

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



July 29, 2010

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

2010 AUG -2 AM 8:25
STATE OF WASHINGTON
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION
OLYMPIA, WA 98504

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

	Actual Total	Account 191010 (New Commodity Deferrals)	Account 191010 (New Demand Deferrals)	Account 191001 (4/09 Deferrals)	Account 191000 (Old Deferrals)	Est. Bal. Of Acct 191000 Per PGA Filing
December 2009 Ending Bal.	(23,032,831.80)	318,627.17 OK	(1,817,181.49) OK	(0.01) OK	(21,534,277.47) OK	(17,379,191.14)
January 2010						
Current Months Deferrals	(704,418.70)	(68,517.67)	(635,901.03)			
Amortization	3,255,800.81				3,255,800.81	
Interest	(58,925.58)	770.16	(5,782.64)	0.01	(53,913.11)	
January 2010 Ending Bal.	(20,540,375.27)	250,879.66 OK	(2,458,865.16) OK	0.00 OK	(18,332,389.77) OK	(13,230,739.00)
February 2010						
Current Months Deferrals	(1,246,689.31)	(959,528.31)	(287,161.00)			
Amortization	2,641,712.01				2,641,712.01	
Interest	(53,741.10)	(619.90)	(7,048.30)		(46,072.90)	
February 2010 Ending Bal.	(19,199,093.67)	(709,268.55) OK	(2,753,074.46) OK	0.00 OK	(15,736,750.66) OK	(9,894,396.00)
March 2010						
Current Months Deferrals	534,638.82	481,162.63	53,476.19			
Amortization	2,329,628.15				2,329,628.15	
Interest	(48,118.85)	(1,269.36)	(7,383.83)		(39,465.66)	
March 2010 Ending Bal.	(16,382,945.55)	(229,375.28) OK	(2,706,982.10) OK	0.00 OK	(13,446,588.17) OK	(7,141,543.00)
April 2010						
Current Months Deferrals	(645,395.42)	(805,717.25)	160,321.83			
Amortization	1,793,339.11				1,793,339.11	
Interest	(42,815.97)	(1,712.31)	(7,114.30)		(33,989.36)	
April 2010 Ending Bal.	(15,277,817.83)	(1,036,804.84) OK	(2,553,774.57) OK	0.00 OK	(11,687,238.42) OK	(5,365,185.00)
May 2010						
Current Months Deferrals	(319,599.65)	(920,152.00)	600,552.35			
Amortization	1,217,609.36				1,217,609.36	
Interest	(40,161.37)	(4,054.05)	(6,103.23)		(30,004.09)	
May 2010 Ending Bal.	(14,419,969.49)	(1,961,010.89) OK	(1,959,325.45) OK	0.00 OK	(10,499,633.15) OK	(4,309,238.00)
June 2010						
Current Months Deferrals	208,674.12	(688,039.81)	896,713.93			
Amortization	777,677.71				777,677.71	
Interest	(37,718.40)	(6,242.79)	(4,092.21)		(27,383.40)	
June 2010 Ending Bal.	(13,471,336.06)	(2,655,293.49) OK	(1,066,703.73) OK	0.00 OK	(9,749,338.84) OK	(3,605,656.00)

Avista Corporation Journal Entry

Effective Date: 201006

Journal: 431-D&A WA/ID

Team: Resource Accounting

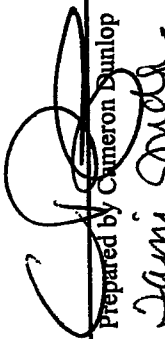

Last Saved: 07/08/2010 9:02 AM

Type: C

Submitted by: Cameron Dunlop

Category: DJ

Seq.	Co.#	FERC	Debit	Credit	Comment
11	001	/ 191010 - CURR UNRECOV PGA DEFERRED	198,339.12		WA DEFERRAL
30	001	/ 805120 - DEFER CURRENT UNRECOVERED GAS COST		208,674.12	WA DEFERRAL
45	001	/ 431600 - INTEREST EXPENSE ENERGY DEFERRALS	10,335.00		WA DEFERRAL
50	001	/ 191010 - CURR UNRECOV PGA DEFERRED	91,451.23		ID DEFERRAL
55	001	/ 805120 - DEFER CURRENT UNRECOVERED GAS COST		92,625.00	ID DEFERRAL
70	001	/ 431600 - INTEREST EXPENSE ENERGY DEFERRALS	1,173.77		ID DEFERRAL
75	001	/ 431600 - INTEREST EXPENSE ENERGY DEFERRALS	27,383.40		WA AMORT
90	001	/ 805110 - AMORTIZE RECOVERABLE GAS COSTS		777,677.71	WA AMORT
95	001	/ 191000 - RECOVERABLE GAS COSTS AMORTIZED	750,294.31		WA AMORT
100	001	/ 431600 - INTEREST EXPENSE ENERGY DEFERRALS	3,742.69		ID AMORT
150	001	/ 805110 - AMORTIZE RECOVERABLE GAS COSTS		335,701.57	ID AMORT
160	001	/ 191000 - RECOVERABLE GAS COSTS AMORTIZED	331,958.88		ID AMORT
TOTALS:			1,414,678.40	1,414,678.40	


 Prepared by: Cameron Dunlop
 Date: 7/8/10

 Reviewed by: Jani Smith
 Date: 7/8/10

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
 Date:

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

	Total	Commodity	Demand	
3/10 Ending Balance	<u>(2,936,357.30)</u>	(229,873.64)	(2,683,478.47)	(23,005.19)
	(2,936,357.30)			
4/10 Current Mo Deferrals	(645,395.42)	(805,717.25)	160,321.83	0.00
Misc Adjustment	0.00			
Adjustments	0.00	0.00		
Cascade	0.00			
Terasen	0.00			
Interest	(8,826.61)			(8,826.61)
4/10 Ending Balance	<u>(3,590,579.33)</u>	(1,035,590.89)	(2,523,156.64)	(31,831.80)
	(3,590,579.33)			
5/10 Current Mo Deferrals	(319,599.65)	(920,152.00)	600,552.35	0.00
Misc Adjustment	0.00			
Adjustments	0.00	0.00		
Cascade	0.00			
Terasen	0.00			
Interest	(10,157.28)			(10,157.28)
5/10 Ending Balance	<u>(3,920,336.26)</u>	(1,955,742.89)	(1,922,604.29)	(41,989.08)
	(3,920,336.26)			
6/10 Current Mo Deferrals	208,674.12	(688,039.81)	896,713.93	0.00
Misc Adjustment	0.00			
Adjustments	0.00	0.00		
Cascade	0.00			
Terasen	0.00			
Interest	(10,335.00)			(10,335.00)
6/10 Ending Balance	<u>(3,721,997.14)</u>	(2,643,782.70)	(1,025,890.36)	(52,324.08)
	(3,721,997.14)			

3.25%

3.25%

3.25%

Washington/Delaware Gas Costs	GL Account	Jan-10 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
Transportation Costs					
NWP Fixed		\$ 1,840,718.00	\$ -	\$ 1,840,718.00	
NWP Variable		\$ 82,398.00	\$ 1,512.98	\$ 83,910.98	
NWP Capacity Release		\$ (607,834.00)	\$ -	\$ (607,834.00)	
		\$ 1,085,570.00	\$ 1,512.98	\$ 1,087,082.98	Invoice
GTN Fixed		\$ 187,884.88	\$ -	\$ 187,884.88	
GTN Variable		\$ 1,801.18	\$ -	\$ 1,801.18	
GTN Capacity Release		\$ (2,920.40)	\$ -	\$ (2,920.40)	
		\$ 186,765.66	\$ -	\$ 186,765.66	Invoice
Transacadea Foothills (BC System) Fixed		\$ 203,888.00	\$ 3,383.76	\$ 207,271.76	
Transacadea Foothills (BC System) Variable		\$ 810,071.00	\$ 8,489.23	\$ 818,560.23	Invoice
NOVA (AS System) Fixed		\$ 510,071.00	\$ 6,489.23	\$ 516,560.23	
NOVA (AS System) Variable		\$ 100,989.00	\$ 7,919.08	\$ 108,908.08	Invoice
Spectra Westcoast Fixed		\$ 100,989.00	\$ 7,919.08	\$ 108,908.08	
Spectra Westcoast Variable		\$ -	\$ 0.02	\$ 0.02	
Quarter		\$ -	\$ 0.02	\$ 0.02	
Quarter Total 804001		\$ 2,096,741.36	\$ 21,015.04	\$ 2,117,756.40	CR estimate sheet
		Check Figure	\$ 21,015.04	\$ 21,015.04	
NOVA Fixed charges		\$ -	\$ -	\$ -	
Third party capacity release credit		\$ -	\$ -	\$ -	
ANG Fixed charges		\$ -	\$ -	\$ -	
ANG capacity release credit		\$ -	\$ -	\$ -	
Counterparty Invoice Total 804001 GD AN		\$ -	\$ -	\$ -	
Thermal Transport		\$ -	\$ -	\$ -	
Intracompany Transportation Optimization		\$ -	\$ -	\$ -	Linda
Total Demand Costs		\$ 2,096,741.36	\$ 21,015.04	\$ 2,117,756.40	
Commodity Purchases (Natural Gas)					
NGX Broker Fees	184088 ZZ ZZ	\$ -	\$ -	\$ -	
Misc	804000 GD AN	\$ -	\$ -	\$ -	
Broker Fees	804017 GD AN	\$ -	\$ (971.48)	\$ (971.48)	
Cochems Credit Sept (Cash Rec'd)	811000 GD AN	\$ (84,839.82)	\$ -	\$ (84,839.82)	Actual Cash Rec'd
FX Hedge (Gain/Loss)	804010 GD AN	\$ 337,989.08	\$ -	\$ 337,989.08	Nucleus Database
System Gas purchases	804000 GD AN	\$ 22,200,444.77	\$ 141,438.51	\$ 22,341,883.28	Nucleus Database
Gas Costs Commodity	804000 GD AN	\$ 22,200,444.77	\$ 141,438.51	\$ 22,341,883.28	
Financial Commodity Cost	804600 GD AN	\$ 165,813.78	\$ -	\$ 165,813.78	Nucleus Database
Financial Commodity (Benefit)	804600 GD AN	\$ -	\$ -	\$ -	Nucleus Database
Off System Coal Bookout	804700 GD AN	\$ 2,396,829.09	\$ -	\$ 2,396,829.09	Nucleus Database
Misc Adjustment	804000 GD AN	\$ -	\$ -	\$ -	
Total Commodity Costs		\$ 25,100,278.70	\$ 140,467.06	\$ 25,240,745.76	
232130 Prior Period Adjustments		\$ 76,842.47	\$ -	\$ 76,842.47	
		Check Figure	\$ 76,842.47	\$ 76,842.47	
Nuclear Storage accl. JIPRARIAN -100408	808200 GD AN	\$ (4,686,839.04)	\$ -	\$ (4,686,839.04)	
JP Injections	808100 GD AN	\$ 655,719.83	\$ -	\$ 655,719.83	
JP Withdrawals	184100 GD AN	\$ (4,010,818.21)	\$ -	\$ (4,010,818.21)	
Total JP		\$ (4,010,818.21)	\$ -	\$ (4,010,818.21)	
City Basin (QUESTAA) Injections	808200 GD AN	\$ -	\$ -	\$ -	
City Basin (QUESTAA) Withdrawals	808100 GD AN	\$ -	\$ -	\$ -	
Total City Basin	184118 GD AN	\$ -	\$ -	\$ -	
Total Net Storage (Injections)/Withdrawals		\$ (4,010,818.21)	\$ -	\$ (4,010,818.21)	
Information from other Journals -Deferred Costs:					
WA Imbalance from DJ 436	804000 GD AN	\$ 23,186,199.85	\$ 187,482.09	\$ 23,373,681.94	Net Gas Costs after WACOG and Inventory
JD Imbalance from DJ 436	804000 GD AN	\$ -	\$ -	\$ -	
Broker Fees	804017 GD AN	\$ 7,642.45	\$ -	\$ 7,642.45	Broker Fees Journal
WARD Sales for Resale Physical and Bookout -Frc-830000-843700 GD AN	804017 GD AN	\$ 360.83	\$ -	\$ 360.83	Net Hedge Trading Fees
WARD Buy/Sel Transportation Recovery- pass thro 804001 GD AN	804000 GD AN	\$ (8,414.83)	\$ -	\$ (8,414.83)	Pul credit from GL (DJ 461)
GBT Recon (Quarterly)	804000 GD AN	\$ 14,894.37	\$ -	\$ 14,894.37	
FABF Commodity for Anderson Elementary/Lyrexit 804000 GD AN	804000 GD AN	\$ 1,583.23	\$ -	\$ 1,583.23	Pul field from GL (DJ 451) - CR to A/R, DR to expense (increase 804)
WARD Gas Purchased from Interstate Asphalt (A/R 804000 GD AN)	804000 GD AN	\$ -	\$ -	\$ -	
Total Costs for Deferral including net gas costs		\$ 23,186,199.85	\$ 187,482.09	\$ 23,373,681.94	

Journal # 436 Entry	Dr.	Cr.	
804001 GD AN	\$ 2,117,756.40		Transportation/Demand Costs
804000 GD AN	\$ 22,341,883.28		Commodity Physical
804010 GD AN	\$ 337,989.08		Foreign Exchange Hedge Effect
804017 GD AN	\$ (971.48)		Broker Fees ICE, Amerex & NGX
804000 GD AN	\$ 165,813.78		Financial Settlements - Cost/Benefit
804700 GD AN	\$ 2,396,829.09		Off System Bookout
232130 ZZ ZZ	\$ (26,836,771.44)		AP Gas Supply Transactions
184088 ZZ ZZ	\$ -		AP - Clearing
811000 GD AN	\$ (84,839.82)		Cochems Extension Credit
804600 GD AN	\$ (4,686,839.04)		Storage Withdrawals
808100 GD AN	\$ 655,719.83		Foreign Exchange Asset WARD
184100 GD AN	\$ -		Foreign Exchange Liability WARD
184118 GD AN	\$ -		Inventory - City Basin
184100 GD AN	\$ 4,010,818.21		Inventory - JP
Total Gas Costs	\$ 22,025,009.85	\$ (35,025,009.85)	
Misc DJ 436 Entry:			
808200 ZZ ZZ	\$ -		Inter-Co Transfer Thermal
184100 ZZ ZZ	\$ 1,487,232.01		Inter-Co Transfer Thermal
184200 ZZ ZZ	\$ (1,487,232.01)		Inter-Co Transfer Thermal
232000 ZZ ZZ	\$ (3,026,233.88)		Inter-Co Transfer Thermal
184088 ZZ ZZ	\$ 3,026,233.88		Clear Broker Fee from Clearing Acct
804017 GD AN	\$ -		Clear Broker Fee from Clearing Acct
232000 ZZ ZZ	\$ 36,872.87		FX Hedge Thermal Portion
184748 ZZ ZZ	\$ -		FX Thermal Portion - Asset
248748 ZZ ZZ	\$ (36,872.87)		FX Thermal Portion - Liability
232130 ZZ ZZ	\$ -	\$ (289,787.27)	Clear Prior Month FX Hedge AN
184748 ZZ ZZ	\$ -	\$ (289,787.27)	Clear Prior Month FX Hedge - Asset
248748 ZZ ZZ	\$ -	\$ (289,787.27)	Clear Prior Month FX Hedge - Liability
248748 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
182374 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
145800 ZZ ZZ	\$ 1,500,000.00	\$ -	Release Teresen to Def Rev
145800 GD AN	\$ -	\$ (1,500,000.00)	Release Teresen to Def Rev
248748 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
184748 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
Total Other Adj	\$ 6,680,126.03	\$ (6,680,126.03)	
Total DJ 436	\$ 35,706,135.69	\$ (35,706,135.69)	

Avista Corporation
 State of Washington
 Analysis of Account 191000 GD WA
 Recovered PGA Deferred

Balance 4/15/2010 (11,687,238.48)

WA 191000 Recoverable Gas Costs Amortized				
May-10				
		Total	Rates	Amortization
Schedule	101	5,801,317	0.13849	\$ 803,424.39
Schedule	111	2,758,108	0.13655	\$ 376,619.65
Schedule	121	297,006	0.12648	\$ 37,565.32
Schedule	122G			\$ -
Schedule	122L			\$ -
Schedule	122W			\$ -
Schedule	131	0	0.12687	\$ -
Schedule	132W			\$ -
Schedule	146	1,855,138	0.00000	\$ -
Spokane Rock Products				\$ -
Valley Hosp	146			\$ -
Large Customer				\$0.00
		<u>10,711,569</u>		\$ 1,217,609.36
		10,711,569	Adj	-
		0		\$ 1,217,609.36
			Subtotal	(10,469,629.12)
			Interest	3.25% (\$30,004.09)
			Balance	5/15/2010 <u>(10,499,633.21)</u>

WA 191000 Recoverable Gas Costs Amortized				
Jun-10				
		Total	Rates	Amortization
Schedule	101	3,517,658	0.13849	\$ 487,160.46
Schedule	111	1,876,906	0.13655	\$ 256,291.51
Schedule	121	270,602	0.12648	\$ 34,225.74
Schedule	122G			\$ -
Schedule	122L			\$ -
Schedule	122W			\$ -
Schedule	131	0	0.12687	\$ -
Schedule	132W			\$ -
Schedule	146	1,859,245	0.00000	\$ -
Spokane Rock Products				\$ -
Valley Hosp	146			\$ -
Large Customer				\$0.00
		<u>7,524,411</u>		\$ 777,677.71
		7,524,411	Adj	-
				\$ 777,677.71
			Subtotal	(9,721,955.50)
			Interest	3.25% (\$27,383.40)
			Balance	6/15/2010 <u>(9,749,338.90)</u>

Washington Sales Volumes	June/10 Description	Schedule	June/10 Billed	May/10 Unbilled	June/10 Unbilled	June/10 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral:								
Firm	101		5,208,692	4,487,822	2,798,588	(1,691,034)	3,517,658	
Firm	111		2,452,270	1,891,051	1,315,687	(575,364)	1,876,906	
Firm	112		44,575	0	0	0	44,575	
Firm	121		295,386	214,952	190,168	(24,784)	270,602	
Firm	122		152,743	0	0	0	152,743	
Firm	122G		0	0	0	0	0	
Firm	122L		0	0	0	0	0	
Firm	122W		0	0	0	0	0	
Firm	131		0	0	0	0	0	
Firm	132		45,011	0	0	0	45,011	
Firm	132W		0	0	0	0	0	
Intermittible			0	0	0	0	0	
Intermittible			0	0	0	0	0	
Intermittible			0	0	0	0	0	
Total Retail Sales for G11			8,198,677	6,593,825	4,302,443	(2,291,182)	5,907,495	Total retail sales for PGA commodity deferral. Includes Intermittible sales and sales.
Total 146 Transportation Sales			1,917,634	1,747,800	1,689,411	(58,389)	1,859,245	
			1,917,634	1,747,800	1,689,411	(58,389)	1,859,245	
			42,047	0	0	0	42,047	
			3,422,851	3,069,336	3,191,121	121,785	3,544,636	
			3,464,688	3,069,336	3,191,121	121,785	3,586,683	
Total 147 & 148 Transportation Sales			3,506,735	3,138,672	3,191,121	2,227,789	11,353,423	
Total 146			5,208,692	4,487,822	2,798,588	(1,691,034)	3,517,658	
Firm	101		2,452,270	1,891,051	1,315,687	(575,364)	1,876,906	
Firm	111		44,575	0	0	0	44,575	
Firm	112		295,386	214,952	190,168	(24,784)	270,602	
Firm	121		152,743	0	0	0	152,743	
Firm	122		0	0	0	0	0	
Firm	122G		0	0	0	0	0	
Firm	122L		0	0	0	0	0	
Firm	122W		0	0	0	0	0	
Firm	131		45,011	0	0	0	45,011	
Firm	132		1,917,634	1,747,800	1,689,411	(58,389)	1,859,245	
Firm	146		10,116,311	8,341,425	5,991,854	(2,349,571)	7,767,700	Total sales for PGA Demand Deferral includes Intermittible rate schedules & schedule 146 transportation
Schedule Summary for Commodity and Demand Amortization:								
Firm	101		6,208,692	4,487,822	2,798,588	(1,691,034)	3,517,658	sales for Decoupling amortization
Firm	111		2,452,270	1,891,051	1,315,687	(575,364)	1,876,906	
Firm	121		295,386	214,952	190,168	(24,784)	270,602	
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
Firm	131		0	0	0	0	0	Special amortization rate
Firm	132		1,917,634	1,747,800	1,689,411	(58,389)	1,859,245	
Firm	146		9,873,982	8,341,425	5,991,854	(2,349,571)	7,624,411	Voluntarily for PGA Commodity & Demand Amortization
Firm	112		44,575	0	0	0	44,575	Annual lump sum amortization
Firm	122		152,743	0	0	0	152,743	Annual lump sum amortization
Firm	132		45,011	0	0	0	45,011	Annual lump sum amortization
Total Firm Sales			8,153,666	6,593,825	4,302,443	(2,291,182)	5,862,484	
Total Intermittible Sales			45,011	0	0	0	45,011	
Total Transportation Sales (Schedule 146)			1,917,634	1,747,800	1,689,411	(58,389)	1,859,245	
Total Transportation Sales (Schedule 147 & 148)			3,464,688	3,069,336	3,191,121	121,785	3,586,683	
Check total sales			13,581,208	11,410,961	9,182,975	(2,227,789)	11,353,423	