

04-091230-SI

**Avista Corp.**  
1411 East Mission PO Box 3727  
Spokane, Washington 99220-3727  
Telephone 509-489-0500  
Toll Free 800-727-9170



July 30, 2009

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

RECEIVED  
REGULATORY MANAGEMENT  
2009 AUG -3 AM 8:02  
STATE OF WASH.  
UTIL. AND TRANSP.  
COMMISSION

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,

A handwritten signature in black ink that reads "Craig L. Bertholf".

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 191001 (4/09 Deferrals)	Accounts 191000 (Old Deferrals)
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	(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

### Avista Corporation Journal Entry

Effective Date: 200906

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Last Saved by: Cameron Dunlop

Submitted by: Cameron Dunlop

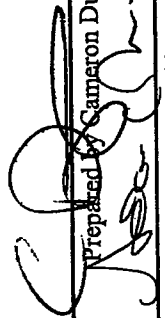
Last Saved: 07/08/2009 9:24 AM

**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.

7/8/09  
Date

7/8/09  
Date

  
Prepared by: Cameron Dunlop

Reviewed by

\_\_\_\_\_  
Date

Approved for Entry

Corporate Accounting use Only

**Avista Corporation Journal Entry**

Effective Date: 200906

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Last Saved by: Cameron Dunlop

Last Saved: 07/08/2009 9:24 AM

Submitted by: Cameron Dunlop

Seq.	Co.#	FERC	Seq.	Jur.	S.I.	Debit	Credit	Comment	
11	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		1,667,343.55	WA DEFERRAL	
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	1,657,735.88		WA DEFERRAL	
45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	9,607.68		WA DEFERRAL	
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		862,953.61	ID DEFERRAL	
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL	860,225.67		ID DEFERRAL	
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	2,727.94		ID DEFERRAL	
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	350,826.18		WA AMORT	
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		358,683.22	WA AMORT	
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	7,857.04		WA AMORT	
110	001	191001 - RECOVERABLE GAS COST AMORT JUN 2009	GD	WA	DL	386,323.13		WA AMORT JUNE 2009 ON	
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		435,970.03	WA AMORT JUNE 2009 ON	
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	49,646.90		WA AMORT JUNE 2009 ON	
140	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	864.47		Int on com % alloc change	
150	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		864.47	Int on com % alloc change	
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	237,924.26		ID AMORT	
170	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		241,614.88	ID AMORT	
180	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,690.61		ID AMORT	
190	001	191001 - RECOVERABLE GAS COST AMORT JUN 2009	GD	ID	DL	168,201.50		ID AMORT JUNE 2009 ON	
200	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		178,737.29	ID AMORT JUNE 2009 ON	
210	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10,535.79		ID AMORT JUNE 2009 ON	
<b>TOTALS:</b>							<b>3,746,167.05</b>	<b>3,746,167.05</b>	





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

3/09	Ending Balance					431600 GD WA	34,849.96	0.00
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(13,828,934.33)

WA CURR UNRECOV PGA DEFERRED								
4/09	Current Mo Deferrals	(4,844,959.50)	(4,978,287.05)	33,307.55	0.00		0.00	
	Misc Adjustment	0.00						
	Adjustments -Nov -Dec Jurisd. Chg.	0.00	0.00				4,944,959.50	0.00
	Cascade	0.00						0.00
	Terasen	0.00						0.00
	Interest	(45,212.52)	(45,212.52)				45,212.52	0.00
4/09	Ending Balance	(18,617,106.35)	(13,550,983.84)	(4,976,630.99)	0.00			

3.37%

Change in Commodity Allocation Method								
		72,564.65	720,700.21	0.00	864.47			
		(17,995,341.87)	(12,830,283.83)	(4,976,630.99)	0.00			

Large Customer Refund								
		419,938.02	0.00	0.00	0.00			
		(17,475,603.85)	(12,830,283.83)	(4,976,630.99)	0.00			

WA CURR UNRECOV PGA DEFERRED								
5/09	Current Mo Deferrals	(2,959,243.35)	(3,515,328.48)	556,083.11	0.00		0.00	
	Misc Adjustment	0.00						
	Adjustments -Nov -Dec Jurisd. Chg.	0.00	0.00				2,959,243.35	0.00
	Cascade	0.00						0.00
	Terasen	0.00						0.00
	Interest	(53,822.25)	(53,822.25)				53,822.25	0.00
5/09	Ending Balance	(20,488,868.26)	(18,345,820.09)	(4,420,547.89)	0.00			

3.37%

Transfer to 191010								
		17,986,408.21	2,830,283.70	4,976,630.99	89,461.52			
		(2,592,263.05)	(3,515,328.39)	556,083.10	(52,857.76)			

WA CURR UNRECOV PGA DEFERRED								
6/09	Current Mo Deferrals	(1,657,735.88)	(2,480,939.13)	823,203.25	0.00		0.00	
	Misc Adjustment	0.00						
	Adjustments	0.00	0.00					
	Cascade	0.00						
	Terasen	0.00						
	Interest	(9,607.88)	(9,607.88)				9,607.88	0.00
6/09	Ending Balance	(4,259,606.60)	(5,986,265.52)	1,379,286.35	(82,565.46)			

3.37%

Balance 4/30/2009 (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% (\$9,180.59)  
Balance 5/30/2009 (2,977,099.31)

May-09

JOURNAL ENTRY	dr	cr
Total Interest Income	419600 GD WA	
Total Interest Expense	431600 GD WA	
Total WA Amortization Expense	805110 GD WA	
Tracker transfer	191010 GD WA	9,180.59
WA Recoverable Gas Costs	191000 GD WA	593,088.01
		<u>(602,268.60)</u>

WA 191000 Recoverable Gas Costs Amortized			
Jun-09	Total	Rates	Amortization
Schedule 101	2,655,310	0.08007	\$212,610.67
Schedule 111	1,622,357	0.07754	\$125,797.56
Schedule 121	308,607	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	6,433,164		\$0.00
			<u>\$358,683.22</u>
			<u>\$358,683.22</u>

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	
Total WA Amortization Expense	805110 GD WA	
Tracker transfer	191010 GD WA	7,857.04
WA Recoverable Gas Costs	191000 GD WA	350,826.18
		<u>(358,683.22)</u>



Prior Period Unrecovered Gas Costs  
 Washington  
 191001

Balance Transferred (\$17,396,406.21)

WA 191001 Recoverable Gas Costs Amortized		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	\$0.00
Valley Hospital		\$0.00	\$0.00
Large Customer	4,633,820	\$0.00	\$0.00
			\$435,970.03
			\$435,970.03
Interest		Subtotal	(17,460,436.18)
Balance		3.37%	(\$49,646.90)
		6/30/2009	(17,510,083.08)

Jun-09

JOURNAL ENTRY

	dr	cr
Total Interest Income		419600 GD WA
Total Interest Expense	49,646.90	431600 GD WA
Total WA Amortization Expense		805110 GD WA
Tracker transfer		191010 GD WA
WA Recoverable Gas Costs	386,323.13	191001 GD WA
		(435,970.03)

Washington Water Power Company  
 State of Washington  
 Recap of Account 191010

	Balance	Commodity Deferral	Demand Deferral	Recalled J.P. Release	Terasen Release	GTN Refund	Interest
11/08 Ending Balance	1,527,165.58	1,818,033.81	(294,043.21)				3,174.98
	OK						
12/08 Deferrals	(699,118.17)	962,321.39	(1,661,439.56)				4,906.69
Interest	4,906.69						
12/08 Ending Balance	832,954.10	2,780,355.20	(1,955,482.77)				8,081.67
	OK						
1/09 Deferrals	(1,839,817.74)	(446,719.94)	(1,393,097.80)				(3,174.98)
PGA Transfer	(1,527,165.58)	(1,818,033.81)	294,043.21				(327.53)
Interest	(327.53)						
1/09 Ending Balance	(2,534,356.75)	515,601.45	(3,054,537.36)				4,579.16
	OK						
2/09 Deferrals	(2,363,961.71)	(1,317,438.96)	(1,046,522.75)				(13,998.20)
Interest	(13,998.20)						
2/09 Ending Balance	(4,912,316.66)	(801,837.51)	(4,101,060.11)				(9,419.04)
	OK						
3/09 Deferrals	(8,679,767.78)	(7,770,889.35)	(908,878.43)				(34,849.96)
Interest	(34,849.96)						
3/09 Ending Balance	(13,626,934.40)	(8,572,726.86)	(5,009,938.54)				(44,269.00)
	OK						
4/09 Deferrals	(4,944,959.50)	(4,978,267.05)	33,307.55				(45,212.52)
Interest	(45,212.52)						
Allocation Correction	720,700.21	720,700.21					
4/09 Ending Balance	(17,896,406.21)	(12,830,293.70)	(4,976,630.99)				(89,481.52)
	OK						

Washington State Gas Sales Volumes  
for WA PGA Calculation  
Based on PGA 06/01/2009

	May			May Amortization Rate	191000 (old)		Amortization Cost Collected Total
	Therms Billed	Unbilled	Total		Rate	191000 (old)	
	In June	Reversal	Calendar Therms		OLD RATE		
101	2,694,822	(2,826,460)	(131,838)	\$0.08007	\$0.08007	\$ (10,556.27)	\$ (10,556.27)
111	1,364,387	(1,244,172)	120,215	\$0.07754	\$0.07754	\$ 9,321.47	\$ 9,321.47
112	-	-	-	-	\$	-	\$ -
121	173,445	(209,288)	(35,843)	\$0.06616	\$0.06616	\$ (2,371.37)	\$ (2,371.37)
122	-	-	-	-	\$	-	\$ -
122G	-	-	-	-	\$	-	\$ -
122L	-	-	-	-	\$	-	\$ -
122W	-	-	-	-	\$	-	\$ -
131	-	-	-	-	\$	-	\$ -
132	-	-	-	-	\$	-	\$ -
132W	-	-	-	-	\$	-	\$ -
146	-	-	-	-	\$	-	\$ -
	4,232,454	(4,279,920)	(47,466)			\$ (3,606.17)	\$ (3,606.17)

	June			June Amortization Rate	191001 (new)		191000 (old)		Amortization Cost Collected Total
	Therms Billed	Unbilled	Total		Rate	191001 (new)	191000 (old)		
	In June	Accrual	Therms Billed In June		TOTAL RATE				
101	1,020,095	1,767,053	2,787,148	\$0.17604	\$0.09597	\$ 267,482.59	\$0.08007	\$ 223,166.94	\$ 490,649.53
111	567,991	934,151	1,502,142	\$0.17084	\$0.09330	\$ 140,149.85	\$0.07754	\$ 116,476.09	\$ 256,625.94
112	-	-	-	\$0.00000	-	-	\$	-	\$ -
121	110,919	233,611	344,530	\$0.14841	\$0.08225	\$ 28,337.59	\$0.06616	\$ 22,794.10	\$ 51,131.70
122	-	-	-	\$0.00000	-	-	-	-	\$ -
122G	-	-	-	-	-	-	-	-	\$ -
122L	-	-	-	-	-	-	-	-	\$ -
122W	-	-	-	-	-	-	-	-	\$ -
131	-	-	-	-	-	-	-	-	\$ -
132	-	-	-	-	-	-	-	-	\$ -
132W	-	-	-	-	-	-	-	-	\$ -
146	1,846,810	-	1,846,810	(\$0.00008)	0	0	0	\$ (147.74)	\$ (147.74)
	3,545,815	2,934,815	6,480,630			\$ 435,970.03		\$ 362,289.39	\$ 798,259.43

	Total			191001	191000	Total Amortization
	Total Billed June	Total Unbilled June	Net			
101	3,714,717	(1,059,407)	2,655,310	\$ 267,482.59	\$ 212,610.67	\$ 480,093.27
111	1,932,378	(310,021)	1,622,357	\$ 140,149.85	\$ 125,797.56	\$ 265,947.41
112	-	-	-	\$ -	\$ -	\$ -
121	284,364	24,323	308,687	\$ 28,337.59	\$ 20,422.73	\$ 48,760.32
122	-	-	-	\$ -	\$ -	\$ -
122G	-	-	-	\$ -	\$ -	\$ -
122L	-	-	-	\$ -	\$ -	\$ -
122W	-	-	-	\$ -	\$ -	\$ -
131	-	-	-	\$ -	\$ -	\$ -
132	-	-	-	\$ -	\$ -	\$ -
132W	-	-	-	\$ -	\$ -	\$ -
146	1,846,810	-	1,846,810	\$ -	\$ (147.74)	\$ (147.74)
	7,778,269	(1,345,105)	6,433,164	\$ 435,970.03	\$ 358,683.22	\$ 794,653.26

RATE CHANGE PRORATION FOR JUNE  
 PROCESSING DATE RANGE: 2009-06-01 THRU 2009-06-29  
 RATE CHANGE EFFECTIVE DATE 2009-06-01

REVENUE MONTH JUNE

STATE	RATE SCHEDULE NUM	PREVIOUS RATE USAGE	CURRENT RATE USAGE	TOTAL USAGE BILLED
WASHINGTON	TOTAL SCHEDULE FAPS		4,786	4,786
	TOTAL SCHEDULE 101	2,694,622	1,075,689	3,770,311
	TOTAL SCHEDULE 111	1,364,387	589,735	1,954,122
	TOTAL SCHEDULE 112		41,626	41,626
	TOTAL SCHEDULE 121	173,445	110,921	284,366
	TOTAL SCHEDULE 122		163,264	163,264
	TOTAL SCHEDULE 132		43,497	43,497
	TOTAL SCHEDULE 146		1,250,683	1,250,683
	STATE TOTAL	4,232,454	3,280,201	7,512,655
	MONTH USAGE TOTALS	4,232,454	3,280,201	7,512,655

Washington Sales Volumes						
June/09 Description	June/09 Billed	May/09 Unbilled	June/09 Unbilled	June/09 Net Unbilled	Total	Notes
<b>Schedule Summary for Commodity Deferral:</b>						
Firm 101	3,714,717	2,826,480	1,787,053	(1,058,407)	2,655,310	
Firm 111	1,932,378	1,244,172	934,151	(310,021)	1,622,357	
Firm 112	41,828	0	0	0	41,828	
Firm 121	284,384	208,288	233,611	24,323	308,687	
Firm 122	163,284	0	0	0	163,284	
Firm 122G	0	0	0	0	0	
Firm 122L	0	0	0	0	0	
Firm 122W	0	0	0	0	0	
Interruptible 131	43,497	0	0	0	43,497	
Interruptible 132	0	0	0	0	0	
Interruptible 132W	0	0	0	0	0	
<b>Total Retail Sales for GTT</b>	<b>6,179,846</b>	<b>4,279,920</b>	<b>2,934,815</b>	<b>(1,346,105)</b>	<b>4,934,741</b>	<b>Total retail sales for PGA commodity deferral includes interruptible rate schedules</b>
<b>Total 146 Transportation Sales</b>						
	1,810,259	1,496,135	1,732,888	236,551	1,846,810	
	1,810,259	1,496,135	1,732,888	236,551	1,846,810	
<b>Total 147 &amp; 148 Transportation Sales</b>						
	47,981	0	0	0	47,981	
	3,049,989	2,834,285	2,739,645	(84,650)	2,955,338	
	3,097,980	2,834,285	2,739,645	(84,650)	3,003,330	
<b>Total sales</b>	<b>10,888,085</b>	<b>8,610,350</b>	<b>7,407,148</b>	<b>(1,203,204)</b>	<b>9,684,981</b>	
<b>Schedule Summary for Demand Deferral:</b>						
Firm 101	3,714,717	2,826,480	1,787,053	(1,058,407)	2,655,310	
Firm 111	1,932,378	1,244,172	934,151	(310,021)	1,622,357	
Firm 112	41,828	0	0	0	41,828	
Firm 121	284,384	208,288	233,611	24,323	308,687	
Firm 122	163,284	0	0	0	163,284	
Interruptible 131	0	0	0	0	0	
Interruptible 132	43,497	0	0	0	43,497	
Transportation 146	1,810,259	1,496,135	1,732,888	236,551	1,846,810	
	7,780,105	5,776,055	4,667,501	(1,108,554)	6,681,551	<b>Total sales for PGA demand deferral includes interruptible rate schedules &amp; schedule 148 transportation</b>
<b>Schedule Summary for Commodity and Demand Amortization:</b>						
Firm 101	3,714,717	2,826,480	1,787,053	(1,058,407)	2,655,310	<b>Sales for Decoupling Amortization</b>
Firm 111	1,932,378	1,244,172	934,151	(310,021)	1,622,357	
Firm 121	284,384	208,288	233,611	24,323	308,687	
Firm 122G	0	0	0	0	0	<b>Special amortization rate</b>
Firm 122L	0	0	0	0	0	<b>Special amortization rate</b>
Firm 122W	0	0	0	0	0	<b>Special amortization rate</b>
Interruptible 131	0	0	0	0	0	
Interruptible 132	0	0	0	0	0	<b>Special amortization rate</b>
Transportation 146	1,810,259	1,496,135	1,732,888	236,551	1,846,810	
	7,541,718	5,776,055	4,667,501	(1,108,554)	6,433,164	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
<b>Total Firm Sales</b>						
	8,136,349	4,279,920	2,934,815	(1,346,105)	4,791,244	<b>Annual lump sum amortization</b>
	43,497	0	0	0	43,497	<b>Annual lump sum amortization</b>
<b>Total Transportation Sales (Schedule 146)</b>	<b>1,810,259</b>	<b>1,496,135</b>	<b>1,732,888</b>	<b>236,551</b>	<b>1,846,810</b>	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>	<b>3,097,980</b>	<b>2,834,285</b>	<b>2,739,645</b>	<b>(84,650)</b>	<b>3,003,330</b>	
<b>Check total sales</b>	<b>10,888,085</b>	<b>8,610,350</b>	<b>7,407,148</b>	<b>(1,203,204)</b>	<b>9,684,981</b>	