



March 17, 2014

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

RECEIVED
PROGRAMS MANAGEMENT
2014 MAR 26 AM 8:03
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

RE: Monthly Purchase Gas Adjustment Report

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

Hard Copy

Avista Corporation Journal Entry

Effective Date: 201402

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: 03/06/2014 10:28 AM
Approval Requested: 03/06/2014 10:28 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.

Marcus Garbarino

Prepared by Marcus Garbarino

J. Funkas

Reviewed by

3/6/14

Date

3/6/14

Date

Approved for Entry
Corporate Accounting use Only

Date

RECEIVED
RECORDS MANAGEMENT
2014 MAR 26 AM 8:03
STATE OF WISCONSIN
UTILITY AND TRANSPORTATION
COMMISSION

Washington/Idaho Gas Costs		201402
Demand (Transportation) Costs		
NWP Fixed		\$ 4,153,143.02
NWP Variable		\$ 97,554.92
NWP Capacity Release		\$ (3,032,732.72)
NWP Total (excluding Refund)		\$ 1,217,965.22
GTN Fixed		\$ 261,233.04
GTN Variable		\$ 7,883.32
GTN Capacity Release		\$ (3,142.71)
Current Month Estimate		\$ 265,973.65
Transcanada Foothills (BC System) Fixed		\$ 261,784.26
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 251,784.26
NOVA (AB System) Fixed		\$ 486,523.33
NOVA (AB System) Variable		\$ -
NOVA Total		\$ 486,523.33
Spectra Westcoast Fixed		\$ 125,791.54
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 125,791.54
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		\$ 2,350,036.00
WA/ID Buy/Sell Transportation Recovery		\$ (7,507.44)
Total Demand Costs	804001 GD AN	\$ 2,342,530.56
less variable costs charged to Commodity		\$ (105,438.24)
Total Demand Costs to be Allocated		\$ 2,237,092.32
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 20,206,092.91
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (160,384.32)
Financial Settlements	804600 GD AN	\$ (1,096,136.70)
Foreign Exchange Hedge Activity	804010 GD AN	\$ (35,028.81)
Interco Purchase from Thermal	804730 GD AN	\$ 1,461,271.66
Total Commodity Costs from Purchase Journals		\$ 20,375,814.74
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ 6,916,964.11
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	\$ 10,515.53
Broker Fees	804017 GD AN	\$ 14,995.10
Newedge Broker Fees	804017 GD AN	\$ 2,263.46
Mizuho Broker Fees	804017 GD AN	\$ 2,297.57
plus variable costs from Demand		\$ 105,438.24
WA/ID Off System Revenue		\$ (12,138,560.21)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$ (500,000.00)
Total Commodity Costs to be Allocated		\$ 14,788,728.54
WA Imbalance	804000 GD AN	\$ 428,577.66
ID Imbalance	804000 GD AN	\$ 183,624.96
Total Deferred Commodity Costs:		\$ 15,400,931.16
Total Net Gas Costs		\$ 17,638,023.48
From DJ 430		\$ 17,638,023.48
Check		\$ -

201402		Expense Calculation			
Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho	
	70.27%	29.73%	69.9500%	30.0500%	
Total Current Demand Costs (excluding refund)	\$ 2,237,092.32	\$ 1,572,004.77	\$ 665,087.55		
Total Commodity Costs to be Allocated	\$ 14,788,728.54		\$ 10,344,715.61	\$ 4,444,012.93	
Imbalance Cost Washington	\$ 428,577.66		\$ 428,577.66		
Imbalance Cost Idaho	\$ 183,624.96			\$ 183,624.96	
Total Commodity Costs before refund	\$ 15,400,931.16		\$ 10,773,293.27	\$ 4,627,637.89	
Total	\$ 17,638,023.48	\$ 1,572,004.77	\$ 665,087.55	\$ 10,773,293.27	\$ 4,627,637.89
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	20,184,373	0.11298	\$ 2,280,430.46	Schedule 101	8,895,182	0.10744	\$ 955,698.35
Schedule 111	6,903,553	0.11041	\$ 762,221.29	Schedule 111	3,036,554	0.10744	\$ 326,247.36
Schedule 112	0	0.11041	\$ -	Schedule 112	2,162	0.10744	\$ 232.29
Schedule 121	540,817	0.09049	\$ 48,938.53	Schedule 121	0	0.10744	\$ -
Schedule 122	89,875	0.09049	\$ 8,132.79	Schedule 122	0	0.10744	\$ -
Schedule 131	0	0.06666	\$ -	Total Demand	11,933,898		\$ 1,282,178.00
Schedule 132	140,495	0.06666	\$ 9,365.40				
Schedule 146	3,103,551	0.00054	\$ 1,675.92		11,933,898 check		0.10744
Total Demand	30,962,664		\$ 3,110,784.38				
	30,962,664 check		\$ 0.10047				
COMMODITY				COMMODITY			
Schedule 101	20,184,373	0.36280	\$ 7,322,890.52	Schedule 101	8,895,182	0.37124	\$ 3,302,247.37
Schedule 111	6,903,553	0.36280	\$ 2,504,609.03	Schedule 111	3,036,554	0.37124	\$ 1,127,290.31
Schedule 112	0	0.36280	\$ -	Schedule 112	2,162	0.37124	\$ 802.62
Schedule 121	540,817	0.36280	\$ 196,208.41	Schedule 121	0	0.37124	\$ -
Schedule 122	89,875	0.36280	\$ 32,606.65	Schedule 122	0	0.37124	\$ -
Schedule 131	0	0.36280	\$ -	Schedule 131	0	0.37124	\$ -
Schedule 132	140,495	0.36280	\$ 50,971.59	Schedule 132	36,266	0.37124	\$ 13,463.39
Total Commodity	27,859,113		\$ 10,107,286.20	Total Commodity	11,970,164		\$ 4,443,803.68
	27,859,113 check		\$ 0.36280		11,970,164 check		\$ 0.37124

Washington Commodity		Washington Demand		Idaho Commodity		Idaho Demand		Totals from above
Total Deferral Expenses from above	\$ 10,773,293.27	\$ 1,572,004.77	\$ 4,627,637.89	\$ 665,087.55	\$ 17,638,023.48			\$ 17,638,023.48
PGA Deferral Revenue from above	\$ (10,107,286.20)	\$ (3,110,764.38)	\$ (4,443,803.68)	\$ (1,282,178.00)	\$ (18,944,032.26)			\$ (18,944,032.26)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ (1,306,008.78)			\$ (1,306,008.78)
Amount to be Deferred	\$ 666,007.08	\$ (1,638,769.61)	\$ 183,834.20	\$ (617,090.45)	\$ (1,306,008.78)			\$ (1,306,008.78)
WA Total		(872,752.53)	ID Total	(433,256.25)				

(overcollected)/undercollected (rebate)/surcharge

JET Entry		
Debits	Credits	
1,619,666.61	1,619,666.61	(18,944,032.26)

Washington/Idaho Gas Costs	GL Account	Feb-14 Costs	
Nucleus Storage acct. JPRAIRIEAN -100408			
JP Injections	808200 GD AN	\$	-
JP Withdrawals	808100 GD AN	\$	6,916,405.85
Total JP	164100 GD AN	\$	6,916,405.85
Clay Basin (QUESTAA) Injections			
Clay Basin (QUESTAA) Withdrawals	808200 GD AN	\$	(15,594.77)
Total Clay Basin	808100 GD AN	\$	15,153.03
	164115 GD AA	\$	(441.74)
Total Net Storage (Injections)/Withdrawals			\$ 6,915,964.11
NUCUT PURCHASES (GL Estimate Report)			
Commodity Purchases	804000 GD AN	\$	20,206,092.91
Fixed Demand and Capacity Releases	804001 GD AN	\$	2,244,599.76
Variable Demand (Transport) Costs	804002 GD AN	\$	105,438.24
Hedge Activity	804010 GD AN	\$	(35,028.81)
Financial Settlements	804600 GD AN	\$	(1,096,136.70)
Interco Purchase from Thermal	804730 GD AN	\$	1,461,271.66
Cochran Credit	811000 GD AN	\$	(160,384.32)
Information from other journals -Deferred Costs:			
WA Imbalance from DJ 436	804000 GD AN	\$	428,577.66
ID Imbalance from DJ 436	804000 GD AN	\$	183,624.96
M Chemical Accrual	804000 GD AN	\$	10,515.53
Broker Fees DJ 471	804017 GD AN	\$	14,995.10
Newedge Journal DJ 473	804017 GD AN	\$	2,263.46
Mizuho Journal DJ 473	804017 GD AN	\$	2,297.57
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837	\$	(12,138,560.21)
Terasen/Fortis Deferred Exchange Revenue	495028 GD AN	\$	(500,000.00)
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$	(7,507.44)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	\$	-
FAB 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			\$ 17,638,023.48 Tie to Deferral Entry

483600 GD AN	\$	225,509.20	Input fr GLE Sales
483000 GD AN	\$	(9,126,030.84)	Input fr GLE Sales
483730 GD AN	\$	(3,238,038.57)	Input fr GLE Sales
		(12,138,560.21)	

Journal # 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 5,012,112.15	\$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	\$ -	\$ (5,012,112.15)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	\$ -	\$ (5,069,885.24)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	\$ 5,069,885.24	\$ -	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	\$ 64,125.05	\$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	\$ -	\$ (64,125.05)	Provide Bookout dollars offset
804000.GD.AN	\$ 10,515.53	\$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	\$ -	\$ (10,515.53)	AN Odorization Expense Accrual
142150.ZZ.ZZ	\$ 1.00	\$ -	Misc Rounding Adj
142600.ZZ.ZZ	\$ -	\$ (4.70)	Misc Rounding Adj
232130.ZZ.ZZ	\$ -	\$ (1,698.30)	Reclass GTN - Misc Rounding Adj
232620.ZZ.ZZ	\$ 1,690.69	\$ -	Reclass GTN - Misc Rounding Adj
903000.CD.AA	\$ 11.31	\$ -	Misc Rounding Adj
Total Other Adj	\$ 10,158,140.97	\$ (10,158,140.97)	

Total from GLE	\$ 32,428,130.18	\$ (32,428,130.18)	
Total DJ 430	\$ 42,586,271.15	\$ (42,586,271.15)	\$

Washington Current Deferral

191010	Month	YTD	Cumulative Balance	201312	201401	201402
	Interest Rate			3.25%	3.25%	3.25%
	Beginning Balance			(33,498.74)	(4,220,307.87)	(4,984,433.46)
	Commodity Deferral	1,446,726.21	(2,947,998.25)	(1,349,424.41)	780,719.13	666,007.08
	Demand Deferral	(3,071,156.43)	(2,872,977.80)	(1,676,402.67)	(1,532,396.82)	(1,538,759.81)
	Interest (Rev/Expense)	(27,129.26)	(50,891.30)	(4,188.20)	(12,447.90)	(14,681.36)
	Commodity Adjustment	0.00		0.00	0.00	0.00
	Demand Adjustment	0.00		(1,111,877.48)	0.00	0.00
	Interest Adjustment	0.00		(44,916.37)	0.00	0.00
	Misc Adjustment	0.00		0.00	0.00	0.00
	Ending Balance	(1,651,559.48)		(4,220,307.87)	(4,984,433.46)	(5,871,867.35)
	GLW Check			(4,220,307.88)	(4,984,433.47)	(4,984,433.47)
	Variance			0.01	0.01	(887,433.88)

201402			
WA Deferral Interest Income	419600	GD	WA 0.00 0.00
WA Deferral Interest Expense	431600	GD	WA 14,681.36 0.00
WA Deferral	191010	GD	WA 0.00 887,433.89
WA Deferral Expense	805120	GD	WA 872,752.53 0.00
Misc Adjustments			0.00 0.00
Misc Adjustments			0.00 0.00
Check			0.00

Washington Amortization

191000	Month	YTD	PGA YTD	201312	201401	201402
	Schedule 101	40,866,823	78,573,509	22,636,008	20,682,450	20,184,373
	Schedule 111	13,929,096	27,098,524	7,518,125	7,025,543	6,903,553
	Schedule 121	1,075,276	2,060,182	588,721	534,459	540,817
	Schedule 131	0	0	0	0	0
	Schedule 146	6,620,564	13,232,375	3,675,604	3,517,013	3,103,551
	Total	62,491,759	120,964,590	34,418,458	31,759,465	30,732,294
	Calendar Sales Check	62,491,759	120,964,590	34,418,458	31,759,465	30,732,294

191000	Month	201312	201401	201402
	Schedule 101	Man Calc	(0.00293)	(0.00293)
	Schedule 111	Man Calc	(0.00556)	(0.00556)
	Schedule 121	Man Calc	(0.01582)	(0.01582)
	Schedule 131	Man Calc	0.03050	0.03050
	Schedule 146	Man Calc	0.00000	0.00000

191000	Month	YTD	PGA YTD	201312	201401	201402
	Interest Rate			3.25%	3.25%	3.25%
	Beginning Balance			1,486,369.59	1,388,326.81	1,256,080.23
	Amortization	(214,196.43)	(398,404.61)	(101,930.34)	(108,116.74)	(106,079.69)
	Interest	6,871.88	14,866.55	3,887.55	3,613.64	3,258.23
	PGA Transfer	0.00		0.00	0.00	0.00
	Misc Adjustment	(27,743.48)		0.00	(27,743.48)	0.00
	Ending Balance	(235,068.03)		1,388,326.81	1,256,080.23	1,153,258.77
	GLW Check			1,388,327.03	1,256,080.45	1,256,080.45
	Variance			(0.22)	(0.22)	(102,821.68)

201402			
WA Amortization Interest Income	419600	GD	WA 0.00 3,258.23
WA Amortization Interest Expense	431600	GD	WA 0.00 0.00
WA Amortization	191000	GD	WA 0.00 102,821.46
WA Amortization Expense	805110	GD	WA 106,079.69 0.00
Misc Adjustments			0.00 0.00
Misc Adjustments			0.00 0.00
Check			0.00

191025	Month	YTD	PGA YTD	201312	201401	201402
	Schedule 101	40,866,823	78,573,509	22,636,008	20,682,450	20,184,373
	Schedule 111	13,929,096	27,098,524	7,518,125	7,025,543	6,903,553
	Schedule 112	0	0	0	0	0
	Schedule 121	1,075,276	2,060,182	588,721	534,459	540,817
	Schedule 122	185,390	321,376	84,319	95,515	89,875
	Schedule 131	0	0	0	0	0
	Schedule 132	289,963	564,696	132,732	149,468	140,495
	Schedule 146	6,620,564	13,232,375	3,675,604	3,517,013	3,103,551
	Total	62,967,112	121,850,662	34,635,509	32,004,448	30,962,664
	Calendar Sales Check	62,967,112	121,850,662	34,635,509	32,004,448	30,962,664

191025	Month	201312	201401	201402
	Schedule 101	Man Calc	(0.00039)	(0.00039)
	Schedule 111	Man Calc	(0.00039)	(0.00039)
	Schedule 112	Man Calc	(0.00039)	(0.00039)
	Schedule 121	Man Calc	(0.00039)	(0.00039)
	Schedule 122	Man Calc	(0.00039)	(0.00039)
	Schedule 131	Man Calc	(0.00039)	(0.00039)
	Schedule 132	Man Calc	(0.00039)	(0.00039)
	Schedule 146	Man Calc	(0.00004)	(0.00004)

191025	Month	YTD	PGA YTD	201312	201401	201402
	Beginning Balance			(693.68)	(13,695.72)	(24,946.50)
	Amortization	(22,239.98)	(44,075.94)	(13,002.04)	(11,250.78)	(10,989.20)
	Misc Adjustment	0.00		0.00	0.00	0.00
	Ending Balance	(22,239.98)		(13,695.72)	(24,946.50)	(35,935.70)
	GLW Check			(13,695.72)	(24,946.50)	(24,946.50)
	Variance			(0.00)	(0.00)	(10,989.20)

201402			
WA Amortization JP	191025	GD	WA 0.00 10,989.20
WA Amortization Expense JP	805110	GD	WA 10,989.20 0.00
Misc Adjustments			0.00 0.00
Misc Adjustments			0.00 0.00
Check			0.00

Washington Sales Volumes

February-14 Description	Schedule	February-14 Billed	January-14 Unbilled	February-14 Unbilled	February-14 Net Unbilled	Total	Notes
Schedule SumApry for Commodity Deferral :							
Firm	101	21,118,935	12,912,231	11,977,669	(934,562)	20,184,373	
Firm	111	7,240,690	4,283,545	3,946,408	(337,137)	6,903,553	
Firm	112	0	0	0	0	0	
Firm	121	580,623	403,012	363,206	(39,806)	540,817	
Firm	122	89,875	0	0	0	89,875	
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	140,495	0	0	0	140,495	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		29,170,618	17,598,788	16,287,283	(1,311,505)	27,859,113	Total retail sales for PGA commodity deferral, Includes interruptible rate schedules
Total 146 Transportation Sales		3,374,952	3,448,047	3,176,646	(271,401)	3,103,551	
Total 147 & 148 Transportation Sales		4,783,456	4,522,552	4,398,135	(124,417)	4,659,039	
Total sales		37,329,026	25,569,387	23,862,064	(1,707,323)	35,621,703	
Schedule SumJuny for Demand Deferral:							
Firm	101	21,118,935	12,912,231	11,977,669	(934,562)	20,184,373	
Firm	111	7,240,690	4,283,545	3,946,408	(337,137)	6,903,553	
Firm	112	0	0	0	0	0	
Firm	121	580,623	403,012	363,206	(39,806)	540,817	
Firm	122	89,875	0	0	0	89,875	
Interruptible	131	0	0	0	0	0	
Interruptible	132	140,495	0	0	0	140,495	
Transportation	146	3,374,952	3,448,047	3,176,646	(271,401)	3,103,551	
		32,545,570	21,046,835	19,463,929	(1,582,906)	30,962,664	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule SumJuny for Commodity and Demand Amortization:							
Firm	101	21,118,935	12,912,231	11,977,669	(934,562)	20,184,373	Sales for Decoupling amortization
Firm	111	7,240,690	4,283,545	3,946,408	(337,137)	6,903,553	
Firm	121	580,623	403,012	363,206	(39,806)	540,817	
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	3,374,952	3,448,047	3,176,646	(271,401)	3,103,551	
		32,315,200	21,046,835	19,463,929	(1,582,906)	30,732,294	Volumes for PGA Commodity & Demand Amortization
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	89,875	0	0	0	89,875	Annual lump sum amortization
Interruptible	132	140,495	0	0	0	140,495	Annual lump sum amortization
Total Firm Sales		29,030,123	17,598,788	16,287,283	(1,311,505)	27,718,618	
Total Interruptible Sales		140,495	0	0	0	140,495	
Total Transportation Sales (Schedule 146)		3,374,952	3,448,047	3,176,646	(271,401)	3,103,551	
Total Transportation Sales (Schedule 147 & 148)		4,783,456	4,522,552	4,398,135	(124,417)	4,659,039	
Check total sales		37,329,026	25,569,387	23,862,064	(1,707,323)	35,621,703	
		37,329,026	25,569,387	23,862,064		35,621,703	

Gas Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201402 , State Code : WA

Accounting Period:201402	State Code:WA
--------------------------	---------------

Rate Schedule Num	Revenue Class	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
101	01 RESIDENTIAL	137,140	17,599,449	16,374,142	137,141	35,589,139	33,003,627
	21 FIRM COMMERCIAL	11,923	3,463,689	3,209,275	11,932	7,054,920	6,514,128
	31 FIRM- INDUSTRIAL	85	45,127	41,614	86	89,559	82,365
	80 INTERDEPARTMENT REVENUE	28	10,670	9,859	29	24,357	22,400
	Total 101	149,176	21,118,935	19,634,890	149,188	42,757,975	39,622,521
111	01 RESIDENTIAL	263	460,023	354,567	264	927,630	712,526
	21 FIRM COMMERCIAL	2,228	6,478,860	4,939,558	2,224	13,172,150	9,957,230
	31 FIRM- INDUSTRIAL	46	250,361	185,633	47	503,551	372,526
	80 INTERDEPARTMENT REVENUE	14	51,446	38,502	14	105,198	78,300
	Total 111	2,551	7,240,690	5,518,261	2,547	14,708,529	11,120,582
121	21 FIRM COMMERCIAL	24	549,852	381,437	24	1,127,579	778,934
	31 FIRM- INDUSTRIAL	2	30,771	22,032	2	45,642	32,615
	Total 121	26	580,623	403,470	26	1,173,221	811,549
122	21 FIRM COMMERCIAL	2	89,875	59,069	2	185,390	121,271
132	22 INTERRUPTIBLE COMMERCIAL	2	140,495	86,499	2	289,963	177,781
146	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	17	1,760,547	131,551	18	3,839,727	281,377
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	22	1,614,405	122,493	26	3,219,628	241,814
	Total 146	39	3,374,952	254,044	43	7,059,355	523,192
147	93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	2	260,904	5,456	3	728,861	15,240
148	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	1	1,365,560	13,856	1	2,837,478	28,775
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	4	3,156,992	97,391	4	6,476,986	199,936
	Total 148	5	4,522,552	111,247	5	9,314,464	228,710
158	01 RESIDENTIAL	0	0	608,804	0	0	1,236,494
	21 FIRM COMMERCIAL	0	0	345,619	0	0	710,870
	22 INTERRUPTIBLE COMMERCIAL	0	0	5,374	0	0	11,042
	31 FIRM- INDUSTRIAL	0	0	5,810	0	0	11,895
	80 INTERDEPARTMENT REVENUE	0	0	-1	0	0	0
	91 COMMERCIAL-TRANS OF GAS FOR OTHERS	0	0	8,939	0	0	18,295
	92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	0	0	3,734	0	0	7,660
	Total 158	0	0	978,280	0	0	1,996,256
158A	01 RESIDENTIAL	0	0	0	0	0	-9
	21 FIRM COMMERCIAL	0	0	0	0	0	-19
	Total 158A	0	0	0	0	0	-28
199	19 THEFT OF SERVICE-GAS	0	0	145	0	0	145
	88 MISC-SERVICING CUSTOMER INSTALLS	0	0	1,297	0	0	2,623
	Total 199	0	0	1,442	0	0	2,768
Total WA		151,803	37,329,026	27,052,656	151,815	76,217,758	54,619,841
Total WA		151,803	37,329,026	27,052,656	151,815	76,217,758	54,619,841

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	