | 0 | 0 | 2,506 | 0 | 0 | 22,522 |
| | 80 INTERDEPARTMENT REVENUE | 0 | 0 | 63 | 0 | 0 | 617 |
| | 91 COMMERCIAL-TRANS OF GAS FOR OTHERS | 0 | 0 | 5,709 | 0 | 0 | 60,529 |
| | 92 INDUSTRIAL-TRANS OF GAS FOR OTHERS | 0 | 0 | 3,449 | 0 | 0 | 35,740 |
| | Total 158 | 0 | 0 | 477,278 | 0 | 0 | 4,667,388 |
| 158A | 01 RESIDENTIAL | 0 | 0 | -4 | 0 | 0 | -42 |
| | 21 FIRM COMMERCIAL | 0 | 0 | -78 | 0 | 0 | -598 |
| | Total 158A | 0 | 0 | -82 | 0 | 0 | -641 |
| 199 | 16 LARGE CUSTOMER PGA-COMMERCIAL | 0 | 0 | 14,782 | 0 | 0 | 14,782 |
| | 17 LARGE CUSTOMER PGA-INDUSTRIAL | 0 | 0 | -281 | 0 | 0 | -281 |
| | 19 THEFT OF SERVICE-GAS | 0 | 0 | 0 | 0 | 0 | 68 |
| | 88 MISC-SERVICING CUSTOMER INSTALLS | 0 | 0 | 779 | 0 | 0 | 11,751 |
| | Total 199 | 0 | 0 | 15,280 | 0 | 0 | 26,320 |
| Total WA | | 151,142 | 21,712,962 | 13,319,945 | 150,349 | 216,170,174 | 129,152,848 |
| Total WA | | 151,142 | 21,712,962 | 13,319,945 | 150,349 | 216,170,174 | 129,152,848 |

| 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/accl-matts/interest-rates.asp | | | | | 10-01-2013 | 12-31-2013 | 3.25% |
| WA Deferral Rates Commodity Rate | 191010 GD WA | 101 - 132 | Debit | \$0.33052 ✓ | \$0.36280 ✓ | 11-01-2013 | Next PGA filing | |
| | | 101 | Debit | \$0.10420 ✓ | \$0.11298 ✓ | 11-01-2013 | Next PGA filing | |
| | | 111/112 | Debit | \$0.10103 ✓ | \$0.11041 ✓ | 11-01-2013 | Next PGA filing | |
| | | 121/122 | Debit | \$0.08530 ✓ | \$0.09048 ✓ | 11-01-2013 | Next PGA filing | |
| | | 131/132 | Debit | \$0.06531 ✓ | \$0.06666 ✓ | 11-01-2013 | Next PGA filing | |
| | | 146 | Debit | \$0.00054 ✓ | \$0.00054 ✓ | 11-01-2013 | Next PGA filing | |
| WA Commodity & Demand Amortization Rates | 191000 GD WA | 101 | Credit | \$0.03395 ✓ | (\$0.00293) ✓ | 11-01-2013 | Next PGA filing | |
| | | 111 | Credit | \$0.03060 ✓ | (\$0.00558) ✓ | 11-01-2013 | Next PGA filing | |
| | | 112 | Credit | | | 11-01-2013 | Next PGA filing | |
| | | 121 | Credit | \$0.02998 ✓ | (\$0.01582) ✓ | 11-01-2013 | Next PGA filing | |
| | | 122 | Credit | | | 11-01-2013 | Next PGA filing | |
| | | 131 | Debit | \$0.05739 ✓ | \$0.03050 ✓ | 11-01-2013 | Next PGA filing | |
| | | 132 | Credit | | | 11-01-2013 | Next PGA filing | |
| | | 146 | Credit | | | 11-01-2013 | Next PGA filing | |
| WA Decoupling Mechanism Amortization (Sch 159) | 186328 GD WA | 101 | | \$0.00004 ✓ | \$0.00000 ✓ | 11-01-2013 | Next PGA filing | |
| WA Jackson Prairie Amortization Rates | 191025 GD WA | 101-132 | Credit | (\$0.00219) ✓ | (\$0.00039) ✓ | 11-01-2013 | Next PGA filing | |
| | | 146 | Credit | (\$0.00020) ✓ | (\$0.00004) ✓ | 11-01-2013 | 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 Commodity Rate (Without GTI) | 191010 GD ID | 101 - 132 | Debit | \$0.33122 ✓ | \$0.37124 ✓ | 10-01-2013 | Next PGA filing | |
| | | 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 ✓ | \$0.01482 ✓ | 10-01-2013 | 12-31-2014 | |
| | | 111 | Debit | \$0.00000 ✓ | \$0.01482 ✓ | 10-01-2013 | 12-31-2014 | |
| | | 112 | Debit | \$0.00000 ✓ | \$0.01482 ✓ | 10-01-2013 | 12-31-2014 | |
| | | 121 | Debit | \$0.00000 ✓ | \$0.01482 ✓ | 10-01-2013 | 12-31-2014 | |
| | | 131 | Debit | \$0.00000 ✓ | \$0.01482 ✓ | 10-01-2013 | 12-31-2014 | |