

Avista Utilities
State of Washington
Recap of 191 Deferral Accounts

	Total	Account 191010 (New Deferrals)	Accounts 191001 (4/09 Deferrals)	Accounts 191000 (Old Deferrals)
June 2009 Ending Balance	(24,395,962.74)	(4,259,606.60) OK	(17,510,083.08) OK	(2,626,273.06) OK
July 2009				
Current Months Deferrals	(826,153.88)	(826,153.88)		
Amortization	559,608.75		294,170.24	265,438.51
Interest	(66,433.42)	(12,655.26)	(47,024.79)	(6,753.37)
July 2009 Ending Balance	(24,728,941.29)	(5,098,415.74) OK	(17,262,937.63) OK	(2,367,587.92) OK
August 2009				
Current Months Deferrals	(1,248,120.47)	(1,248,120.47)		
Amortization	650,596.84		355,330.98	295,265.86
Interest	(67,783.36)	(15,498.37)	(46,272.61)	(6,012.38)
August 2009 Ending Balance	(25,394,248.28)	(6,362,034.58) OK	(16,953,879.26) OK	(2,078,334.44) OK
September 2009				
Current Months Deferrals	(1,972,545.64)	(1,972,545.64)		
Amortization	736,832.28		402,381.62	334,450.66
Interest	(70,449.45)	(19,901.67)	(45,371.86)	(5,175.92)
September 2009 Ending Balance	(26,700,411.09)	(8,354,481.89) OK	(16,596,869.50) OK	(1,749,059.70) OK
October 2009				
Current Months Deferrals	(4,184,292.62)	(4,184,292.62)		
Amortization	2,393,564.17		1,306,498.71	1,087,065.46
Interest	(74,738.56)	(28,292.95)	(43,180.64)	(3,264.97)
October 2009 Ending Balance	(28,565,878.10)	(12,567,067.46) OK	(15,333,551.43) OK	(665,259.21) OK
November 2009				
PGA Transfer		12,567,067.46	15,333,551.42	(27,900,618.88)
Current Months Deferrals	131,154.96	131,154.96		
Amortization	2,806,037.81			2,806,037.81
Interest	(73,388.47)	177.61		(73,566.08)
November 2009 Ending Balance	(25,702,073.80)	131,332.57 OK	(0.01) OK	(25,833,406.36) OK

Avista Corporation Journal Entry

Effective Date: 200911

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Last Saved by: Cameron Dunlop

Last Saved: 12/07/2009 4:38 PM

Submitted by: Cameron Dunlop

Seq.	Co.#	FERC	Seq.	Jur.	S.L.	Debit	Credit	Comment
11	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	131,332.57		WA DEFERRAL
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL		131,154.96	WA DEFERRAL
45	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	WA	DL		177.61	WA DEFERRAL
50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	153,595.38		ID DEFERRAL
55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL		153,467.49	ID DEFERRAL
70	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		127.89	ID DEFERRAL
80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	2,732,471.73		WA AMORT
90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		2,806,037.81	WA AMORT
100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	73,566.08		WA AMORT
130	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL		0.00	WA AMORT
160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,230,875.99		ID AMORT
170	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		1,250,688.20	ID AMORT
180	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	19,812.21		ID AMORT
210	001	419600 - INTEREST ON ENERGY DEFERRALS	GD	ID	DL		0.00	ID AMORT JUNE 2009 ON
220	001	191001 - RECOVERABLE GAS COST AMORT JUN 2009	GD	WA	DL	15,333,551.42		Move all Amort into 191000
230	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL	12,567,067.46		2009 Deferral into Amort Account
240	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL		27,900,618.88	Consolidate 2009 PGA
250	001	191001 - RECOVERABLE GAS COST AMORT JUN 2009	GD	ID	DL	5,286,780.35		Move all Amort to 191000
260	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL	6,024,015.68		2009 Deferral into Amort Account
270	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL		11,310,796.03	Consolidate 2009 PGA
TOTALS:						43,553,068.87	43,553,068.87	

Avista Corporation Journal Entry

Effective Date: 200911

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ


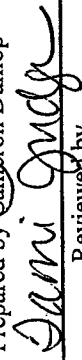
Last Saved by: Cameron Dunlop

Last Saved: 12/07/2009 4:38 PM

Submitted by: Cameron Dunlop

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 Dami Gudge

12/7/09
 Date
12/7/09
 Date

 Approved for Entry
 Corporate Accounting use Only

 Date

Nov-09	Nov-09
Washington/Idaho Gas Costs	
Demand (Transportation) Costs	
NWP Fixed	\$ 1,840,718.00
NWP Variable	\$ 82,428.80
NWP Capacity Release	\$ (819,991.00)
NWP Total (excluding Refund)	\$ 1,103,155.80
GTN Fixed	\$ 260,740.96
GTN Variable	\$ 6,194.84
GTN Capacity Release	\$ (2,796.34)
Current Month Estimate	\$ 284,139.46
GTN Refund Fixed plus Interest	\$ -
GTN Refund Variable plus Interest	\$ -
GTN Total	\$ 264,139.46
ANG Fixed	\$ 164,576.21
ANG Variable	\$ -
ANG Total	\$ 164,576.21
NOVA Fixed	\$ 536,815.20
NOVA Variable	\$ -
NOVA Total	\$ 536,815.20
WEI (Duke) Fixed	\$ 94,940.14
WEI (Duke) Variable	\$ -
WEI (Duke) Total	\$ 94,940.14
Questar	\$ 14.33
Thermal/Transport	\$ -
Courtesy Invoice Total	\$ -
Reallocation Intraco transport & Nova/ANG demand costs	\$ -
Intercompany Transportation Optimization	\$ (19,542.60)
Total Demand Costs from Purchase Journals	\$ (19,542.60)
WA/ID Buy/Sell Transportation Recovery	\$ (8,646.60)
Total Demand Costs	\$ (28,189.20)
less variable costs charged to Commodity	\$ (88,823.64)
Total Demand Costs to be Allocated	\$ 2,046,828.30
Commodity Purchases (Natural Gas)	\$ 20,989,464.69
Commodity Physical	\$ -
Misc	\$ (81,540.00)
Cochrane Credit	\$ 354.09
Broker Fees	\$ 545,338.13
Financial Settlements	\$ (19,073.43)
Foreign Exchange Hedge Activity	\$ 712,220.71
Off system/Bookout	\$ -
Misc Adjustment	\$ -
Total Commodity Costs from Purchase Journals	\$ 22,475,916.19
Storage Injections/Withdrawals	\$ 244,116.18
FCAB	\$ -
Lignetics	\$ -
GST	\$ -
Broker Fees	\$ 7,272.13
plus variable costs from Demand	\$ 88,623.64
WA/ID Off System Revenue	\$ (8,533,249.68)
Total Commodity Costs to be Allocated	\$ 13,953,626.46
WA Imbalance	\$ (53,584.72)
ID Imbalance	\$ (24,297.32)
Total Deferred Commodity Costs:	\$ 13,875,643.42
Total Net Gas Costs	\$ 3,882,663.22

Nov-09	Total System Cost	Demand Allocated to Washington	69.95%	Demand Allocated to Idaho	30.05%	Commodity Allocated to Washington	69.04%	Commodity Allocated to Idaho	30.96%
Expense Calculation									
Total Current Demand Costs (excluding refund)	\$ 2,046,828.30	\$ 1,431,756.40		\$ 615,071.90					
Total Commodity Costs to be Allocated	\$ 13,953,626.46			\$ 9,632,860.871		\$ 4,320,664.59			
Imbalance Cost Washington	\$ (53,584.72)			\$ (53,584.72)		\$ (24,297.32)			
Imbalance Cost Idaho	\$ (24,297.32)			\$ (24,297.32)		\$ (24,297.32)			
Total Commodity Costs before refund	\$ 13,875,643.42			\$ 9,579,276.15		\$ 4,296,387.27			
Total	\$ 15,922,471.72	\$ 1,431,756.40		\$ 615,071.90		\$ 9,579,276.16		\$ 4,296,387.27	
check \$									

	WASHINGTON	IDAHO
Balance Sheet	PGA	PGA
Def Rev Calc	Volumes	Rate
DEMAND		
Schedule 101 See Attached	See Attached	See Attached
Schedule 111 See Attached	See Attached	See Attached
Schedule 112 See Attached	See Attached	See Attached
Schedule 121 See Attached	See Attached	See Attached
Schedule 122 See Attached	See Attached	See Attached
Schedule 131 See Attached	See Attached	See Attached
Schedule 132 See Attached	See Attached	See Attached
Schedule 146 See Attached	See Attached	See Attached
Total Demand	0	0
check		
COMMODITY		
Schedule 101 See Attached	See Attached	See Attached
Schedule 111 See Attached	See Attached	See Attached
Schedule 112 See Attached	See Attached	See Attached
Schedule 121 See Attached	See Attached	See Attached
Schedule 122 See Attached	See Attached	See Attached
Schedule 131 See Attached	See Attached	See Attached
Schedule 132 See Attached	See Attached	See Attached
Total Commodity	0	0
check		

	Washington	Idaho
Balance Sheet	PGA	PGA
Def Rev Calc	Revenue	Rate
DEMAND		
Schedule 101 See Attached	\$ 1,259,959.52	See Attached
Schedule 111 See Attached	\$ 442,868.62	See Attached
Schedule 112 See Attached	\$ 6,401.52	See Attached
Schedule 121 See Attached	\$ 16,166.82	See Attached
Schedule 122 See Attached	\$ 13,037.68	See Attached
Schedule 131 See Attached	\$ -	See Attached
Schedule 132 See Attached	\$ 1,283.45	See Attached
Schedule 146 See Attached	\$ 1,738,742.16	See Attached
Total Demand	\$ 1,738,742.16	0
check		
COMMODITY		
Schedule 101 See Attached	\$ 6,780,856.53	See Attached
Schedule 111 See Attached	\$ 2,208,956.75	See Attached
Schedule 112 See Attached	\$ 55,498.05	See Attached
Schedule 121 See Attached	\$ (31,747.43)	See Attached
Schedule 122 See Attached	\$ 129,223.57	See Attached
Schedule 131 See Attached	\$ -	See Attached
Schedule 132 See Attached	\$ 347.96	See Attached
Total Commodity	\$ 9,141,135.43	0
check		

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Balance Sheet	PGA	PGA
Def Rev Calc	Revenue	Rate
DEMAND		
Schedule 101 See Attached	\$ 1,259,959.52	See Attached
Schedule 111 See Attached	\$ 442,868.62	See Attached
Schedule 112 See Attached	\$ 6,401.52	See Attached
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check		
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Schedule 131 See Attached	\$ -	See Attached
Schedule 132 See Attached		

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

	Total	Commodity	Demand	
8/09 Ending Balance	(6,362,034.51)	(10,006,961.58)	3,315,708.06	(90,719.01) 419,938.02
9/09 Current Mo Deferrals	(1,972,545.64)	(2,832,326.58)	859,780.94	0.00
Misc Adjustment	0.00			
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	0.00			0.00
Interest	(19,901.67)		(19,901.67)	
Ending Balance	(8,354,481.81)	(12,839,288.15)	4,175,489.00	(110,620.68) 419,938.02
10/09 Current Mo Deferrals	(4,184,292.62)	(4,263,536.24)	109,243.62	0.00
Misc Adjustment	0.00			
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	0.00			0.00
Interest	(28,292.95)		(28,292.95)	
Ending Balance	(12,567,067.38)	(17,132,824.39)	4,284,732.62	(138,913.63) 419,938.02

Transfer to 191000 12,567,067.46 17,132,824.47 (4,264,732.62) 38,913.83 (419,938.02) 0.00

Nov-09

JOURNAL ENTRY		dr	cr
Transfer Balance	191010 GD WA	12,567,067.46	
	191000 GD WA		(12,567,067.46)
			\$0.00

11/09 Current Mo Deferrals	131,154.96	438,140.72	(306,985.76)	0.00
Misc Adjustment	0.00			
Adjustments	0.00	0.00		0.00
Cascade	0.00			0.00
Terasen	0.00			0.00
Interest	177.61		177.61	
Ending Balance	131,332.65	438,140.80	(306,985.76)	177.61 0.00

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(1,992,447.31)
Deferral exp	805120 GD WA	1,972,545.64	0.00
Interest Income	419600 GD WA		0.00
Interest Expense	431600 GD WA	19,901.67	
			(0.00)

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA		(4,212,585.57)
Deferral exp	805120 GD WA	4,184,292.62	
Interest Income	419600 GD WA		
Interest Expense	431600 GD WA	28,292.95	
			0.00

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	131,332.65	(131,154.96)
Deferral exp	805120 GD WA		
Interest Income	419600 GD WA		(177.61)
Interest Expense	431600 GD WA	0.00	
			(0.00)

Balance 8/30/2009 (2,078,334.51)

WA 191000 Recoverable Gas Costs Amortized				
Sep-09				
		Total	Rates	Amortization
Schedule	101	2,581,774	0.08007	\$206,722.64
Schedule	111	1,412,727	0.07754	\$109,542.85
Schedule	121	277,220	0.06616	\$18,340.88
Schedule	122G			\$0.00
Schedule	122L			\$0.00
Schedule	122W			\$0.00
Schedule	131	0	0.06958	\$0.00
Schedule	132W			\$0.00
Schedule	146	1,946,445	(0.00008)	(\$155.72)
Spokane Rock Products				\$0.00
Valley Hosp: 146				\$0.00
Large Customer				\$0.00
		<u>6,218,166</u>		<u>\$334,450.66</u>
				<u>\$334,450.66</u>
			Subtotal	(1,743,883.86)
			Interest	3.25%
			Balance	9/15/2009
				<u>(1,749,059.78)</u>

Sep-09		
JOURNAL ENTRY	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	5,175.92	
Total WA Amortization Expense 805110 GD WA		(334,450.66)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	329,274.74	
		\$0.00

interest check
(\$5,175.92)

WA 191000 Recoverable Gas Costs Amortized				
Oct-09				
		Total	Rates	Amortization
Schedule	101	8,793,250	0.08007	\$704,075.53
Schedule	111	4,413,631	0.07754	\$342,232.95
Schedule	121	617,857	0.06616	\$40,877.42
Schedule	122G	0		\$0.00
Schedule	122L	0		\$0.00
Schedule	122W	0		\$0.00
Schedule	131	0	0.06958	\$0.00
Schedule	132W	0		\$0.00
Schedule	146	1,505,456	(0.00008)	(\$120.44)
Spokane Rock Products				\$0.00
Valley Hosp: 146				\$0.00
Large Customer				\$0.00
		<u>15,330,194</u>		<u>\$1,087,065.46</u>
		15,330,194	Adj	-
				<u>\$1,087,065.46</u>
			Subtotal	(661,994.32)
			Interest	3.25%
			Balance	10/15/2009
				<u>(665,259.29)</u>

Oct-09		
JOURNAL ENTRY	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	3,264.97	
Total WA Amortization Expense 805110 GD WA		(1,087,065.46)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	1,083,800.49	
		\$0.00

interest check
(\$3,264.97)

11/01/09 PGA Transfers In	
From 191010	(12,567,967.46)
From 191001	(15,333,561.42)
Balance	<u>(28,565,878.17)</u>

2,549,629.44

WA 191000 Recoverable Gas Costs Amortized				
Nov-09				
		Total	Rates	Amortization
Schedule	101	See Attached	See Attached	\$1,887,057.94
Schedule	111	See Attached	See Attached	\$645,467.14
Schedule	121	See Attached	See Attached	\$17,060.35
Schedule	122G	0		\$0.00
Schedule	122L	0		\$0.00
Schedule	122W	0		\$0.00
Schedule	131	See Attached	See Attached	\$0.00
Schedule	132W	0		\$0.00
Schedule	146	See Attached	See Attached	\$44.01
Spokane Rock Products				\$0.00
Valley Hosp: 146				\$0.00
Large Customer				\$256,408.38
		<u>0</u>		<u>\$2,806,037.81</u>
		15,330,194	Adj	-
				<u>\$2,806,037.81</u>
			Subtotal	(25,759,840.36)
			Interest	3.25%
			Balance	11/15/2009
				<u>(25,833,406.44)</u>

Nov-09		
JOURNAL ENTRY	dr	cr
Total Interest Income 419600 GD WA		
Total Interest Expense 431600 GD WA	73,566.08	
Total WA Amortization Expense 805110 GD WA		(2,806,037.81)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	2,732,471.73	
		\$0.00

interest check
(\$73,566.08)

	October Therms Billed November	Therms Billed October Unbilled Reversal	Total October Calendar Therms
101	7,207,053	(6,537,079)	669,974
111	2,796,472	(3,340,213)	(543,741)
112	66,401	-	66,401
121	235,020	(662,983)	(427,963)
122	141,114	-	141,114
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	434	-	434
132W	-	-	-
146	2,088,712	(2,638,822)	(550,110)
	12,535,206	(13,179,097)	(643,891)

	October Commodity Rate	October Demand Rate	October Amortization Rate
Old Rates			
101	\$0.80175	\$0.09274	\$0.17604
111	\$0.80175	\$0.09007	\$0.17084
112	\$0.80175	\$0.09007	-
121	\$0.80175	\$0.07476	\$0.14841
122	\$0.80175	\$0.07476	-
122G	\$0.80175	-	-
122L	\$0.80175	-	-
122W	\$0.80175	-	-
131	\$0.80175	\$0.05703	\$0.14813
132	\$0.80175	\$0.05703	-
132W	-	-	-
146	-	\$0.00054	(\$0.00008)
			0.059669213

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
Old Costs		
\$ 537,151.65	\$ 62,133.39	\$ 117,942.22
\$ (435,944.35)	\$ (48,974.75)	\$ (92,892.71)
\$ 53,237.00	\$ 5,980.74	\$ -
\$ (343,119.34)	\$ (31,994.51)	\$ (63,513.99)
\$ 113,138.15	\$ 10,549.68	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 347.96	\$ 24.75	\$ -
\$ -	\$ -	\$ -
\$ -	\$ (297.06)	\$ 44.01
\$ (75,188.92)	\$ (2,577.76)	\$ (38,420.47)

	November Therms Billed in November	November Unbilled Accrual	Total Therms Billed in November
101	2,493,520	10,280,801	12,774,321
111	1,166,005	4,241,244	5,407,249
112	4,626	-	4,626
121	97,860	539,192	637,052
122	32,910	-	32,910
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	-	-	-
132W	-	-	-
146	-	2,926,872	2,926,872
	3,794,921	17,988,109	21,783,030

	November Commodity Rate	November Demand Rate	November Amortization Rate
New Rates			
101	\$0.48877	\$0.09369	\$0.13849
111	\$0.48877	\$0.09096	\$0.13655
112	\$0.48877	\$0.09096	-
121	\$0.48877	\$0.07560	\$0.12648
122	\$0.48877	\$0.07560	-
122G	\$0.48877	-	-
122L	\$0.48877	-	-
122W	\$0.48877	-	-
131	\$0.48877	\$0.05759	\$0.12687
132	\$0.48877	\$0.05759	-
132W	-	-	-
146	-	\$0.00054	-
			0.11881

Commodity Cost Collected	Demand Cost Collected	Amortization Cost Collected
New Costs		
\$ 6,243,704.88	\$ 1,196,826.13	\$ 1,769,115.72
\$ 2,642,901.09	\$ 491,843.37	\$ 738,359.85
\$ 2,261.05	\$ 420.78	\$ -
\$ 311,371.91	\$ 48,161.13	\$ 80,574.34
\$ 16,085.42	\$ 2,488.00	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 347.96	\$ 24.75	\$ -
\$ -	\$ -	\$ -
\$ -	\$ 1,580.51	\$ -
\$ 9,216,324.35	\$ 1,741,319.92	\$ 2,588,049.90

	October and November in November	Net (Net Unbilled)	Net
101	9,700,573	3,743,722	13,444,295
111	3,962,477	901,031	4,863,508
112	71,027	-	71,027
121	332,880	(123,791)	209,089
122	174,024	-	174,024
122G	-	-	-
122L	-	-	-
122W	-	-	-
131	-	-	-
132	434	-	434
132W	-	-	-
146	2,088,712	288,050	2,376,762
	16,330,127	4,809,012	21,139,139

	Billed	Adjustment
101	9,700,573	-
111	3,962,477	-
112	71,027	-
121	332,880	-
122	174,024	-
122G	-	-
122L	-	-
122W	-	-
131	-	-
132	434	-
132W	-	-
146	2,088,712	-

Total Commodity	Total Demand	Total Amortization
\$ 6,780,856.53	\$ 1,258,959.52	\$ 1,867,057.94
\$ 2,206,956.75	\$ 442,868.62	\$ 645,467.14
\$ 55,498.05	\$ 6,401.52	\$ -
\$ (31,747.43)	\$ 16,166.62	\$ 17,060.35
\$ 129,223.57	\$ 13,037.68	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ 347.96	\$ 24.75	\$ -
\$ -	\$ -	\$ -
\$ -	\$ 1,283.45	\$ 44.01
\$ 9,141,135.43	\$ 1,738,742.16	\$ 2,549,629.43

Calander Sales 21,139,139

① 2,418,864 - 339,152 = 2,088,712

② 2,477,311 - 57,791 = 2,419,520

③ 1,172,816 - 68,111 = 1,104,705

Washington

PGA Transfer of 10/31/09 Balances

	A ₁	C ₁
191001	✓ 15,333,551 ⁴³ ₋	→ .01 (Non-windy)
191010	✓ 12,567,067 ⁴⁶ ₋	
191000		✓ 27,900,618 ⁸⁹ ₋

Record Large Customer Refunds

191000	✓ 256,408 ³⁸ ₋	
Amortization Expense		256,408 ³⁸ ₋

Balance 7/30/2009 (17,262,937.63)

WA 191001 Recoverable Gas Costs Amortized June 2009				
Aug-09				
		Total	Rates	Amortization
Schedule	101	2,251,376	0.09597	\$216,064.55
Schedule	111	1,242,413	0.09330	\$115,917.13
Schedule	121	283,882	0.08225	\$23,349.29
Schedule	122G			\$0.00
Schedule	122L			\$0.00
Schedule	122W			\$0.00
Schedule	131	0	0.07855	\$0.00
Schedule	132W			\$0.00
Schedule	146	1,501,895	0.00000	\$0.00
Spokane Rock Products				\$0.00
Valley Hospital	146			\$0.00
Large Customer				\$0.00
		5,279,566		\$355,330.98
				\$355,330.98
			Subtotal	(16,907,606.65)
			Interest	3.25%
			Balance	8/30/2009 (16,953,879.26)

Aug-09			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	46,272.61	
Total WA Amortization Expense	805110 GD WA		(355,330.98)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191001 GD WA	309,058.37	
			\$0.00

Interest check
(\$46,272.61)

WA 191001 Recoverable Gas Costs Amortized June 2009				
Sep-09				
		Total	Rates	Amortization
Schedule	101	2,581,774	0.09597	\$247,772.85
Schedule	111	1,412,727	0.09330	\$131,807.43
Schedule	121	277,220	0.08225	\$22,801.35
Schedule	122G			\$0.00
Schedule	122L			\$0.00
Schedule	122W			\$0.00
Schedule	131	0	0.07855	\$0.00
Schedule	132W			\$0.00
Schedule	146	1,946,445	0.00000	\$0.00
Spokane Rock Products				\$0.00
Valley Hospital	146			\$0.00
Large Customer				\$0.00
		6,218,166		\$402,381.62
		6,218,166		\$402,381.62
			Subtotal	(16,551,497.63)
			Interest	3.25%
			Balance	9/15/2009 (16,596,869.49)

Sep-09			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	45,371.86	
Total WA Amortization Expense	805110 GD WA		(402,381.62)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191001 GD WA	357,009.76	
			\$0.00

Interest check
(\$45,371.86)

WA 191001 Recoverable Gas Costs Amortized June 2009				
Oct-09				
		Total	Rates	Amortization
Schedule	101	8,793,250	0.09597	\$843,888.20
Schedule	111	4,413,631	0.09330	\$411,791.77
Schedule	121	617,857	0.08225	\$50,818.74
Schedule	122G	0		\$0.00
Schedule	122L	0		\$0.00
Schedule	122W	0		\$0.00
Schedule	131	0	0.07855	\$0.00
Schedule	132W	0		\$0.00
Schedule	146	1,505,456	0.00000	\$0.00
Spokane Rock Products				\$0.00
Valley Hospital	146	0		\$0.00
Large Customer				\$0.00
		15,330,194		\$1,306,498.71
		15,330,194		\$1,306,498.71
			Subtotal	(15,290,370.78)
			Interest	3.25%
			Balance	10/15/2009 (15,333,551.42)

Oct-09			
JOURNAL ENTRY		dr	cr
Total Interest Income	419600 GD WA		
Total Interest Expense	431600 GD WA	43,180.64	
Total WA Amortization Expense	805110 GD WA		(1,306,498.71)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191001 GD WA	1,263,318.07	
			\$0.00

Interest check
(\$43,180.64)

Transfer Out - Consolidating Amortization Accounts to 191000 15,333,551.42
Closing Balance 0.00

Nov-09			
JOURNAL ENTRY		dr	cr
Transfer Balance	191001 GD WA	15,333,551.42	
Transfer Balance	191000 GD WA		(15,333,551.42)
			\$0.00

Washington Sales Volumes						
November/09 Description	Schedule	November/09 Billed	October/09 Unbilled	November/09 Unbilled	November/09 Net Unbilled	Total
Schedule Summary for Commodity Deferral:						
Firm	101	9,700,573	6,537,079	10,280,801	3,743,722	13,444,295
Firm	111	3,962,477	3,340,213	4,241,244	901,031	4,863,508
Firm	112	71,027	0	0	0	71,027
Firm	121	332,880	662,983	539,192	(123,791)	209,089
Firm	122	174,024	0	0	0	174,024
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	434	0	0	0	434
Interruptible	132W	0	0	0	0	0
Total Retail Sales for GTI		14,241,415	10,540,275	15,061,237	4,520,962	18,762,377
Total retail sales for PGA commodity deferral, Includes Interruptible rate schedules						
Total 146 Transportation Sales		2,088,712	2,638,822	2,926,872	288,050	2,376,762
Total 147 & 148 Transportation Sales		3,851,209	4,536,453	4,574,676	38,223	3,889,432
Total sales		20,590,060	17,715,550	22,562,785	4,847,235	25,437,295
Schedule Summary for Demand Deferral:						
Firm	101	9,700,573	6,537,079	10,280,801	3,743,722	13,444,295
Firm	111	3,962,477	3,340,213	4,241,244	901,031	4,863,508
Firm	112	71,027	0	0	0	71,027
Firm	121	332,880	662,983	539,192	(123,791)	209,089
Firm	122	174,024	0	0	0	174,024
Interruptible	131	0	0	0	0	0
Interruptible	132	434	0	0	0	434
Transportation		2,088,712	2,638,822	2,926,872	288,050	2,376,762
Total sales		16,330,127	13,179,097	17,988,109	4,809,012	21,139,139
Total sales for PGA demand deferral, Includes Interruptible rate schedules & schedule 146 transportation						
Schedule Summary for Commodity and Demand Amortization:						
Firm	101	9,700,573	6,537,079	10,280,801	3,743,722	13,444,295
Firm	111	3,962,477	3,340,213	4,241,244	901,031	4,863,508
Firm	112	71,027	0	0	0	71,027
Firm	121	332,880	662,983	539,192	(123,791)	209,089
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	434	0	0	0	434
Transportation		2,088,712	2,638,822	2,926,872	288,050	2,376,762
Total sales		16,084,642	13,179,097	17,988,109	4,809,012	20,893,654
Volumes for PGA Commodity & Demand Amortization						
Total Firm Sales		14,240,981	10,540,275	15,061,237	4,520,962	18,761,943
Total Interruptible Sales		434	0	0	0	434
Total Transportation Sales (Schedule 146)		2,088,712	2,638,822	2,926,872	288,050	2,376,762
Total Transportation Sales (Schedule 147 & 148)		4,259,933	4,536,453	4,574,676	38,223	4,298,156
Check total sales		20,590,060	17,715,550	22,562,785	4,847,235	25,437,295

AVISTA UTILITIES
RATE CHANGE PRORATION FOR NOVEMBER
PROCESSING DATE RANGE: 2009-10-28 THRU 2009-11-25
RATE CHANGE EFFECTIVE DATE 2009-11-01

REVENUE MONTH NOVEMBER

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

WASHINGTON					
	TOTAL SCHEDULE FAFB		33,538		33,538
	TOTAL SCHEDULE 101	/7,207,053	/2,499,311	9,706,364	9,706,364
	TOTAL SCHEDULE 111	/2,796,472	/1,172,816	3,969,288	3,969,288
	TOTAL SCHEDULE 112	/66,401	/4,626	71,027	71,027
	TOTAL SCHEDULE 121	/235,020	/97,860	332,880	332,880
	TOTAL SCHEDULE 122	/141,114	/32,910	174,024	174,024
	TOTAL SCHEDULE 132	/434		434	434
	TOTAL SCHEDULE 146	/2,418,864		2,418,864	2,418,864
	STATE TOTAL	12,865,358	3,841,061	16,706,419	16,706,419
IDAHO					
	TOTAL SCHEDULE 101	/3,106,580	/1,667,657	4,774,237	4,774,237
	TOTAL SCHEDULE 111	/1,056,613	/482,872	1,539,485	1,539,485
	TOTAL SCHEDULE 112	/7,696	/2,723	10,419	10,419
	TOTAL SCHEDULE 132	/38,890	/4,023	42,913	42,913
	TOTAL SCHEDULE 146		/322,152	322,152	322,152
	STATE TOTAL	4,209,779	2,479,427	6,689,206	6,689,206
	MONTH USAGE TOTALS	17,075,137	6,320,488	23,395,625	23,395,625

* ALL AT NEW RATE.
TO MATCH US-WASH STATE THANS.



Interoffice Memorandum
Rates and Tariff Administration

DATE: 8/27/09
TO: Distribution
FROM: Craig Bertholf
SUBJECT: 5-Day Peak Allocator

Attached is the consecutive 5-Day Peak Firm Sales requirement analysis. The analysis develops the three-year average of the percentage of firm sales gas that were purchased and delivered into Washington and Idaho.

The average is based on the maximum firm sales requirements for five consecutive days for each of the past three heating seasons. The calculation used was approved by the Washington Utilities and Transportation Commission in Docket No. U-89-3105.

The following new percentages for Washington and Idaho should be used effective **November 1, 2009**:

Washington	69.95%
Idaho	30.05%
Total	<u>100.00%</u>

If you have any questions please call me at 4124.

Distribution: Linda Donley
Annette Brandon
Cameron Dunlop
Tara Knox (electronic verison)
Ron McKenzie
Liz Andrews
Gudu Fischer
Theresa Melvin

Avista Utilities
 Recap of Schedule 155
 Temporary Refunds/Charges

	Deferrals By Rate Schedule	Firm Sales Customers Deferrals	All Sales Customers	Total Before Revenue Adj Factor	Revenue Adjustment Factor	Total Amort Charge <Refund>
Schedule 101	(\$0.01162)	(\$0.09417)	(\$0.03270)	/\$0.13849)	104.4953%	(\$0.14472)
Schedule 111	(\$0.00968)	(\$0.09417)	(\$0.03270)	/\$0.13655)	104.4953%	(\$0.14269)
Schedule 112					104.4953%	
Schedule 121	\$0.00039	(\$0.09417)	(\$0.03270)	/\$0.12648)	104.4953%	(\$0.13217)
Schedule 122					104.4953%	
Schedule 131		(\$0.09417)	(\$0.03270)	/\$0.12687)	104.4953%	(\$0.13257)
Schedule 132					104.4953%	
Schedule 146					104.4953%	
Additional Large Customer Amortization Rates (Note 1)					104.4953%	
Spokane Co Courthouse					104.4953%	
Gonzaga					104.4953%	
Quarry Tile					104.4953%	
Snyders Bakery					104.4953%	
Spok. Comm. College					104.4953%	
Spok. Falls Comm. Coll.					104.4953%	
St. Lukes					104.4953%	
Wash. Dept of Corr.					104.4953%	

Note 1 - At the Company's option these customers may elect to amortize their deferral balance over 12 months in lieu of a lump-sum charge or <refund>

Avista Utilities
 Gas Cost Calculation Before Gross Revenue Adjustment Factor
 State of Washington

	Total	Schedule / 101	Schedule / 111/112	Schedule / 121/122	Schedule / 131/132	Schedule / 146
Volumes						
Total Estimated Sales Volumes	204,359,261	118,700,956	52,044,436	6,816,463	649,652	26,147,754
Coincident Peak from current rate case (UG-080417)	1,365,176	968,221	356,845	40,110		
Calculation of Demand Rate						
Total Washington Demand Costs	\$16,407,645					
Estimated Demand Costs Collected at Current Rates	\$16,242,618	\$11,008,327	\$4,687,642	\$509,599	\$37,050	
Difference	<u>\$165,027</u>					
60% Demand Portion (allocated based on volumes)	\$99,016					
40% Demand Portion (allocated based on peak)	\$66,011	\$46,817	\$17,255	\$1,939		
Total	<u>\$165,027</u>					
Current Demand Rates						
		\$0.09274	\$0.09007	\$0.07476	\$0.05703	\$0.00054
Proposed 60% Demand Portion Incr <Decr>		\$0.00056	\$0.00056	\$0.00056	\$0.00056	
Proposed 40% Demand Portion Incr <Decr>		\$0.00039	\$0.00033	\$0.00028		
Total Proposed Demand Rate Incr <Decr>		<u>\$0.00095</u>	<u>\$0.00089</u>	<u>\$0.00084</u>	<u>\$0.00056</u>	
Total Proposed Demand Rate		<u>\$0.09369</u>	<u>\$0.09096</u>	<u>\$0.07560</u>	<u>\$0.05759</u>	<u>\$0.00054</u>
Calculation of Commodity Rate						
Total Washington Commodity Costs	\$87,104,148					
Total Sales Volumes	178,211,507					
Proposed Commodity Rate Per Therm	<u>\$0.48877</u>	<u>\$0.48877</u>	<u>\$0.48877</u>	<u>\$0.48877</u>	<u>\$0.48877</u>	
Current Commodity Rate Per Therm	<u>\$0.80175</u>	<u>\$0.80175</u>	<u>\$0.80175</u>	<u>\$0.80175</u>	<u>\$0.80175</u>	
Incr <Decr> in Commodity Rate	<u>(\$0.31298)</u>	<u>(\$0.31298)</u>	<u>(\$0.31298)</u>	<u>(\$0.31298)</u>	<u>(\$0.31298)</u>	
Total Incr <Decr> in Gas Costs Rate		<u>(\$0.31203)</u>	<u>(\$0.31209)</u>	<u>(\$0.31214)</u>	<u>(\$0.31242)</u>	
Total Current Gas Costs Rates		\$0.89449	\$0.89182	\$0.87651	\$0.85878	\$0.00054
Total Proposed Gas Costs Rates		\$0.58246	\$0.57973	\$0.56437	\$0.54636	\$0.00054
Total Incr <Decr> in Gas Costs Rate		<u>(\$0.31203)</u>	<u>(\$0.31209)</u>	<u>(\$0.31214)</u>	<u>(\$0.31242)</u>	