

Avista Corporation Journal Entry

Effective Date: 200907

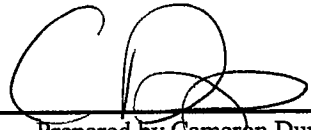
Journal: 431-D&A WA/ID
Team: Resource Accounting
Type: C
Category: DJ

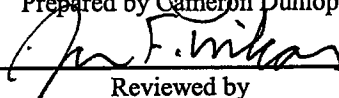
Last Saved by: Cameron Dunlop
Submitted by: Cameron Dunlop

Last Saved: 08/07/2009 9:42 AM

Explanation:

To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.



Prepared by Cameron Dunlop


Reviewed by

Approved for Entry
Corporate Accounting use Only

8/7/09
Date
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<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>
11	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		838,809.06	WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	826,153.88		WA DEFERRAL
45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	12,655.18		WA DEFERRAL
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		592,026.70	ID DEFERRAL
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL	588,087.27		ID DEFERRAL
70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,939.42		ID DEFERRAL
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	258,685.13		WA AMORT
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		265,438.51	WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	6,753.39		WA AMORT
110	001	191001 - RECOVERABLE GAS COST AMORT JUN 2009	GD	WA	DL	247,145.45		WA AMORT JUNE 2009 ON
120	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		294,170.24	WA AMORT JUNE 2009 ON
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	47,024.79		WA AMORT JUNE 2009 ON
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	97,411.87		ID AMORT
170	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		100,823.27	ID AMORT
180	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,411.40		ID AMORT
190	001	191001 - RECOVERABLE GAS COST AMORT JUN 2009	GD	ID	DL	138,319.12		ID AMORT JUNE 2009 ON
200	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		148,599.69	ID AMORT JUNE 2009 ON
210	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10,280.57		ID AMORT JUNE 2009 ON
TOTALS:						2,239,867.47	2,239,867.47	

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

	Total	Commodity	Demand		
4/09 Ending Balance	(18,617,106.35)	(13,550,993.84)	(4,976,630.99)	(89,481.52)	0.00
	(18,617,106.35)				

Change in Commodity Allocation Method	721,584.88	720,700.21	0.00	864.47	0.00
	(17,895,541.67)	(12,830,293.83)	(4,976,630.99)	(88,617.05)	0.00

Large Customer Refund	419,938.02	0.00	0.00	0.00	0.00
	(17,475,603.65)	(12,830,293.83)	(4,976,630.99)	(88,617.05)	0.00

5/09 Current Mo Deferrals	(2,959,243.35)	(3,515,326.46)	556,083.11	0.00	0.00
Misc Adjustment	0.00				
Adjustments -Nov -Dec Jurisd. Chg.	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(53,822.25)			(53,822.25)	
5/09 Ending Balance	(20,488,669.26)	(16,345,620.09)	(4,420,547.89)	(142,439.30)	0.00
	(20,908,607.28)				

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(3,013,065.61)
Deferral exp	805120 GD WA	2,959,243.35	0.00
Interest Income	419600 GD WA	0.00	0.00
Interest Expense	431600 GD WA	53,822.25	0.00
			0.00

3.37%

Transfer to 191001	17,896,406.21	12,830,293.70	4,976,630.99	89,481.52	
	(2,592,263.05)	(3,515,326.39)	556,083.10	(52,957.78)	419,938.02

6/09 Current Mo Deferrals	(1,657,735.88)	(2,480,939.13)	823,203.25	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(9,607.68)			(9,607.68)	
6/09 Ending Balance	(4,259,606.60)	(5,996,265.52)	1,379,286.35	(62,565.46)	419,938.02
	(4,259,606.60)				

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(1,667,343.55)
Deferral exp	805120 GD WA	1,657,735.88	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	9,607.68	
			0.00

3.37%

7/09 Current Mo Deferrals	(826,153.88)	(1,900,971.56)	1,074,817.68	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(12,655.18)			(12,655.18)	
7/09 Ending Balance	(5,098,415.67)	(7,897,237.08)	2,454,104.03	(75,220.64)	419,938.02

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(638,809.06)
Deferral exp	805120 GD WA	826,153.88	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	12,655.18	
			0.00

3.25%

Washington/Idaho Gas Costs		Jul/09
Demand (Transportation) Costs		
NWP Fixed		\$ 1,934,224.97
NWP Variable		\$ 31,916.00
NWP Capacity Release		\$ (861,264.00)
NWP Total (excluding Refund)		\$ 1,104,876.97
GTN Fixed		\$ 203,336.62
GTN Variable		\$ 1,109.01
GTN Capacity Release		\$ (2,810.63)
Current Month Estimate		\$ 201,635.00
GTN Refund Fixed plus interest		\$ -
GTN Refund Variable plus interest		\$ -
GTN Total		\$ 201,635.00
ANG Fixed		\$ 141,051.66
ANG Variable		\$ -
ANG Total		\$ 141,051.66
NOVA Fixed		\$ 457,497.00
NOVA Variable		\$ -
NOVA Total		\$ 457,497.00
WEI (Duke) Fixed		\$ 93,831.64
WEI (Duke) Variable		\$ -
WEI (Duke) Total		\$ 93,831.64
Questar		\$ 9.13
Questar		\$ 9.13
Thermal Transport		\$ -
Counterparty Invoice Total		\$ -
Reallocation Intraco transport & Nova/ANG demand costs		\$ -
Intercompany Transportation Optimization		\$ 9,523.24
Total Demand Costs from Purchase Journals		\$ (8,615.10)
WA/ID Buy/Sell Transportation Recovery		\$ (8,615.10)
Total Demand Costs	804001 GD AN	\$ (8,615.10)
less variable costs charged to Commodity		\$ (33,025.01)
Total Demand Costs to be Allocated		\$ 1,966,784.45
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 16,359,567.27
Misc	804000 GD AN	\$ 4,025.43
Cochrane Credit	811000 GD AN	\$ (36,243.99)
Broker Fees	804017 GD AN	\$ 270.76
Financial Settlements	804600 GD AN	\$ 241,710.88
Foreign Exchange Hedge Activity	804010 GD AN	\$ (392,180.17)
Off system Bookout	804700 GD AN	\$ 901,875.88
Misc Adjustment	804000 GD AN	\$ 65.95
Total Commodity Costs from Purchase Journals		\$ 17,297,714.92
Storage Injections/Withdrawals	808100/808200 GD AN	\$ 1,729,714.92
FCAB	804000 GD AN	\$ -
Lignetics	804000 GD AN	\$ -
GST	804000 GD AN	\$ -
Broker Fees	804017 GD AN	\$ 6,282.56
plus variable costs from Demand		\$ 33,025.01
WA/ID Off System Revenue		\$ (17,341,315.83)
Total Commodity Costs to be Allocated		\$ 1,504,798.67
WA Imbalance	804000 GD AN	\$ (33,183.18)
ID Imbalance	804000 GD AN	\$ (13,596.09)
Total Deferred Commodity Costs:		\$ 1,458,019.40
Total Net Gas Costs		\$ 1,966,784.45

Jul-09
Expense Calculation

Total Current Demand Costs (excluding refund) \$ 1,966,784.45
Total Commodity Costs to be Allocated \$ 1,504,798.67
Imbalance Cost Washington \$ (33,183.18)
Imbalance Cost Idaho \$ (13,596.09)
Total Commodity Costs before refund \$ 1,458,019.40

Total

Balance Sheet
Deferred Revenue Calculation

DEMAND
Schedule 101 2,032,697
Schedule 111 1,156,113
Schedule 112 11,082
Schedule 121 198,652
Schedule 122 127,571
Schedule 131 0
Schedule 132 25,739
Schedule 146 1,341,908
Total Demand 4,893,762

COMMODITY
Schedule 101 2,032,697
Schedule 111 1,156,113
Schedule 112 11,082
Schedule 121 198,652
Schedule 122 127,571
Schedule 131 0
Schedule 132 25,739
Total Commodity 3,551,854

Deferral Calculation

Total Deferral Expenses from above \$ 946,727.39
PGA Deferral Revenue from above \$ (2,847,698.94)
Adjustments \$ -
Amount to be Deferred \$ (1,900,971.56)

Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
	70.93%	29.07%	65.12%	34.88%
Total Current Demand Costs (excluding refund)	\$ 1,966,784.45	\$ 1,395,040.21	\$ 571,744.24	
Total Commodity Costs to be Allocated	\$ 1,504,798.67		\$ 979,910.57	\$ 524,888.10
Imbalance Cost Washington	\$ (33,183.18)		\$ (33,183.18)	
Imbalance Cost Idaho	\$ (13,596.09)			\$ (13,596.09)
Total Commodity Costs before refund	\$ 1,458,019.40		\$ 946,727.39	\$ 511,292.01
Total	\$ 3,424,803.85	\$ 1,395,040.21	\$ 571,744.24	\$ 946,727.39
check	\$ -	\$ -	\$ -	\$ -

WASHINGTON			IDAHO		
PGA Volumes	PGA Rate	PGA Revenue	PGA Volumes	PGA Rate	PGA revenue

		Idaho			
Schedule 101	2,032,697	0.09274	\$ 188,512	Schedule 101	1,109,088
Schedule 111	1,156,113	0.09007	\$ 104,131	Schedule 111	761,904
Schedule 112	11,082	0.09007	\$ 998	Schedule 112	0
Schedule 121	198,652	0.07476	\$ 14,851	Schedule 121	3,957
Schedule 122	127,571	0.07476	\$ 9,537	Schedule 122	0
Schedule 131	0	0.05703	\$ -	Total Demand	1,874,949
Schedule 132	25,739	0.05703	\$ 1,468		
Schedule 146	1,341,908	0.00054	\$ 725		1,874,949 check
Total Demand	4,893,762		\$ 320,223		

		Idaho			
Schedule 101	2,032,697	0.80175	\$ 1,629,715	Schedule 101	1,109,088
Schedule 111	1,156,113	0.80175	\$ 926,914	Schedule 111	761,904
Schedule 112	11,082	0.80175	\$ 8,885	Schedule 112	0
Schedule 121	198,652	0.80175	\$ 159,269	Schedule 121	3,957
Schedule 122	127,571	0.80175	\$ 102,280	Schedule 122	0
Schedule 131	0	0.80175	\$ -	Schedule 132	27,598
Schedule 132	25,739	0.80175	\$ 20,636	Total Commodity	1,902,547
Total Commodity	3,551,854		\$ 2,847,699		1,902,547 check

Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 946,727.39	\$ 1,395,040.21	\$ 511,292.01	\$ 571,744.24	\$ 3,424,803.85
\$ (2,847,698.94)	\$ (320,222.53)	\$ (1,495,497.07)	\$ (175,626.47)	\$ (4,839,045.02)
\$ -	\$ -	\$ -	\$ -	
\$ (1,900,971.56)	\$ 1,074,817.68	\$ (984,205.06)	\$ 396,117.77	
Wa Total	(826,153.88)	Id Total	(588,087.29)	

Washington/Idaho Gas Costs	GL Account	Jul-09 Costs	Previous Month True-up	Journal Entry	Costs Source & Destination
Transportation Costs					
NWP Fixed		\$ 1,902,076.00	\$ 32,148.97	\$ 1,934,224.97	
NWP Variable		\$ 31,916.00	\$ -	\$ 31,916.00	
NWP Capacity Release		\$ (861,284.00)	\$ -	\$ (861,284.00)	
	NWP Total 804001 GD AN	\$ 1,072,728.00	\$ 32,148.97	\$ 1,104,876.97	Invoice
GTN Fixed		\$ 203,336.62	\$ -	\$ 203,336.62	
GTN Variable		\$ 1,109.01	\$ -	\$ 1,109.01	
GTN Capacity Release		\$ (2,810.63)	\$ -	\$ (2,810.63)	
Current Month Estimate		\$ 201,635.00	\$ -	\$ 201,635.00	
	GTN Total 804001 GD AN	\$ 201,635.00	\$ -	\$ 201,635.00	Invoice
Transcanada Foothills (BC System) Fixed		\$ 137,812.00	\$ 3,239.66	\$ 141,051.66	
Transcanada Foothills (BC System) Variable		\$ -	\$ -	\$ -	
	ANG Total 804001 GD AN	\$ 137,812.00	\$ 3,239.66	\$ 141,051.66	Invoice
NOVA (AB System) Fixed		\$ 432,298.00	\$ 25,169.00	\$ 457,467.00	
NOVA (AB System) Variable		\$ -	\$ -	\$ -	
	NOVA Total 804001 GD AN	\$ 432,298.00	\$ 25,169.00	\$ 457,467.00	Invoice
Spectra Westcoast Fixed		\$ 85,561.00	\$ 8,270.84	\$ 93,831.84	
Spectra Westcoast Variable		\$ -	\$ -	\$ -	
	WEI (Duke) Total 804001 GD AN	\$ 85,561.00	\$ 8,270.84	\$ 93,831.84	
Quarter		\$ -	\$ 9.13	\$ 9.13	
	Quarter Total 804001	\$ -	\$ 9.13	\$ 9.13	
NOVA/ANG Capacity Release: Third party capacity release credit		\$ -	\$ -	\$ -	
Thermal Transport Intracompany Transportation Optimization	Counterparty Invoice Total 804001 GD AN	\$ -	\$ -	\$ -	
	804001 GD AN	\$ -	\$ -	\$ -	
	804001 GD AN	\$ 9,523.24	\$ -	\$ 9,523.24	Inde
Total Demand Costs	804001 GD AN	\$ 1,939,557.24	\$ 66,867.40	\$ 2,006,424.64	

Commodity Purchases (Natural Gas)

Broker Fees NGX	184055 ZZ ZZ	\$ -	\$ -	\$ -	
Misc	804000 GD AN	\$ -	\$ 4,025.43	\$ 4,025.43	
Broker Fees Amerax	804017 GD AN	\$ -	\$ 270.76	\$ 270.76	
Total Broker Fees		\$ -	\$ 4,296.19	\$ 4,296.19	
Cochrane Credit Sept (Cash Rec'd)	811000 GD AN	\$ -	\$ (38,243.89)	\$ (38,243.89)	Actual Cash Rec'd
FX Hedge (Gain)/Loss	804010 GD AN	\$ (392,180.17)	\$ -	\$ (392,180.17)	Bank/Nucleus Database
System Gas purchases		\$ 16,354,641.70	\$ 4,925.57	\$ 16,359,567.27	Nucleus
Gas Costs Commodity	804000 GD AN	\$ 16,354,641.70	\$ 4,925.57	\$ 16,359,567.27	
Financial Commodity Cost/(Benefit)	804800 GD AN	\$ 241,710.88	\$ -	\$ 241,710.88	Nucleus
Off System Cost Bookout	804700 GD AN	\$ 901,875.88	\$ -	\$ 901,875.88	Nucleus
Misc Adjustment	804000 GD AN	\$ -	\$ 65.95	\$ 65.95	
Total Commodity Costs		\$ 17,106,048.29	\$ 9,287.71	\$ 17,115,336.00	
232130 Prior Period Adjustments		\$ -	\$ 39,911.12	\$ 39,911.12	

Nucleus Storage acct. JPRAIRIEAN -100408

JP Injections	808200 GD AN	\$ (824,954.37)	\$ (7,016.00)	\$ (831,970.37)	
JP Withdrawals	808100 GD AN	\$ 2,581,495.73	\$ -	\$ 2,581,495.73	
Total JP	164100 GD AN	\$ 1,756,541.36	\$ (7,016.00)	\$ 1,729,525.36	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ -	\$ -	\$ -	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 189.56	\$ -	\$ 189.56	
Total Clay Basin	164116 GD AN	\$ 189.56	\$ -	\$ 189.56	
Total Storage Injections/Withdrawals		\$ 1,736,730.92	\$ (7,016.00)	\$ 1,729,714.92	

Net Gas Costs after Injections/Withdrawals		\$ 20,782,336.45	\$ 71,139.11	\$ 20,853,475.56	
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Information from other Journals -Deferred Costs:

WA Imbalance from DJ 436	804000 GD AN	\$ -	\$ (33,143.18)	\$ (33,143.18)	DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN	\$ -	\$ (13,696.09)	\$ (13,696.09)	DJ436 & DJ431
Broker Fees	804017 GD AN	\$ -	\$ 6,282.56	\$ 6,282.56	Broker Fees Journal
W/ID Sales for Resale Physical and Bookout -From GSALES	483000&483700 GD AN	\$ -	\$ (17,241,315.83)	\$ (17,241,315.83)	REV/GSALES & DJ431
W/ID Buy/Sel Transportation Recovery- pass through DJ 451	804001 GD AN	\$ -	\$ (8,615.18)	\$ (8,615.18)	Pull credit from GL (DJ 451
GBT Recon (Quarterly)	804000 GD AN	\$ -	\$ -	\$ -	gl/Error (Logon)
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -	\$ -	\$ -	
W/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -	\$ -	\$ -	
Total Costs for Deferral including net gas costs		\$ -	\$ (59,276.80)	\$ (59,276.80)	

Journal # 430 Entry	Dr.	Cr.	
804001 GD AN	\$ 2,006,424.64		Transportation/Demand Costs
804000 GD AN	\$ 16,353,658.65		Commodity Physical
804010 GD AN	\$ (392,180.17)		Foreign Exchange Hedge Effect
804017 GD AN	\$ 270.76		Broker Fees ICE, Amerax & NGX
804600 GD AN	\$ 241,710.88		Financial Settlements
232620 ZZ ZZ	\$ -	\$ (9,523.24)	Turbine Payable
804700 GD AN	\$ 901,875.88		Off System Bookout
232130 ZZ ZZ	\$ -	\$ (19,466,173.88)	A/P Gas Supply Transactions
232130 ZZ ZZ	\$ -	\$ -	Cochrane Adjustm - LDC
142180 ZZ ZZ	\$ -	\$ -	Cochrane Adjustm - Thermal
184055 ZZ ZZ	\$ -	\$ -	AP - Clearing
811000 GD AN	\$ -	\$ (38,243.89)	Cochrane Extraction Credit
808200 GD AN	\$ -	\$ (831,970.37)	Storage Injections
808100 GD AN	\$ 2,581,495.73		Storage Withdrawals
176748 ZZ ZZ	\$ -	\$ 392,180.17	Foreign Exchange Asset WA/ID
245748 ZZ ZZ	\$ -	\$ -	Foreign Exchange Liability WA/ID
164116 GD AA	\$ -	\$ (189.56)	Inventory - Clay Basin
164100 GD AN	\$ -	\$ (1,729,525.36)	Inventory - JP
Total Gas Costs	\$ 22,489,806.27	\$ (22,489,806.27)	
Turbine payable	\$ 9,523.24	\$ (9,523.24)	
Injections	\$ (831,970.37)	\$ 831,970.37	
Recon to costs	\$ 21,847,359.14	\$ (21,847,359.14)	\$0.00

Misc. DJ 430 Entry:	Dr.	Cr.	
804700 GD AN	\$ -	\$ -	Thermal Transport
804001 GD AN	\$ -	\$ -	Thermal Transport
232130 ZZ ZZ	\$ 37,448.17		Intra-Co Transfer Thermal
142180 ZZ ZZ	\$ -	\$ (37,448.17)	Intra-Co Transfer Thermal
142600 ZZ ZZ	\$ -	\$ (625,931.27)	Intra-Co Transfer Thermal
232620 ZZ ZZ	\$ 625,931.27		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	\$ -	\$ (84,455.31)	FX Hedge Thermal Portion
176748 ZZ ZZ	\$ 84,455.31		FX Thermal Portion - Asset
245748 ZZ ZZ	\$ -	\$ -	FX Thermal Portion - Liability
232130 ZZ ZZ	\$ -	\$ (206,082.82)	Clear Prior Month FX Hedge AN
176748 ZZ ZZ	\$ -	\$ -	Clear Prior Month FX Hedge - Asset
245748 ZZ ZZ	\$ 206,082.82		Clear Prior Month FX Hedge - Liability
245748 ZZ ZZ	\$ -	\$ 101,389.01	Clear MTM on FX for 3 months out
182374 GD AA	\$ -	\$ (101,389.01)	Clear MTM on FX for 2 months out
142600 ZZ ZZ	\$ 3,628,000.00		Reclass Terasesen to Def Rev
284028 ZZ ZZ	\$ -	\$ (3,628,000.00)	Reclass Terasesen to Def Rev
254028 GD AN	\$ -	\$ -	Put Terasesen Def Rev in "Other Def Credits"
253028 GD AN	\$ -	\$ -	Put Terasesen Def Rev in "Other Def Credits"
Total Other Adj	\$ 4,659,306.68	\$ (4,659,306.68)	

Total DJ 430	\$ 27,129,112.95	\$ (27,129,112.95)	\$
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Balance 4/30/2009 (3,570,187.32)

WA 191000 Recoverable Gas Costs Amortized			
May-09			
	Total	Rates	Amortization
Schedule 101	4,951,168	0.08007	\$396,440.02
Schedule 111	2,411,378	0.07754	\$186,978.25
Schedule 121	286,760	0.06616	\$18,972.04
Schedule 122G	0	0.00000	\$0.00
Schedule 122L	0	0.00000	\$0.00
Schedule 122W	0	0.00000	\$0.00
Schedule 131	0	0.06958	\$0.00
Schedule 132W	0	0.00000	\$0.00
Schedule 146	1,521,402	(0.00008)	(\$121.71)
Spokane Rock Products			\$0.00
Valley Hosp 146			\$0.00
Large Customer			\$0.00
	9,170,708		\$802,268.60
			\$802,268.60
		Subtotal	(2,967,918.72)
Interest		3.37%	(\$9,180.59)
Balance		5/30/2009	(2,977,099.31)

May-09		
JOURNAL ENTRY	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	9,180.59	
Total WA Amortization Expense 805110 GD WA		(602,268.60)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	593,088.01	

WA 191000 Recoverable Gas Costs Amortized			
Jun-09			
	Total	Rates	Amortization
Schedule 101	2,855,310	0.08007	\$212,610.67
Schedule 111	1,622,357	0.07754	\$125,797.56
Schedule 121	308,687	0.06616	\$20,422.73
Schedule 122G	0	0.00000	\$0.00
Schedule 122L	0	0.00000	\$0.00
Schedule 122W	0	0.00000	\$0.00
Schedule 131	0	0.06958	\$0.00
Schedule 132W	0	0.00000	\$0.00
Schedule 146	1,846,810	(0.00008)	(\$147.74)
Spokane Rock Products			\$0.00
Valley Hosp 146			\$0.00
Large Customer			\$0.00
	6,433,164		\$358,683.22
			\$358,683.22
		Subtotal	(2,618,416.09)
Interest		3.37%	(\$7,857.04)
Balance		6/30/2009	(2,626,273.13)

Jun-09		
JOURNAL ENTRY	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	7,857.04	
Total WA Amortization Expense 805110 GD WA		(358,683.22)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	350,826.18	

WA 191000 Recoverable Gas Costs Amortized			
Jul-09			
	Total	Rates	Amortization
Schedule 101	2,032,697	0.08007	\$162,758.05
Schedule 111	1,156,113	0.07754	\$89,645.00
Schedule 121	198,652	0.06616	\$13,142.82
Schedule 122G	0	0.00000	\$0.00
Schedule 122L	0	0.00000	\$0.00
Schedule 122W	0	0.00000	\$0.00
Schedule 131	0	0.06958	\$0.00
Schedule 132W	0	0.00000	\$0.00
Schedule 146	1,341,908	(0.00008)	(\$107.35)
Spokane Rock Products			\$0.00
Valley Hosp 146			\$0.00
Large Customer			\$0.00
	4,729,370		\$265,438.51
			\$265,438.51
		Subtotal	(2,360,834.61)
Interest		3.25%	(\$6,753.38)
Balance		7/30/2009	(2,367,587.99)

Jul-09		
JOURNAL ENTRY	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	6,753.38	
Total WA Amortization Expense 805110 GD WA		(265,438.51)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	258,685.13	

Balance Transferred (\$17,896,406.21)

WA 191001 Recoverable Gas Costs Amortized June 2009				
Jun-09				
		Total	Rates	Amortization
Schedule	101	2,787,148	0.09597	\$267,482.59
Schedule	111	1,502,142	0.09330	\$140,149.85
Schedule	121	344,530	0.08225	\$28,337.59
Schedule	122G	0	0.00000	\$0.00
Schedule	122L	0	0.00000	\$0.00
Schedule	122W	0	0.00000	\$0.00
Schedule	131	0	0.07855	\$0.00
Schedule	132W	0	0.00000	\$0.00
Schedule	146	0	(0.00008)	\$0.00
Spokane Rock Products				\$0.00
Valley Hospital	146			\$0.00
Large Customer				\$0.00
		4,633,820		\$435,970.03
				-
				\$435,970.03
			Subtotal	(17,460,436.18)
	Interest		3.37%	(\$49,646.90)
	Balance		6/30/2009	(17,510,083.08)

WA 191001 Recoverable Gas Costs Amortized June 2009				
Jul-09				
		Total	Rates	Amortization
Schedule	101	2,007,081	0.09597	\$192,619.56
Schedule	111	914,781	0.09330	\$85,349.07
Schedule	121	196,980	0.08225	\$16,201.61
Schedule	122G	0	0.00000	\$0.00
Schedule	122L	0	0.00000	\$0.00
Schedule	122W	0	0.00000	\$0.00
Schedule	131	0	0.07855	\$0.00
Schedule	132W	0	0.00000	\$0.00
Schedule	146	0	(0.00008)	\$0.00
Spokane Rock Products				\$0.00
Valley Hospital	146			\$0.00
Large Customer				\$0.00
		3,118,842		\$294,170.24
				-
				\$294,170.24
			Subtotal	(17,215,912.84)
	Interest		3.25%	(\$47,024.79)
	Balance		7/30/2009	(17,262,937.63)

Jun-09			dr	cr
JOURNAL ENTRY				
Total Interest Income	419600 GD WA			
Total Interest Expense	431600 GD WA	49,646.90		
Total WA Amortization Expense	805110 GD WA			(435,970.03)
Tracker transfer	191010 GD WA			
WA Recoverable Gas Costs	191001 GD WA	386,323.13		

Jul-09			dr	cr
JOURNAL ENTRY				
Total Interest Income	419600 GD WA			
Total Interest Expense	431600 GD WA	47,024.79		
Total WA Amortization Expense	805110 GD WA			(294,170.24)
Tracker transfer	191010 GD WA			
WA Recoverable Gas Costs	191001 GD WA	247,145.45		

08/04/09
DWWPA0RR

AVISTA UTILITIES
RATE CHANGE PRORATION FOR JULY
PROCESSING DATE RANGE: 2009-07-01 THRU 2009-07-29
RATE CHANGE EFFECTIVE DATE 2009-06-01

REVENUE MONTH JULY

STATE	RATE SCHEDULE NUM	PREVIOUS RATE USAGE	CURRENT RATE USAGE	TOTAL USAGE BILLED

WASHINGTON				
	TOTAL SCHEDULE FAFB		13,119	13,119
	TOTAL SCHEDULE 101	25,616	2,275,052	2,300,668
	TOTAL SCHEDULE 111	241,332	1,212,435	1,453,767
	TOTAL SCHEDULE 112		11,082	11,082
	TOTAL SCHEDULE 121	1,672	193,263	194,935
	TOTAL SCHEDULE 122		127,571	127,571
	TOTAL SCHEDULE 132		25,739	25,739
	TOTAL SCHEDULE 146		1,062,527	1,062,527
	STATE TOTAL	268,620	4,920,788	5,189,408
	MONTH USAGE TOTALS	268,620	4,920,788	5,189,408

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

Washington State Gas Sales Volumes

	May Therms Billed	June and July Therms Billed	July Net Unbilled	Total June and July Therms	Total July
	In July	In July		Billed in July	Calendar Therms
101	25,616	2,348,329	(341,248)	2,007,081	2,032,697
111	241,332	1,081,576	(146,795)	914,781	1,156,113
112	-	11,082	-	11,082	11,082
121	1,672	210,638	(13,658)	196,980	198,652
122	-	127,571	-	127,571	127,571
122G	-	-	-	-	-
122L	-	-	-	-	-
122W	-	-	-	-	-
131	-	-	-	-	-
132	-	25,739	-	25,739	25,739
132W	-	-	-	-	-
146	-	1,389,883	(47,975)	1,341,908	1,341,908
	268,620	5,174,818	(47,975)	4,625,142	4,893,762

July Amortization						Amortization Cost
Rate	OLD RATE	NEW RATE	WA 191000 Amort	WA 191001 Amort	Collected Total	
TOTAL RATE						
\$0.17604	\$0.08007	\$0.09597	\$ 162,758.05	\$ 192,619.58	\$ 355,377.61	
\$0.17084	\$0.07754	\$0.09330	\$ 89,645.00	\$ 85,349.07	\$ 174,994.07	
			\$ -	\$ -	\$ -	
\$0.14841	\$0.06616	\$0.08225	\$ 13,142.82	\$ 16,201.61	\$ 29,344.42	
\$0.14813	\$0.06958	\$0.07855	\$ -	\$ -	\$ -	
(\$0.00008)	(\$0.00008)	\$0.00000	\$ (107.35)	\$ -	\$ (107.35)	
			\$ 265,438.51	\$ 294,170.24	\$ 559,608.75	

Idaho State Gas Sales Volumes

	May Therms Billed	June and July Therms Billed	July Net Unbilled	Total June and July Therms	Total July
	In July	In July		Billed in July	Calendar Therms
101	9,938	1,150,806	(51,656)	1,099,150	1,109,088
111	25,130	754,260	(17,486)	736,774	761,904
112	-	-	-	-	-
121	-	-	3,957	3,957	3,957
122	-	-	-	-	-
131	-	-	-	-	-
132	-	27,598	-	27,598	27,598
132J	-	-	-	-	-
146	-	-	-	-	-
	35,068	1,932,664	(65,185)	1,867,479	1,902,547

July Amortization						Amortization Cost
Rate	OLD RATE	NEW RATE	ID 191000 Amort	ID 191001 Amort	Collected Total	
TOTAL RATE						
\$0.15805	\$0.07711	\$0.08094	\$ 85,521.78	\$ 88,965.20	\$ 174,486.98	
\$0.15805	\$0.07711	\$0.08094	\$ 58,750.42	\$ 59,634.49	\$ 118,384.91	
\$0.12033	\$0.06574	\$0.05459	\$ -	\$ -	\$ -	
			\$ 144,272.19	\$ 148,599.69	\$ 292,871.88	

(43,411.40) LG COST REFUND
\$100,823.27 REVERSAL

Washington Sales Volumes							
July/09	Schedule	July/09	June/09	July/09	July/09	Total	Notes
Description		Billed	Unbilled	Unbilled	Net Unbilled		
Schedule Summary for Commodity Deferral :							
Firm	101	2,373,945	1,767,053	1,425,805	(341,248)	2,032,697	
Firm	111	1,302,908	934,151	787,356	(146,795)	1,156,113	
Firm	112	11,082	0	0	0	11,082	
Firm	121	212,310	233,811	219,953	(13,658)	198,652	
Firm	122	127,571	0	0	0	127,571	
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	25,739	0	0	0	25,739	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		4,053,555	2,934,815	2,433,114	(501,701)	3,551,854	Total retail sales for PGA commodity deferral includes interruptible rate schedules
	146	1,389,883	1,732,686	1,684,711	(47,975)	1,341,908	
Total 146 Transportation Sales		1,389,883	1,732,686	1,684,711	(47,975)	1,341,908	CO = 4,853,762
	147	56,018	0	0	0	56,018	
	148	2,495,025	2,739,645	2,884,068	144,423	2,639,448	
Total 147 & 148 Transportation Sales		2,551,043	2,739,645	2,884,068	144,423	2,695,466	
Total sales		7,984,481	7,407,146	7,001,893	(405,253)	7,589,228	
Schedule Summary for Demand Deferral:							
Firm	101	2,373,945	1,767,053	1,425,805	(341,248)	2,032,697	
Firm	111	1,302,908	934,151	787,356	(146,795)	1,156,113	
Firm	112	11,082	0	0	0	11,082	
Firm	121	212,310	233,811	219,953	(13,658)	198,652	
Firm	122	127,571	0	0	0	127,571	
Interruptible	131	0	0	0	0	0	
Interruptible	132	25,739	0	0	0	25,739	
Transportation	146	1,389,883	1,732,686	1,684,711	(47,975)	1,341,908	
		5,443,438	4,667,501	4,117,825	(549,676)	4,893,782	Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	2,373,945	1,767,053	1,425,805	(341,248)	2,032,697	Sales for Decoupling amortization
Firm	111	1,302,908	934,151	787,356	(146,795)	1,156,113	
Firm	121	212,310	233,811	219,953	(13,658)	198,652	
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	1,389,883	1,732,686	1,684,711	(47,975)	1,341,908	
		5,279,046	4,667,501	4,117,825	(549,676)	4,729,370	Volumes for PGA Commodity & Demand Amortization
Firm	112	11,082	0	0	0	11,082	Annual lump sum amortization
Firm	122	127,571	0	0	0	127,571	Annual lump sum amortization
Interruptible	132	25,739	0	0	0	25,739	Annual lump sum amortization
Total Firm Sales		4,027,816	2,934,815	2,433,114	(501,701)	3,526,115	
Total Interruptible Sales		25,739	0	0	0	25,739	
Total Transportation Sales (Schedule 146)		1,389,883	1,732,686	1,684,711	(47,975)	1,341,908	
Total Transportation Sales (Schedule 147 & 148)		2,551,043	2,739,645	2,884,068	144,423	2,695,466	
Check total sales		7,984,481	7,407,146	7,001,893	(405,253)	7,589,228	

- Federal Statutes
- Major Orders & Regulations
- Administrative Litigation
- Court Cases
- Complaints
- Settlements
- Staff Reports
- Account Matters
- Compliance
- Alternative Dispute Resolution
- CEI's FOIA
- No Fear

Legal Resources >> Accounting Matters >> Interest Rates

Interest Rates

The Commission, on a quarterly basis, publishes interest rates for oil, natural gas, and electricity for determination of refund purposes. The interest rates on this page as well as the archived rates are the same for oil, natural gas, and electricity. Please note that the interest rates for oil apply only as far back as 1983.

- Electric Interest Rates are Calculated in Accordance with [Section 35.19a](#) of the Commission's regulations
- Gas Interest Rates are Calculated in Accordance with [Section 154.501\(d\)](#) of the Commission's regulations and its predecessors
- Oil Interest Rates are Calculated in Accordance with [Section 340.1\(c\)\(2\)](#) of the Commission's regulations

- Interest Rates Archive
- > 2006
 - > 2005
 - > 2004
 - > 2003
 - > 2002
 - > 2001
 - > 2000
 - > 1999-1979 USA

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Applicable Annual Quarter	Annual Rate	Monthly Rate (Annual % / 365dx # days in month)	Monthly Rate (Annual Rate / 12 Months)
Third Quarter 2009	3.25%	Sep .0027	.0027
		Aug .0028	
		Jul .0028	
Second Quarter 2009	3.37%	Jun .0028	.0028
		May .0029	
		Apr .0028	
First Quarter 2009	4.52%	Mar .0038	.0038
		Feb .0034	
		Jan .0038	
Fourth Quarter 2008	5.00%	Oct .0042	.0042
		Nov .0041	
		Dec .0042	
Third Quarter 2008	5.30%	Jul .0045	.0044
		Aug .0045	
		Sep .0044	
Second Quarter 2008	6.77%	Jun .0056	.0056
		May .0057	
		Apr .0056	
First Quarter 2008	7.76%	Mar .0066	.0065
		Feb .0062	
		Jan .0066	
Fourth Quarter 2007	8.25%	Oct .0070	.0069
		Nov .0068	
		Dec .0070	
Third Quarter 2007	8.25%	Sep .0068	.0069