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AVISTA UTILITIES
GAS ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2009
(000'S OF DOLLARS)

CUSTOMER DEPOSITS
RESTATING ADJUSTMENTS
GAS

Line No.	Description	System	Washington	Idaho
REVENUES				
1	Total General Business			
2	Total Transportation			
3	Other Revenues			
4	Total Gas Revenues	0	0	0
EXPENSES				
5	Exploration & Development			
Production				
6	City Gate Purchases			
7	Purchased Gas Expense			
8	Net Nat. Gas Storage Trans			
9	Total Production	0	0	0
Underground Storage				
10	Operating Expenses			
11	Depreciation			
12	Taxes			
13	Total Underground Storage	0	0	0
Distribution				
14	Operating Expenses	0	0	
15	Depreciation			0
16	Taxes			0
17	Total Distribution	0	0	0
18	Customer Accounting	4	4	
19	Customer Service & Information			
20	Sales			
Administrative and General				
21	Operating Expenses	0	0	
22	Depreciation			
23	Taxes			0
24	Total Admin. & General	0	0	0
25	Total Gas Expense	4	4	0
26	Operating Income before FIT	(4)	(4)	0
Federal Income Taxes				
27	Current Accrual (at 35%)	35.0%	(1)	(1)
28	Amort ITC			0
29	Deferred FIT			
30	NET OPERATING INCOME	(\$3)	(\$3)	\$0
RATE BASE				
PLANT IN SERVICE				
31	Underground Storage			
32	Distribution Plant	(1,359)	(1,359)	
33	General Plant			
34	Total Plant in Service	(1,359)	(1,359)	0
ACCUMULATED DEPRECIATION				
35	Underground Storage			
36	Distribution Plant	0	0	
37	General Plant			
38	Total Accum. Depreciation	0	0	0
39	DEFERRED TAXES			
40	GAS INVENTORY			
41	WORKING CAPITAL			
42	GAIN ON SALE OF BUILDING			
43	TOTAL RATE BASE	(\$1,359)	(\$1,359)	\$0

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**AVISTA UTILITIES
WUTC Staff Data Request Response
Customer Deposits**

Date	No. of Accounts	Deposits Held
12/31/2008	23,996	4,229,753.07
1/30/2009	22,925	4,201,975.17
2/28/2009	22,934	4,179,796.14
3/31/2009	23,071	4,165,264.63
4/30/2009	23,285	4,267,886.79
5/30/2009	23,277	4,302,787.75
6/30/2009	23,414	4,380,177.20
7/30/2009	23,535	4,477,952.11
8/28/2009	23,876	4,561,807.68
9/29/2009	24,046	4,620,529.62
10/28/2009	24,149	4,702,140.61
11/26/2009	24,171	4,704,152.03
12/30/2009	24,165	4,696,676.41

Date	Deposit Interest Paid
Jan-09	7,734.93
Feb-09	8,469.15
Mar-09	6,226.36
Apr-09	5,908.60
May-09	5,904.55
Jun-09	5,976.62
Jul-09	5,552.62
Aug-09	4,495.84
Sep-09	3,798.11
Oct-09	3,250.16
Nov-09	2,446.69
Dec-09	1,811.37
TOTAL	\$61,575.00

(Dec. 2008 + Dec. 2009) / 2 \$4,463,214.74

AMA Deposits \$4,418,973.71

Allocate WA Deposits to Service:		
WA Electric	69.24%	\$3,059,634.50
WA Gas	30.76%	1,359,339.20
TOTAL		<u>\$4,418,973.71</u>

Int. Rate Per	Allocate to Service:	Interest Paid	Difference
WAC for			
0.33%	\$10,096.79	\$42,633.65	\$32,536.86
0.33%	\$4,485.82	\$18,941.35	\$14,455.53
	<u>\$14,582.61</u>	<u>\$61,575.00</u>	<u>\$46,992.39</u>

Allocation Factors:	Sales (1)	Percent
WA - Electric	\$458,107,415	69.24%
WA - Gas	203,528,679	30.76%
TOTAL	<u>\$661,636,094</u>	<u>100.00%</u>

(1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.

GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 G-OPS-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	187,088,279	0	187,088,279	131,455,965	0	131,455,965	55,632,314	0	55,632,314
99	4812XX	Commercial - Firm & Interruptible	102,232,910	0	102,232,910	73,400,952	0	73,400,952	28,831,958	0	28,831,958
99	4813XX	Industrial-Firm	4,920,481	0	4,920,481	3,203,892	0	3,203,892	1,716,589	0	1,716,589
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-11,461,899	0	-11,461,899	-8,326,112	0	-8,326,112	-3,135,787	0	-3,135,787
99	484000	Interdepartmental Revenue	494,829	0	494,829	443,649	0	443,649	51,180	0	51,180
		TOTAL SALES TO ULTIMATE CUSTOMERS	283,274,600	0	283,274,600	200,178,346	0	200,178,346	83,096,254	0	83,096,254
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	114,437,688	0	114,437,688	78,622,435	0	78,622,435	35,815,253	0	35,815,253
99	483600	Sales for Resale	0	0	0	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	36,816	0	36,816	20,363	0	20,363	16,453	0	16,453
99	489300	Transportation For Others	3,841,393	0	3,841,393	3,350,333	0	3,350,333	491,060	0	491,060
99	489310	Interdepartmental Revenue	0	0	0	0	0	0	0	0	0
99	493000	Rent from Gas Property	12,706	0	12,706	12,706	0	12,706	0	0	0
99	495000	Other Gas Revenues	7,775,296	85,043	7,860,339	5,369,848	59,488	5,429,336	2,405,448	25,555	2,431,003
1		TOTAL OTHER OPERATING REVENUES	126,103,899	85,043	126,188,942	87,375,685	59,488	87,435,173	38,728,214	25,555	38,753,769
		TOTAL GAS REVENUES	409,378,499	85,043	409,463,542	287,554,031	59,488	287,613,519	121,824,468	25,555	121,850,023
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	288,223,739	0	288,223,739	201,949,150	0	201,949,150	86,274,589	0	86,274,589
6	808XXX	Net Natural Gas Storage Transactions	14,874,907	0	14,874,907	11,090,894	0	11,090,894	3,784,013	0	3,784,013
6	811000	Gas Used for Products Extraction	-540,439	0	-540,439	-370,557	0	-370,557	-169,882	0	-169,882
10	813000	Other Gas Expenses	0	1,203,645	1,203,645	0	802,314	802,314	0	401,331	401,331
		TOTAL PRODUCTION EXPENSES	302,558,207	1,203,645	303,761,852	212,669,487	802,314	213,471,801	89,888,720	401,331	90,290,051
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	614	614	0	429	429	0	185	185
1	824000	Other Expenses	0	277,747	277,747	0	194,284	194,284	0	83,463	83,463
1	837000	Other Equipment	0	298,389	298,389	0	208,723	208,723	0	89,666	89,666
		TOTAL UNDERGROUND STORAGE OP. EXP	0	576,750	576,750	0	403,436	403,436	0	173,314	173,314
G-ADP		Depreciation Expense	0	562,541	562,541	0	393,497	393,497	0	169,044	169,044
1	404X40	Amortization Expense	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	196,660	196,660	0	137,564	137,564	0	59,096	59,096
		TOTAL UNDERGROUND STORAGE EXP	0	1,336,178	1,336,178	0	934,656	934,656	0	401,522	401,522

Σ = 203,528,679

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