

Avista Utilities  
State of Washington  
Recap of 191 Deferral Accounts

	Total	Account 191010 (New Deferrals)	Accounts 191001 (4/09 Deferrals)	Accounts 191000 (Old Deferrals)
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
September 2009				
Current Months Deferrals	(1,972,545.64)	(1,972,545.64)		
Amortization	736,832.28		402,381.62	334,450.66
Interest	(70,449.45)	(19,901.67)	(45,371.86)	(5,175.92)
September 2009 Ending Balance	(26,700,411.09)	(8,354,481.89) OK	(16,596,869.50) OK	(1,749,059.70) OK

### Avista Corporation Journal Entry

Effective Date: 200909

Journal: 431-D&A WA/ID



Team: Resource Accounting

Type: C

Category: DJ

Last Saved by: Cameron Dunlop      Last Saved: 10/06/2009 4:58 PM

Submitted by: Cameron Dunlop

	<u>10/06/09</u> Date
Prepared by Cameron Dunlop	
	<u>10/6/09</u> Date
Reviewed by	
_____ Approved for Entry Corporate Accounting use Only	
	_____ Date

**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.

**Avista Corporation Journal Entry**

Effective Date: 200909

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Last Saved: 10/06/2009 4:58 PM

Type: C

Submitted by: Cameron Dunlop

Category: DJ

Seq.	Co.#	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
11	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,992,447.31	WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	1,972,545.64		WA DEFERRAL
45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	19,901.67		WA DEFERRAL
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		998,934.45	ID DEFERRAL
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL	992,720.50		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	6,213.95		ID DEFERRAL
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	329,274.74		WA AMORT
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		334,450.66	WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	5,175.92		WA AMORT
110	001	191001 - RECOVERABLE GAS COST AMORT JUN 2009	GD	WA	DL	357,009.76		WA AMORT JUNE 2009 ON
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		402,381.62	WA AMORT JUNE 2009 ON
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	45,371.86		WA AMORT JUNE 2009 ON
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	163,077.04		ID AMORT
170	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		166,048.37	ID AMORT
180	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,971.33		ID AMORT
190	001	191001 - RECOVERABLE GAS COST AMORT JUN 2009	GD	ID	DL	164,490.58		ID AMORT JUNE 2009 ON
200	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		174,295.87	ID AMORT JUNE 2009 ON
210	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	9,805.29		ID AMORT JUNE 2009 ON
220	001	254028 - REG LIABILITY-DEFERRED GAS EXCHANGE	GD	AN	DL	1,375,000.00		Reclass DE Rev to 253028
230	001	253028 - LIABILITY-DEFERRED GAS EXCHANGE	GD	AN	DL		1,375,000.00	Reclass DE Rev to 253028
<b>TOTALS:</b>						<b>5,443,558.28</b>	<b>5,443,558.28</b>	

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

	Total	Commodity	Demand	
6/09 Ending Balance	(4,259,606.60)	(5,996,265.52)	1,379,286.35	(82,565.46)
7/09 Current Mo Deferrals				
Misc Adjustment	(826,153.88)	(1,900,971.56)	1,074,817.88	0.00
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	0.00			
Interest	(12,655.18)			(12,655.18)
7/09 Ending Balance	(5,086,415.67)	(7,897,237.06)	2,454,104.03	(75,220.64)
8/09 Current Mo Deferrals				
Misc Adjustment	(1,248,120.47)	(2,109,724.50)	861,604.03	0.00
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	0.00			
Interest	(15,488.37)			(15,488.37)
8/09 Ending Balance	(6,362,034.51)	(10,006,961.56)	3,315,708.06	(90,718.01)
9/09 Current Mo Deferrals				
Misc Adjustment	(1,972,545.64)	(2,832,326.58)	859,780.94	0.00
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	0.00			
Interest	(19,901.67)			(19,901.67)
9/09 Ending Balance	(8,354,481.81)	(12,839,288.15)	4,175,489.00	(110,620.68)

WA CURR UNRECOV PGA DEFERRED	
WA deferral	0.00
Deferral exp	826,153.88
Interest Income	0.00
Interest Expense	12,655.18
	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED	
WA deferral	0.00
Deferral exp	1,248,120.47
Interest Income	0.00
Interest Expense	15,488.37
	0.00

3.25%

WA CURR UNRECOV PGA DEFERRED	
WA deferral	0.00
Deferral exp	1,972,545.64
Interest Income	0.00
Interest Expense	19,901.67
	(0.00)

3.25%

Account	Amount	Account	Amount
Washington/Idaho Gas Costs			
Demand (Transportation) Costs			
NWP Fixed	\$ 1,540,718.00		
NWP Variable	\$ 45,330.77		
NWP Capacity Release	\$ (873,221.00)		
NWP Total (excluding Refund)	\$ 1,012,827.77		
GTN Fixed	\$ 196,609.33		
GTN Variable	\$ 4,022.07		
GTN Capacity Release	\$ (2,909.14)		
Current Month Estimate	\$ 187,922.26		
GTN Refund Fixed plus Interest	\$ -		
GTN Refund Variable plus Interest	\$ -		
GTN Total	\$ 187,922.26		
ANG Fixed	\$ 143,786.86		
ANG Variable	\$ -		
ANG Total	\$ 143,786.86		
NOVA Fixed	\$ 451,039.85		
NOVA Variable	\$ -		
NOVA Total	\$ 451,039.85		
WEI (Duke) Fixed	\$ 95,645.61		
WEI (Duke) Variable	\$ -		
WEI (Duke) Total	\$ 95,645.61		
Questar	\$ 1,937.21		
Questar	\$ 1,937.21		
Thermal Transport	\$ -		
Thermal Transport	\$ -		
Counterparty Invoice Total	\$ -		
Reallocation Intraco transport & Nova/ANG demand costs	\$ -		
Intercompany Transportation Optimization	\$ (70,933.53)		
Total Demand Costs from Purchase Journals	\$ (6,313.25)		
WA/ID Buy/Sell Transportation Recovery	\$ (6,313.25)		
Total Demand Costs	\$ (49,352.94)		
less variable costs charged to Commodity	\$ 1,774,659.86		
Total Demand Costs to be Allocated	\$ 1,725,306.92		
Commodity Purchases (Natural Gas)			
Commodity Physical	\$ 15,057,355.80		
Misc	\$ -		
Cochrane Credit	\$ (75,761.32)		
Broker Fees	\$ 208.56		
Financial Settlements	\$ 245,471.25		
Foreign Exchange Hedge Activity	\$ (66,795.88)		
Off system Bookout	\$ 1,193,658.27		
Misc Adjustment	\$ -		
Total Commodity Costs from Purchase Journals	\$ 15,463,836.48		
Storage injections/Withdrawals	\$ (269,741.37)		
FCAB	\$ -		
Lignetics	\$ -		
GST	\$ (125,831.44)		
Broker Fees	\$ 5,736.12		
plus variable costs from Demand	\$ 49,352.94		
WA/ID Off System Revenue	\$ (14,900,675.20)		
Total Commodity Costs to be Allocated	\$ 1,122,967.73		
WA Imbalance	\$ (43,033.88)		
ID Imbalance	\$ (18,431.03)		
Total Deferred Commodity Costs:	\$ 1,081,522.82		
Total Net Gas Costs			

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NWP Variable	\$ 45,330.77		
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Questar	\$ 1,937.21		
Questar	\$ 1,937.21		
Thermal Transport	\$ -		
Thermal Transport	\$ -		
Counterparty Invoice Total	\$ -		
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Misc Adjustment	\$ -		
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Storage injections/Withdrawals	\$ (269,741.37)		
FCAB	\$ -		
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Washington/Idaho Gas Costs			
Demand (Transportation) Costs			
NWP Fixed	\$ 1,540,718.00		
NWP Variable	\$ 45,330.77		
NWP Capacity Release	\$ (873,221.00)		
NWP Total (excluding Refund)	\$ 1,012,827.77		
GTN Fixed	\$ 196,609.33		
GTN Variable	\$ 4,022.07		
GTN Capacity Release	\$ (2,909.14)		
Current Month Estimate	\$ 187,922.26		
GTN Refund Fixed plus Interest	\$ -		
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GTN Total	\$ 187,922.26		
ANG Fixed	\$ 143,786.86		
ANG Variable	\$ -		
ANG Total	\$ 143,786.86		
NOVA Fixed	\$ 451,039.85		
NOVA Variable	\$ -		
NOVA Total	\$ 451,039.85		
WEI (Duke) Fixed	\$ 95,645.61		
WEI (Duke) Variable	\$ -		
WEI (Duke) Total	\$ 95,645.61		
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Questar	\$ 1,937.21		
Thermal Transport	\$ -		
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Counterparty Invoice Total	\$ -		
Reallocation Intraco transport & Nova/ANG demand costs	\$ -		
Intercompany Transportation Optimization	\$ (70,933.53)		
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less variable costs charged to Commodity	\$ 1,774,659.86		
Total Demand Costs to be Allocated	\$ 1,725,306.92		
Commodity Purchases (Natural Gas)			
Commodity Physical	\$ 15,057,355.80		
Misc	\$ -		
Cochrane Credit	\$ (75,761.32)		
Broker Fees	\$ 208.56		
Financial Settlements	\$ 245,471.25		
Foreign Exchange Hedge Activity	\$ (66,795.88)		
Off system Bookout	\$ 1,193,658.27		
Misc Adjustment	\$ -		
Total Commodity Costs from Purchase Journals	\$ 15,463,836.48		
Storage injections/Withdrawals	\$ (269,741.37)		
FCAB	\$ -		
Lignetics	\$ -		
GST	\$ (125,831.44)		
Broker Fees	\$ 5,736.12		
plus variable costs from Demand	\$ 49,352.94		
WA/ID Off System Revenue	\$ (14,900,675.20)		
Total Commodity Costs to be Allocated	\$ 1,122,967.73		
WA Imbalance	\$ (43,033.88)		
ID Imbalance	\$ (18,431.03)		
Total Deferred Commodity Costs:	\$ 1,081,522.82		
Total Net Gas Costs			

GL Account	Debit	Credit	Source & Destination
Washing/machino Use Costs			
Transportation Costs			
NWP Fixed	\$ 1,840,718.00	\$ -	1,840,718.00
NWP Variable	\$ 38,288.00	\$ 9,036.77	45,330.77
NWP Capacity Release	\$ 873,221.00	\$ -	873,221.00
NWP Total 004001 GD AN	\$ 1,003,718.00	\$ 9,036.77	1,012,637.77 Invoice
GTN Fixed	\$ 198,609.33	\$ -	198,609.33
GTN Variable	\$ 4,022.07	\$ -	4,022.07
GTN Capacity Release	\$ 2,809.14	\$ -	2,809.14
GTN Total 004001 GD AN	\$ 197,922.26	\$ -	197,922.26
Transcanada Foothills (BC System) Fixed	\$ 139,299.93	\$ 4,486.95	143,786.88
Transcanada Foothills (BC System) Variable	\$ 439,864.38	\$ 14,076.47	451,039.85
NOVA (AB System) Fixed	\$ 436,964.38	\$ 14,076.47	451,039.85
NOVA (AB System) Variable	\$ 81,484.00	\$ 9,161.61	95,945.61
Spectra Westcoast Fixed	\$ 88,484.00	\$ 9,161.61	95,945.61
Spectra Westcoast Variable	\$ -	\$ -	-
WEG (Duke) Total 004001 GD AN	\$ 1,793,038.94	\$ 38,887.61	1,831,926.55
Quarter Total 004001	\$ -	\$ 1,937.21	1,937.21
NOVANG Capacity Release	\$ -	\$ -	-
Third party capacity release credit	\$ -	\$ -	-
Counterparty Invoice Total 004001 GD AN	\$ -	\$ -	-
Thermal Transport	\$ -	\$ -	-
Intracompany Transportation Optimization	\$ -	\$ -	-
004001 GD AN	\$ (70,833.93)	\$ -	(70,833.93) Lnda
004001 GD AN	\$ -	\$ -	-
Total Demand Costs	\$ 1,793,038.94	\$ 38,887.61	1,831,926.55

GL Account	Debit	Credit	Source & Destination
Commodity Purchases (Natural Gas)			
NGX Broker Fees	\$ -	\$ -	-
Misc	\$ -	\$ -	-
Broker Fees	\$ -	\$ 208.26	208.26
Total Broker Fees	\$ -	\$ 208.26	208.26
Cochrane Credit Sept. (Cash Rec'd)	\$ -	\$ (75,761.12)	(75,761.12) Actual Cash Rec'd
FX Hedge (Gain)/Loss	\$ (81,796.88)	\$ -	(81,796.88) Nuclear Database
System Gas purchases	\$ 15,038,931.19	\$ 20,682.41	15,057,555.60 Nuclear Database
Gas Costs Commodity	\$ 18,038,031.19	\$ 20,682.41	18,057,555.60 Nuclear Database
Financial Commodity Cost(Benefit)	\$ 245,471.25	\$ -	245,471.25 Nuclear Database
Off System Cost Bookout	\$ 1,193,888.27	\$ -	1,193,888.27 Nuclear Database
Misc Adjustment	\$ -	\$ -	-
004000 GD AN	\$ -	\$ -	-
Total Commodity Costs	\$ 16,415,026.83	\$ 20,670.87	16,435,697.70
232130 Prior Period Adjustments	\$ -	\$ (16,183.14)	(16,183.14)

GL Account	Debit	Credit	Source & Destination
Nuclear Storage and -JPARRIEAN-100408			
JP Injections	\$ (3,500,383.01)	\$ -	(3,500,383.01)
JP Withdrawals	\$ 3,230,659.51	\$ -	3,230,659.51
Total JP	\$ (269,723.50)	\$ -	(269,723.50)
Clay Basin (QUESTAA) Injections	\$ (17.77)	\$ -	(17.77)
Clay Basin (QUESTAA) Withdrawals	\$ -	\$ -	-
Total Clay Basin	\$ (17.77)	\$ -	(17.77)
Total Storage Injections/Withdrawals	\$ (269,741.27)	\$ -	(269,741.27)

GL Account	Debit	Credit	Source & Destination
Net Gas Costs after Injections/Withdrawals	\$ 17,942,914.50	\$ 39,887.88	17,982,751.58
Information from other journals - Defined Costs:			
WA Inbalance from DJ 436	\$ -	\$ -	-
ID Inbalance from DJ 436	\$ -	\$ -	-
Broker Fees	\$ -	\$ 5,736.12	5,736.12
WABO Sales (or Resale Physical and Bookout - From GSALLES	\$ -	\$ (14,900,876.20)	(14,900,876.20)
WABO Buyback Transportation Recovery - plus through DJ 451	\$ -	\$ (8,919.26)	(8,919.26)
GST Recon (Quarterly)	\$ -	\$ -	-
PAE Commodity for Anderson Elementary Uplifts (semi-annual)	\$ -	\$ -	-
WABO Gas Purchased from Nilsenier Asphalt (Annual)	\$ -	\$ -	-
Total Costs for Deferral including net gas costs	\$ -	\$ (125,851.44)	(125,851.44)

Journal # 439 Entry	Dr.	Cr.
184055 GD AN	\$ 1,832,228.98	\$ -
184056 GD AN	\$ 19,057,295.96	\$ -
184057 GD AN	\$ -	\$ (8,198.88)
184058 GD AN	\$ 201.58	\$ -
184059 GD AN	\$ 248,471.25	\$ -
184060 GD AN	\$ 70,833.93	\$ -
184061 GD AN	\$ 1,193,888.27	\$ -
184062 GD AN	\$ (18,324,024.14)	\$ -
184063 GD AN	\$ -	\$ (75,761.12)
184064 GD AN	\$ -	\$ (3,500,400.76)
184065 GD AN	\$ 3,230,659.51	\$ -
184066 GD AN	\$ -	\$ 81,796.88
184067 GD AN	\$ -	\$ 17.77
184068 GD AN	\$ 269,723.50	\$ -
184069 GD AN	\$ -	\$ -
184070 GD AN	\$ 21,957,049.92	\$ (21,957,049.92)
Turbine payable	\$ -	\$ 3,500,400.76
Injections	\$ (3,500,400.76)	\$ -
Recon to costs	\$ 17,955,049.14	\$ (17,955,049.14)
Total	\$ -	\$ -

Journal # 439 Entry	Dr.	Cr.
184071 GD AN	\$ -	\$ -
184072 GD AN	\$ -	\$ -
184073 GD AN	\$ 188,258.74	\$ -
184074 GD AN	\$ -	\$ (188,258.74)
184075 GD AN	\$ -	\$ (83,442.03)
184076 GD AN	\$ -	\$ 43,422.03
184077 GD AN	\$ -	\$ -
184078 GD AN	\$ -	\$ -
184079 GD AN	\$ -	\$ -
184080 GD AN	\$ -	\$ -
184081 GD AN	\$ -	\$ -
184082 GD AN	\$ -	\$ -
184083 GD AN	\$ -	\$ -
184084 GD AN	\$ -	\$ -
184085 GD AN	\$ -	\$ -
184086 GD AN	\$ -	\$ -
184087 GD AN	\$ -	\$ -
184088 GD AN	\$ -	\$ -
184089 GD AN	\$ -	\$ -
184090 GD AN	\$ -	\$ -
184091 GD AN	\$ -	\$ -
184092 GD AN	\$ -	\$ -
184093 GD AN	\$ -	\$ -
184094 GD AN	\$ -	\$ -
184095 GD AN	\$ -	\$ -
184096 GD AN	\$ -	\$ -
184097 GD AN	\$ -	\$ -
184098 GD AN	\$ -	\$ -
184099 GD AN	\$ -	\$ -
184100 GD AN	\$ -	\$ -
184101 GD AN	\$ -	\$ -
184102 GD AN	\$ -	\$ -
184103 GD AN	\$ -	\$ -
184104 GD AN	\$ -	\$ -
184105 GD AN	\$ -	\$ -
184106 GD AN	\$ -	\$ -
184107 GD AN	\$ -	\$ -
184108 GD AN	\$ -	\$ -
184109 GD AN	\$ -	\$ -
184110 GD AN	\$ -	\$ -
184111 GD AN	\$ -	\$ -
184112 GD AN	\$ -	\$ -
184113 GD AN	\$ -	\$ -
184114 GD AN	\$ -	\$ -
184115 GD AN	\$ -	\$ -
184116 GD AN	\$ -	\$ -
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184118 GD AN	\$ -	\$ -
184119 GD AN	\$ -	\$ -
184120 GD AN	\$ -	\$ -
184121 GD AN	\$ -	\$ -
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Balance 6/30/2009 (2,826,273.13)

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	<u>(2,367,587.99)</u>

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	<u>(2,078,334.51)</u>

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 191000 Recoverable Gas Costs Amortized				
Sep-09				
		Total	Rates	Amortization
Schedule	101	2,581,774	0.08007	\$206,722.64
Schedule	111	1,412,727	0.07754	\$109,542.85
Schedule	121	277,220	0.06616	\$18,340.88
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	1,846,445	(0.00008)	(\$155.72)
Spokane Rock Products				\$0.00
Valley Hosp	146			\$0.00
Large Customer				\$0.00
		6,218,166		\$334,450.66
		6,218,166		-
				\$334,450.66
			Subtotal	(1,743,883.86)
Interest			3.25%	(\$5,175.92)
Balance			9/15/2009	<u>(1,749,059.78)</u>

Sep-09			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	5,175.92	
Total WA Amortization Expense	805110 GD WA		(334,450.66)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	329,274.74	
			\$0.00

Interest check  
(\$5,175.92)

Balance 6/30/2009 (17,510,083.08)

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	198,980	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)
			Interest	3.25%
			Balance	(17,262,937.63)
				7/30/2009

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		\$355,330.98
				-
				\$355,330.98
			Subtotal	(16,907,606.65)
			Interest	3.25%
			Balance	(16,953,879.26)
				8/30/2009

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)

WA 191001 Recoverable Gas Costs Amortized June 2009				
Sep-09				
		Total	Rates	Amortization
Schedule	101	2,581,774	0.09597	\$247,772.85
Schedule	111	1,412,727	0.09330	\$131,807.43
Schedule	121	277,220	0.08225	\$22,801.35
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	1,946,445	0.00000	\$0.00
Spokane Rock Products				\$0.00
Valley Hospital	146			\$0.00
Large Customer				\$0.00
		6,218,166		\$402,381.62
		6,218,166		-
				\$402,381.62
			Subtotal	(16,551,497.63)
			Interest	3.25%
			Balance	(16,596,869.49)
				9/15/2009

Sep-09			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	45,371.86	
Total WA Amortization Expense	805110 GD WA		(402,381.62)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191001 GD WA	357,009.76	
			\$0.00

Interest check  
(\$45,371.86)



