

Avista Utilities
State of Washington
Recap of 191 Deferral Accounts

	Total	Account 191010 (New Deferrals)	Accounts 191001 (4/09 Deferrals)	Accounts 191000 (Old Deferrals)
March 2009 Ending Balance	(18,160,868.08)	(13,626,934.40) OK		(4,533,933.68) OK
April 2009				
Current Months Deferrals	(4,944,959.50)	(4,944,959.50)		
Amortization	975,109.94			975,109.94
Commodity Deferral Correction	720,700.21	720,700.21		
Interest	(55,711.56)	(44,347.98)		(11,363.58)
April 2009 Ending Balance	(21,465,728.99)	(17,895,541.67) OK		(3,570,187.32) OK
May 2009				
Current Months Deferrals	(2,959,243.35)	(2,959,243.35)		
Amortization	602,268.60			602,268.60
Large Customer PGA Refunds	419,938.02	419,938.02		
Interest	(63,002.77)	(53,822.25)		(9,180.52)
May 2009 Ending Balance	(23,465,768.49)	(20,488,669.25) OK		(2,977,099.24) OK
June 2009				
Current Months Deferrals	(1,657,735.88)	(1,657,735.88)		
Amortization	794,653.25		435,970.03	358,683.22
PGA Transfer		17,896,406.21	(17,896,406.21)	
Interest	(67,111.62)	(9,607.68)	(49,646.90)	(7,857.04)
June 2009 Ending Balance	(24,395,962.74)	(4,259,606.60) OK	(17,510,083.08) OK	(2,626,273.06) OK
July 2009				
Current Months Deferrals	(826,153.88)	(826,153.88)		
Amortization	559,608.75		294,170.24	265,438.51
Interest	(66,433.42)	(12,655.26)	(47,024.79)	(6,753.37)
July 2009 Ending Balance	(24,728,941.29)	(5,098,415.74) OK	(17,262,937.63) OK	(2,367,587.92) OK
August 2009				
Current Months Deferrals	(1,248,120.47)	(1,248,120.47)		
Amortization	650,596.84		355,330.98	295,265.86
Interest	(67,783.36)	(15,498.37)	(46,272.61)	(6,012.38)
August 2009 Ending Balance	(25,394,248.28)	(6,362,034.58) OK	(16,953,879.26) OK	(2,078,334.44) OK

Avista Corporation Journal Entry

Effective Date: 200908


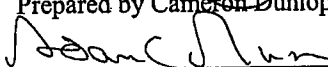
Journal: 431-D&A WA/ID
Team: Resource Accounting
Type: C
Category: DJ

Last Saved by: Cameron Dunlop
Submitted by: Cameron Dunlop

Last Saved: 09/04/2009 11:27 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 Cameron Dunlop	<u>9/4/09</u> Date
 _____ Reviewed by	<u>9/4/09</u> Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

Avista Corporation Journal Entry

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<u>Seq.</u>	<u>Co.#</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
11	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,263,618.84	WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	1,248,120.47		WA DEFERRAL
45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	15,498.37		WA DEFERRAL
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		570,376.41	ID DEFERRAL
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL	565,469.13		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	4,907.28		ID DEFERRAL
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	289,253.48		WA AMORT
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		295,265.86	WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	6,012.38		WA AMORT
110	001	191001 - RECOVERABLE GAS COST AMORT JUN 2009	GD	WA	DL	309,058.37		WA AMORT JUNE 2009 ON
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		355,330.98	WA AMORT JUNE 2009 ON
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	46,272.61		WA AMORT JUNE 2009 ON
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	134,021.06		ID AMORT
170	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		137,239.76	ID AMORT
180	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,218.70		ID AMORT
190	001	191001 - RECOVERABLE GAS COST AMORT JUN 2009	GD	ID	DL	134,002.54		ID AMORT JUNE 2009 ON
200	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		144,056.36	ID AMORT JUNE 2009 ON
210	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10,053.82		ID AMORT JUNE 2009 ON
TOTALS:						2,765,888.21	2,765,888.21	

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

	Total	Commodity	Demand		
i/09 Current Mo Deferrals	(1,657,735.88)	(2,480,938.13)	823,203.25	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(9,607.68)			(9,607.68)	
i/09 Ending Balance	(4,259,606.60)	(5,986,285.52)	1,379,286.35	(62,565.46)	419,938.02
	(4,259,606.60)				
'09 Current Mo Deferrals	(826,153.88)	(1,900,971.56)	1,074,817.68	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(12,655.18)			(12,655.18)	
'09 Ending Balance	(5,098,415.67)	(7,897,237.08)	2,454,104.03	(75,220.64)	419,938.02
	(5,098,415.67)				
i/09 Current Mo Deferrals	(1,248,120.47)	(2,109,724.50)	861,604.03	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(15,498.37)			(15,498.37)	
i/09 Ending Balance	(6,362,034.51)	(10,006,981.58)	3,315,708.06	(90,719.01)	419,938.02
	(6,362,034.51)				

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(1,667,343.55)
Deferral exp	805120 GD WA	1,657,735.88	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	9,607.68	
			0.00

3.37%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(838,809.06)
Deferral exp	805120 GD WA	826,153.88	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	12,655.18	
			0.00

3.25%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(1,263,618.84)
Deferral exp	805120 GD WA	1,248,120.47	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	15,498.37	
			0.00

3.25%

Washington/Idaho Gas Costs	Aug-09
Demand (Transportation) Costs	
NWP Fixed	\$ 1,902,076.00
NWP Variable	\$ (18,379.20)
NWP Capacity Release	\$ (907,196.00)
NWP Total (excluding Refund)	\$ 976,500.80
GTN Fixed	\$ 203,336.62
GTN Variable	\$ 4,329.74
GTN Capacity Release	\$ (2,894.81)
Current Month Estimate	\$ 204,771.55
GTN Refund Fixed plus interest	\$ -
GTN Refund Variable plus interest	\$ -
GTN Total	\$ 204,771.55
ANG Fixed	\$ 136,518.20
ANG Variable	\$ -
ANG Total	\$ 136,518.20
NOVA Fixed	\$ 428,237.83
NOVA Variable	\$ -
NOVA Total	\$ 428,237.83
WEI (Duke) Fixed	\$ 90,501.15
WEI (Duke) Variable	\$ -
WEI (Duke) Total	\$ 90,501.15
Questar	\$ -
Questar	\$ -
Thermal Transport	\$ -
Counterparty Invoice Total	\$ -
Reallocation Intraco transport & Nova/ANG demand costs	\$ -
Intercompany Transportation Optimization	\$ (129,471.45)
Total Demand Costs from Purchase Journals	\$ (1,707,568.09)
WA/ID Buy/Sell Transportation Recovery	\$ (8,659.04)
Total Demand Costs 804001 GD AN	\$ 2,199,492.74
less variable costs charged to Commodity	\$ 14,049.46
Total Demand Costs to be Allocated	\$ 1,712,548.50
Commodity Purchases (Natural Gas)	
Commodity Physical 804000 GD AN	\$ 11,423,859.42
Misc 804000 GD AN	\$ (881.70)
Cochrane Credit 811000 GD AN	\$ (49,005.83)
Broker Fees 804017 GD AN	\$ 1,019.31
Financial Settlements 804600 GD AN	\$ 225,984.88
Foreign Exchange Hedge Activity 804010 GD AN	\$ 91,871.83
Off system Bookout 804700 GD AN	\$ 846,968.57
Misc Adjustment 804000 GD AN	\$ -
Total Commodity Costs from Purchase Journals	\$ (12,639,128.49)
Storage Injections/Withdrawals 808100/808200 GD AN	\$ (105,519.03)
FCAB 804000 GD AN	\$ -
Lignetics 804000 GD AN	\$ -
GST 804000 GD AN	\$ -
Broker Fees 804017 GD AN	\$ 6,278.22
plus variable costs from Demand	\$ (14,049.46)
WA/ID Off System Revenue	\$ (10,971,967.88)
Total Commodity Costs to be Allocated	\$ 1,453,866.53
WA Imbalance 804000 GD AN	\$ 38,565.73
ID Imbalance 804000 GD AN	\$ 16,418.06
Total Deferred Commodity Costs:	\$ 1,508,850.32
Total Net Gas Costs	\$ 3,221,398.82

Aug-09

Expense Calculation

Total Current Demand Costs (excluding refund)	\$ 1,712,548.50	\$ 1,214,710.65	\$ 497,837.85
Total Commodity Costs to be Allocated	\$ 1,453,866.53		\$ 995,175.09
Imbalance Cost Washington	\$ 38,565.73		\$ 38,565.73
Imbalance Cost Idaho	\$ 16,418.06		\$ 16,418.06
Total Commodity Costs before refund	\$ 1,508,850.32		\$ 1,033,740.82
Total	\$ 3,221,398.82	\$ 1,214,710.65	\$ 497,837.85
check	\$ -	\$ -	\$ -

Balance Sheet

Deferred Revenue Calculation

WASHINGTON			IDAHO				
PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue		
DEMAND							
Schedule 101	2,251,376	0.09274	\$ 208,793	Schedule 101	1,074,915	0.09367	\$ 100,887.29
Schedule 111	1,242,413	0.09007	\$ 111,904	Schedule 111	704,877	0.09367	\$ 66,025.83
Schedule 112	6,375	0.09007	\$ 574	Schedule 112	5,648	0.09367	\$ 529.05
Schedule 121	283,882	0.07476	\$ 21,223	Schedule 121	(553)	0.09367	\$ (51.80)
Schedule 122	113,092	0.07476	\$ 8,455	Schedule 122	0	0.09367	\$ -
Schedule 131	0	0.05703	\$ -	Total Demand	1,784,887		\$ 167,190.37
Schedule 132	23,817	0.05703	\$ 1,347		1,784,887	check	
Schedule 148	1,501,895	0.00054	\$ 811				
Total Demand	5,422,650		\$ 353,107				
	5,422,650	check					

COMMODITY

Schedule	Volume	Rate	Revenue	Idaho	Revenue
Schedule 101	2,251,376	0.80175	\$ 1,805,041	Idaho	\$ 1,805,041
Schedule 111	1,242,413	0.80175	\$ 996,105	Schedule 101	1,074,915
Schedule 112	6,375	0.80175	\$ 5,111	Schedule 111	704,877
Schedule 121	283,882	0.80175	\$ 227,602	Schedule 112	5,648
Schedule 122	113,092	0.80175	\$ 90,872	Schedule 121	(553)
Schedule 131	0	0.80175	\$ -	Schedule 122	0
Schedule 132	23,817	0.80175	\$ 18,935	Schedule 132	22,249
Total Commodity	3,920,755		\$ 3,143,465	Total Commodity	1,807,136
	3,920,755	check			1,807,136
					check

Deferral Calculation

Total Deferral Expenses from above	\$ 1,033,740.82	\$ 1,214,710.65	\$ 475,109.50	\$ 497,837.85	\$ 3,221,398.82
PGA Deferral Revenue from above	\$ (3,143,465.32)	\$ (353,106.62)	\$ (1,371,226.11)	\$ (167,190.37)	\$ (5,034,988.42)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (2,109,724.50)	\$ 861,604.03	\$ (896,116.62)	\$ 330,647.48	
		0.28		0.28	

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
	70.93%	29.07%	68.45%	31.55%
Total Current Demand Costs (excluding refund)	\$ 1,712,548.50	\$ 1,214,710.65	\$ 497,837.85	
Total Commodity Costs to be Allocated	\$ 1,453,866.53		\$ 995,175.09	\$ 458,691.44
Imbalance Cost Washington	\$ 38,565.73		\$ 38,565.73	
Imbalance Cost Idaho	\$ 16,418.06		\$ -	\$ 16,418.06
Total Commodity Costs before refund	\$ 1,508,850.32		\$ 1,033,740.82	\$ 475,109.50
Total	\$ 3,221,398.82	\$ 1,214,710.65	\$ 497,837.85	\$ 475,109.50
check	\$ -	\$ -	\$ -	\$ -

WASHINGTON			IDAHO				
PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA Revenue		
DEMAND							
Schedule 101	2,251,376	0.09274	\$ 208,793	Schedule 101	1,074,915	0.09367	\$ 100,887.29
Schedule 111	1,242,413	0.09007	\$ 111,904	Schedule 111	704,877	0.09367	\$ 66,025.83
Schedule 112	6,375	0.09007	\$ 574	Schedule 112	5,648	0.09367	\$ 529.05
Schedule 121	283,882	0.07476	\$ 21,223	Schedule 121	(553)	0.09367	\$ (51.80)
Schedule 122	113,092	0.07476	\$ 8,455	Schedule 122	0	0.09367	\$ -
Schedule 131	0	0.05703	\$ -	Total Demand	1,784,887		\$ 167,190.37
Schedule 132	23,817	0.05703	\$ 1,347		1,784,887	check	
Schedule 148	1,501,895	0.00054	\$ 811				
Total Demand	5,422,650		\$ 353,107				
	5,422,650	check					

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 1,033,740.82	\$ 1,214,710.65	\$ 475,109.50	\$ 497,837.85	\$ 3,221,398.82
\$ (3,143,465.32)	\$ (353,106.62)	\$ (1,371,226.11)	\$ (167,190.37)	\$ (5,034,988.42)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ (2,109,724.50)	\$ 861,604.03	\$ (896,116.62)	\$ 330,647.48	
Wa Total	(1,248,120.47)	Id Total	(655,469.13)	
	0.28		0.28	

Washington/Idaho Gas Costs	GL Account	Aug-09 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
Transportation Costs					
NWP Fixed		\$ 1,902,076.00	\$ -	\$ 1,902,076.00	
NWP Variable		\$ 17,723.00	\$ (36,102.20)	\$ (18,379.20)	
NWP Capacity Release		\$ (907,198.00)	\$ -	\$ (907,198.00)	
	NWP Total 804001 GD AN	\$ 1,012,601.00	\$ (36,102.20)	\$ 976,500.80	Invoice
GTN Fixed		\$ 203,336.62	\$ -	\$ 203,336.62	
GTN Variable		\$ 4,329.74	\$ -	\$ 4,329.74	
GTN Capacity Release		\$ (2,894.81)	\$ -	\$ (2,894.81)	
Current Month Estimate		\$ 204,771.55	\$ -	\$ 204,771.55	
	GTN Total 804001 GD AN	\$ 204,771.55	\$ -	\$ 204,771.55	Invoice
Transcanada Foothills (BC System) Fixed		\$ 136,655.28	\$ 862.92	\$ 136,516.20	
Transcanada Foothills (BC System) Variable		\$ -	\$ -	\$ -	
	ANG Total 804001 GD AN	\$ 136,655.28	\$ 862.92	\$ 136,516.20	Invoice
NOVA (AB System) Fixed		\$ 425,531.83	\$ 2,706.20	\$ 428,237.83	
NOVA (AB System) Variable		\$ -	\$ -	\$ -	
	NOVA Total 804001 GD AN	\$ 425,531.83	\$ 2,706.20	\$ 428,237.83	Invoice
Spectra Westcoast Fixed		\$ 84,221.00	\$ 6,280.15	\$ 90,501.15	
Spectra Westcoast Variable		\$ -	\$ -	\$ -	
	WEI (Duke) Total 804001 GD AN	\$ 84,221.00	\$ 6,280.15	\$ 90,501.15	
Quarter		\$ -	\$ -	\$ -	
	Quarter Total 804001	\$ -	\$ -	\$ -	
NOVA/ANG Capacity Release:		\$ -	\$ -	\$ -	
Third party capacity release credit		\$ -	\$ -	\$ -	
	Counterparty Invoice Total 804001 GD AN	\$ -	\$ -	\$ -	
Thermal Transport		\$ -	\$ -	\$ -	
Intracompany Transportation Optimization		\$ (110,225.10)	\$ (10,246.35)	\$ (120,471.45)	Lnda
Total Demand Costs	804001 GD AN	\$ 1,752,557.36	\$ (45,499.28)	\$ 1,707,058.08	

Commodity Purchases (Natural Gas)					
NGX Broker Fees	184055 ZZ ZZ	\$ -	\$ -	\$ -	
Misc	804000 GD AN	\$ -	\$ (881.70)	\$ (881.70)	
Broker Fees	804017 GD AN	\$ -	\$ 1,019.31	\$ 1,019.31	
Total Broker Fees		\$ -	\$ 337.61	\$ 337.61	
Cochrane Credit Sept (Cash Rec'd)	811000 OD AN	\$ -	\$ (49,005.63)	\$ (49,005.63)	Actual Cash Rec'd
FX Hedge (Gain)/Loss	804010 GD AN	\$ 91,871.63	\$ -	\$ 91,871.63	Nucleus Database
System Gas purchases		\$ 11,449,976.98	\$ (25,120.84)	\$ 11,423,856.42	Nucleus Database
Gas Costs Commodity	804000 GD AN	\$ 11,449,976.98	\$ (25,120.84)	\$ 11,423,856.42	
Financial Commodity Cost/(Benefit)	804800 GD AN	\$ 225,094.88	\$ -	\$ 225,094.88	Nucleus Database
Off System Cost Bookout	804700 GD AN	\$ 846,966.57	\$ -	\$ 846,966.57	Nucleus Database
Misc Adjustment	804000 GD AN	\$ -	\$ -	\$ -	
Total Commodity Costs		\$ 12,612,915.04	\$ (24,782.93)	\$ 12,588,132.11	

232130 Prior Period Adjustments		\$ (110,287.84)	\$ -	\$ (110,287.84)	
Total Storage Injections/Withdrawals		\$ (105,519.03)	\$ -	\$ (105,519.03)	
Net Gas Costs after Injections/Withdrawals		\$ 14,259,953.37	\$ (70,282.21)	\$ 14,140,655.53	

Information from other Journals - Deferred Costs:					
WA Imbalance from DJ 436	804000 GD AN	\$ -	\$ 38,565.73	\$ 38,565.73	DJ436 & DJ431
ID Imbalance from DJ 438	804000 GD AN	\$ -	\$ 16,418.08	\$ 16,418.08	DJ436 & DJ431
Broker Fees	804017 GD AN	\$ -	\$ 6,276.22	\$ 6,276.22	Broker Fees Journal
WA/ID Sales for Resale Physical and Bookout -From GSALSA	483000&483700 GD AN	\$ -	\$ (10,971,967.66)	\$ (10,971,967.66)	REVSALES & DJ431
WA/ID Buy/Sell Transportation Recovery- pass through DJ 451	804001 GD AN	\$ -	\$ (6,859.04)	\$ (6,859.04)	Put credit from GL (DJ
GST Recon (Quarterly)	804000 GD AN	\$ -	\$ -	\$ -	
FAFB Commodity for Anderson Elementary/Lignite (semi-annual)	804000 GD AN	\$ -	\$ -	\$ -	
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -	\$ -	\$ -	
Total Costs for Deferral including net gas costs		\$ -	\$ 38,565.73	\$ 38,565.73	

Journal # 430 Entry	Dr.	Cr.	
804001 GD AN	\$ 1,707,058.08		Transportation Demand Costs
804000 GD AN	\$ 11,423,177.72		Commodity Physical
804010 GD AN	\$ 91,871.63		Foreign Exchange Hedge Effect
804017 GD AN	\$ 1,019.31		Broker Fees ICE, Amerex & NGX
804800 GD AN	\$ 225,094.88		Financial Settlements
232820 ZZ ZZ	\$ 120,471.45		Turbine Payable
804700 GD AN	\$ 846,966.57		Off System Bookout
232130 ZZ ZZ	\$ (14,283,764.38)		AP Gas Supply - Transactions
232130 ZZ ZZ	\$ -	\$ (14,283,764.38)	Cochrane Adjustment - LDC
142180 ZZ ZZ	\$ -	\$ -	Cochrane Adjustment - Thermal
184055 ZZ ZZ	\$ -	\$ -	AP - Clearing
811000 GD AN	\$ -	\$ (49,005.63)	Cochrane Extraction Credit
808200 OD AN	\$ -	\$ (821,390.74)	Storage Injections
808100 OD AN	\$ -	\$ 815,871.71	Storage Withdrawals
176745 ZZ ZZ	\$ -	\$ -	Foreign Exchange Asset WA/ID
245745 ZZ ZZ	\$ -	\$ (91,871.63)	Foreign Exchange Liability WA/ID
164116 GD AA	\$ -	\$ -	Inventory - Clay Basin
164100 GD AN	\$ -	\$ 105,519.03	Inventory - JP
Total Gas Costs	\$ 15,346,052.38	\$ (15,346,052.38)	
Turbine payable	\$ -	\$ -	
Injections	\$ (821,390.74)	\$ 821,390.74	\$ 0.00
Recon to costs	\$ 14,424,661.64	\$ (14,424,661.64)	

Misc: DJ 430 Entry	Dr.	Cr.	
804700 GD AN	\$ -	\$ -	Thermal Transport
804001 GD AN	\$ -	\$ -	Thermal Transport
232130 ZZ ZZ	\$ 491,666.93		Intra-Co Transfer Thermal
142180 ZZ ZZ	\$ -	\$ (491,666.93)	Intra-Co Transfer Thermal
142800 ZZ ZZ	\$ -	\$ (39,680.00)	Intra-Co Transfer Thermal
232820 ZZ ZZ	\$ -	\$ 39,680.00	Intra-Co Transfer Thermal
184055 ZZ ZZ	\$ -	\$ -	Clear Broker Fee from Clearing Acct
804017 GD AN	\$ -	\$ -	Clear Broker Fee from Clearing Acct
232820 ZZ ZZ	\$ -	\$ -	FX Hedge Thermal Portion
176745 ZZ ZZ	\$ -	\$ -	FX Thermal Portion - Asset
245745 ZZ ZZ	\$ -	\$ -	FX Thermal Portion - Liability
232130 ZZ ZZ	\$ 392,180.17		Clear Prior Month FX Hedge - Asset
176745 ZZ ZZ	\$ -	\$ (392,180.17)	Clear Prior Month FX Hedge - Asset
245745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
192374 GD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
142800 ZZ ZZ	\$ 1,374,980.00		Reclass Tarascan to Def Rev
233005 ZZ ZZ	\$ -	\$ (1,374,980.00)	Reclass Tarascan to Def Rev
232130 ZZ ZZ	\$ 67,392.54		Correct 200807 Inter-Co Transfer
142800 ZZ ZZ	\$ -	\$ (67,392.54)	Correct 200807 Inter-Co Transfer
Total Other Adj	\$ 2,355,899.64	\$ (2,355,899.64)	

Total DJ 430 \$ 17,701,952.02 \$ (17,701,952.02) \$

ghwError (Logen)

Income Statement Presentation
Month of August, 2009

NATURAL GAS SALES:	Town Code	RCC
PHYSICAL GAS SALES AN	2800	GP
AA ALLOCATED	2800	GP
PHYSICAL GAS SALES AN	6800	GN
AA ALLOCATED	6800	GN
BOOKOUTS ALLOCATED AN	2800	GB
TERASEN RESERVATION FEE	2800	GE

WASHINGTON/IDAHO			
	VOLUMES (MMBTU)	DOLLARS	PRIOR PERIOD
483000-GD-AN	2,942,003	\$ (8,987,564.91)	\$ 43,611.97
483000-GD-AN	198,428	(557,189.71)	-
	3,140,431	(9,544,754.62)	\$ 43,611.97
483000-GD-AN	26,500	(79,815.00)	-
483000-GD-AN	7,647	(23,627.93)	-
	34,147	\$ (103,442.93)	-
483700-GD-AN	244,884	(660,860.36)	-
495028-GD-AN	-	(706,521.74)	-
TOTAL WASHINGTON/IDAHO:	3,419,462	\$ (11,015,579.65)	\$ 43,611.97

GL estimate
AA Town Code WS

GL estimate
AA Town Code WS

Bookout WS

GL estimate

PHYSICAL GAS SALES OR	6800	GP
AA ALLOCATED	6800	GP
PHYSICAL GAS SALES OR	2800	GN
AA ALLOCATED	2800	GN
BOOKOUTS ALLOCATED OR	2800	GO

OREGON			
	VOLUMES (MMBTU)	DOLLARS	PRIOR PERIOD
483000-GD-OR	524,899	\$ (1,602,510.56)	\$ 24,504.10
483000-GD-OR	2,342	(7,238.08)	-
	527,241	(1,609,748.64)	\$ 24,504.10
483000-GD-OR	107,143	(336,759.80)	-
483000-GD-OR	76,411	(207,755.35)	-
	183,554	(544,515.15)	-
483700-GD-OR	93,587	(252,561.01)	-
TOTAL OREGON	804,382	\$ (2,406,824.80)	\$ 24,504.10

GL estimate
AA Town Code WS

GL estimate
AA Town Code WS

Bookout WS

Total 4,223,844 \$ (13,422,404.45) \$ 68,116.07
GL Estimate 4,223,844 \$ (13,422,404.45) \$ 68,116.07 GL Estimate Totals

Key
GP = Gas Physical
GN = Gas Not Equal Too
GO = Gas Out
GB = Gas Booked out
GE = Gas Exchange

check

AN SALES JOURNAL INPUT	Volume	Dollars	Interim Dollars	Total Dollars
2800 GP 0000	3,140,431	(9,544,754.62)	43,611.97	(9,501,142.65)
6800 GN 0000	24,147	(103,442.93)	-	(103,442.93)
2800 GB 0000	244,884	(660,860.36)	-	(660,860.36)
2800 GE 0000	-	(706,521.74)	-	(706,521.74)
483028 GD AN	244,884	(660,860.36)	-	(660,860.36)
483700 GD AN	244,884	(660,860.36)	-	(660,860.36)
483000 GD AN	3,174,579	(9,648,197.65)	43,611.97	(9,604,585.68)

OR SALES JOURNAL INPUT	Volume	Dollars	Interim Dollars	Total Dollars
6800 GP 0000	527,241	(1,609,748.64)	24,504.10	(1,585,244.54)
2800 GN 0000	183,554	(544,515.15)	-	(544,515.15)
2800 GO 0000	93,587	(252,561.01)	-	(252,561.01)
483700 GD OR	93,587	(252,561.01)	-	(252,561.01)
483000 GD OR	710,795	(2,154,283.79)	24,504.10	(2,129,779.69)
TOTAL	42,238,440	\$ (13,422,404.45)	68,116.07	\$ (13,354,288.38)

INFO FOR DEFERRAL JOURNALS	
AN REVENUE FOR DEFERRAL	(10,971,917.69)
OR REVENUE FOR DEFERRAL	(2,382,320.70)
	\$ (13,354,288.38)

Prior Period Unrecovered Gas Costs
Washington
191000

WA 191000 Recoverable Gas Costs Amortized			
Jun-09			
	Total	Rates	Amortization
Schedule 101	2,855,310	0.08007	\$212,610.67
Schedule 111	1,622,357	0.07754	\$125,797.56
Schedule 121	308,687	0.06616	\$20,422.73
Schedule 122G	0	0.00000	\$0.00
Schedule 122L	0	0.00000	\$0.00
Schedule 122W	0	0.00000	\$0.00
Schedule 131	0	0.06958	\$0.00
Schedule 132W	0	0.00000	\$0.00
Schedule 146	1,846,810	(0.00008)	(\$147.74)
Spokane Rock Products			\$0.00
Valley Hosp 146			\$0.00
Large Customer			\$0.00
	6,433,164		\$358,683.22
			\$358,683.22
		Subtotal	(2,618,416.09)
Interest		3.37%	(\$7,857.04)
Balance		6/30/2009	(2,626,273.13)

Jun-09			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	7,857.04	
Total WA Amortization Expense	805110 GD WA		(358,683.22)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	350,826.18	
			\$0.00

WA 191000 Recoverable Gas Costs Amortized			
Jul-09			
	Total	Rates	Amortization
Schedule 101	2,032,697	0.08007	\$162,758.05
Schedule 111	1,156,113	0.07754	\$89,645.00
Schedule 121	198,652	0.06616	\$13,142.82
Schedule 122G	0	0.00000	\$0.00
Schedule 122L	0	0.00000	\$0.00
Schedule 122W	0	0.00000	\$0.00
Schedule 131	0	0.06958	\$0.00
Schedule 132W	0	0.00000	\$0.00
Schedule 146	1,341,908	(0.00008)	(\$107.35)
Spokane Rock Products			\$0.00
Valley Hosp 146			\$0.00
Large Customer			\$0.00
	4,729,370		\$265,438.51
			\$265,438.51
		Subtotal	(2,360,834.61)
Interest		3.25%	(\$6,753.38)
Balance		7/30/2009	(2,367,587.99)

Jul-09			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	6,753.38	
Total WA Amortization Expense	805110 GD WA		(265,438.51)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	258,685.13	
			\$0.00

WA 191000 Recoverable Gas Costs Amortized			
Aug-09			
	Total	Rates	Amortization
Schedule 101	2,251,376	0.08007	\$180,267.68
Schedule 111	1,242,413	0.07754	\$96,336.70
Schedule 121	283,882	0.06616	\$18,781.63
Schedule 122G			\$0.00
Schedule 122L			\$0.00
Schedule 122W			\$0.00
Schedule 131	0	0.06958	\$0.00
Schedule 132W			\$0.00
Schedule 146	1,501,895	(0.00008)	(\$120.15)
Spokane Rock Products			\$0.00
Valley Hosp 146			\$0.00
Large Customer			\$0.00
	5,279,566		\$295,265.86
			\$295,265.86
		Subtotal	(2,072,322.13)
Interest		3.25%	(\$6,012.38)
Balance		8/30/2009	(2,078,334.51)

Aug-09			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	6,012.38	
Total WA Amortization Expense	805110 GD WA		(295,265.86)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	289,253.48	
			\$0.00

interest check
(\$6,012.38)

WA 191001 Recoverable Gas Costs Amortized June 2009				
	Jun-09	Total	Rates	Amortization
Schedule	101	2,787,148	0.09597	\$267,482.59
Schedule	111	1,502,142	0.09330	\$140,149.85
Schedule	121	344,530	0.08225	\$28,337.59
Schedule	122G	0	0.00000	\$0.00
Schedule	122L	0	0.00000	\$0.00
Schedule	122W	0	0.00000	\$0.00
Schedule	131	0	0.07855	\$0.00
Schedule	132W	0	0.00000	\$0.00
Schedule	146	0	(0.00008)	\$0.00
Spokane Rock Products				\$0.00
Valley Hospital	146			\$0.00
Large Customer				\$0.00
		4,633,820		\$435,970.03
				\$435,970.03
			Subtotal	(17,460,436.18)
			3.37%	(\$49,646.90)
Interest Balance			6/30/2009	(17,510,083.08)

Jun-09 JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	49,646.90	
Total WA Amortization Expense	805110 GD WA		(435,970.03)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191001 GD WA	386,323.13	
			\$0.00

WA 191001 Recoverable Gas Costs Amortized June 2009				
	Jul-09	Total	Rates	Amortization
Schedule	101	2,007,081	0.09597	\$192,619.56
Schedule	111	914,781	0.09330	\$85,349.07
Schedule	121	196,980	0.08225	\$16,201.61
Schedule	122G	0	0.00000	\$0.00
Schedule	122L	0	0.00000	\$0.00
Schedule	122W	0	0.00000	\$0.00
Schedule	131	0	0.07855	\$0.00
Schedule	132W	0	0.00000	\$0.00
Schedule	146	0	(0.00008)	\$0.00
Spokane Rock Products				\$0.00
Valley Hospital	146			\$0.00
Large Customer				\$0.00
		3,118,842		\$294,170.24
				\$294,170.24
			Subtotal	(17,215,912.84)
			3.25%	(\$47,024.79)
Interest Balance			7/30/2009	(17,262,937.63)

Jul-09 JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	47,024.79	
Total WA Amortization Expense	805110 GD WA		(294,170.24)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191001 GD WA	247,145.45	
			\$0.00

WA 191001 Recoverable Gas Costs Amortized June 2009				
	Aug-09	Total	Rates	Amortization
Schedule	101	2,251,376	0.09597	\$216,064.55
Schedule	111	1,242,413	0.09330	\$115,917.13
Schedule	121	283,882	0.08225	\$23,349.29
Schedule	122G			\$0.00
Schedule	122L			\$0.00
Schedule	122W			\$0.00
Schedule	131	0	0.07855	\$0.00
Schedule	132W			\$0.00
Schedule	146	1,501,895	0.00000	\$0.00
Spokane Rock Products				\$0.00
Valley Hospital	146			\$0.00
Large Customer				\$0.00
		5,279,566		\$355,330.88
				\$355,330.88
			Subtotal	(16,907,606.65)
			3.25%	(\$46,272.61)
Interest Balance			8/30/2009	(16,953,879.26)

Aug-09 JOURNAL ENTRY			
		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	46,272.61	
Total WA Amortization Expense	805110 GD WA		(355,330.98)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191001 GD WA	309,058.37	
			\$0.00

interest check
(\$46,272.61)

Washington Sales Volumes							
August/09 Description	Schedule	August/09 Billed	July/09 Unbilled	August/09 Unbilled	August/09 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	2,111,270	1,425,805	1,565,911	140,108	2,251,378	
Firm	111	1,184,005	787,358	865,764	78,408	1,242,413	
Firm	112	6,375	0	0	0	6,375	
Firm	121	224,915	219,953	278,920	58,967	283,882	
Firm	122	113,092	0	0	0	113,092	
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	23,817	0	0	0	23,817	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		3,843,274	2,433,114	2,710,595	277,481	3,920,755	Total retail sales for PGA commodity deferral includes interruptible rate schedules
	146	1,351,207	1,684,711	1,835,399	150,688	1,501,895	
Total 146 Transportation Sales		1,351,207	1,684,711	1,835,399	150,688	1,501,895	
	147	535,827	0	0	0	535,827	
	148	2,793,726	2,884,068	2,987,778	103,708	2,897,434	
Total 147 & 148 Transportation Sales		3,329,353	2,884,068	2,987,778	103,708	3,433,061	
Total sales		8,323,834	7,001,893	7,533,770	531,877	8,855,711	
Schedule Summary for Demand Deferral:							
Firm	101	2,111,270	1,425,805	1,565,911	140,108	2,251,378	
Firm	111	1,184,005	787,358	865,764	78,408	1,242,413	
Firm	112	6,375	0	0	0	6,375	
Firm	121	224,915	219,953	278,920	58,967	283,882	
Firm	122	113,092	0	0	0	113,092	
Interruptible	131	0	0	0	0	0	
Interruptible	132	23,817	0	0	0	23,817	
Transportation	146	1,351,207	1,684,711	1,835,399	150,688	1,501,895	
		4,994,481	4,117,825	4,545,994	428,169	5,422,650	Total sales for PGA demand deferral includes interruptible rate schedules & schedule 146 transportation
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	2,111,270	1,425,805	1,565,911	140,108	2,251,378	Sales for Decoupling amortization
Firm	111	1,184,005	787,358	865,764	78,408	1,242,413	
Firm	121	224,915	219,953	278,920	58,967	283,882	
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	1,351,207	1,684,711	1,835,399	150,688	1,501,895	
		4,851,397	4,117,825	4,545,994	428,169	5,279,566	Volumes for PGA Commodity & Demand Amortization
Firm	112	6,375	0	0	0	6,375	Annual lump sum amortization
Firm	122	113,092	0	0	0	113,092	Annual lump sum amortization
Interruptible	132	23,817	0	0	0	23,817	Annual lump sum amortization
Total Firm Sales		3,819,857	2,433,114	2,710,595	277,481	3,897,138	
Total Interruptible Sales		23,817	0	0	0	23,817	
Total Transportation Sales (Schedule 146)		1,351,207	1,684,711	1,835,399	150,688	1,501,895	
Total Transportation Sales (Schedule 147 & 148)		3,329,353	2,884,068	2,987,778	103,708	3,433,061	
Check total sales		8,323,834	7,001,893	7,533,770	531,877	8,855,711	