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PROJECTS MANAGEMENT
2014 FEB 26 AM 8:18
STATE OF WASH
UTIL. AND TRANSP
COMMISSION

February 24, 2014

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

RE: Monthly Purchase Gas Adjustment Report

In compliance with WAC 480-90-233(5) please find enclosed a copy of the Purchase Gas Adjustment (PGA) Report for January 2014. 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: 201401

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: 02/06/2014 3:18 PM
Approval Requested: 02/06/2014 3:18 PM

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.

Marcus Garbarino
Prepared by Marcus Garbarino
J. F. [Signature]
Reviewed by

2/6/14
Date
2/6/14
Date

Approved for Entry
Corporate Accounting use Only

Date

RECEIVED
REVENUE MANAGEMENT
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STATE OF WASH.
UTIL. AND TRANS.
COMMISSION

Washington/Idaho Gas Costs		201401
Demand (Transportation) Costs		
NWP Fixed	\$	4,598,122.63
NWP Variable	\$	96,149.70
NWP Capacity Release	\$	(3,354,346.94)
NWP Total (excluding Refund)	\$	1,339,925.39
GTN Fixed	\$	289,222.31
GTN Variable	\$	9,570.64
GTN Capacity Release	\$	(3,479.42)
Current Month Estimate	\$	295,313.53
Transcanada Foothills (BC System) Fixed	\$	239,004.01
Transcanada Foothills (BC System) Variable	\$	-
ANG Total	\$	239,004.01
NOVA (AB System) Fixed	\$	458,431.75
NOVA (AB System) Variable	\$	-
NOVA Total	\$	458,431.75
Spectra Westcoast Fixed	\$	127,829.10
Spectra Westcoast Variable	\$	-
WEI (Duke) Total	\$	127,829.10
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	\$	2,460,503.78
WA/ID Buy/Sell Transportation Recovery	\$	(8,311.75)
Total Demand Costs	\$	2,452,192.03
less variable costs charged to Commodity	\$	(105,720.34)
Total Demand Costs to be Allocated	\$	2,346,471.69
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 19,125,682.18
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (124,812.62)
Financial Settlements	804600 GD AN	\$ 156,231.40
Foreign Exchange Hedge Activity	804010 GD AN	\$ 48,631.01
Interco Purchase from Thermal	804730 GD AN	\$ 1,865,556.25
Total Commodity Costs from Purchase Journals	\$	21,071,288.22
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ 3,116,507.02
FAFB Commodity for Anderson Elementary/Liq	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	\$ 21,660.06
Newedge Broker Fees	804017 GD AN	\$ 1,571.89
Mizuho Broker Fees	804017 GD AN	\$ 4,061.54
plus variable costs from Demand	\$	105,720.34
WA/ID Off System Revenue	\$	(8,285,326.79)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)
Total Commodity Costs to be Allocated	\$	15,540,483.27
WA Imbalance	804000 GD AN	\$ 116,406.49
ID Imbalance	804000 GD AN	\$ 52,249.58
Total Deferred Commodity Costs:	\$	15,709,139.34
Total Net Gas Costs	\$	18,055,611.03
From DJ 430	\$	18,055,611.03
Check	\$	-

201401		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%	70.7800%	29.2200%
Total Current Demand Costs (excluding refund)		\$ 2,346,471.69	\$ 1,648,865.66	\$ 697,606.03		
Total Commodity Costs to be Allocated		\$ 15,540,483.27			\$ 10,999,554.06	\$ 4,540,929.21
Imbalance Cost Washington		\$ 116,406.49			\$ 116,406.49	
Imbalance Cost Idaho		\$ 52,249.58				\$ 52,249.58
Total Commodity Costs before refund		\$ 15,709,139.34			\$ 11,115,960.55	\$ 4,593,178.79
Total		\$ 18,055,611.03	\$ 1,648,865.66	\$ 697,606.03	\$ 11,115,960.66	\$ 4,593,178.79
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	20,682,450	0.11298	\$ 2,336,703.20	Schedule 101	8,687,325	0.10744	\$ 933,366.20
Schedule 111	7,025,543	0.11041	\$ 775,690.20	Schedule 111	3,029,182	0.10744	\$ 325,455.31
Schedule 112	0	0.11041	\$ -	Schedule 112	2,743	0.10744	\$ 294.71
Schedule 121	534,459	0.09049	\$ 48,363.19	Schedule 121	0	0.10744	\$ -
Schedule 122	95,515	0.09049	\$ 8,643.15	Schedule 122	0	0.10744	\$ -
Schedule 131	0	0.06666	\$ -	Schedule 131	0	0.10744	\$ -
Schedule 132	149,468	0.06666	\$ 9,963.54	Schedule 132	41,552	0.37124	\$ 15,425.76
Schedule 146	3,517,013	0.00064	\$ 1,899.19	Schedule 132	0	0.37124	\$ -
Total Demand	32,004,448	check	\$ 3,181,262.47	Total Demand	11,719,250	check	\$ 1,259,116.22
			\$ 0.09940		11,719,260		0.10744
COMMODITY				COMMODITY			
Schedule 101	20,682,450	0.36280	\$ 7,503,592.86	Schedule 101	8,687,325	0.37124	\$ 3,225,082.53
Schedule 111	7,025,543	0.36280	\$ 2,548,867.00	Schedule 111	3,029,182	0.37124	\$ 1,124,553.53
Schedule 112	0	0.36280	\$ -	Schedule 112	2,743	0.37124	\$ 1,018.31
Schedule 121	534,459	0.36280	\$ 193,901.73	Schedule 121	0	0.37124	\$ -
Schedule 122	95,515	0.36280	\$ 34,652.84	Schedule 122	0	0.37124	\$ -
Schedule 131	0	0.36280	\$ -	Schedule 131	0	0.37124	\$ -
Schedule 132	149,468	0.36280	\$ 54,226.99	Schedule 132	41,552	0.37124	\$ 15,425.76
Total Commodity	28,487,435	check	\$ 10,335,241.42	Total Commodity	11,760,802	check	\$ 4,366,080.13
			\$ 0.36280		11,760,802		\$0.37124

Washington Commodity		Washington Demand		Idaho Commodity		Idaho Demand		Totals from above
\$	11,115,960.55	\$	1,648,865.66	\$	4,593,178.79	\$	697,606.03	\$ 18,055,611.03
\$	(10,335,241.42)	\$	(3,181,262.47)	\$	(4,366,080.13)	\$	(1,259,116.22)	\$ (19,141,700.25)
\$	-	\$	-	\$	-	\$	-	(1,088,089.22)
\$	780,719.13	\$	(1,532,396.82)	\$	227,098.66	\$	(561,510.19)	(1,088,089.22)
WA Total		(751,677.69)		ID Total	(334,411.53)			

(overcollected)/undercollected (rebate)/surcharge

JET Entry	
Debits	Credits
1,396,355.33	1,396,355.33

JET Entry - Correcting Entry	
Debits	Credits
27,743.48	27,743.48

JET Entry - Total	
Debits	Credits
1,424,098.81	1,424,098.81

Washington/Idaho Gas Costs	GL Account	Jan-14 Costs	
Nucleus Storage acct. JPRAIRIEAN -100408			(34,492.31)
JP Injections	808200 GD AN	\$ -	
JP Withdrawals	808100 GD AN	\$ 3,117,237.71	
Total JP	164100 GD AN	\$ 3,117,237.71	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (34,492.31)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 33,761.62	3,150,999.33
Total Clay Basin	164115 GD AA	\$ (730.69)	
Total Net Storage (Injections)/Withdrawals		\$ 3,116,507.02	
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$ 19,125,682.18	
Fixed Demand and Capacity Releases	804001 GD AN	\$ 2,354,783.44	
Variable Demand (Transport) Costs	804002 GD AN	\$ 105,720.34	
Hedge Activity	804010 GD AN	\$ 48,631.01	
Financial Settlements	804600 GD AN	\$ 156,231.40	
Interco Purchase from Thermal	804730 GD AN	\$ 1,865,556.25	
Cochran Credit	811000 GD AN	\$ (124,812.62)	
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$ 116,406.49	
ID imbalance from DJ 436	804000 GD AN	\$ 52,249.58	
M Chemical Accrual	804000 GD AN	\$ 5,000.00	
Broker Fees DJ 471	804017 GD AN	\$ 21,660.05	
Newedge Journal DJ 473	804017 GD AN	\$ 1,571.89	
Mizuho Journal DJ 473	804017 GD AN	\$ 4,061.54	
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837	\$ (8,285,325.79)	
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)	
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (8,311.75)	
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		\$ 18,055,611.03	Tie to Deferral Entry
	483600 GD AN	\$ 473,881.50	Input fr GLE Sales
	483000 GD AN	\$ (4,720,021.87)	Input fr GLE Sales
	483730 GD AN	\$ (4,039,185.42)	Input fr GLE Sales
		(8,285,325.79)	

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	\$ 8,059,830.04	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (8,059,830.04)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (6,796,131.32)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 6,796,131.32	\$ -	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	\$ 27,168.99	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (27,168.99)	Provide Bookout dollars offset
804000.GD.AN	\$ 5,000.00	\$ -	AN Odorization Expense Accrual
232130 ZZ ZZ	\$ -	\$ (5,000.00)	AN Odorization Expense Accrual
232130 ZZ ZZ	\$ 5,855.12	\$ -	Reclass NWP and GTN
232620 ZZ ZZ	\$ -	\$ (5,855.12)	Reclass NWP and GTN
	\$ -	\$ -	
	\$ -	\$ -	
	\$ -	\$ -	
Total Other Adj	\$ 14,893,985.47	\$ (14,893,985.47)	

Total from GLE	\$ 27,145,571.32	\$ (27,145,571.32)
Total DJ 430	\$ 42,039,556.79	\$ (42,039,556.79)

Washington Current Deferral

191010	Month	YTD	Cumulative Balance	201311	201312	201401
	Interest Rate			3.25%	3.25%	3.25%
	Beginning Balance			2,255,013.99	(33,498.74)	(4,220,307.87)
	Commodity Deferral	780,719.13	(3,614,005.32)	(363,626.87)	(1,349,424.41)	780,719.13
	Demand Deferral	(1,532,396.82)	(1,334,218.19)	(780,538.84)	(1,676,402.67)	(1,532,396.82)
	Interest (Rev/Expense)	(12,447.90)	(36,209.94)	1,454.73	(4,188.20)	(12,447.90)
	Commodity Adjustment	0.00		1,383,048.00	0.00	0.00
	Demand Adjustment	0.00		(2,577,820.67)	(1,111,877.48)	0.00
	Interest Adjustment	0.00		48,970.82	(44,916.37)	0.00
	Misc Adjustment	0.00		0.00	0.00	0.00
	Ending Balance	(764,125.59)		(33,498.74)	(4,220,307.87)	(4,984,433.45)
	GLW Check			(33,498.75)	(4,220,307.88)	(4,220,307.88)
	Variance			0.01	0.01	(764,125.58)

201401					
WA Deferral Interest Income	419600	GD	WA	0.00	0.00
WA Deferral Interest Expense	431600	GD	WA	12,447.90	0.00
WA Deferral	191010	GD	WA	0.00	764,125.59
WA Deferral Expense	805120	GD	WA	751,677.69	0.00
Misc Adjustments				0.00	0.00
Misc Adjustments				0.00	0.00
				Check	0.00

Washington Amortization

Volume	191000	Month	YTD	PGA YTD	201311	201312	201401
		Schedule 101	20,682,450	58,389,136	15,070,678	22,636,008	20,682,450
		Schedule 111	7,025,543	20,194,971	5,651,303	7,518,125	7,025,543
		Schedule 121	534,459	1,519,365	396,185	588,721	534,459
		Schedule 131	0	0	0	0	0
		Schedule 146	3,517,013	10,128,824	2,936,207	3,675,604	3,517,013
		Total	31,759,465	90,232,296	24,054,373	34,418,458	31,759,465
		Calendar Sales Check	31,759,465	90,232,296	24,054,373	34,418,458	31,759,465

Rates	191000	Month	201311	201312	201401
		Schedule 101	Man Calc	Man Calc	(0.00293)
		Schedule 111	Man Calc	Man Calc	(0.00556)
		Schedule 121	Man Calc	Man Calc	(0.01582)
		Schedule 131	Man Calc	Man Calc	0.03050
		Schedule 146	Man Calc	Man Calc	0.00000

GL	191000	Month	YTD	PGA YTD	201311	201312	201401
		Interest Rate			3.25%	3.25%	3.25%
		Beginning Balance			404,885.58	1,486,369.59	1,388,326.81
		Amortization	(108,116.74)	(292,324.92)	(82,277.84)	(101,930.34)	(108,116.74)
		Interest	3,613.64	11,608.32	4,107.12	3,887.55	3,613.64
		PGA Transfer	0.00		1,145,801.75	0.00	0.00
		Misc Adjustment	(27,743.48)		13,852.98	0.00	(27,743.48)
		Ending Balance	(132,246.58)		1,486,369.59	1,388,326.81	1,256,080.23
		GLW Check			1,486,369.82	1,388,327.03	1,388,327.03
		Variance			(0.23)	(0.22)	(132,246.80)

201401					
WA Amortization Interest Income	419600	GD	WA	0.00	3,613.64
WA Amortization Interest Expense	431600	GD	WA	0.00	0.00
WA Amortization	191000	GD	WA	0.00	104,503.10
WA Amortization Expense	805111	GD	WA	108,116.74	0.00
Misc Adjustments				0.00	0.00
Misc Adjustments				0.00	0.00
				Check	0.00

Volume	191025	Month	YTD	PGA YTD	201311	201312	201401
		Schedule 101	20,682,450	58,389,136	15,070,678	22,636,008	20,682,450
		Schedule 111	7,025,543	20,194,971	5,651,303	7,518,125	7,025,543
		Schedule 112	0	0	0	0	0
		Schedule 121	534,459	1,519,365	396,185	588,721	534,459
		Schedule 122	95,515	231,501	51,667	84,319	95,515
		Schedule 131	0	0	0	0	0
		Schedule 132	149,468	424,201	142,001	132,732	149,468
		Schedule 146	3,517,013	10,128,824	2,936,207	3,675,604	3,517,013
		Total	32,004,448	90,887,998	24,248,041	34,635,509	32,004,448
		Calendar Sales Check	32,004,448	90,887,998	24,248,041	34,635,509	32,004,448

Rates	191025	Month	201311	201312	201401
		Schedule 101	Man Calc	Man Calc	(0.00039)
		Schedule 111	Man Calc	Man Calc	(0.00039)
		Schedule 112	Man Calc	Man Calc	(0.00039)
		Schedule 121	Man Calc	Man Calc	(0.00039)
		Schedule 122	Man Calc	Man Calc	(0.00039)
		Schedule 131	Man Calc	Man Calc	(0.00039)
		Schedule 132	Man Calc	Man Calc	(0.00039)
		Schedule 146	Man Calc	Man Calc	(0.00004)

GL	191025	Month	YTD	PGA YTD	201311	201312	201401
		Beginning Balance			8,140.24	(693.68)	(13,695.72)
		Amortization	(11,250.78)	(33,086.74)	(8,833.82)	(13,002.04)	(11,250.78)
		Misc Adjustment	0.00		0.00	0.00	0.00
		Ending Balance	(11,250.78)		(693.68)	(13,695.72)	(14,946.50)
		GLW Check			(693.68)	(13,695.72)	(13,695.72)
		Variance			(0.00)	(0.00)	(11,250.78)

201401					
WA Amortization JP	191015	GD	WA	0.00	11,250.78
WA Amortization Expense JP	805111	GD	WA	11,250.78	0.00
Misc Adjustments				0.00	0.00
Misc Adjustments				0.00	0.00
				Check	0.00

Washington Sales Volumes

January-14 Description	Schedule	January-14 Billed	December-13 Unbilled	January-14 Unbilled	January-14 Net Unbilled	Total	Notes
Schedule SumApry for Commodity Deferral :							
Firm	101	21,639,040	13,868,821	12,912,231	(956,590)	20,682,450	
Firm	111	7,467,839	4,725,841	4,283,545	(442,296)	7,025,543	
Firm	112	0	0	0	0	0	
Firm	121	592,598	461,151	403,012	(58,139)	534,459	
Firm	122	95,515	0	0	0	95,515	
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	149,468	0	0	0	149,468	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		29,944,460	19,055,813	17,598,788	(1,457,025)	28,487,435	Total retail sales for PGA commodity deferral, includes interruptible rate schedules.
	146	3,684,403	3,615,437	3,448,047	(167,390)	3,517,013	
Total 146 Transportation Sales		3,684,403	3,615,437	3,448,047	(167,390)	3,517,013	
	147	467,957	0	0	0	467,957	
	148	4,791,912	4,791,912	4,522,552	(269,360)	4,522,552	
Total 147 & 148 Transportation Sales		5,259,869	4,791,912	4,522,552	(269,360)	4,990,509	
Total sales		38,888,732	27,463,162	25,569,387	(1,893,775)	36,994,957	
Schedule SumJuny for Demand Deferral:							
Firm	101	21,639,040	13,868,821	12,912,231	(956,590)	20,682,450	
Firm	111	7,467,839	4,725,841	4,283,545	(442,296)	7,025,543	
Firm	112	0	0	0	0	0	
Firm	121	592,598	461,151	403,012	(58,139)	534,459	
Firm	122	95,515	0	0	0	95,515	
Interruptible	131	0	0	0	0	0	
Interruptible	132	149,468	0	0	0	149,468	
Transportation	146	3,684,403	3,615,437	3,448,047	(167,390)	3,517,013	
		33,628,863	22,671,250	21,046,835	(1,624,415)	32,004,448	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule SumJuny for Commodity and Demand Amortization:							
Firm	101	21,639,040	13,868,821	12,912,231	(956,590)	20,682,450	Sales for Decoupling amortization
Firm	111	7,467,839	4,725,841	4,283,545	(442,296)	7,025,543	
Firm	121	592,598	461,151	403,012	(58,139)	534,459	
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	3,684,403	3,615,437	3,448,047	(167,390)	3,517,013	
		33,383,880	22,671,250	21,046,835	(1,624,415)	31,759,465	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	95,515	0	0	0	95,515	Annual lump sum amortization
Interruptible	132	149,468	0	0	0	149,468	Annual lump sum amortization
Total Firm Sales		29,794,992	19,055,813	17,598,788	(1,457,025)	28,337,967	
Total Interruptible Sales		149,468	0	0	0	149,468	
Total Transportation Sales (Schedule 146)		3,684,403	3,615,437	3,448,047	(167,390)	3,517,013	
Total Transportation Sales (Schedule 147 & 148)		5,259,869	4,791,912	4,522,552	(269,360)	4,990,509	
Check total sales		38,888,732	27,463,162	25,569,387	(1,893,775)	36,994,957	
		38,888,732	27,463,162	25,569,387		36,994,957	

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201401 , State Code : WA

Accounting Period:201401	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	137,142	17,989,690	16,629,485	137,142	17,989,690	16,629,485
	21 FIRM COMMERCIAL	11,941	3,591,231	3,304,853	11,941	3,591,231	3,304,853
	31 FIRM- INDUSTRIAL	87	44,432	40,751	87	44,432	40,751
	80 INTERDEPARTMENT REVENUE	29	13,687	12,541	29	13,687	12,541
	Total 101	149,199	21,639,040	19,987,631	149,199	21,639,040	19,987,631
111	01 RESIDENTIAL	264	467,607	357,959	264	467,607	357,959
	21 FIRM COMMERCIAL	2,219	6,693,290	5,017,672	2,219	6,693,290	5,017,672
	31 FIRM- INDUSTRIAL	47	253,190	186,893	47	253,190	186,893
	80 INTERDEPARTMENT REVENUE	13	53,752	39,798	13	53,752	39,798
	Total 111	2,543	7,467,839	5,602,322	2,543	7,467,839	5,602,322
121	21 FIRM COMMERCIAL	24	577,727	397,497	24	577,727	397,497
	31 FIRM- INDUSTRIAL	1	14,871	10,583	1	14,871	10,583
	Total 121	25	592,598	408,079	25	592,598	408,079
122	21 FIRM COMMERCIAL	2	95,515	62,202	2	95,515	62,202
132	22 INTERRUPTIBLE COMMERCIAL	2	149,468	91,282	2	149,468	91,282
146	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	18	2,079,180	149,826	18	2,079,180	149,826
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	29	1,605,223	119,321	29	1,605,223	119,321
	Total 146	47	3,684,403	269,147	47	3,684,403	269,147
147	93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	3	467,957	9,785	3	467,957	9,785
148	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	1	1,471,918	14,919	1	1,471,918	14,919
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	4	3,319,994	102,545	4	3,319,994	102,545
	Total 148	5	4,791,912	117,464	5	4,791,912	117,464
158	01 RESIDENTIAL	0	0	627,690	0	0	627,690
	21 FIRM COMMERCIAL	0	0	365,251	0	0	365,251
	22 INTERRUPTIBLE COMMERCIAL	0	0	5,668	0	0	5,668
	31 FIRM- INDUSTRIAL	0	0	6,085	0	0	6,085
	80 INTERDEPARTMENT REVENUE	0	0	1	0	0	1
	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	0	0	9,356	0	0	9,356
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	0	0	3,926	0	0	3,926
	Total 158	0	0	1,017,976	0	0	1,017,976
158A	01 RESIDENTIAL	0	0	-9	0	0	-9
	21 FIRM COMMERCIAL	0	0	-19	0	0	-19
	Total 158A	0	0	-28	0	0	-28
199	88 MISC-SERVICING CUSTOMER INSTALLS	0	0	1,326	0	0	1,326
Total WA		151,826	38,888,732	27,567,185	151,826	38,888,732	27,567,185
Total WA		151,826	38,888,732	27,567,185	151,826	38,888,732	27,567,185

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					01-01-2014	03-31-2014	3.25%
WA Deferral Rates	191010 GD WA							
Commodity Rate		101 - 132	Debit	\$0.33052	\$0.36280	11-01-2013	Next PGA filing	
Demand Rate		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	\$0.09049	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	(\$0.00556)	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	ORDER NO. 32922					01-01-2014	12-31-2014	1.00%
ID Deferral Rates	191010 GD ID							
Commodity Rate (Without GTI)		101 - 132	Debit	\$0.33122	\$0.37124	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	\$0.01482	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	

WA 191000 Recoverable Gas Costs Amortized - Corrected				
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				\$ (\$13,852.98)
		<u>24,054,373</u>		\$ <u>(96,130.82)</u>
		24,054,373	Adj	-
				\$ <u>(96,130.82)</u>
			Subtotal	1,454,556.52
			3.25%	\$4,069.60
Interest			11-30-2013	1,458,626.12
Balance				

Correct Entry

JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		(4,069.60)
Total Interest Expense	431600 GD WA	0.00	
Total WA Amortization Expense	805110 GD WA	96,130.82	0.00
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	0.00	(92,061.22)
			\$

Originally Recorded 201311

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

Correcting Entry 201401

JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA	37.52	
Total Interest Expense	431600 GD WA		
Total WA Amortization Expense	805110 GD WA	27,705.96	
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA		(27,743.48)
			\$

Originally recorded a refund to large customers. Per discussion with Annette Brandon from rates 1/28/14; this should have been recorded as a surcharge.