

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



July 27, 2011

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

RECEIVED
PROGRAM MANAGEMENT
2011 JUL 29 AM 8:35
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

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)
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
April 2011				
Current Months Deferrals	(1,418,053.96)	(1,216,446.19)	(201,607.77)	
Amortization	1,226,063.15			1,226,063.15
Interest	(16,514.34)	3,456.26	(11,777.69)	(8,192.91)
April 2011 Ending Bal.	(6,210,187.62)	671,389.28 OK	(4,461,340.47) OK	(2,420,236.43) OK
May 2011				
Current Months Deferrals	(99,781.22)	(684,917.62)	585,136.40	
Amortization	665,382.59			665,382.59
Interest	(16,053.34)	890.85	(11,290.42)	(5,653.77)
May 2011 Ending Bal.	(5,660,639.59)	(12,637.49) OK	(3,887,494.49) OK	(1,760,507.61) OK
June 2011				
Current Months Deferrals	126,045.32	(621,584.74)	747,630.06	
Amortization	411,767.38			411,767.38
Interest	(14,602.62)	(875.96)	(9,516.22)	(4,210.44)
June 2011 Ending Bal.	(5,137,429.51)	(635,098.19) OK	(3,149,380.65) OK	(1,352,950.67) 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: 201106

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

Last Saved by: Ian McLelland
 Submitted by: Ian McLelland
 Approved by:

Last Saved: 07/07/2011 3:41 PM
 Approval Requested: 07/07/2011 3:43 PM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	115,653.14		WA DEFERRAL
20	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL		126,045.31	WA DEFERRAL
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	10,392.17		WA DEFERRAL
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	4,210.44		WA AMORT
50	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		411,767.38	WA AMORT
60	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	407,556.94		WA AMORT
70	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	97,266.02		ID DEFERRAL
80	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL		98,626.73	ID DEFERRAL
90	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	1,360.71		ID DEFERRAL
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	735.46		ID AMORT
110	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		169,068.82	ID AMORT
120	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	168,333.36		ID AMORT
Totals:						805,508.24	805,508.24	

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.

Ian McLelland
 Prepared by Ian McLelland
Jami Gudge
 Reviewed by

7/7/11
 Date
7/7/11
 Date

 Approved for Entry
 Corporate Accounting use Only

 Date

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 Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>21,637,704</u>		\$ 1,436,540.41
	21,637,704		Adj -
	0		\$ 1,436,540.41
		Subtotal	(3,626,339.99)
Interest		3.25%	(\$11,766.65)
Balance		03-01-2011	(3,638,106.64)

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)

WA 191000 Recoverable Gas Costs Amortized			
Apr-11			
	Total	Rates	Amortization
Schedule 101	11,380,608	0.07524	\$ 856,276.95
Schedule 111	4,586,840	0.07543	\$ 345,985.34
Schedule 121	325,816	0.07305	\$ 23,800.86
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.08300	\$ -
Schedule 132W			\$ -
Schedule 146	2,247,479	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>18,540,743</u>		\$ 1,226,063.15
	18,540,743		Adj -
	0		\$ 1,226,063.15
		Subtotal	(2,412,043.49)
Interest		3.25%	(\$8,192.91)
Balance		04-01-2011	(2,420,236.40)

Apr-11		
JOURNAL ENTRY	dr	cr
Total Interest Income	419600 GD WA	
Total Interest Expense	431600 GD WA	8,192.91
Total WA Amortization Expense	805110 GD WA	(1,226,063.15)
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	1,217,870.24

interest check
(\$8,192.91)

WA 191000 Recoverable Gas Costs Amortized			
May-11			
	Total	Rates	Amortization
Schedule 101	6,021,388	0.07524	\$ 453,049.23
Schedule 111	2,617,806	0.07543	\$ 197,461.11
Schedule 121	203,590	0.07305	\$ 14,872.25
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.08300	\$ -
Schedule 132W			\$ -
Schedule 146	1,998,054	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>10,840,838</u>		\$ 665,382.59
	10,840,838		Adj -
			\$ 665,382.59
		Subtotal	(1,754,853.81)
Interest		3.25%	(\$5,653.77)
Balance		05-01-2011	(1,760,507.58)

May-11		
JOURNAL ENTRY	dr	cr
Total Interest Income	419600 GD WA	
Total Interest Expense	431600 GD WA	5,653.77
Total WA Amortization Expense	805110 GD WA	(665,382.59)
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	659,728.82

interest check
\$901.04

WA 191000 Recoverable Gas Costs Amortized			
Jun-11			
	Total	Rates	Amortization
Schedule 101	3,031,593	0.07524	\$ 228,103.83
Schedule 111	2,491,102	0.07543	\$ 165,274.82
Schedule 121	281,728	0.07305	\$ 18,388.73
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.08300	\$ -
Schedule 132W			\$ -
Schedule 146	1,899,857	0.00000	\$ -
Spokane Rock Products			\$ -
Valley Hosp 146			\$ -
Large Customer			\$ 0.00
	<u>7,374,370</u>		\$ 411,767.38
	7,374,370		Adj -
			\$ 411,767.38
		Subtotal	(1,348,740.20)
Interest		3.25%	(\$4,210.44)
Balance		06-01-2011	(1,352,950.64)

Jun-11		
JOURNAL ENTRY	dr	cr
Total Interest Income	419600 GD WA	
Total Interest Expense	431600 GD WA	4,210.44
Total WA Amortization Expense	805110 GD WA	(411,767.38)
Tracker transfer	191010 GD WA	0.00
WA Recoverable Gas Costs	191000 GD WA	407,556.94

interest check
(\$4,210.44)

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)	(144,865.65)	(1,145,264.10)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			0.00
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(1,874.20)			(1,874.20)	
12-10 Ending Balance	(1,284,908.22)	620,568.63	(1,783,738.89)	(1,837.96)	0.00
1-11 Current Mo Deferrals	(834,495.82)	501,048.18	(1,135,544.99)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	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	(1,903,588.77)	1,021,817.81	(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			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	(3,888,392.31)	(12,139.51)	0.00
3-11 Current Mo Deferrals	388,128.87	688,542.44	(280,413.77)	0.00	0.00
Misc Adjustment	(51,353.09)		(51,353.09)		
Adjustments	0.00	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	(2,383,606.26)	1,872,561.77	(4,217,159.17)	(18,908.85)	0.00
4-11 Current Mo Deferrals	(1,418,053.95)	(1,216,446.19)	(201,607.77)	0.00	0.00
Misc Adjustment	0.00		0.00		
Adjustments	0.00	0.00			0.00
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(8,390.98)			(8,390.98)	
4-11 Ending Balance	(3,789,951.19)	656,115.86	(4,418,766.94)	(27,299.83)	0.00
5-11 Current Mo Deferrals	(99,781.22)	(884,917.82)	585,138.41	0.00	0.00
Misc Adjustment	0.00		0.00		
Adjustments	0.00	0.00			0.00
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(10,399.57)			(10,399.57)	
5-11 Ending Balance	(3,800,131.98)	(28,802.04)	(3,833,630.53)	(37,699.40)	0.00
6-11 Current Mo Deferrals	126,045.31	(821,584.74)	747,836.08	0.00	0.00
Misc Adjustment	0.00		0.00		
Adjustments	0.00	0.00			0.00
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(10,392.17)			(10,392.17)	
6-11 Ending Balance	(3,784,478.84)	(850,388.79)	(3,088,000.48)	(48,091.67)	0.00

WA CURR UNRECOV PGA DEFERRED CORRECTION			
2010 Deferral Transfer	191010 GD WA		(8,379,283.47)
WA deferral	191000 GD WA	8,378,283.47	0.00

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		0.00
WA deferral	191010 GD WA	0.00	(1,291,803.84)
Deferral exp	805120 GD WA	1,289,929.74	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	1,874.20	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		0.00
WA deferral	191010 GD WA	0.00	(836,780.59)
Deferral exp	805120 GD WA	834,495.82	0.00
Interest Income	419600 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	(788,925.73)
Deferral exp	805120 GD WA	783,708.91	0.00
Interest Income	419600 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
WA deferral	191010 GD WA	330,006.24	0.00
Deferral exp	805120 GD WA	0.00	(336,775.96)
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	6,769.34	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		0.00
WA deferral	191010 GD WA	0.00	(1,426,444.83)
Deferral exp	805120 GD WA	1,418,053.95	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	8,390.98	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		0.00
WA deferral	191010 GD WA	0.00	(110,180.79)
Deferral exp	805120 GD WA	99,781.22	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	10,399.57	

3.25%

WA CURR UNRECOV PGA DEFERRED			
2010 Deferral Transfer	191000 GD WA		0.00
WA deferral	191010 GD WA	115,853.14	0.00
Deferral exp	805120 GD WA	0.00	(126,045.31)
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	10,392.17	

3.25%

Washington/Idaho Gas Costs		Jun-11
Demand (Transportation) Costs		
NWP Fixed		\$ 1,834,004.19
NWP Variable		\$ 29,822.00
NWP Capacity Release		\$ (756,362.00)
NWP Total (excluding Refund)		\$ 1,107,474.19
GTN Fixed		\$ 199,549.32
GTN Variable		\$ 1,651.73
GTN Capacity Release		\$ (2,580.94)
Current Month Estimate		\$ 198,520.11
Transcanada Foothills (BC System) Fixed		\$ 262,670.23
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 262,670.23
NOVA (AB System) Fixed		\$ 238,909.79
NOVA (AB System) Variable		\$ -
NOVA Total		\$ 238,909.79
Spectra Westcoast Fixed		\$ 119,197.57
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 119,197.57
Questar		\$ 64.52
Questar		\$ 64.52
NOVA Fixed charges		\$ -
Third party capacity release		\$ 8,142.01
ANG Fixed charges		\$ -
ANG capacity release credit		\$ -
Counterparty Invoice Total		\$ 8,142.01
Thermal Transport		\$ -
Intracompany Transportation Optimization		\$ -
Total Demand Costs from Purchase Journals		\$ 1,834,979.42
WAID Buy/Sell Transportation Recovery		\$ (8,365.67)
Total Demand Costs	804001 GD AN	\$ 1,826,622.75
less variable costs charged to Commodity		\$ (31,473.73)
Total Demand Costs to be Allocated		\$ 1,895,149.02
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 13,195,284.51
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (176,862.41)
Broker Fees	804017 GD AN	\$ -
Financial Settlements	804600 GD AN	\$ (255,267.90)
Foreign Exchange Hedge Activity	804010 GD AN	\$ (66,227.89)
Off system Bookout	804700 GD AN	\$ -
Interco Purchase from Thermal	804730 GD AN	\$ 1,539,666.58
Total Commodity Costs from Purchase Journals		\$ 14,237,791.79
Storage (injections)/Withdrawals	808100/808200 GD AN	\$ (2,084,535.81)
FAFB Commodity for Anderson Elementary	804000 GD AN	\$ -
WAID Gas Purchased from Interstate Aspt	804000 GD AN	\$ -
GST	804000 GD AN	\$ (66,362.05)
Broker Fees	804017 GD AN	\$ 15,313.92
Newedge Broker Fees	804017 GD AN	\$ 3,191.86
plus variable costs from Demand		\$ 31,473.73
WAID Off System Revenue		\$ (9,393,924.58)
Total Commodity Costs to be Allocated		\$ 2,743,147.86
WA Imbalance	804000 GD AN	\$ 56,059.80
ID Imbalance	804000 GD AN	\$ 24,727.57
Total Deferred Commodity Costs:		\$ 2,823,935.23
Total Net Gas Costs		\$ 4,719,084.26
From DJ 430		\$ 4,719,084.26
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%	71.43%	28.57%
Total Current Demand Costs (excluding refund)	\$ 1,895,149.02	\$ 1,315,233.42	\$ 579,915.60	\$ 1,959,363.44	\$ 783,784.42
Total Commodity Costs to be Allocated	\$ 2,743,147.86	\$ 56,059.80	\$ 56,059.80	\$ 24,727.57	\$ 24,727.57
Imbalance Cost Washington	\$ 24,727.57	\$ -	\$ -	\$ 2,015,423.24	\$ 808,511.99
Imbalance Cost Idaho	\$ 2,823,935.23	\$ -	\$ -	\$ -	\$ -
Total Commodity Costs before refund	\$ 2,823,935.23	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,719,084.26	\$ 1,315,233.42	\$ 679,915.60	\$ 2,015,423.24	\$ 808,511.99
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	3,031,683	0.10132	\$ 307,170.12	Schedule 101	1,259,089	0.10421	\$ 131,209.66
Schedule 111	2,191,102	0.09840	\$ 215,604.44	Schedule 111	984,691	0.10421	\$ 102,614.65
Schedule 112	63,906	0.09840	\$ 6,288.35	Schedule 112	26,872	0.10421	\$ 2,800.33
Schedule 121	251,728	0.08262	\$ 20,797.77	Schedule 121	0	0.10421	\$ -
Schedule 122	166,300	0.08262	\$ 13,739.71	Schedule 122	0	0.10421	\$ -
Schedule 131	0	0.06363	\$ -	Total Demand	2,270,652		\$ 236,624.64
Schedule 132	46,787	0.06363	\$ 2,977.06		2,270,652	check	\$ 0.10421
Schedule 146	1,899,857	0.00064	\$ 1,025.92				
Total Demand	7,651,363		\$ 667,603.36				
	7,651,363	check	\$ 0.07418				
COMMODITY				COMMODITY			
Schedule 101	3,031,683	0.45849	\$ 1,389,996.34	Schedule 101	1,259,089	0.46776	\$ 576,360.58
Schedule 111	2,191,102	0.45849	\$ 1,004,598.38	Schedule 111	984,691	0.45776	\$ 450,752.15
Schedule 112	63,906	0.45849	\$ 29,300.26	Schedule 112	26,872	0.46776	\$ 12,300.93
Schedule 121	251,728	0.45849	\$ 115,414.77	Schedule 121	0	0.46776	\$ -
Schedule 122	166,300	0.45849	\$ 76,246.89	Schedule 122	0	0.45776	\$ -
Schedule 131	0	0.45849	\$ -	Schedule 131	0	0.45776	\$ -
Schedule 132	46,787	0.45849	\$ 21,451.37	Schedule 132	30,065	0.45776	\$ 13,762.55
Total Commodity	5,751,506		\$ 2,637,007.99	Total Commodity	2,300,717		\$ 1,063,176.21
	5,751,506	check	\$ 0.45849		2,300,717	check	\$0.45776

Deferral Calculation	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expenses from above	\$ 2,015,423.24	\$ 1,315,233.42	\$ 808,511.99	\$ 579,915.60	\$ 4,719,084.26
PGA Deferral Revenue from above	\$ (2,637,007.99)	\$ (667,603.36)	\$ (1,063,176.21)	\$ (236,624.64)	\$ (4,494,412.21)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ 224,672.04
Amount to be Deferred	\$ (621,584.74)	\$ 747,630.00	\$ (247,664.22)	\$ 343,290.93	\$ 224,672.04
WA Total		128,045.31			
ID Total				98,626.73	

JET Entry	
Debits	Credits
805,508.25	(805,508.25)

Washington/Idaho Gas Costs	GL Account	Jun-11 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
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System Gas purchases misc adjustments	804000 GD AN	\$ -	\$ -	\$ -	Nucleus Database
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Nucleus Storage acct. JPRAIRIEAN -100408					
JP Injections	808200 GD AN	\$ (4,262,142.44)	\$ -	\$ (4,262,142.44)	
JP Withdrawals	808100 GD AN	\$ 2,193,104.82	\$ -	\$ 2,193,104.82	
Total JP	164100 GD AN	\$ (2,069,037.62)	\$ -	\$ (2,069,037.62)	

Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -	\$ -	\$ -	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ -	\$ -	\$ -	
Total Clay Basin	164115 GD AA	\$ -	\$ -	\$ -	

Total Net Storage (Injections)/Withdrawals		\$ (2,069,037.62)	\$ -	\$ (2,069,037.62)	
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NUCUT PURCHASES (GL Estimate Report)	804000 GD AN			\$ 13,048,841.09	
	804001 GD AN			\$ 1,903,504.69	
	804002 GD AN			\$ 31,473.73	
	804010 GD AN			\$ 146,443.42	
	804600 GD AN			\$ (255,267.90)	
	804730 GD AN			\$ 1,539,665.58	
	811000 GD AN			\$ (175,662.41)	

Information from other journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN			\$ 56,059.80	DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN			\$ 24,727.57	DJ436 & DJ431
Financial Commodity (Cost/Benefit) ICE	804600 GD AN			\$ (10,714.34)	did not pick up deferral calc in Feb 11
Clay Basin (QUESTAA) Injections	808200 GD AN			\$ (4,584.85)	did not pick up in deferral calc in May 11
Broker Fees DJ 471	804017 GD AN			\$ (184.38)	adj did not pick up correct amt in deferral calc in May 11
Broker Fees DJ 471	804017 GD AN			\$ 15,478.30	current month
Newedge Journal DJ 473	804017 GD AN			\$ 3,191.86	Newedge Trding Fees
WA/ID Sales for Resale Physical and Bookout -Fro	483000/483600/483730/495028 GD AN			\$ (9,393,924.58)	REVGSALLES & DJ431
WA/ID Buy/Sell Transportation Recovery- pass thro	804001 GD AN			\$ (8,355.67)	Pull credit from GL (DJ 451)
GST/HST Recon (Quarterly) DJ 437	804000 GD AN			\$ (66,362.05)	DJ 437
FAFB Commodity for Anderson Elementary/Lignetic	804000 GD AN			\$ -	
WA/ID Gas Purchased from Interstate Asphalt (Ann	804000 GD AN			\$ -	
Clear Prior Month FX Hedge AN	804010 GD AN			\$ (66,227.99)	
Total Costs for Deferral including net gas costs				\$ 2,479,084.25	Tie to Deferral Entry

483600 GD AN	\$ -	Input fr GLE Sales
483000 GD AN	\$ (6,587,611.40)	Input fr GLE Sales
483730 GD AN	\$ (2,306,313.18)	Input fr GLE Sales
495028 GD AN	\$ (500,000.00)	Input fr GLE Sales

Washington Sales Volumes

June-11 Description	Schedule	June-11 Billed	May-11 Unbilled	June-11 Unbilled	June-11 Net Unbilled	Total	Notes
Schedule SumApry for Commodity Deferral :							
Firm	101	5,262,768	4,956,495	2,725,410	(2,231,085)	3,031,683	
Firm	111	2,750,581	1,945,978	1,386,499	(559,479)	2,191,102	
Firm	112	63,906	0	0	0	63,906	
Firm	121	270,835	194,456	175,349	(19,107)	251,728	
Firm	122	166,300	0	0	0	166,300	
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	46,787	0	0	0	46,787	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GT		8,561,177	7,098,929	4,287,258	(2,809,671)	5,761,508	Total retail sales for PGA commodity deferral, includes interruptible rate schedules
Total 146 Transportation Sales							
	146	1,969,299	1,961,398	1,891,956	(69,442)	1,899,857	
Total 146 Transportation Sales		1,969,299	1,961,398	1,891,956	(69,442)	1,899,857	
Total 147 & 148 Transportation Sales							
	147	141,021	0	0	0	141,021	
	148	3,532,766	3,532,766	3,379,976	(152,790)	3,379,976	
Total 147 & 148 Transportation Sales		3,673,787	3,532,766	3,379,976	(152,790)	3,520,997	
Total Sales		14,204,263	12,691,093	9,559,190	(3,031,903)	11,172,360	
Schedule SumJury for Demand Deferral:							
Firm	101	5,262,768	4,956,495	2,725,410	(2,231,085)	3,031,683	
Firm	111	2,750,581	1,945,978	1,386,499	(559,479)	2,191,102	
Firm	112	63,906	0	0	0	63,906	
Firm	121	270,835	194,456	175,349	(19,107)	251,728	
Firm	122	166,300	0	0	0	166,300	
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	46,787	0	0	0	46,787	
Transportation	146	1,969,299	1,961,398	1,891,956	(69,442)	1,899,857	
Total Sales for Demand Deferral		10,530,476	9,058,327	6,179,214	(2,879,113)	7,561,383	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule SumJury for Commodity and Demand Amortization:							
Firm	101	5,262,768	4,956,495	2,725,410	(2,231,085)	3,031,683	Sales for Decoupling amortization
Firm	111	2,750,581	1,945,978	1,386,499	(559,479)	2,191,102	
Firm	121	270,835	194,456	175,349	(19,107)	251,728	
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
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	1,969,299	1,961,398	1,891,956	(69,442)	1,899,857	
Total Sales for Commodity and Demand Amortization		10,253,483	9,058,327	6,179,214	(2,879,113)	7,374,370	Volumes for PGA Commodity & Demand Amortization
Firm	112	63,906	0	0	0	63,906	Annual lump sum amortization
Firm	122	166,300	0	0	0	166,300	Annual lump sum amortization
Interruptible	132	46,787	0	0	0	46,787	Annual lump sum amortization
Total Firm Sales		8,514,390	7,098,929	4,287,258	(2,809,671)	5,704,719	
Total Interruptible Sales		46,787	0	0	0	46,787	
Total Transportation Sales (Schedule 146)		1,969,299	1,961,398	1,891,956	(69,442)	1,899,857	
Total Transportation Sales (Schedule 147 & 148)		3,673,787	3,532,766	3,379,976	(152,790)	3,520,997	
Check Total Sales		14,204,263	12,691,093	9,559,190	(3,031,903)	11,172,360	
Check Total Sales		14,204,263	12,691,093	9,559,190	(3,031,903)	11,172,360	

Washington/Idaho Gas Costs	GL Account	Feb-11 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
Transportation Costs					
NWP Fixed		\$ 1,718,296.00	\$ -	\$ 1,718,296.00	
NWP Variable		\$ 75,882.00	\$ (6,776.00)	\$ 69,106.00	
NWP Capacity Release		\$ (705,928.00)	\$ -	\$ (705,828.00)	
NWP Total	804001 GD AN	\$ 1,088,049.00	\$ (6,776.00)	\$ 1,081,273.00	Invoice
GTN Fixed		\$ 243,358.22	\$ -	\$ 243,358.22	
GTN Variable		\$ 7,506.83	\$ -	\$ 7,506.83	
GTN Capacity Release		\$ (2,878.79)	\$ -	\$ (2,878.79)	
GTN Total	804001 GD AN	\$ 247,986.26	\$ -	\$ 247,986.26	Invoice
Transcanada Foothills (BC System) Fixed		\$ 298,791.31	\$ 6,404.86	\$ 305,196.17	
Transcanada Foothills (BC System) Variable		\$ -	\$ -	\$ -	
ANG Total	804001 GD AN	\$ 298,791.31	\$ 6,404.86	\$ 305,196.17	Invoice
NOVA (AB System) Fixed		\$ 843,485.30	\$ 7,985.15	\$ 851,470.45	
NOVA (AB System) Variable		\$ -	\$ -	\$ -	
NOVA Total	804001 GD AN	\$ 843,485.30	\$ 7,985.15	\$ 851,470.45	Invoice
Spectra Westcoast Fixed		\$ 114,918.00	\$ 10,372.08	\$ 125,290.08	
Spectra Westcoast Variable		\$ -	\$ -	\$ -	
WEI (Duke) Total	804001 GD AN	\$ 114,918.00	\$ 10,372.08	\$ 125,290.08	
Questar		\$ -	\$ 478.12	\$ 478.12	
Questar Total	804001	\$ -	\$ 478.12	\$ 478.12	
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	\$ -	\$ -	\$ -	
Total Demand Costs	804001 GD AN	\$ 2,394,229.87	\$ 18,464.01	\$ 2,412,693.88	
	Check Figure	\$ 2,394,229.87	\$ 18,464.01	\$ 2,412,693.88	

Commodity Purchases (Natural Gas)	GL Account	Feb-11 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
NGX Broker Fees	184055 ZZ ZZ	\$ -	\$ -	\$ -	
Misc	804000 GD AN	\$ -	\$ -	\$ -	
Broker Fees	804017 GD AN	\$ -	\$ -	\$ -	
Cochrane Credit (Cash Rec'd)	811000 GD AN	\$ (142,203.18)	\$ -	\$ (142,203.18)	Actual Cash Rec'd
FX Hedge (Gain)/Loss	804010 GD AN	\$ (40,692.43)	\$ -	\$ (40,692.43)	Nucleus Database
System Gas purchases		\$ 20,404,596.89	\$ 12,582.39	\$ 20,417,179.28	Nucleus Database
Gas Costs Commodity	804000 GD AN	\$ 20,404,596.89	\$ 12,582.39	\$ 20,417,179.28	
Financial Commodity Cost	804600 GD AN	\$ 84,980.00	\$ -	\$ 84,980.00	Nucleus Database
Financial Commodity (Benefit)	804600 GD AN	\$ -	\$ -	\$ -	Nucleus Database
Financial Commodity (Cost/Benefit) ICE	804600 GD AN	\$ (10,714.34)	\$ -	\$ (10,714.34)	Nucleus Database
WAID Interco Purchases (from Thermal)	804730 GD AN	\$ 1,263,388.61	\$ -	\$ 1,263,388.61	
Total Commodity Costs		\$ 21,701,558.73	\$ 12,582.39	\$ 21,714,141.12	
	Check Figure	\$ 21,701,558.73	\$ 12,582.39	\$ 21,714,141.12	

232130 Prior Period Adjustments	GL Account	Feb-11 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
Nucleus Storage acct. JPRAIRIEAN -100408					
JP Injections	808200 GD AN	\$ (57,249.36)	\$ -	\$ (57,249.36)	
JP Withdrawals	808100 GD AN	\$ 6,796,132.42	\$ -	\$ 6,796,132.42	
Total JP	164100 GD AN	\$ 6,738,883.06	\$ -	\$ 6,738,883.06	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (44,019.08)	\$ -	\$ (44,019.08)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 293.66	\$ -	\$ 293.66	
Total Clay Basin	164115 GD AA	\$ (43,725.42)	\$ -	\$ (43,725.42)	
Total Net Storage (Injections)/Withdrawals		\$ 6,695,157.64	\$ -	\$ 6,695,157.64	
		\$ 30,790,946.44	\$ 31,046.40	\$ 30,821,992.84	

Information from other journals -Deferred Costs:	GL Account	Feb-11 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
WA Imbalance from DJ 436	804000 GD AN	\$ -	\$ (20,883.31)	\$ (20,883.31)	DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN	\$ -	\$ (9,488.00)	\$ (9,488.00)	DJ436 & DJ431
Broker Fees	804017 GD AN	\$ -	\$ 26,828.34	\$ 26,828.34	Broker Fees Journal
WAID Sales for Resale Physical and Bookout -Frc 483000&483700 GD AN	804017 GD AN	\$ -	\$ 1,454.79	\$ 1,454.79	Newedge Trading Fees
WAID Buy/Sell Transportation Recovery- pass thro 804001 GD AN	804000 GD AN	\$ -	\$ (11,312,195.08)	\$ (11,312,195.08)	REVSALSALES & DJ431
GST/HST Recon (Quarterly)	804000 GD AN	\$ -	\$ (8,070.16)	\$ (8,070.16)	Pull credit from GL (DJ 451)
FAB Commodity for Anderson Elementary/Lignite 804000 GD AN	804000 GD AN	\$ -	\$ -	\$ -	
WAID Gas Purchased from Interstate Asphalt (Ann 804000 GD AN	804000 GD AN	\$ -	\$ -	\$ -	Pull debit from GL (DJ 451) - CR to A/R, DR to expense (increase 804)
Total Costs for Deferral including net gas costs		\$ -	\$ (18,370,160.83)	\$ (18,370,160.83)	

not picked up in Feb deferral calculation - capture in June

Journal # 430 Entry	Dr.	Cr.	
804001 GD AN	\$ 2,412,693.88		Transportation/Demand Costs
804000 GD AN	\$ 20,417,179.28		Commodity Physical
804010 GD AN	\$ -	\$ (40,692.43)	Foreign Exchange Hedge Effect
804017 GD AN	\$ -	\$ -	Broker Fees ICE, Amerex & NGX
804600 GD AN	\$ 74,265.66	\$ -	Financial Settlements - Cost/(Benefit)
804700 GD AN	\$ -	\$ -	Off System Bookout
804730 GD AN	\$ 1,263,388.61	\$ -	Intercompany Thermal
232130 ZZ ZZ	\$ -	\$ (24,036,038.59)	A/P Gas Supply Transactions
142600 ZZ ZZ	\$ -	\$ -	Financial Settlements - A/P (Benefit)
134120 ZZ ZZ	\$ 10,714.34	\$ -	Financial Settlements - ICE A/P (Benefit)
184055 ZZ ZZ	\$ -	\$ -	AP - Clearing
811000 GD AN	\$ -	\$ (142,203.18)	Cochrane Extraction Credit
808200 GD AN	\$ -	\$ (101,268.44)	Storage Injections
808100 GD AN	\$ 6,796,426.28	\$ -	Storage Withdrawals
176745 ZZ ZZ	\$ 40,692.43	\$ -	Foreign Exchange Asset WAID
246745 ZZ ZZ	\$ -	\$ -	Foreign Exchange Liability WAID
164115 GD AA	\$ 43,725.22	\$ -	Inventory - Clay Basin
164100 GD AN	\$ -	\$ (6,738,883.06)	Inventory - JP
Total Gas Costs	\$ 31,059,086.70	\$ (31,059,086.70)	

Misc. DJ 430 Entry:	Dr.	Cr.	
232130 ZZ ZZ	\$ 1,318,824.42	\$ -	Intra-Co Transfer Thermal
142150 ZZ ZZ	\$ -	\$ (1,318,824.42)	Intra-Co Transfer Thermal
142800 ZZ ZZ	\$ -	\$ (3,870,301.01)	Intra-Co Transfer Thermal
232620 ZZ ZZ	\$ 3,870,301.01	\$ -	Intra-Co Transfer Thermal
142800 ZZ ZZ	\$ -	\$ -	Reclass Terases to Def Rev
253028 GD AN	\$ -	\$ -	Reclass Terases to Def Rev
232620 ZZ ZZ	\$ -	\$ (20,897.47)	FX Hedge Thermal Portion
176745 ZZ ZZ	\$ 20,897.47	\$ -	FX Thermal Portion - Asset
246745 ZZ ZZ	\$ -	\$ -	FX Thermal Portion - Liability
232130 ZZ ZZ	\$ -	\$ (20,932.56)	Clear Prior Month FX Hedge - AN
176745 ZZ ZZ	\$ -	\$ -	Clear Prior Month FX Hedge - Asset
246745 ZZ ZZ	\$ 20,932.56	\$ -	Clear Prior Month FX Hedge - Liability
246745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
264740 GD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
804700 GD AA	\$ 2,776,980.60	\$ -	Provide Bookout dollars for BEC reporting
804711 GD AA	\$ -	\$ (2,776,980.60)	Provide Bookout dollars offset
Total Other Adj	\$ 8,008,735.66	\$ (8,008,735.95)	

Total DJ 430	\$ 39,067,821.65	\$ (39,067,821.65)	
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Avista Corporation Journal Entry

Effective Date: 201105

Journal: 471- BROKER FEES

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Carolyn Groome

Submitted by: Carolyn Groome

Approved by:

Last Saved: 06/06/2011 9:15 AM

Approval Requested: 06/06/2011 9:15 AM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	232135 - ACCTS PAY-LDC GAS BROKER FEES	ZZ	ZZ	DL		21,585.65	Broker Fees
20	001	804017 - GAS COSTS-TRANSACTION FEE	GD	AN	DL	21,585.65		Broker Fees
30	001	232135 - ACCTS PAY-LDC GAS BROKER FEES	ZZ	ZZ	DL		8,064.11	Broker Fees
40	001	804017 - GAS COSTS-TRANSACTION FEE	GD	OR	DL	8,064.11		Broker Fees
50	001	232135 - ACCTS PAY-LDC GAS BROKER FEES	ZZ	ZZ	DL		14,854.55	Broker Fees
60	001	557170 - BROKER FEES - POWER	ED	AN	DL	14,854.55		Broker Fees
Totals:						44,504.31	44,504.31	

S/B

In
Deferral
Calculation

ADJ
S/S

21,750.03

<164.38>

Explanation:

Letter of Credit Fees supporting NGX trading

<u>Carolyn Groome</u> Prepared by Carolyn Groome	<u>6/6/11</u> Date
<u>Jami Gudge</u> Reviewed by	<u>6/6/11</u> Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

Journal # 430 Entry			
	Dr.	Cr.	
804000 GD AN	\$ -	\$ -	Commodity Physical
232130 ZZ ZZ	\$ -	\$ -	A/P Gas Supply Transactions
808200 GD AN	\$ -	\$ (4,262,142.44)	Storage Injections
808100 GD AN	\$ 2,193,104.82	\$ -	Storage Withdrawals
164115 GD AA	\$ -	\$ -	Inventory - Clay Basin
164100 GD AN	\$ 2,069,037.62	\$ -	Inventory - JP
Total Gas Costs	\$ 4,262,142.44	\$ (4,262,142.44)	

Misc. DJ 430 Entry:			
232130 ZZ ZZ	\$ 5,099,372.79	\$ -	Intra-Co Transfer Thermal AN (Purchase)
142150 ZZ ZZ	\$ -	\$ (5,099,372.79)	Intra-Co Transfer Thermal AN (Purchase)
142600 ZZ ZZ	\$ -	\$ (2,245,697.51)	Intra-Co Transfer Thermal AN (Sale)
232620 ZZ ZZ	\$ 2,245,697.51	\$ -	Intra-Co Transfer Thermal AN (Sale)
804010 GD AN	\$ 167,084.59	\$ -	April hedge effect was not cleared in May
232130 ZZ ZZ	\$ -	\$ (167,084.59)	April hedge effect was not cleared in May
804010 GD AN	\$ -	\$ (66,227.99)	Clear Prior Month FX Hedge AN
176745 ZZ ZZ	\$ -	\$ -	Clear Prior Month FX Hedge - Asset
245745 ZZ ZZ	\$ 66,227.99	\$ -	Clear Prior Month FX Hedge - Liability
232620 ZZ ZZ	\$ -	\$ (42,588.87)	FX Hedge Thermal Portion
176745 ZZ ZZ	\$ 42,588.87	\$ -	FX Thermal Portion - Asset
176745 ZZ ZZ	\$ -	\$ -	Clear MTM on FX for 2 months out
254740 CD AA	\$ -	\$ -	Clear MTM on FX for 2 months out
804730 GD AN	\$ 1,539,665.58	\$ -	Intercompany Elimination
804711 GD AN	\$ -	\$ (1,539,665.58)	Intercompany Elimination
804700 GD AN	\$ 671,639.50	\$ -	Provide Bookout dollars for SEC reporting
804711 GD AN	\$ -	\$ (671,639.50)	Provide Bookout dollars offset
903000 CD AN	\$ 40.00	\$ -	Clear Terasen bank fees fr prior months
253028 GD AN	\$ -	\$ (40.00)	Clear Terasen bank fees fr prior months
Total Other Adj	\$ 9,832,313.83	\$ (9,832,313.83)	

Entered in NUCUT
Entered in NUCUT

Total DJ 430 \$ 14,094,456.27 \$ (14,094,456.27) \$

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	http://www.ferc.gov/legal/acct-matts/interest-rates.asp				12-31-2010	03-31-2011	3.25%
<u>WA Deferral Rates</u>							
<u>Commodity Rate</u>							
	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	\$0.00064	11-01-2010	Next PGA filing	
<u>WA Commodity & 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>							
<u>Commodity Rate (Without GTI)</u>							
	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 & Demand Amortization Rates</u>							
	191000 GD ID	101	Debit	\$0.07536	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	

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