

Avista Corp.
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Spokane, Washington 99220-3727
Telephone 509-489-0500
Toll Free 800-727-9170



June 29, 2009

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

2009 JUL -1 AM 8:02

RE: WAC required reports to the WUTC

Enclosed please find two copies of the PGA monthly report of activity in account 191. These copies are submitted in compliance with WAC 480-90-233(5).

If you have any questions regarding this report please feel free to call me at (509) 495-4124.

Sincerely,

Craig L. Bertholf
Rate Analyst
Rates and Tariff Administration

Enclosures

Avista Utilities
State of Washington
Recap of 191 Deferral Accounts

	Total	Account 191010 (New Deferrals)	Accounts 191000 (Old Deferrals)
January 2009 Ending Balance	(10,714,046.42)	(2,534,356.75) OK	(8,179,689.67) OK
February 2009			
Current Months Deferrals	(2,363,961.71)	(2,363,961.71)	
Amortization	1,687,205.00		1,687,205.00
Interest	(41,630.80)	(13,998.20)	(27,632.60)
February 2009 Ending Balance	(11,432,433.93)	(4,912,316.66) OK	(6,520,117.27) OK
March 2009			
Current Months Deferrals	(8,679,767.78)	(8,679,767.78)	
Amortization	1,849,322.96		1,849,322.96
PGA Refunds	157,936.85		157,936.85
Interest	(55,926.18)	(34,849.96)	(21,076.22)
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	(56,576.10)	(45,212.52)	(11,363.58)
April 2009 Ending Balance	(21,466,593.53)	(17,896,406.21) 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	(63,002.78)	(53,822.26)	(9,180.52)
May 2009 Ending Balance	(23,466,633.04)	(20,489,533.80) OK	(2,977,099.24) OK

Avista Corporation Journal Entry

Effective Date: 200905

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Last Saved by: Cameron Dunlop

Last Saved: 06/05/2009 9:21 AM

Submitted by: Cameron Dunlop

Seq. Co.#	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment	
11	001	191010	-	CURR UNRECOV PGA DEFERRED		3,013,065.60	WA DEFERRAL	
30	001	805120	-	DEFER CURRENT UNRECOVERED GAS COST	2,959,243.35		WA DEFERRAL	
45	001	431600	-	INTEREST EXPENSE ENERGY DEFERRALS	53,822.25		WA DEFERRAL	
50	001	191010	-	CURR UNRECOV PGA DEFERRED		1,205,787.47	ID DEFERRAL	
55	001	805120	-	DEFER CURRENT UNRECOVERED GAS COST	1,194,106.20		ID DEFERRAL	
70	001	431600	-	INTEREST EXPENSE ENERGY DEFERRALS	11,681.27		ID DEFERRAL	
80	001	191000	-	RECOVERABLE GAS COSTS AMORTIZED	593,088.08		WA AMORT	
90	001	805110	-	AMORTIZE RECOVERABLE GAS COSTS		602,268.60	WA AMORT	
100	001	431600	-	INTEREST EXPENSE ENERGY DEFERRALS	9,180.52		WA AMORT	
110	001	191000	-	RECOVERABLE GAS COSTS AMORTIZED	248,076.40		ID AMORT	
120	001	805110	-	AMORTIZE RECOVERABLE GAS COSTS		252,171.68	ID AMORT	
130	001	431600	-	INTEREST EXPENSE ENERGY DEFERRALS	4,095.28		ID AMORT	
TOTALS:						5,073,293.35	5,073,293.35	

6/5/09
Date
6/5/09
Date

Prepared by Cameron Dunlop
[Signature]
Reviewed by
[Signature]

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.

Approved for Entry
Corporate Accounting use Only

Washington/Idaho Gas Costs	May/09	May-09	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Demand (Transportation) Costs				70.93%	29.07%	70.82%	29.38%
NWP Fixed	\$ 1,902,976.00		\$ 1,802,637.89	\$ 1,276,610.91	\$ 524,026.76		
NWP Variable	\$ 97,971.59						
NWP Capacity Release	\$ (912,903.00)						
GTN Fixed	\$ 211,993.35						
GTN Variable	\$ 1,748.04		\$ 4,078,213.64			\$ 2,878,959.24	\$ 1,198,254.40
GTN Capacity Release	\$ (2,961.40)		\$ (3,488.99)			\$ (3,488.99)	
Current Month Estimate	\$ 210,880.99		\$ (2,162.39)				\$ (2,162.39)
GTN Refund Fixed plus Interest	\$ -		\$ 4,072,652.28			\$ 2,878,460.25	\$ 1,198,092.04
GTN Refund Variable plus Interest	\$ -						
GTN Total	\$ 210,880.99		\$ 5,875,189.98	\$ 1,278,610.91	\$ 524,026.76	\$ 2,876,480.25	\$ 1,198,092.04
ANG Fixed	\$ 136,346.00						
ANG Variable	\$ 136,346.00						
ANG Total	\$ 272,692.00						
NOVA Fixed	\$ 389,410.44						
NOVA Variable	\$ 359,410.44						
NOVA Total	\$ 748,820.88						
WEI (Duke) Fixed	\$ 94,987.56						
WEI (Duke) Variable	\$ -						
WEI (Duke) Total	\$ 94,987.56						
Questar	\$ 291.98						
Questar	\$ 291.98						
Thermal Transport	\$ -						
Thermal Transport	\$ -						
Counterparty Invoice Total	\$ -						
Reallocation Intraco transport & Nova/ANG demand costs	\$ 13,922.78						
Intercompany Transportation Optimization	\$ 1,902,358.32						
Total Demand Costs from Purchase Journals	\$ -						
WAI/D Buy/Sell Transportation Recovery	\$ -						
Total Demand Costs	\$ (89,720.63)						
less variable costs charged to Commodity	\$ 1,802,637.89						
Total Demand Costs to be Allocated	\$ 1,712,917.26						
Commodity Purchases (Natural Gas)	\$ 15,659,827.65						
Commodity Physical	\$ (29,713.46)						
Cochrane Reallocation	\$ (444.00)						
Cochrane Credit	\$ 239,114.63						
Broker Fees	\$ (879,923.37)						
Financial Settlements	\$ 370,212.20						
Foreign Exchange Hedges Activity	\$ 15.00						
Off system/Bookout	\$ -						
Misc Adjustment	\$ -						
Total Commodity Costs from Purchase Journals	\$ (5,997,964.56)						
Storage Injections/Withdrawals	\$ -						
FCAB	\$ -						
By sell trans recovery pass through	\$ 7,477.98						
GST	\$ 99,720.63						
Broker Fees	\$ (5,589,103.94)						
plus variable costs from Demand	\$ 4,078,213.64						
WAI/D Off System Revenue	\$ (3,498.99)						
Total Commodity Costs to be Allocated	\$ (2,162.39)						
WA Imbalance	\$ -						
ID Imbalance	\$ -						
Total Deferred Commodity Costs:	\$ 4,072,652.28						

Expense Calculation	Total Current Demand Costs (excluding refund)	Total Commodity Costs to be Allocated	Imbalance Cost Washington	Imbalance Cost Idaho	Total Commodity Costs before refund
Total Current Demand Costs (excluding refund)	\$ 1,802,637.89	\$ 1,276,610.91	\$ 524,026.76		
Total Commodity Costs to be Allocated	\$ 4,078,213.64	\$ 2,878,959.24	\$ 1,198,254.40		
Imbalance Cost Washington	\$ (3,488.99)	\$ (3,488.99)			
Imbalance Cost Idaho	\$ (2,162.39)			\$ (2,162.39)	
Total Commodity Costs before refund	\$ 4,072,652.28	\$ 2,878,460.25		\$ 1,198,092.04	
Total	\$ 5,875,189.98	\$ 1,278,610.91	\$ 524,026.76	\$ 2,876,480.25	\$ 1,198,092.04
check \$					

Balance Sheet	WASHINGTON	Idaho	Idaho	Idaho
Deferred Revenue Calculation	PGA Volumes	PGA Rate	PGA Revenue	PGA Rate
DEMAND				
Schedule 101	4,951,168	0.09274	\$ 459,171	Schedule 101
Schedule 111	2,411,378	0.09007	\$ 217,193	Schedule 111
Schedule 112	46,872	0.09007	\$ 4,222	Schedule 112
Schedule 121	286,760	0.07476	\$ 21,438	Schedule 121
Schedule 122	221,968	0.07476	\$ 16,593	Schedule 122
Schedule 131	0	0.05703	\$ -	Schedule 131
Schedule 132	54,160	0.05703	\$ 3,089	Schedule 132
Schedule 146	1,521,402	0.00054	\$ 822	Schedule 146
Total Demand	9,493,696		\$ 722,828	
check	9,493,696			
COMMODITY				
Schedule 101	4,951,168	0.80175	\$ 3,988,599	Idaho
Schedule 111	2,411,378	0.80175	\$ 1,933,322	Schedule 101
Schedule 112	46,872	0.80175	\$ 37,580	Schedule 111
Schedule 121	286,760	0.80175	\$ 229,910	Schedule 112
Schedule 122	221,968	0.80175	\$ 177,953	Schedule 112
Schedule 131	0	0.80175	\$ -	Schedule 121
Schedule 132	54,160	0.80175	\$ 43,423	Schedule 122
Total Commodity	7,972,294		\$ 6,391,787	Total Commodity
check	7,972,294			

Deferred Calculation	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ 2,876,480.25	\$ 1,278,610.91	\$ 1,198,092.04	\$ 524,026.76	\$ 5,875,189.98
PGA Deferral Revenue from above	\$ (6,391,786.71)	\$ (722,827.81)	\$ (2,807,330.99)	\$ (306,694.02)	\$ (10,028,539.54)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Amount to be Deferred	\$ (3,515,306.46)	\$ 556,083.11	\$ (1,411,238.96)	\$ 217,132.76	\$ (1,164,106.20)
Wa Total		\$ (2,959,243.35)			
Id Total					

Total Net Gas Costs
Total Demand Costs
Total Commodity Costs
Total Deferred Commodity Costs
Total Net Gas Costs

GL Account	Debit	Credit	Previous Month	True-up	Journal Entry	Source & Destination
Transportation Costs						
NWP Fixed	\$ 1,902,076.00		\$ -		\$ 1,902,076.00	
NWP Variable	\$ 73,882.00		\$ 24,239.59		\$ 97,971.59	
NWP Capacity Release	\$ (812,603.00)		\$ -		\$ (812,603.00)	
NWP Total	\$ 1,063,155.00		\$ 24,239.59		\$ 1,087,444.59	Invoice
GTN Fixed	\$ 204,170.73		\$ 7,822.82		\$ 211,993.55	
GTN Variable	\$ 1,748.04		\$ -		\$ 1,748.04	
GTN Capacity Release	\$ (2,881.40)		\$ -		\$ (2,881.40)	
GTN Total	\$ 203,037.37		\$ 7,822.82		\$ 210,860.19	Invoice
Transacanda Foothills (BC System) Fixed	\$ 203,037.37		\$ -		\$ 203,037.37	
Transacanda Foothills (BC System) Variable	\$ 138,340.00		\$ -		\$ 138,340.00	
ANG Total	\$ 341,377.37		\$ 24,539.44		\$ 365,916.81	Invoice
NOVA (AB System) Fixed	\$ 354,871.00		\$ -		\$ 354,871.00	
NOVA (AB System) Variable	\$ 354,871.00		\$ 24,539.44		\$ 379,410.44	
NOVA Total	\$ 709,742.00		\$ 24,539.44		\$ 734,281.44	Invoice
Spectra Westcoast Fixed	\$ 84,846.00		\$ 9,421.56		\$ 94,267.56	
Spectra Westcoast Variable	\$ 84,846.00		\$ 9,421.56		\$ 94,267.56	
WEI (Duke) Total	\$ 169,692.00		\$ 18,843.12		\$ 188,535.12	
Quarter	\$ 88.48	\$ 222.50	\$ -	\$ -	\$ 134.02	
NOVA/ANG Capacity Release	\$ 88.48	\$ 222.50	\$ -	\$ -	\$ 134.02	
Third party capacity release credit	\$ -	\$ -	\$ -	\$ -	\$ -	
Thermal Transport	\$ -	\$ -	\$ -	\$ -	\$ -	
Intracompany Transportation Optimization	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Demand Costs	\$ 1,315,082.81	\$ 64,285.71	\$ 64,285.71	\$ -	\$ 1,379,368.52	

Commodity Purchases (Natural Gas)	Debit	Credit	Actual Cash Rec'd
Broker Fees Annex	\$ -	\$ (444.00)	\$ (444.00)
Total Broker Fees	\$ -	\$ (444.00)	\$ (444.00)
Cochrane Credit Exp (Cash Rec'd)	\$ -	\$ (28,713.48)	\$ (28,713.48)
FX Hedge (Gain)/Loss	\$ (294,739.37)	\$ (285,184.00)	\$ (979,923.37)
System Gas purchases	\$ 18,802,335.28	\$ 8,891.30	\$ 18,805,226.58
Gas Costs Commodity	\$ 18,802,335.28	\$ 8,891.30	\$ 18,805,226.58
Financial Commodity Cost(Benefit)	\$ 238,114.83	\$ -	\$ 238,114.83
Off System Cost Bookout	\$ 374,018.80	\$ (3,603.80)	\$ 370,415.00
Misc Adjustment	\$ -	\$ 18.00	\$ 18.00
Total Commodity Costs	\$ 18,821,327.31	\$ (33,322.50)	\$ 18,788,004.81
232130 Prior Period Adjustments	\$ -	\$ 81,240.88	\$ 81,240.88

Nuclear Storage and Injections	Debit	Credit	WACOG and Inventory
JP Injections	\$ (6,003,174.48)	\$ -	\$ (6,003,174.48)
JP Withdrawals	\$ 184,100	\$ (6,003,174.48)	\$ (5,819,074.48)
Total JP	\$ (5,819,074.48)	\$ -	\$ (5,819,074.48)
Clay Basin (QUESTAA) Injections	\$ 5,200.80	\$ -	\$ 5,200.80
Clay Basin (QUESTAA) Withdrawals	\$ 5,200.80	\$ -	\$ -
Total Clay Basin	\$ -	\$ -	\$ 5,200.80
Total Storage Injections/Withdrawals	\$ (5,819,074.48)	\$ -	\$ (5,813,873.68)

Net Gas Costs after Injections/Withdrawals	Debit	Credit	Information from other Journals - Deferred Costs:
WACOG	\$ 11,659,428.38	\$ (107,229.59)	\$ 11,482,482.31
Information from other Journals - Deferred Costs:			
WA Inbalance from DJ 435	\$ -	\$ -	\$ -
ID Inbalance from DJ 435	\$ -	\$ -	\$ -
Broker Fees	\$ -	\$ (3,481.99)	\$ (3,481.99)
WACOG Sales for Resale Physical and Bookout - From GBALES	\$ -	\$ (2,182.34)	\$ (2,182.34)
WACOG Buy/Sell Transportation Recovery - pass through DJ 451	\$ -	\$ -	\$ -
GST Reconc (Quarterly)	\$ -	\$ -	\$ -
FAFIS Commodity for Anderson Elementary/Lepreux (semi-annual)	\$ -	\$ -	\$ -
WACOG Gas Purchased from Inhersta Asphalt (Annual)	\$ -	\$ -	\$ -
Total Costs for Deferral Including net gas costs	\$ -	\$ (5,668,136.32)	\$ (5,668,136.32)

Journal # 430 Entry	Dr.	Cr.
804001 GD AN	\$ 1,002,509.32	
804000 GD AN	\$ 15,859,842.95	
804017 GD AN	\$ (294,739.37)	
804001 GD AN	\$ (444.00)	
804000 GD AN	\$ 239,114.83	
804001 GD AN	\$ (13,922.76)	
804000 GD AN	\$ (19,203,447.43)	
804001 GD AN	\$ (19,203,447.43)	
804000 GD AN	\$ (28,713.48)	
804001 GD AN	\$ (8,003,174.48)	
804000 GD AN	\$ 5,200.80	
804001 GD AN	\$ 84,239.37	
804000 GD AN	\$ (6,209.80)	
804001 GD AN	\$ 6,003,174.48	
804000 GD AN	\$ 24,373,851.43	
804001 GD AN	\$ 13,922.76	
804000 GD AN	\$ (6,003,174.48)	
804001 GD AN	\$ 15,859,842.95	
804000 GD AN	\$ (15,859,842.95)	

Misc. DJ 430 Entry:	Dr.	Cr.
804001 GD AN	\$ -	\$ -
804000 GD AN	\$ -	\$ -
804001 GD AN	\$ 142,892.00	
804000 GD AN	\$ (8,283.79)	
804001 GD AN	\$ (13,189.84)	
804000 GD AN	\$ -	
804001 GD AN	\$ 13,189.84	
804000 GD AN	\$ (235,184.00)	
804001 GD AN	\$ (67,842.00)	
804000 GD AN	\$ (7,842.00)	
804001 GD AN	\$ (143,892.00)	
804000 GD AN	\$ -	
804001 GD AN	\$ 142,892.00	
804000 GD AN	\$ 80,848.82	
804001 GD AN	\$ (80,848.82)	
804000 GD AN	\$ (87,413.44)	
804001 GD AN	\$ 24,931,054.87	
804000 GD AN	\$ (24,931,054.87)	

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

	Total	Commodity	Demand	
	(17,895,541.67)	(12,930,293.93)	(4,976,930.99)	(68,617.05)
Large Customer Refund Trans to 191000	419,838.02	0.00	0.00	0.00
	(17,475,903.65)	(12,930,293.93)	(4,976,930.99)	(68,617.05)
5/08 Current Mo Deferrals	(2,959,243.35)	(3,515,328.46)	558,083.11	0.00
Misc Adjustments	0.00	0.00	0.00	0.00
Adjustments -Nov -Dec Jurisd. Chg.	0.00	0.00	0.00	0.00
Cascade	0.00	0.00	0.00	0.00
Terasen	0.00	0.00	0.00	0.00
Interest	(53,822.25)		(53,822.25)	3.3700%
Ending Balance	(20,488,889.26)	(16,345,620.09)	(4,420,547.89)	(142,439.30)
	(20,908,607.28)			

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(3,013,065.61)
Deferral exp	805120 GD WA	2,959,243.35	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	53,822.25	0.00

Balance 3/31/2009 (4,533,933.68)

WA 191000 Recoverable Gas Costs Amortized			
Apr-09	Total	Rates	Amortization
Schedule 101	8,751,409	0.08007	\$700,725.32
Schedule 111	3,363,763	0.07754	\$260,826.18
Schedule 121	207,150	0.06616	\$13,705.04
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	1,832,525	(0.00008)	(\$146.60)
Spokane Rock Products			\$0.00
Valley Hosp 146			\$0.00
Large Customer	14,154,847		\$0.00
			<u>\$975,109.94</u>
			<u>\$975,109.94</u>

Subtotal (3,558,823.74)
Interest 3.37%
Balance 4/30/2009 (\$11,363.58)
(3,570,187.32)

WA 191000 Recoverable Gas Costs Amortized			
May-09	Total	Rates	Amortization
Schedule 101	4,951,168	0.08007	\$396,440.02
Schedule 111	2,411,378	0.07754	\$186,978.25
Schedule 121	286,760	0.06616	\$18,972.04
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	1,521,402	(0.00008)	(\$121.71)
Spokane Rock Products			\$0.00
Valley Hosp 146			\$0.00
Large Customer	9,170,708		\$0.00
			<u>\$602,268.60</u>
			<u>\$602,268.60</u>

Subtotal (2,967,918.72)
Interest 3.37%
Balance 5/30/2009 (\$9,180.52)
(2,977,099.24)

Apr-09

JOURNAL ENTRY	dr	cr
Total Interest Income		419600 GD WA
Total Interest Expense	11,363.58	431600 GD WA
Total WA Amortization Expense		805110 GD WA
Tracker transfer		191010 GD WA
WA Recoverable Gas Costs	963,746.36	191000 GD WA
		0.00

May-09

JOURNAL ENTRY	dr	cr
Total Interest Income		419600 GD WA
Total Interest Expense	9,180.52	431600 GD WA
Total WA Amortization Expense		805110 GD WA
Tracker transfer		191010 GD WA
WA Recoverable Gas Costs	593,088.08	191000 GD WA
		0.00

Avista Utilities							
State of Washington							
Recap of Schedule 155							
Temporary Refunds/Charges							
		Previous	Current		Total	Revenue	Total Amort
		Deferrals	Deferrals	Adjustments		Adjustment	Charge
						Factor	<Refund>
Gonzaga University			(\$73,760.58)		(\$73,760.58)	104.5181%	(\$77,093.16)
Quarry Tile			(\$28,866.35)		(\$28,866.35)	104.5181%	(\$30,170.56)
Franz Bakery (Snyder's)			(\$33,946.60)		(\$33,946.60)	104.5181%	(\$35,480.34)
Spokane County Courthouse			(\$40,924.11)		(\$40,924.11)	104.5181%	(\$42,773.10)
Spokane Community College			(\$69,448.37)		(\$69,448.37)	104.5181%	(\$72,586.12)
Spokane Falls Community College			(\$52,511.27)		(\$52,511.27)	104.5181%	(\$54,883.78)
St. Lukes			(\$17,286.95)		(\$17,286.95)	104.5181%	(\$18,067.99)
Wash. Dept of Corrections			(\$103,193.79)		(\$103,193.79)	104.5181%	(\$107,856.19)
			(\$419,938.02)		(\$419,938.02)		(\$438,911.24)

Arnette
P
Lambson

Karen
Gayle