

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



April 28, 2011

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

RECEIVED  
RECORDS MANAGEMENT  
2011 MAY -2 AM 8:41  
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,

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 191000 (Old Deferrals)
October 2010 Ending Bal.	(13,049,315.55)	(9,099,728.77) OK	2,720,445.12 OK	(6,670,031.90) OK
November 2010				
PGA Transfer		9,099,728.77	(2,720,445.12)	(6,379,283.65)
Current Months Deferrals	26,761.48	665,234.27	(638,472.79)	
Amortization	1,984,276.83			1,984,276.83
Interest	(32,618.61)	900.84	(864.60)	(32,654.85)
November 2010 Ending Bal.	(11,070,895.85)	666,135.11 OK	(639,337.39) OK	(11,097,693.57) OK
December 2010				
Current Months Deferrals	(1,289,929.75)	(144,665.65)	(1,145,264.10)	
Amortization	2,087,871.05			2,087,871.05
Interest	(28,903.12)	1,608.23	(3,282.42)	(27,228.93)
December 2010 Ending Bal.	(10,301,857.67)	523,077.69 OK	(1,787,883.91) OK	(9,037,051.45) OK
January 2011				
Current Months Deferrals	(634,495.81)	501,049.18	(1,135,544.99)	
Amortization	2,095,479.06			2,095,479.06
Interest	(25,922.46)	2,095.16	(6,379.90)	(21,637.72)
January 2011 Ending Bal.	(8,866,796.88)	1,026,222.03 OK	(2,929,808.80) OK	(6,963,210.11) OK
February 2011				
Current Months Deferrals	(783,708.91)	182,401.52	(966,110.43)	
Amortization	1,916,592.99			1,916,592.99
Interest	(22,480.13)	3,026.35	(9,243.17)	(16,263.31)
February 2011 Ending Bal.	(7,756,392.93)	1,211,649.90 OK	(3,905,162.40) OK	(5,062,880.43) OK
March 2011				
Current Months Deferrals	388,128.67	668,542.44	(280,413.77)	
Correct Demand Allocator (1)	(51,353.09)		(51,353.09)	
Amortization	1,436,540.41			1,436,540.41
Interest	(18,605.53)	4,186.87	(11,025.75)	(11,766.65)
March 2011 Ending Bal.	(6,001,682.47)	1,884,379.21 OK	(4,247,955.01) OK	(3,638,106.67) OK

Note 1 - This updates the demand allocation factor for 11/2010 - 2/2011 to match what was used in the PGA

**Avista Corporation Journal Entry**

Effective Date: 201103

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


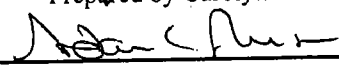
Last Saved by: Carolyn Groome  
 Submitted by: Carolyn Groome  
 Approved by:

Last Saved: 04/06/2011 4:40 PM  
 Approval Requested: 04/06/2011 4:56 PM

<u>Seq</u>	<u>Co.</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	330,006.24		WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		336,775.58	WA DEFERRAL
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	6,769.34		WA DEFERRAL
40	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	198,670.61		ID DEFERRAL
50	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL		199,668.37	ID DEFERRAL
60	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	997.76		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	11,766.65		WA AMORT
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		1,436,540.41	WA AMORT
90	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	1,424,773.76		WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,745.57		ID AMORT
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		645,083.86	ID AMORT
120	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	643,338.29		ID AMORT
<b>Totals:</b>						<b>2,618,068.22</b>	<b>2,618,068.22</b>	

**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 Carolyn Groome	<u>4/6/11</u> Date
 Reviewed by	<u>4/6/2011</u> Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

**Washington/Idaho Gas Costs**

	Mar/11	Mar-11
<b>Demand (Transportation) Costs</b>		
NWP Fixed	\$ 1,902,399.00	
NWP Variable	\$ 52,987.40	
NWP Capacity Release	\$ (781,564.00)	
NWP Total (excluding Refund)	\$ 1,173,822.40	
GTN Fixed	\$ 289,432.28	
GTN Variable	\$ 5,259.87	
GTN Capacity Release	\$ (3,183.75)	
Current Month Estimate	\$ 271,508.18	
Transcanada Foothills (BC System) Fixed	\$ 299,487.47	
Transcanada Foothills (BC System) Variable	\$ -	
ANG Total	\$ 299,487.47	
DecA (AB System) Fixed	\$ 639,124.11	
DecA (AB System) Variable	\$ -	
DecA Total	\$ 639,124.11	
Spectra Westcoast Fixed	\$ 121,103.50	
Spectra Westcoast Variable	\$ -	
WEI (Duke) Total	\$ 121,103.50	
Questar	\$ 721.33	
Questar	\$ 721.33	
NOVA Fixed charges	\$ -	
Third party capacity release credit	\$ -	
ANG Fixed charges	\$ -	
ANG capacity release credit	\$ -	
Counterparty Invoice Total	\$ -	
Thermal Transport	\$ -	
Intracompany Transportation Optimization	\$ -	
<b>Total Demand Costs from Purchase Journals</b>	<b>\$ 2,505,786.99</b>	
WA/ID Buy/Sell Transportation Recovery	\$ (34,871.47)	
<b>Total Demand Costs</b>	<b>\$ 2,470,915.52</b>	
less variable costs charged to Commodity	\$ (58,247.07)	
<b>Total Demand Costs to be Allocated</b>	<b>\$ 2,412,668.45</b>	
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	\$ 25,938,835.94
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (148,851.00)
Broker Fees	804017 GD AN	\$ -
Financial Settlements	804600 GD AN	\$ 87,857.45
Foreign Exchange Hedge Activity	804010 GD AN	\$ (22,132.73)
Off system Bookout	804700 GD AN	\$ -
Interco Purchase from Thermal	804730 GD AN	\$ (51,839.81)
<b>Total Commodity Costs from Purchase Journals</b>	<b>\$ 25,783,889.85</b>	
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ 28,338.37
FAFB Commodity for Anderson Elementary	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Aspl	804000 GD AN	\$ 25,938.85
GST	804000 GD AN	\$ -
Broker Fees	804017 GD AN	\$ 17,819.93
Newedge Broker Fees	804017 GD AN	\$ 3,005.40
plus variable costs from Demand		\$ 58,247.07
WA/ID Off System Revenue		\$ (11,753,955.92)
<b>Total Commodity Costs to be Allocated</b>	<b>\$ 14,161,081.35</b>	
WA Imbalance	804000 GD AN	\$ (202,378.54)
ID Imbalance	804000 GD AN	\$ (87,324.18)
<b>Total Deferred Commodity Costs:</b>	<b>\$ 13,871,358.83</b>	
<b>Total Net Gas Costs</b>	<b>\$ 16,284,007.08</b>	
From DJ 430	\$ 16,284,007.08	
Check	\$ -	

**Expense Calculation**

	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
		69.40%	30.60%	69.44%	30.56%
Total Current Demand Costs (excluding refund)	\$ 2,412,648.45	\$ 1,674,378.02	\$ 738,270.43		
Total Commodity Costs to be Allocated	\$ 14,161,061.35			\$ 9,833,731.54	\$ 4,327,329.81
Imbalance Cost Washington	\$ (202,378.54)			\$ (202,378.54)	
Imbalance Cost Idaho	\$ (87,324.18)				\$ (87,324.18)
Total Commodity Costs before refund	\$ 13,871,358.63			\$ 9,631,353.00	\$ 4,240,005.63
<b>Total</b>	<b>\$ 16,284,007.08</b>	<b>\$ 1,874,378.02</b>	<b>\$ 738,270.43</b>	<b>\$ 9,631,353.00</b>	<b>\$ 4,240,005.83</b>
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
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	13,911,731	0.10132	\$ 1,409,536.58	Schedule 101	6,513,594	0.10421	\$ 678,781.63
Schedule 111	4,908,536	0.09840	\$ 482,999.94	Schedule 111	2,045,442	0.10421	\$ 213,155.51
Schedule 112	143,452	0.09840	\$ 14,115.68	Schedule 112	2,130	0.10421	\$ 221.97
Schedule 121	267,911	0.08262	\$ 22,134.81	Schedule 121		0.10421	\$ -
Schedule 122	235,018	0.08262	\$ 19,417.19	Schedule 122		0.10421	\$ -
Schedule 131		0.08363	\$ -	<b>Total Demand</b>	<b>8,561,166</b>		<b>\$ 892,159.11</b>
Schedule 132	81,893	0.08363	\$ 5,210.85		8,561,166	check	\$ 0.10421
Schedule 146	2,549,528	0.00054	\$ 1,376.74				
<b>Total Demand</b>	<b>22,098,067</b>		<b>\$ 1,954,791.79</b>				
	22,098,067	check	\$ 0.08846				
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	13,911,731	0.45849	\$ 6,378,389.55	Schedule 101	6,513,594	0.45776	\$ 2,981,662.79
Schedule 111	4,908,536	0.45849	\$ 2,250,514.67	Schedule 111	2,045,442	0.45776	\$ 936,321.53
Schedule 112	143,452	0.45849	\$ 65,771.31	Schedule 112	2,130	0.45776	\$ 975.03
Schedule 121	267,911	0.45849	\$ 122,834.51	Schedule 121		0.45776	\$ -
Schedule 122	235,018	0.45849	\$ 107,753.40	Schedule 122		0.45776	\$ -
Schedule 131		0.45849	\$ -	Schedule 131		0.45776	\$ -
Schedule 132	81,893	0.45849	\$ 37,547.12	Schedule 132	41,162	0.45776	\$ 18,842.32
<b>Total Commodity</b>	<b>19,548,541</b>		<b>\$ 8,982,810.56</b>	<b>Total Commodity</b>	<b>8,602,328</b>		<b>\$ 3,937,801.67</b>
	19,548,541	check	\$ 0.45849		8,602,328	check	\$ 0.45776

**Deferral Calculation**

Total Deferral Expenses from above	\$ 9,831,353.00
PGA Deferral Revenue from above	\$ (8,982,810.56)
Adjustments	\$ -
Amount to be Deferred	\$ 668,542.44

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 9,831,353.00	\$ 1,874,378.02	\$ 4,240,005.63	\$ 738,270.43	\$ 16,284,007.08
\$ (8,982,810.56)	\$ (1,954,791.79)	\$ (3,937,801.67)	\$ (892,159.11)	\$ (15,747,563.13)
\$ -	\$ -	\$ -	\$ -	\$ 536,443.95
\$ 668,542.44	\$ (280,413.77)	\$ 302,203.96	\$ (153,888.88)	\$ 536,443.95
WA Total	388,128.67	ID Total	148,315.28	

JET Entry	
Debits	Credits
2,618,068.22	(2,618,068.22)

Washington/Idaho Gas Costs	GL Account	Mar-11 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
<b>Transportation Costs</b>					
NWP Fixed		\$ 1,902,399.00	\$ -	\$ 1,902,399.00	
NWP Variable		\$ 57,738.00	\$ (4,750.60)	\$ 52,987.40	
NWP Capacity Release		\$ (781,564.00)	\$ -	\$ (781,564.00)	
	NWP Total 804001 GD AN	\$ 1,178,573.00	\$ (4,750.60)	\$ 1,173,822.40	Invoice
GTN Fixed		\$ 269,432.26	\$ -	\$ 269,432.26	
GTN Variable		\$ 5,259.67	\$ -	\$ 5,259.67	
GTN Capacity Release		\$ (3,183.75)	\$ -	\$ (3,183.75)	
	GTN Total 804001 GD AN	\$ 271,508.18	\$ -	\$ 271,508.18	Invoice
Transcanada Foothills (BC System) Fixed		\$ 299,429.81	\$ 57.66	\$ 299,487.47	
Transcanada Foothills (BC System) Variable		\$ -	\$ -	\$ -	
	ANG Total 804001 GD AN	\$ 299,429.81	\$ 57.66	\$ 299,487.47	Invoice
NOVA (AB System) Fixed		\$ 644,860.40	\$ (5,736.29)	\$ 639,124.11	
NOVA (AB System) Variable		\$ -	\$ -	\$ -	
	NOVA Total 804001 GD AN	\$ 644,860.40	\$ (5,736.29)	\$ 639,124.11	Invoice
Spectra Westcoast Fixed		\$ 115,164.00	\$ 5,939.50	\$ 121,103.50	
Spectra Westcoast Variable		\$ -	\$ -	\$ -	
	WEI (Duke) Total 804001 GD AN	\$ 115,164.00	\$ 5,939.50	\$ 121,103.50	
Questar		\$ -	\$ 721.33	\$ 721.33	
	Questar Total 804001	\$ -	\$ 721.33	\$ 721.33	
NOVA Fixed charges		\$ -	\$ -	\$ -	CR estimate sheet
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	\$ -	\$ -	\$ -	
<b>Total Demand Costs</b>	804001 GD AN	\$ 2,509,535.39	\$ (3,768.40)	\$ 2,505,766.99	
	Check Figure	\$ (3,768.40)			

**Commodity Purchases (Natural Gas)**

NGX Broker Fees	184055 ZZ ZZ	\$ -	\$ -	\$ -	
Misc	804000 GD AN	\$ -	\$ -	\$ -	
Broker Fees	804017 GD AN	\$ -	\$ -	\$ -	
Cochrane Credit Sept (Cash Recv'd)	811000 GD AN	\$ (146,851.00)	\$ -	\$ (146,851.00)	Actual Cash Recv'd
FX Hedge (Gain)/Loss	804010 GD AN	\$ (22,132.73)	\$ -	\$ (22,132.73)	Nucleus Database
System Gas purchases		\$ 25,962,606.21	\$ (25,770.27)	\$ 25,936,835.94	Nucleus Database
Gas Costs Commodity	804000 GD AN	\$ 25,962,606.21	\$ (25,770.27)	\$ 25,936,835.94	
Financial Commodity Cost	804600 GD AN	\$ -	\$ -	\$ -	Nucleus Database
Financial Commodity (Benefit)	804600 GD AN	\$ -	\$ -	\$ -	Nucleus Database
Financial Commodity (Cost/Benefit) ICE	804600 GD AN	\$ 67,857.45	\$ -	\$ 67,857.45	Nucleus Database
AVA AA Feb Correction	804000.GD.AN	\$ (51,839.81)	\$ -	\$ (51,839.81)	
<b>Total Commodity Costs</b>		\$ 26,008,330.93	\$ (25,770.27)	\$ 25,782,560.66	
	Check Figure	\$ 26,008,330.93			
232130 Prior Period Adjustments		\$ (176,389.87)	\$ (176,389.87)		

**Nucleus Storage acct. JPAIRIRIEAN -100408**

JP Injections	808200 GD AN	\$ (1,487,166.23)	\$ -	\$ (1,487,166.23)	
JP Withdrawals	808100 GD AN	\$ 1,472,505.38	\$ -	\$ 1,472,505.38	
Total JP	164100 GD AN	\$ (14,660.85)	\$ -	\$ (14,660.85)	
Clay Basin (QUESTAA) Injections	808200 GD AA	\$ (5,481.17)	\$ -	\$ (5,481.17)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AA	\$ 46,478.39	\$ -	\$ 46,478.39	
Total Clay Basin	164115 GD AN	\$ 40,997.22	\$ -	\$ 40,997.22	

Journal # 430 Entry	Dr.	Cr.	
804001 GD AN	\$ 2,505,766.99		Transportation/Demand Costs
804000 GD AN	\$ 25,884,996.13		Commodity Physical
804010 GD AN	\$ -	\$ (22,132.73)	Foreign Exchange Hedge Effect
804017 GD AN	\$ -	\$ -	Broker Fees ICE, Amerex & NGX
804600 GD AN	\$ 67,857.45	\$ -	Financial Settlements - Cost/(Benefits)
804700 GD AN	\$ -	\$ -	Off System Bookout
232130 ZZ ZZ	\$ -	\$ (28,243,812.12)	A/P Gas Supply Transactions
142600 ZZ ZZ	\$ -	\$ -	Financial Settlements - A/P (Benefit)
134120 ZZ ZZ	\$ -	\$ (67,857.45)	Financial Settlements - ICE A/P (Benefit)
184055 ZZ ZZ	\$ -	\$ -	AP - Clearing
811000 GD AN	\$ -	\$ (146,851.00)	Cochrane Extraction Credit
808200 GD AN	\$ -	\$ (1,492,647.40)	Storage Injections
808100 GD AN	\$ 1,518,983.77	\$ -	Storage Withdrawals
176745 ZZ ZZ	\$ 22,132.73	\$ -	Foreign Exchange Asset WA/ID
245745 ZZ ZZ	\$ -	\$ -	Foreign Exchange Liability WA/ID
164115 GD AA	\$ -	\$ (40,997.22)	Inventory - Clay Basin
164100 GD AN	\$ 14,660.85	\$ -	Inventory - JP
<b>Total Gas Costs</b>	\$ 30,014,397.92	\$ (30,014,397.92)	

Misc. DJ 430 Entry:			
232130 ZZ ZZ	\$ 633,340.00	\$ -	Intra-Co Transfer Thermal
142150 ZZ ZZ	\$ -	\$ (633,340.00)	Intra-Co Transfer Thermal
142600 ZZ ZZ	\$ -	\$ (4,987,612.46)	Intra-Co Transfer Thermal
232620 ZZ ZZ	\$ 4,967,612.46	\$ -	Intra-Co Transfer Thermal
142600 ZZ ZZ	\$ -	\$ -	Reclass Terases to Def Rev
253028 GD AN	\$ -	\$ -	Reclass Terases to Def Rev
232620 ZZ ZZ	\$ -	\$ (3,753.14)	FX Hedge Thermal Portion
176745 ZZ ZZ	\$ 3,753.14	\$ -	FX Thermal Portion - Asset
245745 ZZ ZZ	\$ -	\$ -	FX Thermal Portion - Liability
232130 ZZ ZZ	\$ 40,692.43	\$ -	Clear Prior Month FX Hedge AN
176745 ZZ ZZ	\$ -	\$ (40,692.43)	Clear Prior Month FX Hedge - Asset
245745 ZZ ZZ	\$ -	\$ -	Clear Prior Month FX Hedge - Liability
245745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out

Total Net Storage (Injections)/Withdrawals \$ 26,336.37 \$ - \$ 26,336.37

\$ 28,544,202.69 \$ (29,538.67) \$ 28,315,973.21

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$	(202,378.54)	DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN	\$	(87,324.18)	DJ436 & DJ431
Broker Fees	804017 GD AN	\$	\$17,619.93	Broker Fees Journal
	804017 GD AN	\$	3,005.40	Newedge Trading Fees
WA/ID Sales for Resale Physical and Bookout -From 483000&483700 GD AN		\$	(11,753,955.92)	REVGSALES & DJ431
WA/ID Buy/Sell Transportation Recovery- pass thro 804001 GD AN		\$	(34,871.47)	Pull credit from GL (DJ 4
GST/HST Recon (Quarterly)	804000 GD AN	\$	-	Total DJ 430
FAFB Commodity for Anderson Elementary/Lignetic: 804000 GD AN		\$	-	
WA/ID Gas Purchased from Interstate Asphalt (Anni 804000 GD AN		\$	25,938.65	Reclass from Dec2010 thru Feb2011 (affects deferral calc only)
<b>Total Costs for Deferral Including net gas costs</b>		\$	<b>16,284,007.08</b>	

254740 CD AA		\$ -	Clear MTM on FX for 2 months out
804730 GD AA	\$ 633,340.00		Intercompany Elimination
804711 GD AA		\$ (633,340.00)	Intercompany Elimination
804700.GD.AA	\$ 1,656,633.00		Provide Bookout dollars for SEC reporting
804711.GD.AA		\$ (1,656,633.00)	Provide Bookout dollars offset
Total Other Adj	\$ 7,935,371.03	\$ (7,935,371.03)	
	\$ 37,949,768.95	\$ (37,949,768.95)	\$

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

	Total	Commodity	Demand		
11-10 Ending Balance	26,797.72	665,234.28	(638,472.80)	36.24	0.00
12-10 Current Mo Deferrals	(1,289,929.74)	(144,665.65)	(1,145,264.10)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(1,674.20)			(1,674.20)	
12-10 Ending Balance	(1,264,806.22)	520,568.63	(1,783,736.89)	(1,637.96)	0.00
1-11 Current Mo Deferrals	(634,495.82)	501,049.18	(1,135,544.99)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(4,284.73)			(4,284.73)	
1-11 Ending Balance	(1,903,586.77)	1,021,617.81	(2,919,281.88)	(5,922.69)	0.00
2-11 Current Mo Deferrals	(783,708.91)	182,401.52	(966,110.43)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(6,216.82)			(6,216.82)	
2-11 Ending Balance	(2,693,512.50)	1,204,019.33	(3,885,392.31)	(12,139.51)	0.00
3-11 Current Mo Deferrals	388,128.67	668,542.44	(280,413.77)	0.00	0.00
Misc Adjustment	(51,353.09)		(51,353.09)		
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(6,769.34)			(6,769.34)	
3-11 Ending Balance	(2,363,506.26)	1,872,561.77	(4,217,159.17)	(18,908.85)	0.00

*Interest is wrong, S/R <del>46,838.88</del>, corrected 4/11*

WA CURR UNRECOV PGA DEFERRED CORRECTION			
2010 Deferral Transfer	191010 GD WA		(6,379,283.47)
WA deferral	191000 GD WA	6,379,283.47	0.00

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		0.00
WA deferral	191010 GD WA	0.00	(1,291,603.94)
Deferral exp	805120 GD WA	1,289,929.74	0.00
Interest Income	419000 GD WA		0.00
Interest Expense	431600 GD WA	1,674.20	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		0.00
WA deferral	191010 GD WA	0.00	(638,780.55)
Deferral exp	805120 GD WA	634,495.82	0.00
Interest Income	419000 GD WA		0.00
Interest Expense	431600 GD WA	4,284.73	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		0.00
WA deferral	191010 GD WA	0.00	(789,925.73)
Deferral exp	805120 GD WA	783,708.91	0.00
Interest Income	419000 GD WA		0.00
Interest Expense	431600 GD WA	6,216.82	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA	0.00	0.00
WA deferral	191010 GD WA	330,006.24	0.00
Deferral exp	805120 GD WA	0.00	(338,775.58)
Interest Income	419000 GD WA		0.00
Interest Expense	431600 GD WA	6,769.34	

3.25%

Balance 02-01-2011 (5,062,880.40)

WA 191000 Recoverable Gas Costs Amortized				
Mar-11				
		Total	Rates	Amortization
Schedule	101	13,911,731	0.07524	\$ 1,046,718.64
Schedule	111	4,908,536	0.07543	\$ 370,250.87
Schedule	121	267,911	0.07305	\$ 19,570.90
Schedule	122G			\$ -
Schedule	122L			\$ -
Schedule	122W			\$ -
Schedule	131	0	0.08300	\$ -
Schedule	132W			\$ -
Schedule	146	2,549,526	0.00000	\$ -
Spokane Rock Products				\$ -
Valley Hosj	146			\$ -
Large Customer				\$0.00
		<u>21,637,704</u>		\$ 1,436,540.41
		21,637,704	Adj	-
				\$ 1,436,540.41
			Subtotal	(3,626,339.99)
			Interest	3.25% (\$11,766.65)
			Balance	03-01-2011 <u>(3,638,106.64)</u>

Mar-11		
JOURNAL ENTRY	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	11,766.65	
Total WA Amortization Expense 805110 GD WA		(1,436,540.41)
Tracker transfer 191010 GD WA	0.00	
WA Recoverable Gas Costs 191000 GD WA	1,424,773.76	

interest check  
 (\$11,766.65)



Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting	Begin Date	End Date	Interest Rates
<u>WA Interest Rate:</u> FERC Natural Gas Interest Rate, changes quarterly	<a href="http://www.ferc.gov/legal/acct-matts/interest-rates.asp">http://www.ferc.gov/legal/acct-matts/interest-rates.asp</a>				12-31-2010	03-31-2011	3.25%
<u>WA Deferral Rates</u> Commodity Rate	191010 GD WA	101 - 132	Debit	\$0.45849	11-01-2010	Next PGA filing	
Demand Rate		101	Debit	\$0.10132	11-01-2010	Next PGA filing	
		111/112	Debit	\$0.09840	11-01-2010	Next PGA filing	
		121/122	Debit	\$0.08262	11-01-2010	Next PGA filing	
		131/132	Debit	\$0.06363	11-01-2010	Next PGA filing	
		146	Debit	\$0.00054	11-01-2010	Next PGA filing	
<u>WA Commodity &amp; Demand Amortization Rates</u>	191000 GD WA	101	Debit	\$0.07524	11-01-2010	Next PGA filing	
		111	Debit	\$0.07543	11-01-2010	Next PGA filing	
		121	Debit	\$0.07305	11-01-2010	Next PGA filing	
		131	Debit	\$0.08300	11-01-2010	Next PGA filing	
<u>WA Natural Gas Decoupling Mechanism Amortization</u>	186328 GD WA	101		(\$0.00469)	11-01-2010	Next PGA filing	
<u>ID Interest Rate</u> Customer Deposit Rate changes annually check IPUC website					12-31-2010	03-31-2011	1.00%
<u>ID Deferral Rates</u> Commodity Rate (Without GTI)	191010 GD ID	101 - 132		\$0.45776	11-01-2010	Next PGA filing	
Demand Rate		101 - 122		\$0.10421	11-01-2010	Next PGA filing	
<u>ID Commodity &amp; Demand Amortization Rates</u>	191000 GD ID	101	Debit	\$0.07535	11-01-2010	Next PGA filing	
		111	Debit	\$0.07535	11-01-2010	Next PGA filing	
		131	Debit	\$0.08041	11-01-2010	Next PGA filing	

H:\Natural Gas Accounting\Rates Dept Information\Rates Review\2011\03 2011 Regulatory Information Monthly Review.xlsx\WAID PGA Deferral-Amortization

Washington Sales Volumes

March-11 Description	Schedule	March-11 Billed	February-11 Unbilled	March-11 Unbilled	March-11 Net Unbilled	Total	Notes
<b>Schedule Summary for Commodity Deferral :</b>							
Firm	101	17,689,122	14,414,731	10,637,340	(3,777,391)	13,911,731	
Firm	111	6,332,304	5,186,507	3,762,739	(1,423,768)	4,908,536	
Firm	112	143,452	0	0	0	143,452	
Firm	121	353,131	377,600	292,380	(85,220)	267,911	
Firm	122	235,018	0	0	0	235,018	
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	81,893	0	0	0	81,893	
Interruptible	132W	0	0	0	0	0	
<b>Total Retail Sales for GTI</b>		<b>24,834,920</b>	<b>19,978,838</b>	<b>14,692,459</b>	<b>(5,286,379)</b>	<b>19,548,541</b>	<b>Total retail sales for PGA commodity deferral, includes interruptible rate schedules</b>
	146	2,726,398	2,678,189	2,501,317	(176,872)	2,549,526	
<b>Total 146 Transportation Sales</b>		<b>2,726,398</b>	<b>2,678,189</b>	<b>2,501,317</b>	<b>(176,872)</b>	<b>2,549,526</b>	
	147	35,218	0	0	0	35,218	
	148	4,085,495	4,085,495	4,099,172	13,677	4,099,172	
<b>Total 147 &amp; 148 Transportation Sales</b>		<b>4,120,713</b>	<b>4,085,495</b>	<b>4,099,172</b>	<b>13,677</b>	<b>4,134,390</b>	
<b>Total sales</b>		<b>31,682,031</b>	<b>26,742,522</b>	<b>21,292,948</b>	<b>(5,449,574)</b>	<b>26,232,457</b>	
<b>Schedule Summary for Demand Deferral:</b>							
Firm	101	17,689,122	14,414,731	10,637,340	(3,777,391)	13,911,731	
Firm	111	6,332,304	5,186,507	3,762,739	(1,423,768)	4,908,536	
Firm	112	143,452	0	0	0	143,452	
Firm	121	353,131	377,600	292,380	(85,220)	267,911	
Firm	122	235,018	0	0	0	235,018	
Interruptible	131	0	0	0	0	0	
Interruptible	132	81,893	0	0	0	81,893	
Transportation	146	2,726,398	2,678,189	2,501,317	(176,872)	2,549,526	
		27,561,318	22,657,027	17,193,776	(5,463,251)	22,098,067	<b>Total sales for PGA demand deferral, includes interruptible rate schedules &amp; schedule 146 transportation</b>
<b>Schedule Summary for Commodity and Demand Amortization:</b>							
Firm	101	17,689,122	14,414,731	10,637,340	(3,777,391)	13,911,731	<b>Sales for Decoupling amortization</b>
Firm	111	6,332,304	5,186,507	3,762,739	(1,423,768)	4,908,536	
Firm	121	353,131	377,600	292,380	(85,220)	267,911	
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	2,726,398	2,678,189	2,501,317	(176,872)	2,549,526	
		27,100,955	22,657,027	17,193,776	(5,463,251)	21,637,704	<b>Volumes for PGA Commodity &amp; Demand Amortization</b>
Firm	112	143,452	0	0	0	143,452	Annual lump sum amortization
Firm	122	235,018	0	0	0	235,018	Annual lump sum amortization
Interruptible	132	81,893	0	0	0	81,893	Annual lump sum amortization
<b>Total Firm Sales</b>		<b>24,753,027</b>	<b>19,978,838</b>	<b>14,692,459</b>	<b>(5,286,379)</b>	<b>19,466,648</b>	
<b>Total Interruptible Sales</b>		<b>81,893</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,893</b>	
<b>Total Transportation Sales (Schedule 146)</b>		<b>2,726,398</b>	<b>2,678,189</b>	<b>2,501,317</b>	<b>(176,872)</b>	<b>2,549,526</b>	
<b>Total Transportation Sales (Schedule 147 &amp; 148)</b>		<b>4,120,713</b>	<b>4,085,495</b>	<b>4,099,172</b>	<b>13,677</b>	<b>4,134,390</b>	
<b>Check total sales</b>		<b>31,682,031</b>	<b>26,742,522</b>	<b>21,292,948</b>	<b>(5,449,574)</b>	<b>26,232,457</b>	
		<b>31,682,031</b>	<b>26,742,522</b>	<b>21,292,948</b>			

Avista Utilities

Washington Demand Allocation Correction

H:\Natural Gas Accounting\Gas Deferrals\2011 WA-ID Deferrals\[03-11 Deferral Alloc Correction  
WA-ID.xlsx]From Craig

	Original Washington Demand Costs @ 69.95%	Corrected Washington Demand Costs @ 69.4%	Washington Difference
November 2010	\$1,571,367.42	\$1,559,012.13	(\$12,355.29)
December 2010	\$1,631,724.36	\$1,618,894.51	(\$12,829.85)
January 2011	\$1,694,559.20	\$1,681,235.29	(\$13,323.91)
February 2011	\$1,633,529.09	\$1,620,685.05	(\$12,844.04)
	<u>\$6,531,180.07</u>	<u>\$6,479,826.98</u>	<u>(\$51,353.09)</u>

CORRECTING ENTRY

191010 GD ID	51,353.09
191010 GD WA	(51,353.09)

Washington/Idaho Gas Costs	GL Account	Dec-10 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
<b>Transportation Costs</b>					
NWP Fixed		\$ 1,902,076.00	\$ -	\$ 1,902,076.00	
NWP Variable		\$ 69,263.00	\$ 1,536.58	\$ 70,799.58	
NWP Capacity Release		\$ (836,199.00)	\$ -	\$ (836,199.00)	
<b>NWP Total 804001 GD AN</b>		\$ 1,136,140.00	\$ 1,536.58	\$ 1,136,676.58	Invoice
GTN Fixed		\$ 269,432.26	\$ -	\$ 269,432.26	
GTN Variable		\$ 8,441.90	\$ -	\$ 8,441.90	
GTN Capacity Release		\$ (3,145.57)	\$ -	\$ (3,145.57)	
<b>GTN Total 804001 GD AN</b>		\$ 274,728.59	\$ -	\$ 274,728.59	Invoice
Transcanada Foothills (BC System) Fixed		\$ 257,049.00	\$ 3,691.56	\$ 260,740.56	
Transcanada Foothills (BC System) Variable		\$ -	\$ -	\$ -	
<b>ANG Total 804001 GD AN</b>		\$ 257,049.00	\$ 3,691.56	\$ 260,740.56	Invoice
NOVA (AB System) Fixed		\$ 628,066.00	\$ 8,491.32	\$ 636,557.32	
NOVA (AB System) Variable		\$ -	\$ -	\$ -	
<b>NOVA Total 804001 GD AN</b>		\$ 628,066.00	\$ 8,491.32	\$ 636,557.32	Invoice
Spectra Westcoast Fixed		\$ 94,523.00	\$ 8,716.48	\$ 103,239.48	
Spectra Westcoast Variable		\$ -	\$ -	\$ -	
<b>WEI (Duke) Total 804001 GD AN</b>		\$ 94,523.00	\$ 8,716.48	\$ 103,239.48	
Questar		\$ -	\$ (0.01)	\$ (0.01)	
<b>Questar Total 804001</b>		\$ -	\$ (0.01)	\$ (0.01)	

DEC 2010

CR estimate sheet

NOVA Fixed charges		\$ -	\$ -	\$ -	
Third party capacity release credit		\$ -	\$ -	\$ -	
ANG Fixed charges		\$ -	\$ -	\$ -	
ANG capacity release credit		\$ -	\$ -	\$ -	
<b>Counterparty Invoice Total 804001 GD AN</b>		\$ -	\$ -	\$ -	
Thermal Transport	804001 GD AN	\$ -	\$ -	\$ -	
Intracompany Transportation Optimization	804001 GD AN	\$ -	\$ -	\$ -	
<b>Total Demand Costs 804001 GD AN</b>		\$ 2,389,506.59	\$ 22,436.91	\$ 2,411,942.50	
<b>Check Figure</b>		\$ 2,411,942.50	\$ 22,436.91	\$ 2,434,379.41	

Commodity Purchases (Natural Gas)

NGX Broker Fees	184055 ZZ ZZ	\$ -	\$ -	\$ -	
Misc	804000 GD AN	\$ -	\$ -	\$ -	
Broker Fees	804017 GD AN	\$ -	\$ 995.10	\$ 995.10	
<b>Cochrane Credit Sept (Cash Rec'd)</b>	811000 GD AN	\$ (126,968.94)	\$ -	\$ (126,968.94)	Actual Cash Rec'd
<b>FX Hedge (Gain)/Loss</b>	804010 GD AN	\$ (64,531.60)	\$ -	\$ (64,531.60)	Nucleus Database
<b>System Gas purchases</b>		\$ 23,545,817.44	\$ (191,402.17)	\$ 23,354,415.27	Nucleus Database
<b>Gas Costs Commodity</b>	804000 GD AN	\$ 23,545,817.44	\$ (191,402.17)	\$ 23,354,415.27	
<b>Financial Commodity Cost</b>	804600 GD AN	\$ 43,204.70	\$ -	\$ 43,204.70	Nucleus Database
<b>Financial Commodity (Benefit)</b>	804600 GD AN	\$ (154,682.15)	\$ -	\$ (154,682.15)	Nucleus Database
<b>Off System Coat Bookout</b>	804700 GD AN	\$ 1,127,366.71	\$ -	\$ 1,127,366.71	Nucleus Database
<b>WAID Interco Purchases (from Thermal)</b>	804730 GD AN	\$ 401,862.73	\$ -	\$ 401,862.73	
<b>Total Commodity Costs</b>		\$ 24,899,037.83	\$ (190,407.07)	\$ 24,708,630.76	
<b>Check Figure</b>		\$ 24,899,037.83	\$ (190,407.07)	\$ 24,708,630.76	
<b>232130 Prior Period Adjustments</b>		\$ -	\$ (294,930.10)	\$ (294,930.10)	
<b>Check Figure</b>		\$ -	\$ (294,930.10)	\$ (294,930.10)	

<b>Nucleus Storage acct. JPRAIRIEAN -100406</b>					
JP Injections	808200 GD AN	\$ (2,631,885.93)	\$ -	\$ (2,631,885.93)	
JP Withdrawals	808100 GD AN	\$ 2,913,243.02	\$ -	\$ 2,913,243.02	
<b>Total JP</b>	164100 GD AN	\$ 281,357.09	\$ -	\$ 281,357.09	
<b>Clay Basin (QUESTAA) Injections</b>	808200 GD AN	\$ (69,210.08)	\$ -	\$ (69,210.08)	
<b>Clay Basin (QUESTAA) Withdrawals</b>	808100 GD AN	\$ 26,759.74	\$ -	\$ 26,759.74	
<b>Total Clay Basin</b>	164116 GD AN	\$ (42,450.34)	\$ -	\$ (42,450.34)	
<b>Total Net Storage (Injections)/Withdrawals</b>		\$ 238,906.75	\$ -	\$ 238,906.75	
<b>Check Figure</b>		\$ 27,527,451.17	\$ (167,971.16)	\$ 27,359,480.01	

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$ 87,932.49			DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN	\$ 40,553.20			DJ436 & DJ431
<b>Broker Fees</b>	804017 GD AN	\$ 2,913.34			Broker Fees Journal
	804017 GD AN	\$ 1,536.70			Newedge Trading Fees
<b>WAID Sales for Resale Physical and Bookout -Fro</b>	483000&483700 GD AN	\$ (6,942,999.69)			REVGSALES & DJ431
<b>WAID Buy/Sell Transportation Recovery- pass thro</b>	804001 GD AN	\$ -			Full credit from GL (DJ 430)
<b>GST/HST Recon (Quarterly)</b>	804000 GD AN	\$ (10,243.27)			
<b>AFB Commodity for Anderson Elementary/Lignite</b>	804000 GD AN	\$ (8,934.82)			
<b>WAID Gas Purchased from Interstate Asphalt (Ann</b>	804000 GD AN	\$ -			
<b>Total Costs for Deferral including net gas costs</b>		\$ 320,403,679.02			

Journal # 430 Entry	Dr.	Cr.	
604001 GD AN	\$ 2,411,942.50		Transportation/Demand Costs
804000 GD AN	\$ 23,354,415.27		Commodity Physical
804010 GD AN	\$ (64,531.60)		Foreign Exchange Hedge Effect
804017 GD AN	\$ 995.10		Broker Fees ICE, Amerex, & NGX
804600 GD AN	\$ (111,477.45)		Financial Settlements - Cost/(Benefit)
804700 GD AN	\$ 1,127,366.71		Off System Bookout
804730 GD AN	\$ 401,862.73		
232130 ZZ ZZ	\$ (27,212,828.07)		AP Gas Supply - Transactions
142600 ZZ ZZ	\$ 154,682.15		Financial Settlements - AP (Benefit)
164065 ZZ ZZ	\$ -		AP - Clearing
811000 GD AN	\$ (126,968.94)		Cochrane Extraction Credit
808200 GD AN	\$ (2,701,096.01)		Storage Injections
808100 GD AN	\$ 2,940,002.76		Storage Withdrawals
176745 ZZ ZZ	\$ 64,531.60		Foreign Exchange Asset WAID
246746 ZZ ZZ	\$ -		Foreign Exchange Liability WAID
164116 GD AA	\$ 42,450.34		Inventory - Clay Basin
164100 GD AN	\$ (281,357.09)		Inventory - JP
<b>Total Gas Costs</b>	\$ 30,499,249.16	\$ (30,499,249.16)	

Misc./DJ 430 Entry	Dr.	Cr.	
232130 ZZ ZZ	\$ 917,081.78		Intra-Co Transfer - Thermal
142150 ZZ ZZ	\$ (811,001.78)		Intra-Co Transfer - Thermal
142600 ZZ ZZ	\$ (2,897,571.85)		Intra-Co Transfer - Thermal
232620 ZZ ZZ	\$ 2,897,571.86		Intra-Co Transfer - Thermal
142600 ZZ ZZ	\$ -		Reclass Transfer to Def Rev
253028 GD AN	\$ -		Reclass Transfer to Def Rev
232620 ZZ ZZ	\$ (27,239.17)		FX Hedge Thermal Portion
176745 ZZ ZZ	\$ 27,239.17		FX Thermal Portion - Asset
246746 ZZ ZZ	\$ -		FX Thermal Portion - Liability
232130 ZZ ZZ	\$ (107,611.64)		Clear Prior Month FX Hedge AN
176746 ZZ ZZ	\$ -		Clear Prior Month FX Hedge - Asset
246745 ZZ ZZ	\$ 107,611.64		Clear Prior Month FX Hedge - Liability
182374 GD AA	\$ -		Clear MTM on FX for 2 months out
246745 ZZ ZZ	\$ -		Clear MTM on FX for 2 months out

<b>Total Other Adj</b>	\$ 3,949,504.45	\$ (3,949,504.45)	
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<b>Total DJ 430</b>	\$ 34,447,753.61	\$ (34,447,753.61)	
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Pull debit from GL (DJ 451) - CR to A/R, DR to expense (increase 804)

S/B 804001 GD AN

Washington/Idaho Gas Costs		Jan-11
<b>Demand (Transportation) Costs</b>		
NWP Fixed		\$ 1,902,399.00
NWP Variable		\$ 93,471.90
NWP Capacity Release		\$ (781,664.00)
NWP Total (excluding Refund)		\$ 1,214,306.90
GTN Fixed		\$ 269,432.28
GTN Variable		\$ 7,561.68
GTN Capacity Release		\$ (3,179.41)
Current Month Estimate		\$ 273,804.53
Transcanada Foothills (BC System) Fixed		\$ 290,780.01
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 290,780.01
DecA (AB System) Fixed		\$ 628,017.59
DecA (AB System) Variable		\$ -
DecA Total		\$ 628,017.59
Spectra Westcoast Fixed		\$ 117,869.97
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 117,869.97
Questar		\$ 973.81
Questar		\$ 973.81
NOVA Fixed charges		\$ -
Third party capacity release credit		\$ -
ANG Fixed charges		\$ -
ANG capacity release credit		\$ -
Courtesy Invoice Total		\$ -
Thermal Transport		\$ -
Intracompany Transportation Optimization		\$ -
Total Demand Costs from Purchase Journals		\$ 2,922,502.91
WA/ID Buy/Sell Transportation Recovery		\$ -
Total Demand Costs 804001 GD AN		\$ 2,523,562.81
less variable costs charged to Commodity		\$ (101,023.59)
Total Demand Costs to be Allocated		\$ 2,422,539.22
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	\$ 24,137,989.64
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (122,264.31)
Broker Fees	804017 GD AN	\$ 711.60
Financial Settlements	804800 GD AN	\$ 45,239.00
Foreign Exchange Hedge Activity	804010 GD AN	\$ 20,932.66
Off system Bookout	804700 GD AN	\$ -
Interco Purchase from Thermal	804730 GD AN	\$ 2,181,171.48
Total Commodity Costs from Purchase Journals		\$ 26,975,795.99
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ 3,108,777.38
FAFB Commodity for Anderson Elementary	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Aaph	804000 GD AN	\$ (8,933.67)
GST	804000 GD AN	\$ -
Broker Fees	804017 GD AN	\$ 3,046.82
Newedge Broker Fees	804017 GD AN	\$ 2,616.93
plus variable costs from Demand		\$ 101,023.59
WA/ID Off System Revenue		\$ (10,369,378.99)
Total Commodity Costs to be Allocated		\$ 19,088,841.91
WA Imbalance	804000 GD AN	\$ 93,388.43
ID Imbalance	804000 GD AN	\$ 41,773.39
Total Deferred Commodity Costs:		\$ 19,224,003.73
<b>Total Net Gas Costs</b>		\$ 21,846,532.98
From DJ 430		\$ 21,846,532.98
Check		\$ -

Jan-11	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
<b>Expense Calculation</b>		69.95%	30.05%	69.95%	30.05%
Total Current Demand Costs (excluding refund)	\$ 2,422,539.22	\$ 1,694,559.20	\$ 727,970.03		
Total Commodity Costs to be Allocated	\$ 19,088,841.91			\$ 13,352,304.74	\$ 5,736,537.17
Imbalance Cost Washington	\$ 93,388.43			\$ 93,388.43	
Imbalance Cost Idaho	\$ 41,773.39				\$ 41,773.39
Total Commodity Costs before refund	\$ 19,224,003.73			\$ 13,445,693.17	\$ 5,778,310.56
<b>Total</b>	\$ 21,846,532.98	\$ 1,694,559.20	\$ 727,970.03	\$ 13,445,693.17	\$ 6,778,310.56
check	\$ -	\$ -	\$ -	\$ -	\$ -

Jan 2011

WASHINGTON				IDAHO			
Balance Sheet	PGA	PGA	PGA	Balance Sheet	PGA	PGA	PGA
Def Rev Calc	Volumes	Rate	Revenue	Def Rev Calc	Volumes	Rate	Revenue
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	20,495,873	0.10132	\$ 2,078,743.17	Schedule 101	9,357,908	0.10421	\$ 975,187.59
Schedule 111	7,127,244	0.09840	\$ 701,320.81	Schedule 111	2,721,241	0.10421	\$ 283,580.52
Schedule 112	93,809	0.09840	\$ 9,211.13	Schedule 112	2,451	0.10421	\$ 255.42
Schedule 121	214,734	0.08262	\$ 17,741.32	Schedule 121	0	0.10421	\$ -
Schedule 122	225,132	0.08262	\$ 18,600.41	Schedule 122	0	0.10421	\$ -
Schedule 131	0	0.06363	\$ -	<b>Total Demand</b>	<b>12,081,000</b>		<b>\$ 1,269,023.54</b>
Schedule 132	75,817	0.06363	\$ 4,811.51		12,081,000	check	\$ 0.10421
Schedule 146	3,103,414	0.00054	\$ 1,675.84				
<b>Total Demand</b>	<b>31,338,623</b>		<b>\$ 2,830,104.19</b>				
	31,338,623	check	\$ 0.09031				
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	20,495,873	0.45849	\$ 9,397,611.30	Schedule 101	9,357,908	0.45776	\$ 4,283,075.97
Schedule 111	7,127,244	0.45849	\$ 3,287,770.10	Schedule 111	2,721,241	0.45776	\$ 1,245,075.28
Schedule 112	93,809	0.45849	\$ 42,918.79	Schedule 112	2,451	0.45776	\$ 1,121.97
Schedule 121	214,734	0.45849	\$ 98,453.39	Schedule 121	0	0.45776	\$ -
Schedule 122	225,132	0.45849	\$ 103,220.77	Schedule 122	0	0.45776	\$ -
Schedule 131	0	0.45849	\$ -	Schedule 131	0	0.45776	\$ -
Schedule 132	75,817	0.45849	\$ 34,609.64	Schedule 132	48,205	0.45776	\$ 22,089.32
<b>Total Commodity</b>	<b>28,233,209</b>		<b>\$ 12,944,643.99</b>	<b>Total Commodity</b>	<b>12,129,805</b>		<b>\$ 6,562,639.64</b>
	28,233,209	check	\$ 0.45849		12,129,805	check	\$0.45776

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 13,445,693.17	\$ 1,694,559.20	\$ 5,778,310.56	\$ 727,970.03	\$ 21,646,532.98
\$ (12,944,643.99)	\$ (2,830,104.19)	\$ (6,562,639.64)	\$ (1,269,023.54)	\$ (22,586,311.26)
\$ -	\$ -	\$ -	\$ -	\$ (930,778.30)
\$ 901,049.18	\$ (1,135,544.99)	\$ 216,771.44	\$ (641,053.51)	\$ (930,778.30)
<b>WA Total</b>	<b>(934,495.82)</b>	<b>ID Total</b>	<b>(305,282.48)</b>	

JET Entry	
Debits	Credits
3,950,371.08	(3,950,371.08)

Washington/Idaho Gas Costs		Feb-11
<b>Demand (Transportation) Costs</b>		
NWP Fixed		\$ 1,710,296.00
NWP Variable		\$ 69,908.00
NWP Capacity Release		\$ (705,929.00)
NWP Total (excluding Refund)		\$ 1,082,273.00
GTN Fixed		\$ 243,358.22
GTN Variable		\$ 7,506.63
GTN Capacity Release		\$ (2,878.79)
Current Month Estimate		\$ 247,989.28
Transcanada Foothills (BC System) Fixed		\$ 305,196.97
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 305,196.97
DecA (AB System) Fixed		\$ 661,470.45
DecA (AB System) Variable		\$ -
DecA Total		\$ 661,470.45
Spectra Westcoast Fixed		\$ 126,290.08
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 126,290.08
Questar		\$ 478.12
Questar		\$ 478.12
NOVA Fixed charges		\$ -
Third party capacity release credit		\$ -
ANG Fixed charges		\$ -
ANG capacity release credit		\$ -
Courtesy Invoice Total		\$ -
Thermal Transport		\$ -
Intracompany Transportation Optimization		\$ -
Total Demand Costs from Purchase Journals		\$ 2,412,693.88
WAID Buy/Sell Transportation Recovery		\$ -
Total Demand Costs 804001 GD AN		\$ 2,412,693.88
less variable costs charged to Commodity		\$ (77,412.83)
Total Demand Costs to be Allocated		\$ 2,335,281.05
<b>Commodity Purchases (Natural Gas)</b>		
Commodity Physical	804000 GD AN	\$ 20,417,179.28
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (142,203.18)
Broker Fees	804017 GD AN	\$ -
Financial Settlements	804800 GD AN	\$ 84,980.00
Foreign Exchange Hedge Activity	804010 GD AN	\$ (40,692.43)
Off system Bookout	804700 GD AN	\$ -
Interco Purchase from Thermal	804730 GD AN	\$ 1,263,388.61
Total Commodity Costs from Purchase Journals		\$ 21,662,652.28
Storage (Injections)/Withdrawals	808100/808200 GD AN	\$ 6,896,157.84
FAFB Commodity for Anderson Elementary	804000 GD AN	\$ -
WAID Gas Purchased from Interstate Asph	804000 GD AN	\$ (6,070.16)
GST	804000 GD AN	\$ -
Broker Fees	804017 GD AN	\$ 28,828.34
Newedge Broker Fees	804017 GD AN	\$ 1,464.79
plus variable costs from Demand		\$ 77,412.83
WAID Off System Revenue		\$ (11,312,195.08)
Total Commodity Costs to be Allocated		\$ 17,065,240.84
WA Imbalance	804000 GD AN	\$ (20,883.31)
ID Imbalance	804000 GD AN	\$ (9,488.00)
Total Deferred Commodity Costs:		\$ 17,034,869.53
<b>Total Net Gas Costs</b>		\$ 19,370,160.58
From DJ 430		19,370,160.58
Check		\$ -

Feb-11		Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
<b>Expense Calculation</b>			69.96%	30.06%	71.02%	28.98%
Total Current Demand Costs (excluding refund)		\$ 2,335,281.05	\$ 1,633,529.09	\$ 701,751.96		
Total Commodity Costs to be Allocated		\$ 17,065,240.84			\$ 12,110,879.62	\$ 4,945,361.22
Imbalance Cost Washington		\$ (20,883.31)			\$ (20,883.31)	
Imbalance Cost Idaho		\$ (9,488.00)				\$ (9,488.00)
Total Commodity Costs before refund		\$ 17,034,869.53			\$ 12,098,996.31	\$ 4,935,873.22
<b>Total</b>		\$ 19,370,160.58	\$ 1,633,529.09	\$ 701,751.96	\$ 12,098,996.31	\$ 4,935,873.22
check \$			\$ -	\$ -	\$ -	\$ -

Feb 2011

WASHINGTON				IDAHO			
Balance Sheet	PGA	PGA	PGA	Balance Sheet	PGA	PGA	PGA
Def Rev Calc	Volume	Rate	Revenue	Def Rev Calc	Volume	Rate	Revenue
<b>DEMAND</b>				<b>DEMAND</b>			
Schedule 101	18,313,336	0.10132	\$ 1,855,507.20	Schedule 101	7,977,137	0.10421	\$ 831,207.45
Schedule 111	6,722,262	0.09840	\$ 661,470.58	Schedule 111	2,568,285	0.10421	\$ 269,516.78
Schedule 112	232,011	0.09840	\$ 22,829.88	Schedule 112	1,690	0.10421	\$ 176.11
Schedule 121	433,092	0.08262	\$ 35,782.08	Schedule 121	0	0.10421	\$ -
Schedule 122	218,581	0.08262	\$ 17,893.92	Schedule 122	0	0.10421	\$ -
Schedule 131	0	0.08383	\$ -	<b>Total Demand</b>	<b>10,565,112</b>		<b>\$ 1,100,980.32</b>
Schedule 132	73,677	0.08383	\$ 4,688.07		10,565,112	check	\$ 0.10421
Schedule 140	2,718,169	0.00054	\$ 1,467.81				
<b>Total Demand</b>	<b>28,709,128</b>		<b>\$ 2,599,639.53</b>				
	28,709,128	check	\$ 0.09055				
<b>COMMODITY</b>				<b>COMMODITY</b>			
Schedule 101	18,313,336	0.45849	\$ 8,390,481.42	Schedule 101	7,977,137	0.45776	\$ 3,651,614.23
Schedule 111	6,722,262	0.45849	\$ 3,082,089.90	Schedule 111	2,568,285	0.45776	\$ 1,183,897.82
Schedule 112	232,011	0.45849	\$ 106,374.72	Schedule 112	1,690	0.45776	\$ 773.61
Schedule 121	433,092	0.45849	\$ 198,568.35	Schedule 121	0	0.45776	\$ -
Schedule 122	218,581	0.45849	\$ 99,300.22	Schedule 122	0	0.45776	\$ -
Schedule 131	0	0.45849	\$ -	Schedule 131	0	0.45776	\$ -
Schedule 132	73,677	0.45849	\$ 33,780.17	Schedule 132	40,186	0.45776	\$ 18,385.93
<b>Total Commodity</b>	<b>25,990,959</b>		<b>\$ 11,918,694.79</b>	<b>Total Commodity</b>	<b>10,605,277</b>		<b>\$ 4,864,671.60</b>
	25,990,959	check	\$ 0.45849		10,605,277	check	\$0.45776

Washington		Washington		Idaho		Idaho		Totals from above
Commodity	Demand	Commodity	Demand	Commodity	Demand	Commodity	Demand	
\$ 12,098,996.31	\$ 1,633,529.09	\$ 4,935,873.22	\$ 701,751.96	\$ 19,370,160.58				
\$ (11,918,694.79)	\$ (2,599,639.53)	\$ (4,864,671.60)	\$ (1,100,980.32)	\$ (20,471,896.24)				
\$ -	\$ -	\$ -	\$ -	\$ (1,101,745.00)				
\$ (1,101,745.00)	\$ (1,101,745.00)	\$ (1,101,745.00)	\$ (1,101,745.00)	\$ (1,101,745.00)				
WA Total	(783,708.91)	ID Total	(318,036.75)					

JET Entry	
Debits	Credits
3,821,435.59	(3,821,435.59)