

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



Corp.

October 28, 2010

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

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

2010 NOV -1 AM 9:56

Avista Utilities
State of Washington
Recap of 191 Deferral Accounts

	Actual Total	Account 191010 (New Commodity Deferrals)	Account 191010 (New Demand Deferrals)	Account 191000 (Old Deferrals)
April 2010 Ending Bal.	(15,277,817.83)	(1,036,804.84) OK	(2,553,774.57) OK	(11,687,238.42) OK
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	(10,499,633.15) OK
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	(9,749,338.84) OK
July 2010				
Current Months Deferrals	(649,537.58)	(1,754,904.61)	1,105,367.03	
Amortization	550,687.25			550,687.25
Interest	(36,618.73)	(9,567.85)	(1,392.14)	(25,658.74)
July 2010 Ending Bal.	(13,606,805.12)	(4,419,765.95) OK	37,271.16 OK	(9,224,310.33) OK
August 2010				
Current Months Deferrals	(424,861.72)	(1,495,537.80)	1,070,676.08	
Amortization	529,199.43			529,199.43
Interest	(36,710.48)	(13,995.41)	1,550.82	(24,265.89)
August 2010 Ending Bal.	(13,539,177.89)	(5,929,299.16) OK	1,109,498.06 OK	(8,719,376.79) OK
September 2010				
Current Months Deferrals	(702,249.66)	(1,705,611.59)	1,003,361.93	
Amortization	666,382.44			666,382.44
Interest	(36,717.17)	(18,368.21)	4,363.62	(22,712.58)
September 2010 Ending Bal.	(13,611,762.28)	(7,653,278.96) OK	2,117,223.61 OK	(8,075,706.93) OK

Avista Corporation Journal Entry

Effective Date: 201009

Journal: 431-D&A WA/ID
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD

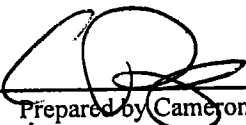
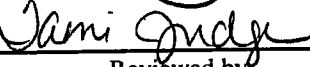
Last Saved by: Cameron Dunlop
 Submitted by: Cameron Dunlop
 Approved by:

Last Saved: 10/06/2010 5:18 PM
 Approval Requested: 10/06/2010 5:18 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
11	001	/ 191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		/ 716,254.25	WA DEFERRAL
30	001	/ 805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	/ 702,249.66		WA DEFERRAL
45	001	/ 431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	/ 14,004.59		WA DEFERRAL
50	001	/ 191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		/ 498,799.53	ID DEFERRAL
55	001	/ 805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	/ 496,865.83		ID DEFERRAL
70	001	/ 431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	/ 1,933.70		ID DEFERRAL
75	001	/ 431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	/ 22,712.59		WA AMORT
90	001	/ 805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		/ 666,382.44	WA AMORT
95	001	/ 191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	/ 643,669.85		WA AMORT
100	001	/ 431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	/ 3,017.34		ID AMORT
150	001	/ 805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		/ 348,647.02	ID AMORT
160	001	/ 191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	/ 345,629.68		ID AMORT
Totals:						2,230,083.24	2,230,083.24	

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.


 Prepared by Cameron Dunlop

 Reviewed by
 Approved for Entry
 Corporate Accounting use Only

10/6/10
 Date
 10/6/10
 Date
 Date

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

	Total	Commodity	Demand		
6/10 Ending Balance	<u>(3,721,997.14)</u>	(2,643,782.70)	(1,025,890.38)	(52,324.08)	0.00
	(3,721,997.14)				
7/10 Current Mo Deferrals	(649,537.58)	(1,754,904.61)	1,105,367.03	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(10,959.99)			(10,959.99)	
7/10 Ending Balance	<u>(4,382,494.70)</u>	(4,398,687.31)	79,476.68	(63,284.07)	0.00
	(4,382,494.70)				
8/10 Current Mo Deferrals	(424,861.72)	(1,495,537.80)	1,070,676.08	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(12,444.59)			(12,444.59)	
8/10 Ending Balance	<u>(4,819,801.01)</u>	(5,894,225.11)	1,150,152.76	(75,728.66)	0.00
	(4,819,801.01)				
9/10 Current Mo Deferrals	(702,249.66)	(1,705,611.59)	1,003,361.93	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(14,004.59)			(14,004.59)	
9/10 Ending Balance	<u>(5,536,055.27)</u>	(7,599,836.70)	2,153,514.68	(89,733.25)	0.00
	(5,536,055.27)				

0.00

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(880,497.57)
Deferral exp	805120 GD WA	649,537.58	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	10,959.99	
3.25%			(0.00)

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(437,306.31)
Deferral exp	805120 GD WA	424,861.72	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	12,444.59	
3.25%			0.00

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(718,254.25)
Deferral exp	805120 GD WA	702,249.66	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	14,004.59	
3.25%			0.00

Washington/Idaho Gas Costs		Sep-10	Sep-10
Demand (Transportation) Costs			
NWP Fixed		\$ 1,840,718.00	
NWP Variable		\$ 37,211.72	
NWP Capacity Release		\$ (807,534.00)	
NWP Total (excluding Refund)		\$ 1,070,395.72	
GTN Fixed		\$ 197,584.59	
GTN Variable		\$ 1,784.93	
GTN Capacity Release		\$ (2,936.04)	
Current Month Estimate		\$ 198,433.46	
Transcanada Foothills (BC System) Fixed		\$ 225,278.57	
Transcanada Foothills (BC System) Variable		\$ -	
ANG Total		\$ 225,278.57	
NOVA (AB System) Fixed		\$ 543,275.06	
NOVA (AB System) Variable		\$ -	
NOVA Total		\$ 543,275.06	
Spectra Westcoast Fixed		\$ 99,474.37	
Spectra Westcoast Variable		\$ -	
WEI (Duke) Total		\$ 99,474.37	
Questar		\$ 700.26	
Questar		\$ 700.26	
NOVA Fixed charges		\$ -	
Third party capacity release credit		\$ -	
ANG Fixed charges		\$ -	
ANG capacity release credit		\$ -	
Counterparty Invoice Total		\$ -	
Thermal Transport		\$ -	
Intra-company Transportation Optimization		\$ -	
Total Demand Costs from Purchase Journals		\$ 2,135,557.46	
WA/ID Buy/Sell Transportation Recovery		\$ (8,386.62)	
Total Demand Costs 804001 GD AN		\$ 2,127,170.84	
less variable costs charged to Commodity		\$ (38,996.65)	
Total Demand Costs to be Allocated		\$ 2,088,174.19	
Commodity Purchases (Natural Gas)			
Commodity Physical	804000 GD AN	\$ 17,576,536.00	
Misc	804000 GD AN	\$ -	
Cochrane Credit	811000 GD AN	\$ (87,302.94)	
Broker Fees	804017 GD AN	\$ 288.52	
Financial Settlements	804600 GD AN	\$ 240,672.75	
Foreign Exchange Hedge Activity	804010 GD AN	\$ (21,288.18)	
Off system Bookout	804700 GD AN	\$ 393,189.31	
Misc Adjustment	804000 GD AN	\$ -	
Total Commodity Costs from Purchase Journals		\$ 18,101,095.46	
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ (1,807,446.97)	
FAFB Commodity for Anderson Elementary	804000 GD AN	\$ -	
WA/ID Gas Purchased from Interstate Asph	804000 GD AN	\$ -	
GST	804000 GD AN	\$ 43,944.83	
Broker Fees	804017 GD AN	\$ 5,547.83	
Newedge Broker Fees	804017 GD AN	\$ 120.58	
plus variable costs from Demand		\$ 38,996.65	
WA/ID Off System Revenue		\$ (15,313,287.58)	
Total Commodity Costs to be Allocated		\$ 1,068,970.80	
WA Imbalance	804000 GD AN	\$ 38,227.91	
ID Imbalance	804000 GD AN	\$ 19,593.74	
Total Deferred Commodity Costs:		\$ 1,126,792.45	
Total Net Gas Costs		\$ 3,214,966.64	
From DJ 430		3,214,966.64	
Check			

Expense Calculation	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
		69.95%	30.05%	65.95%	34.05%
Total Current Demand Costs (excluding refund)	\$ 2,088,174.19	\$ 1,460,677.85	\$ 627,496.34		
Total Commodity Costs to be Allocated	\$ 1,068,970.80			\$ 704,998.40	\$ 363,972.40
Imbalance Cost Washington	\$ 38,227.91			\$ 38,227.91	
Imbalance Cost Idaho	\$ 19,593.74				\$ 19,593.74
Total Commodity Costs before refund	\$ 1,126,792.45			\$ 743,226.31	\$ 383,566.14
Total	\$ 3,214,966.64	\$ 1,460,677.85	\$ 627,496.34	\$ 743,226.31	\$ 383,566.14
check	\$ -	\$ -	\$ -	\$ -	\$ -

WASHINGTON				IDAHO			
Balance Sheet	PGA	PGA	PGA	Balance Sheet	PGA	PGA	PGA
Def Rev Calc	Volumes	Rate	Revenue	Def Rev Calc	Volumes	Rate	Revenue
DEMAND				DEMAND			
Schedule 101	2,800,829	0.09369	\$ 262,409.67	Schedule 101	1,400,329	0.09336	\$ 130,734.72
Schedule 111	1,789,681	0.09096	\$ 162,789.38	Schedule 111	1,126,648	0.09336	\$ 105,183.66
Schedule 112	1,599	0.09096	\$ 145.45	Schedule 112	34,400	0.09336	\$ 3,211.58
Schedule 121	269,724	0.07560	\$ 20,391.13	Schedule 121	0	0.09336	\$ -
Schedule 122	125,149	0.07560	\$ 9,461.28	Schedule 122	0	0.09336	\$ -
Schedule 131	0	0.06769	\$ -	Total Demand	2,561,377		\$ 239,130.16
Schedule 132	23,223	0.06769	\$ 1,337.41		2,561,377	check	\$ 0.09336
Schedule 146	1,447,423	0.00054	\$ 781.61				
Total Demand	6,457,628		\$ 457,315.92				
	6,457,628	check	\$ 0.07082				
COMMODITY				COMMODITY			
Schedule 101	2,800,829	0.48877	\$ 1,368,961.19	Schedule 101	1,400,329	0.49052	\$ 686,889.38
Schedule 111	1,789,681	0.48877	\$ 874,742.38	Schedule 111	1,126,648	0.49052	\$ 552,643.38
Schedule 112	1,599	0.48877	\$ 781.54	Schedule 112	34,400	0.49052	\$ 16,873.69
Schedule 121	269,724	0.48877	\$ 131,833.00	Schedule 121	0	0.49052	\$ -
Schedule 122	125,149	0.48877	\$ 61,169.08	Schedule 122	0	0.49052	\$ -
Schedule 131	0	0.48877	\$ -	Schedule 131	0	0.49052	\$ -
Schedule 132	23,223	0.48877	\$ 11,350.71	Schedule 132	25,262	0.49052	\$ 12,391.52
Total Commodity	5,010,205		\$ 2,448,837.90	Total Commodity	2,566,639		\$ 1,268,798.16
	5,010,205	check	\$ 0.48877		2,566,639	check	\$ 0.49052

Deferral Calculation	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ 743,226.31	\$ 1,460,677.85	\$ 383,566.14	\$ 627,496.34	\$ 3,214,966.64
PGA Deferral Revenue from above	\$ (2,448,837.90)	\$ (457,315.92)	\$ (1,268,798.16)	\$ (239,130.16)	\$ (4,414,082.13)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ (1,189,115.49)
Amount to be Deferred	\$ (1,705,611.59)	\$ 1,003,361.93	\$ (885,232.02)	\$ 388,366.19	\$ (1,189,115.49)
WA Total		(702,249.66)			
ID Total				(486,865.83)	

JET Entry	
Debits	Credits
2,230,083.24	(2,230,083.24)

GL Account	Costs	True-up	Entry	Source & Destination
Transportation Costs				
NWP Fixed	\$ 1,840,718.00	\$ -	\$ 1,840,718.00	
NWP Variable	\$ 36,486.00	\$ 726.72	\$ 37,211.72	
NWP Capacity Release	\$ (807,534.00)	\$ -	\$ (807,534.00)	
NWP Total 804001 GD AN	\$ 1,069,670.00	\$ 726.72	\$ 1,070,396.72	Invoice
GTN Fixed	\$ 197,584.59	\$ -	\$ 197,584.59	
GTN Variable	\$ 1,784.93	\$ -	\$ 1,784.93	
GTN Capacity Release	\$ (2,936.04)	\$ -	\$ (2,936.04)	
GTN Total 804001 GD AN	\$ 196,433.48	\$ -	\$ 196,433.48	Invoice
Transcanada Foothills (BC System) Fixed	\$ 218,436.00	\$ 6,842.57	\$ 225,278.57	
Transcanada Foothills (BC System) Variable	\$ -	\$ -	\$ -	
ANG Total 804001 GD AN	\$ 218,436.00	\$ 6,842.57	\$ 225,278.57	Invoice
NOVA (AB System) Fixed	\$ 526,775.00	\$ 16,500.06	\$ 543,275.06	
NOVA (AB System) Variable	\$ -	\$ -	\$ -	
NOVA Total 804001 GD AN	\$ 526,775.00	\$ 16,500.06	\$ 543,275.06	Invoice
Spectra Westcoast Fixed	\$ 91,280.00	\$ 8,194.37	\$ 99,474.37	
Spectra Westcoast Variable	\$ -	\$ -	\$ -	
WEI (Duke) Total 804001 GD AN	\$ 91,280.00	\$ 8,194.37	\$ 99,474.37	
Questar	\$ -	\$ 700.26	\$ 700.26	
Questar Total 804001	\$ -	\$ 700.26	\$ 700.26	
CR estimate sheet				
NOVA Fixed charges	\$ -	\$ -	\$ -	
Third party capacity release credit	\$ -	\$ -	\$ -	
ANG Fixed charges	\$ -	\$ -	\$ -	
ANG capacity release credit	\$ -	\$ -	\$ -	
Counterparty Invoice Total 804001 GD AN	\$ -	\$ -	\$ -	
Thermal Transport 804001 GD AN	\$ -	\$ -	\$ -	
Intracompany Transportation Optimization 804001 GD AN	\$ -	\$ -	\$ -	
Total Demand Costs 804001 GD AN	\$ 2,102,594.48	\$ 32,962.98	\$ 2,135,557.46	
Check Figure	\$ 2,102,594.48	\$ 32,962.98	\$ 2,135,557.46	

Commodity Purchases (Natural Gas)				
NGX Broker Fees	184055 ZZ ZZ	\$ -	\$ -	\$ -
Misc	804000 GD AN	\$ -	\$ -	\$ -
Broker Fees	804017 GD AN	\$ -	\$ 288.52	\$ 288.52
Cochrane Credit Sept (Cash Rec'd)	811000 GD AN	\$ (87,302.94)	\$ -	\$ (87,302.94)
FX Hedge (Gain)/Loss	804010 GD AN	\$ (21,288.18)	\$ -	\$ (21,288.18)
System Gas purchases	804000 GD AN	\$ 17,570,483.57	\$ (94,947.57)	\$ 17,575,536.00
Gas Costs Commodity	804000 GD AN	\$ 17,570,483.57	\$ (94,947.57)	\$ 17,575,536.00
Financial Commodity Cost	804600 GD AN	\$ 281,501.25	\$ -	\$ 281,501.25
Financial Commodity (Benefit)	804600 GD AN	\$ (40,828.50)	\$ -	\$ (40,828.50)
Off System Cost Bookout	804700 GD AN	\$ 393,189.31	\$ -	\$ 393,189.31
Misc Adjustment	804000 GD AN	\$ -	\$ -	\$ -
Total Commodity Costs		\$ 18,283,057.45	\$ (94,659.00)	\$ 18,188,398.45
Check Figure		\$ 18,283,057.45	\$ (94,659.00)	\$ 18,188,398.45
232130 Prior Period Adjustments		\$ -	\$ (148,999.01)	\$ (148,999.01)
Check Figure		\$ -	\$ (148,999.01)	\$ (148,999.01)

Nucleus Storage accl. JPHAIRIEAN -100408				
JP Injections	808200 GD AN	\$ (2,942,835.39)	\$ -	\$ (2,942,835.39)
JP Withdrawals	808100 GD AN	\$ 1,136,308.69	\$ -	\$ 1,136,308.69
Total JP	164100 GD AN	\$ (1,806,526.70)	\$ -	\$ (1,806,526.70)
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (38,892.34)	\$ -	\$ (38,892.34)
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 38,872.07	\$ -	\$ 38,872.07
Total Clay Basin	164115 GD AN	\$ (820.27)	\$ -	\$ (820.27)
Total Net Storage (Injections)/Withdrawals		\$ (1,807,446.97)	\$ -	\$ (1,807,446.97)
Total Gas Costs after Injections/Withdrawals		\$ 18,578,204.96	\$ (61,696.07)	\$ 18,429,205.95

Information from other journals - Deferred Costs:				
WA Imbalance from DJ 436	804000 GD AN	\$ -	\$ 38,227.91	DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN	\$ -	\$ 19,693.74	DJ436 & DJ431
Broker Fees	804017 GD AN	\$ -	\$ 56,547.83	Broker Fees Journal
	804017 GD AN	\$ -	\$ 120.88	Newedge Trading Fees
WAID Sales for Resale Physical and Bookout - From 483000&483700 GD AN		\$ -	\$ (15,313,287.58)	REVGSALS & DJ431
WAID Buy/Sell Transportation Recovery- pass thro 804001 GD AN		\$ -	\$ (8,386.62)	
GST Recon (Quarterly)	804000 GD AN	\$ -	\$ 43,944.83	
FAPB Commodity for Anderson Elementary/Lignite 804000 GD AN		\$ -	\$ -	
WAID Gas Purchased from Interstate Asphalt (Ann) 804000 GD AN		\$ -	\$ -	
Total Costs for Deferral including net gas costs		\$ -	\$ 3,214,966.84	

Journal # 430 Entry		
	Dr.	Cr.
804001 GD AN	\$ 2,135,557.46	
804000 GD AN	\$ 17,575,536.00	
804010 GD AN	\$ -	\$ (21,288.18)
804017 GD AN	\$ 288.52	\$ -
804600 GD AN	\$ 240,572.75	\$ -
804700 GD AN	\$ 393,189.31	\$ -
232130 ZZ ZZ	\$ -	\$ (20,298,769.60)
142600 ZZ ZZ	\$ 40,828.50	\$ -
184066 ZZ ZZ	\$ -	\$ -
811000 GD AN	\$ -	\$ (87,302.94)
808200 GD AN	\$ -	\$ (2,982,727.73)
808100 GD AN	\$ 1,175,280.76	\$ -
176746 ZZ ZZ	\$ 21,288.18	\$ -
246746 ZZ ZZ	\$ -	\$ -
164115 GD AA	\$ 920.27	\$ -
164100 GD AN	\$ 1,806,526.70	\$ -
Total Gas Costs	\$ 23,390,088.45	\$ (23,390,088.45)

Misc. DJ 430 Entry:			
232130 ZZ ZZ	\$ 6,426,449.10	\$ -	Intra-Co Transfer Thermal
142150 ZZ ZZ	\$ -	\$ (6,426,449.10)	Intra-Co Transfer Thermal
142800 ZZ ZZ	\$ -	\$ (6,515,233.31)	Intra-Co Transfer Thermal
232620 ZZ ZZ	\$ 6,515,233.31	\$ -	Intra-Co Transfer Thermal
184055 ZZ ZZ	\$ -	\$ -	Clear Broker Fee from Clearing Acct
804017 GD AN	\$ -	\$ -	Clear Broker Fee from Clearing Acct
232620 ZZ ZZ	\$ -	\$ (3,968.38)	FX Hedge Thermal Portion
176746 ZZ ZZ	\$ 3,968.38	\$ -	FX Thermal Portion - Asset
246746 ZZ ZZ	\$ -	\$ -	FX Thermal Portion - Liability
232130 ZZ ZZ	\$ -	\$ (220,722.36)	Clear Prior Month FX Hedge AN
176746 ZZ ZZ	\$ -	\$ -	Clear Prior Month FX Hedge - Asset
246746 ZZ ZZ	\$ 220,722.36	\$ -	Clear Prior Month FX Hedge - Liability
264740 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
76746 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
142600 ZZ ZZ	\$ 1,500,000.00	\$ -	Reclass Tarasen to Def Rev
263026 GD AN	\$ -	\$ (1,500,000.00)	Reclass Tarasen to Def Rev
Total Other Adj	\$ 14,665,373.15	\$ (14,665,373.15)	

Total DJ 430	\$ 38,055,461.60	\$ (38,055,461.60)	
Pull credit from GL (DJ 451)			
Pull debit from GL (DJ 451) - CR to A/R, DR to expense (Increase 804)			

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

Balance 6/15/2010 (9,749,338.90)

WA 191000 Recoverable Gas Costs Amortized			
Jul-10			
	Total	Rates	Amortization
Schedule 101	2,485,506	0.13849	\$ 344,217.73
Schedule 111	1,294,457	0.13655	\$ 176,758.10
Schedule 121	234,910	0.12648	\$ 29,711.42
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146	1,791,611	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosj 146			\$ -
Large Customer			\$0.00
	<u>5,806,484</u>		\$ 550,687.25
	5,806,484	Adj	-
			\$ 550,687.25
		Subtotal	(9,198,651.65)
Interest		3.25%	(\$25,658.74)
Balance		7/15/2010	<u>(9,224,310.39)</u>

Jul-10			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	25,658.74	
Total WA Amortization Expense	805110 GD WA		(550,687.25)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	525,028.51	
			\$0.00

interest check
(\$25,658.74)

WA 191000 Recoverable Gas Costs Amortized			
Aug-10			
	Total	Rates	Amortization
Schedule 101	2,292,317	0.13849	\$ 317,462.98
Schedule 111	1,293,231	0.13655	\$ 176,590.69
Schedule 121	277,876	0.12648	\$ 35,145.76
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146	1,351,896	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosj 146			\$ -
Large Customer			\$0.00
	<u>5,215,320</u>		\$ 529,199.43
	5,215,320	Adj	-
			\$ 529,199.43
		Subtotal	(8,695,110.96)
Interest		3.25%	(\$24,265.88)
Balance		8/15/2010	<u>(8,719,376.84)</u>

Aug-10			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	24,265.88	
Total WA Amortization Expense	805110 GD WA		(529,199.43)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	504,933.55	
			(\$0.00)

interest check
(\$24,265.88)

WA 191000 Recoverable Gas Costs Amortized			
Sep-10			
	Total	Rates	Amortization
Schedule 101	2,800,829	0.13849	\$ 387,886.81
Schedule 111	1,789,681	0.13655	\$ 244,380.94
Schedule 121	269,724	0.12648	\$ 34,114.69
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146	1,447,423	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosj 146			\$ -
Large Customer			\$0.00
	<u>6,307,657</u>		\$ 666,382.44
	6,307,657	Adj	-
			\$ 666,382.44
		Subtotal	(8,052,994.40)
Interest		3.25%	(\$22,712.59)
Balance		9/15/2010	<u>(8,075,706.99)</u>

Sep-10			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	22,712.59	
Total WA Amortization Expense	805110 GD WA		(666,382.44)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	643,669.85	
			\$0.00

interest check
(\$22,712.59)

Washington Sales Volumes							
September/10 Description	Schedule	September/10 Billed	August/10 Unbilled	September/10 Unbilled	September/10 Net Unbilled	Total	Notes
Schedule SumJury for Commodity Deferral :							
Firm	101	2,436,473	1,872,445	2,236,801	364,356	2,800,829	
Firm	111	1,473,408	933,199	1,249,472	316,273	1,789,681	
Firm	112	1,599	0	0	0	1,599	
Firm	121	240,102	218,331	247,953	29,622	269,724	
Firm	122	125,149	0	0	0	125,149	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	23,223	0	0	0	23,223	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTT		4,299,954	3,023,975	3,734,226	710,251	5,010,205	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
	146	1,460,804	1,607,230	1,593,849	(13,381)	1,447,423	
Total 146 Transportation Sales		1,460,804	1,607,230	1,593,849	(13,381)	1,447,423	
	147	569,436	0	0	0	569,436	
	148	3,023,804	2,706,946	3,085,684	378,738	3,402,542	
Total 147 & 148 Transportation Sales		3,593,240	2,706,946	3,085,684	378,738	3,971,978	
Total sales		9,353,998	7,338,151	8,413,759	1,075,608	10,429,606	
Schedule SumJury for Demand Deferral:							
Firm	101	2,436,473	1,872,445	2,236,801	364,356	2,800,829	
Firm	111	1,473,408	933,199	1,249,472	316,273	1,789,681	
Firm	112	1,599	0	0	0	1,599	
Firm	121	240,102	218,331	247,953	29,622	269,724	
Firm	122	125,149	0	0	0	125,149	
Interruptible	131	0	0	0	0	0	
Interruptible	132	23,223	0	0	0	23,223	
Transportation	146	1,460,804	1,607,230	1,593,849	(13,381)	1,447,423	
		5,760,758	4,631,205	5,328,075	696,870	6,457,628	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule SumJury for Commodity and Demand Amortization:							
Firm	101	2,436,473	1,872,445	2,236,801	364,356	2,800,829	Sales for Decoupling amortization
Firm	111	1,473,408	933,199	1,249,472	316,273	1,789,681	
Firm	121	240,102	218,331	247,953	29,622	269,724	
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
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	1,460,804	1,607,230	1,593,849	(13,381)	1,447,423	
		5,610,787	4,631,205	5,328,075	696,870	6,307,657	Volumes for PGA Commodity & Demand Amortization:
Firm	112	1,599	0	0	0	1,599	Annual lump sum amortization
Firm	122	125,149	0	0	0	125,149	Annual lump sum amortization
Interruptible	132	23,223	0	0	0	23,223	Annual lump sum amortization
Total Firm Sales		4,276,731	3,023,975	3,734,226	710,251	4,986,982	
Total Interruptible Sales		23,223	0	0	0	23,223	
Total Transportation Sales (Schedule 146)		1,460,804	1,607,230	1,593,849	(13,381)	1,447,423	
Total Transportation Sales (Schedule 147 & 148)		3,593,240	2,706,946	3,085,684	378,738	3,971,978	
Check total sales		9,353,998	7,338,151	8,413,759	1,075,608	10,429,606	