

Avista Utilities
State of Washington
Recap of 191 Deferral Accounts

	Actual Total	Account 191010 (New Commodity Deferrals)	Account 191010 (New Demand Deferrals)	Account 191001 (4/09 Deferrals)	Account 191000 (Old Deferrals)	Est. Bal. Of Acct 191000 PGA Filing
October 2009 Ending Bal.	(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	438,140.72	(306,985.76)			
Amortization	2,806,037.81				2,806,037.81	
Interest	(73,388.47)	593.32	(415.71)		(73,566.08)	
November 2009 Ending Bal.	(25,702,073.80)	438,734.04 OK	(307,401.47) OK	(0.01) OK	(25,833,406.36) OK	(21,308,126.00)
December 2009 Current Months Deferrals	(1,628,037.95)	(121,131.08)	(1,506,906.87)			
Amortization	4,363,185.88				4,363,185.88	
Interest	(65,905.93)	1,024.21	(2,873.15)		(64,056.99)	
December 2009 Ending Bal.	(23,032,831.80)	318,627.17 OK	(1,817,181.49) OK	(0.01) OK	(21,534,277.47) OK	(17,379,191.14)
January 2010 Current Months Deferrals	(704,418.70)	(68,517.67)	(635,901.03)			
Amortization	3,255,800.81				3,255,800.81	
Interest	(58,925.58)	770.16	(5,782.64)	0.01	(53,913.11)	
January 2010 Ending Bal.	(20,540,375.27)	250,879.66 OK	(2,458,865.16) OK	0.00 OK	(18,332,389.77) OK	(13,230,739.00)
February 2010 Current Months Deferrals	(1,246,689.31)	(959,528.31)	(287,161.00)			
Amortization	2,641,712.01				2,641,712.01	
Interest	(53,741.10)	(619.90)	(7,048.30)		(46,072.90)	
February 2010 Ending Bal.	(19,199,093.67)	(709,268.55) OK	(2,753,074.46) OK	0.00 OK	(15,736,750.66) OK	(9,894,396.00)

Avista Corporation Journal Entry

Effective Date: 201002

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Last Saved by: Cameron Dunlop


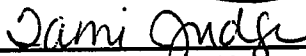
Last Saved: 03/04/2010 1:28 PM

Submitted by: Cameron Dunlop

<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		/ 1,254,357.51	WA DEFERRAL
/30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	/ 1,246,689.32		WA DEFERRAL
/45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	/ 7,668.19		WA DEFERRAL
/50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		/ 450,831.02	ID DEFERRAL
/55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL	/ 449,981.44		ID DEFERRAL
/70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	/ 849.58		ID DEFERRAL
/80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	/ 2,595,639.11		WA AMORT
/90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		/ 2,641,712.01	WA AMORT
/100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	/ 46,072.90		WA AMORT
/160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	/ 1,046,863.92		ID AMORT
/170	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		/ 1,053,085.00	ID AMORT
/180	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	/ 6,221.08		ID AMORT
TOTALS:						5,399,985.54	5,399,985.54	

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	3/4/10 _____ Date
 _____ Reviewed by	3/4/10 _____ Date
_____ Approved for Entry Corporate Accounting use Only	_____ Date

Washington/Idaho Costs		Feb/10
Demand (Transportation) Costs		
NWP Fixed		\$ 1,718,004.00
NWP Variable		\$ 86,763.89
NWP Capacity Release		\$ (760,129.00)
NWP Total (excluding Refund)		\$ 1,033,638.89
GTN Fixed		\$ 243,368.22
GTN Variable		\$ 7,928.67
GTN Capacity Release		\$ (2,656.13)
Current Month Estimate		\$ 248,720.70
Transcanada Foothills (BC System) Fixed		\$ 238,606.18
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 230,606.18
NOVA (AB System) Fixed		\$ 627,826.12
NOVA (AB System) Variable		\$ -
NOVA Total		\$ 627,826.12
Spectra Westcoast Fixed		\$ 108,861.55
Spectra Westcoast Variable		\$ -
WEI (Duke) Total		\$ 108,861.55
Questar		\$ (4.09)
Questar		\$ (4.00)
NOVA Fixed charges		\$ -
Third party capacity release credit		\$ -
ANG Fixed charges		\$ -
ANG capacity release credit		\$ -
Counterparty Invoice Total		\$ -
Thermal Transport		\$ -
Intracompany Transportation Optimization		\$ -
Total Demand Costs from Purchase Journals		\$ 2,260,864.65
WA/ID Buy/Sell Transportation Recovery		\$ (7,993.78)
Total Demand Costs	804001 GD AN	\$ 2,250,864.65
less variable costs charged to Commodity		\$ (73,690.60)
Total Demand Costs to be Allocated		\$ 2,176,974.05
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 25,491,410.81
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (108,748.00)
Broker Fees	804017 GD AN	\$ 161.61
Financial Settlements	804800 GD AN	\$ 422,860.40
Foreign Exchange Hedge Activity	804010 GD AN	\$ 21,636.17
Off system Bookout	804700 GD AN	\$ 1,188,018.59
Misc Adjustment	804000 GD AN	\$ -
Total Commodity Costs from Purchase Journals		\$ 27,025,227.49
Storage Injections/Withdrawals	808100/808200 GD AN	\$ 3,421,362.65
FAFB Commodity for Anderson Elementary	804000 GD AN	\$ -
WA/ID Gas Purchased from Interstate Asph	804000 GD AN	\$ -
GST	804000 GD AN	\$ -
Broker Fees	804017 GD AN	\$ 6,304.38
plus variable costs from Demand		\$ 73,690.58
WA/ID Off System Revenue		\$ (18,638,784.90)
Total Commodity Costs to be Allocated		\$ 11,892,816.17
WA Imbalance	804000 GD AN	\$ 48,051.01
ID Imbalance	804000 GD AN	\$ 18,153.97
Total Deferred Commodity Costs:		\$ 11,969,021.15
Total Net Gas Costs		\$ 14,136,996.24
From DJ 430		\$ 14,136,996.24
Check		\$ -

Feb-10 Expense Calculation				
Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
	69.96%	30.05%	71.78%	28.22%
Total Current Demand Costs (excluding return)	\$ 2,176,974.05	\$ 1,522,793.38	\$ 654,180.71	
Total Commodity Costs to be Allocated	\$ 11,892,816.17		\$ 8,536,208.21	\$ 3,356,607.96
Imbalance Cost Washington	\$ 48,051.01		\$ 48,051.01	
Imbalance Cost Idaho	\$ 18,153.97			\$ 18,153.97
Total Commodity Costs before refund	\$ 11,959,021.15		\$ 8,584,259.22	\$ 3,374,761.93
Total	\$ 14,136,996.24	\$ 1,522,793.38	\$ 8,664,259.22	\$ 3,374,761.93
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	13,390,636	0.09369	\$ 1,254,559.22	Schedule 101	6,924,718	0.09336	\$ 553,131.87
Schedule 111	5,864,732	0.09006	\$ 532,546.42	Schedule 111	1,707,992	0.09336	\$ 159,458.13
Schedule 112	109,744	0.09006	\$ 9,982.31	Schedule 112	967	0.09336	\$ 89.35
Schedule 121	(96,512)	0.07560	\$ (7,296.31)	Schedule 121	0	0.09336	\$ -
Schedule 122	196,035	0.07590	\$ 14,820.25	Schedule 122	0	0.09336	\$ -
Schedule 131	0	0.05759	\$ -	Total Demand	7,633,687		\$ 712,679.15
Schedule 132	71,698	0.05759	\$ 4,123.33		7,633,687	check	\$ 0.09336
Schedule 148	2,257,685	0.00054	\$ 1,219.15				
Total Demand	21,783,817		\$ 1,809,964.38				
	21,783,817	check	\$ 0.08309				
COMMODITY				COMMODITY			
Schedule 101	13,300,535	0.48877	\$ 6,544,891.79	Schedule 101	5,924,718	0.49052	\$ 2,906,192.87
Schedule 111	5,854,732	0.48877	\$ 2,861,817.30	Schedule 111	1,707,992	0.49052	\$ 837,804.24
Schedule 112	109,744	0.48877	\$ 53,839.57	Schedule 112	967	0.49052	\$ 480.43
Schedule 121	(96,512)	0.48877	\$ (47,172.17)	Schedule 121	0	0.49052	\$ -
Schedule 122	196,035	0.48877	\$ 95,816.03	Schedule 122	0	0.49052	\$ -
Schedule 131	0	0.48877	\$ -	Schedule 131	0	0.49052	\$ -
Schedule 132	71,598	0.48877	\$ 34,994.65	Schedule 132	44,389	0.49052	\$ 21,778.80
Total Commodity	19,526,132		\$ 9,543,787.54	Total Commodity	7,678,066		\$ 3,768,244.93
	19,526,132	check	\$ 0.48877		7,678,066	check	\$0.49052

Deferral Calculation				
Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
\$ 8,584,259.22	\$ 1,522,793.38	\$ 3,374,761.93	\$ 654,180.71	\$ 14,136,996.24
\$ (9,543,787.54)	\$ (1,809,964.38)	\$ (3,768,244.93)	\$ (712,679.15)	\$ (15,832,666.00)
\$ -	\$ -	\$ -	\$ -	\$ (1,695,670.76)
\$ (959,528.32)	\$ (287,171.00)	\$ (371,425.91)	\$ (65,499.44)	\$ (1,695,670.76)
WA Total	(1,249,680.32)	ID Total	(440,991.44)	

Washington/Ideho Gas Costs	GL Account	Feb-10 Costs	Previous Month True-up	Journal Entry	Costs Source & Destin
Transportation Costs					
NWP Fixed		\$ 1,718,004.00	\$ -	\$ 1,718,004.00	
NWP Variable		\$ 69,128.00	\$ (3,364.11)	\$ 65,763.89	
NWP Capacity Release		\$ (750,129.00)	\$ -	\$ (750,129.00)	
	NWP Total 804001 GD AN	\$ 1,037,003.00	\$ (3,364.11)	\$ 1,033,638.89	Invoice
GTN Fixed		\$ 243,368.22	\$ -	\$ 243,368.22	
GTN Variable		\$ 7,926.67	\$ -	\$ 7,926.67	
GTN Capacity Release		\$ (2,555.13)	\$ -	\$ (2,555.13)	
	GTN Total 804001 GD AN	\$ 248,729.76	\$ -	\$ 248,729.76	Invoice
Transcanada Foothills (BC System) Fixed		\$ 235,615.00	\$ 3,991.18	\$ 239,606.18	
Transcanada Foothills (BC System) Variable		\$ -	\$ -	\$ -	
	ANG Total 804001 GD AN	\$ 235,615.00	\$ 3,991.18	\$ 239,606.18	Invoice
NOVA (AB System) Fixed		\$ 617,218.00	\$ 10,610.12	\$ 627,828.12	
NOVA (AB System) Variable		\$ -	\$ -	\$ -	
	NOVA Total 804001 GD AN	\$ 617,218.00	\$ 10,610.12	\$ 627,828.12	Invoice
Spectra Westcoast Fixed		\$ 102,054.00	\$ 6,807.55	\$ 108,861.55	
Spectra Westcoast Variable		\$ -	\$ -	\$ -	
	WEI (Duka) Total 804001 GD AN	\$ 102,054.00	\$ 6,807.55	\$ 108,861.55	
Questar		\$ -	\$ (4.09)	\$ (4.09)	
	Questar Total 804001	\$ -	\$ (4.09)	\$ (4.09)	
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	\$ -	\$ -	\$ -	Linda
Intracompany Transportation Optimization	804001 GD AN	\$ -	\$ -	\$ -	
Total Demand Costs	804001 GD AN	\$ 2,240,617.76	\$ 18,040.63	\$ 2,258,658.41	
			\$ (18,040.63)		

Commodity Purchases (Natural Gas)					
NGX Broker Fees	184055 ZZ ZZ	\$ -	\$ -	\$ -	
Misc	804000 GD AN	\$ -	\$ -	\$ -	
Broker Fees	804017 GD AN	\$ -	\$ 161.61	\$ 161.61	
Cochrane Credit Sept (Cash Recv'd)	811000 GD AN	\$ (106,748.00)	\$ -	\$ (106,748.00)	Actual Cash Recv'd
FX Hedge (Gain)/Loss	804010 GD AN	\$ 21,538.17	\$ -	\$ 21,538.17	Nucleus Database
System Gas purchases		\$ 25,491,807.78	\$ (396.87)	\$ 25,491,410.81	Nucleus Database
Gas Costs Commodity	804000 GD AN	\$ 25,491,807.78	\$ (396.87)	\$ 25,491,410.81	
Financial Commodity Cost/(Benefit)	804800 GD AN	\$ 422,850.40	\$ -	\$ 422,850.40	Nucleus Database
Off System Cost Bookout	804700 GD AN	\$ 1,199,010.59	\$ -	\$ 1,199,010.59	Nucleus Database
Misc Adjustment	804000 GD AN	\$ -	\$ -	\$ -	
Total Commodity Costs		\$ 27,135,206.94	\$ (235.36)	\$ 27,134,971.58	
		\$ (27,135,206.94)		\$ (88,942.71)	
232130 Prior Period Adjustments			\$ (88,942.71)		

Nucleus Storage eccl. JPRARIEAN-100406					
JP Injections	808200 GD AN	\$ -	\$ -	\$ -	
JP Withdrawals	808100 GD AN	\$ 3,414,661.70	\$ -	\$ 3,414,661.70	
Total JP	164100 GD AN	\$ 3,414,661.70	\$ -	\$ 3,414,661.70	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (16,597.58)	\$ -	\$ (16,597.58)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 23,298.43	\$ -	\$ 23,298.43	
Total Clay Basin	164118 GD AN	\$ 6,700.85	\$ -	\$ 6,700.85	
Total Storage Injections/Withdrawals		\$ 3,421,362.55	\$ -	\$ 3,421,362.55	
Net Gas Costs after Injections/Withdrawals		\$ 32,797,187.25	\$ 17,805.29	\$ 32,708,244.54	

Information from other journals -Deferred Costs:					
WA Imbalance from DJ 436	804000 GD AN	\$ 48,081.01		\$ 48,081.01	DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN	\$ 18,153.97		\$ 18,153.97	DJ436 & DJ431
Broker Fees	804017 GD AN	\$ 6,304.38		\$ 6,304.38	Broker Fees Journal
W/A/D Sales for Resale Physical and Bookout -From GSALES	483000&483700 GD AN	\$ (18,938,784.90)		\$ (18,938,784.90)	REVSALES & DJ431
W/A/D Buy/Sel Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (7,993.78)		\$ (7,993.78)	Pull credit from GL (DJ 451)
GST Recon (Quarterly)	804000 GD AN	\$ -		\$ -	
FABF Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -		\$ -	
W/A/D Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -		\$ -	
Total Costs for Deferral including net gas costs		\$ 48,081.01		\$ 48,081.01	

Journal # 430 Entry			
	Dr.	Cr.	
804001 GD AN	\$ 2,258,658.41		Transportation Demand Costs
804000 GD AN	\$ 25,491,410.81		Commodity Physical
804010 GD AN	\$ 21,538.17		Foreign Exchange Hedge Effect
804017 GD AN	\$ 161.61		Broker Fees ICE, Amerex & NGX
804800 GD AN	\$ 422,850.40		Financial Settlements
232820 ZZ ZZ	\$ -		Turbine Payable
804700 GD AN	\$ 1,199,010.59		Off System Bookout
232130 ZZ ZZ	\$ (29,265,343.82)		AP Gas Supply Transactions
184055 ZZ ZZ	\$ -		AP Clearing
811000 GD AN	\$ (106,748.00)		Cochrane Extraction Credit
808200 GD AN	\$ (16,597.58)		Storage Injections
808100 GD AN	\$ 3,437,960.13		Storage Withdrawals
176745 ZZ ZZ	\$ -		Foreign Exchange Asset W/A/D
245745 ZZ ZZ	\$ (21,538.17)		Foreign Exchange Liability W/A/D
164118 GD AA	\$ -		Inventory - Clay Basin
164100 GD AN	\$ (3,414,661.70)		Inventory - JP
Total Gas Costs	\$ 32,631,590.12	\$ (32,631,590.12)	

Misc. DJ 430 Entry:			
804700 GD AN	\$ -		Thermal Transport
804001 GD AN	\$ -		Thermal Transport
232130 ZZ ZZ	\$ 3,942,848.24		Intra-Co Transfer - Thermal
142160 ZZ ZZ	\$ (3,942,848.24)		Intra-Co Transfer - Thermal
142900 ZZ ZZ	\$ (8,834,808.32)		Intra-Co Transfer - Thermal
232820 ZZ ZZ	\$ 9,934,508.32		Intra-Co Transfer - Thermal
184055 ZZ ZZ	\$ -		Clear Broker Fees from Clearing Acct
804017 GD AN	\$ -		Clear Broker Fees from Clearing Acct
232820 ZZ ZZ	\$ 48.70		FX Hedge Thermal Portion
176745 ZZ ZZ	\$ -		FX Thermal Portion - Asset
245745 ZZ ZZ	\$ (48.70)		FX Thermal Portion - Liability
232130 ZZ ZZ	\$ (182,874.18)		Clear Prior Month FX Hedge - Asset
176745 ZZ ZZ	\$ -		Clear Prior Month FX Hedge - Liability
245745 ZZ ZZ	\$ 182,874.18		Clear Prior Month FX Hedge - Liability
245745 ZZ ZZ	\$ -		Clear MTM on FX for 2 months out
182374 CD AA	\$ -		Clear MTM on FX for 2 months out
142800 ZZ ZZ	\$ -		Reclass Terressen to Def Rev
253028 GD AN	\$ -		Reclass Terressen to Def Rev
Total Other Adj	\$ 14,040,272.41	\$ (14,040,272.41)	

Total Demand Costs	\$ 46,871,862.53	\$ (46,871,862.53)	
Total Other Adj	\$ 14,040,272.41	\$ (14,040,272.41)	
Total	\$ 60,912,134.94	\$ (60,912,134.94)	

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

	Total	Commodity	Demand		
11/09 Ending Balance	<u>131,332.65</u>	<u>438,140.80</u>	<u>(306,985.76)</u>	<u>177.61</u>	<u>0.00</u>
	131,332.65				
12/09 Current Mo Deferrals	(1,628,037.85)	(121,131.08)	(1,508,906.87)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(1,848.94)			(1,848.94)	
12/09 Ending Balance	<u>(1,498,554.24)</u>	<u>317,009.72</u>	<u>(1,813,892.63)</u>	<u>(1,671.33)</u>	<u>0.00</u>
	(1,498,554.24)				
1/10 Current Mo Deferrals	(704,418.70)	(68,517.67)	(635,901.03)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(5,012.48)			(5,012.48)	
1/10 Ending Balance	<u>(2,207,985.42)</u>	<u>248,492.05</u>	<u>(2,449,793.66)</u>	<u>(6,683.81)</u>	<u>0.00</u>
	(2,207,985.42)				
2/10 Current Mo Deferrals	(1,246,889.32)	(959,528.31)	(287,161.00)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(7,668.19)			(7,668.19)	
2/10 Ending Balance	<u>(3,462,342.93)</u>	<u>(711,036.26)</u>	<u>(2,736,954.66)</u>	<u>(14,352.00)</u>	<u>0.00</u>

(0.00)

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(1,628,886.89)
Deferral exp	805120 GD WA	1,628,037.65	0.00
Interest Income	419000 GD WA		0.00
Interest Expense	431600 GD WA	1,848.94	
			(0.00)

3.25%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(709,431.18)
Deferral exp	805120 GD WA	704,418.70	0.00
Interest Income	419000 GD WA		0.00
Interest Expense	431600 GD WA	5,012.48	
			0.00

3.25%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(1,254,357.51)
Deferral exp	805120 GD WA	1,246,889.32	0.00
Interest Income	419000 GD WA		0.00
Interest Expense	431600 GD WA	7,668.19	
			0.00

3.25%

Avista Corporation
State of Washington
191000 GD WA
Unrecovered PGA Deferred

Balance 12/30/2004 2,031,200.93

Jan-05			
		Total	Amortization
Schedule	101	20,246,628	-0.02440 (\$494,017.72)
Schedule	111	7,191,928	-0.02551 (\$183,466.08)
Balance			11/15/2009 (25,833,406.44)

WA 191000 Recoverable Gas Costs Amortized			
Dec-09			
		Total	Amortization
Schedule	101	13,890,535	See Attached \$ 3,200,992.97
Schedule	111	5,854,732	See Attached \$ 1,102,813.34
Schedule	121	(96,512)	See Attached \$ 59,379.58
Schedule	122G		\$0.00
Schedule	122L		\$0.00
Schedule	122W		\$0.00
Schedule	131	0	See Attached \$0.00
Schedule	132W		\$0.00
Schedule	146	2,257,685	See Attached \$0.00
Spokane Rock Products			\$0.00
Valley Hoop 146			\$0.00
Large Customer			\$0.00
		21,408,440	\$ 4,363,185.88
		0	Adj -
			\$4,363,185.88
			Subtotal (21,470,220.55)
Interest		3.25%	(\$64,056.99)
Balance		12/15/2009	(21,534,277.54)

Dec-09		
JOURNAL ENTRY	dr	cr
Total Interest Income 419800 GD WA		
Total Interest Expense 431800 GD WA	64,056.99	
Total WA Amortization Expense 805110 GD WA		(4,363,185.88)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	4,299,128.89	
		\$0.00

Interest check
(\$64,056.99)

WA 191000 Recoverable Gas Costs Amortized			
Jan-10			
		Total	Amortization
Schedule	101	17,442,629	0.13849 \$ 2,415,629.69
Schedule	111	5,995,619	0.13655 \$ 818,701.77
Schedule	121	169,745	0.12648 \$ 21,469.35
Schedule	122G		\$ -
Schedule	122L		\$ -
Schedule	122W		\$ -
Schedule	131	0	0.12687 \$ -
Schedule	132W		\$ -
Schedule	146		\$ -
Spokane Rock Products			\$ -
Valley Hoop 146			\$ -
Large Customer			\$0.00
		23,607,993	\$ 3,255,800.81
			Adj -
			\$ 3,255,800.81
			Subtotal (18,278,476.73)
Interest		3.25%	(\$53,913.10)
Balance		1/15/2010	(18,332,389.83)

Jan-10		
JOURNAL ENTRY	dr	cr
Total Interest Income 419800 GD WA		
Total Interest Expense 431800 GD WA	53,913.10	
Total WA Amortization Expense 805110 GD WA		(3,255,800.81)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	3,201,887.71	
		\$0.00

Interest check
(\$53,913.10)

WA 191000 Recoverable Gas Costs Amortized			
Feb-10			
		Total	Amortization
Schedule	101	13,890,535	0.13849 \$ 1,854,455.19
Schedule	111	5,854,732	0.13655 \$ 799,463.65
Schedule	121	(96,512)	0.12648 \$ (12,208.84)
Schedule	122G		\$ -
Schedule	122L		\$ -
Schedule	122W		\$ -
Schedule	131	0	0.12687 \$ -
Schedule	132W		\$ -
Schedule	146		\$ -
Spokane Rock Products			\$ -
Valley Hoop 146			\$ -
Large Customer			\$0.00
		19,148,755	\$ 2,641,712.01
			Adj -
			\$ 2,641,712.01
			Subtotal (15,690,677.82)
Interest		3.25%	(\$46,072.90)
Balance		2/15/2010	(15,736,750.72)

Feb-10		
JOURNAL ENTRY	dr	cr
Total Interest Income 419800 GD WA		
Total Interest Expense 431800 GD WA	46,072.90	
Total WA Amortization Expense 805110 GD WA		(2,641,712.01)
Tracker transfer 191010 GD WA		
WA Recoverable Gas Costs 191000 GD WA	2,595,639.11	
		\$0.00

Interest check
(\$46,072.90)

Washington Sales Volumes							
February/10 Description	Schedule	February/10 Billed	January/10 Unbilled	February/10 Unbilled	February/10 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral:							
Firm	101	15,686,649	13,817,871	11,521,757	(2,296,114)	13,390,535	
Firm	111	6,269,076	4,829,510	4,415,166	(414,344)	5,854,732	
Firm	112	109,744	0	0	0	109,744	
Firm	121	36,874	351,479	218,093	(133,386)	(96,512)	
Firm	122	196,035	0	0	0	196,035	
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	71,598	0	0	0	71,598	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		22,369,976	18,998,860	16,155,016	(2,843,844)	19,626,132	Total retail sales for PGA commodity deferral includes interruptible rate schedules
	146	2,263,660	2,307,885	2,301,910	(5,975)	2,257,685	
Total 146 Transportation Sales		2,263,660	2,307,885	2,301,910	(5,975)	2,257,685	
	147	22,582	0	0	0	22,582	
	148	4,216,786	3,950,962	3,949,957	(1,005)	4,215,781	
Total 147 & 148 Transportation Sales		4,239,368	3,950,962	3,949,957	(1,005)	4,238,363	
Total sales		28,873,004	25,257,707	22,406,883	(2,850,824)	26,022,180	
Schedule Summary for Demand Deferral:							
Firm	101	15,686,649	13,817,871	11,521,757	(2,296,114)	13,390,535	
Firm	111	6,269,076	4,829,510	4,415,166	(414,344)	5,854,732	
Firm	112	109,744	0	0	0	109,744	
Firm	121	36,874	351,479	218,093	(133,386)	(96,512)	
Firm	122	196,035	0	0	0	196,035	
Interruptible	131	0	0	0	0	0	
Interruptible	132	71,598	0	0	0	71,598	
Transportation	146	2,263,660	2,307,885	2,301,910	(5,975)	2,257,685	
		24,633,636	21,306,745	18,456,926	(2,849,819)	21,783,617	Total sales for PGA demand deferral includes interruptible rate schedules & schedule 146 transportation
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	15,686,649	13,817,871	11,521,757	(2,296,114)	13,390,535	Sales for Decoupling amortization
Firm	111	6,269,076	4,829,510	4,415,166	(414,344)	5,854,732	
Firm	121	36,874	351,479	218,093	(133,386)	(96,512)	
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	2,263,660	2,307,885	2,301,910	(5,975)	2,257,685	
		24,256,259	21,306,745	18,456,926	(2,849,819)	21,406,440	Volumes for PGA Commodity & Demand Amortization
Firm	112	109,744	0	0	0	109,744	Annual lump sum amortization
Firm	122	196,035	0	0	0	196,035	Annual lump sum amortization
Interruptible	132	71,598	0	0	0	71,598	Annual lump sum amortization
Total Firm Sales		22,298,378	18,998,860	16,155,016	(2,843,844)	19,454,534	
Total Interruptible Sales		71,598	0	0	0	71,598	
Total Transportation Sales (Schedule 146)		2,263,660	2,307,885	2,301,910	(5,975)	2,257,685	
Total Transportation Sales (Schedule 147 & 148)		4,239,368	3,950,962	3,949,957	(1,005)	4,238,363	
Check total sales		28,873,004	25,257,707	22,406,883	(2,850,824)	26,022,180	

Avista Utilities
State of Washington
Recap of 191 Deferral Accounts

	Actual Total	Account 191010 (New Commodity Deferrals)	Account 191010 (New Demand Deferrals)	Account 191001 (4/09 Deferrals)	Account 191000 (Old Deferrals)	Est. Bal. Of Acct 191000 PGA Filing
October 2009 Ending Bal.	(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	438,140.72	(306,985.76)			
Amortization	2,806,037.81				2,806,037.81	
Interest	(73,388.47)	593.32	(415.71)		(73,566.08)	
November 2009 Ending Bal.	(25,702,073.80)	438,734.04 OK	(307,401.47) OK	(0.01) OK	(25,833,406.36) OK	(21,308,126.00)
December 2009						
Current Months Deferrals	(1,628,037.95)	(121,131.08)	(1,506,906.87)			
Amortization	4,363,185.88				4,363,185.88	
Interest	(65,905.93)	1,024.21	(2,873.15)		(64,056.99)	
December 2009 Ending Bal.	(23,032,831.80)	318,627.17 OK	(1,817,181.49) OK	(0.01) OK	(21,534,277.47) OK	(17,379,191.14)
January 2010						
Current Months Deferrals	(704,418.70)	(68,517.67)	(635,901.03)			
Amortization	3,255,800.81				3,255,800.81	
Interest	(58,925.58)	770.16	(5,782.64)	0.01	(53,913.11)	
January 2010 Ending Bal.	(20,540,375.27)	250,879.66 OK	(2,458,865.16) OK	0.00 OK	(18,332,389.77) OK	(13,230,739.00)
February 2010						
Current Months Deferrals	(1,246,689.31)	(959,528.31)	(287,161.00)			
Amortization	2,641,712.01				2,641,712.01	
Interest	(53,741.10)	(619.90)	(7,048.30)		(46,072.90)	
February 2010 Ending Bal.	(19,199,093.67)	(709,268.55) OK	(2,753,074.46) OK	0.00 OK	(15,736,750.66) OK	(9,894,396.00)

Avista Corporation Journal Entry

Effective Date: 201002

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Last Saved by: Cameron Dunlop


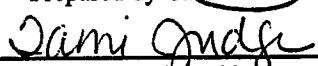
Last Saved: 03/04/2010 1:28 PM

Submitted by: Cameron Dunlop

<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		1,254,357.51	WA DEFERRAL
/30	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	WA	DL	1,246,689.32		WA DEFERRAL
/45	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	7,668.19		WA DEFERRAL
/50	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		450,831.02	ID DEFERRAL
/55	001	805120 - DEFER CURRENT UNRECOVERED GAS COST	GD	ID	DL	449,981.44		ID DEFERRAL
/70	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	849.58		ID DEFERRAL
/80	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	2,595,639.11		WA AMORT
/90	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		2,641,712.01	WA AMORT
/100	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	46,072.90		WA AMORT
/160	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,046,863.92		ID AMORT
/170	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		1,053,085.00	ID AMORT
/180	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	6,221.08		ID AMORT
TOTALS:						5,399,985.54	5,399,985.54	

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

3/4/10
 Date
 3/4/10
 Date
 Date

Washington/Idaho Costs		Feb/10
Demand (Transportation) Costs		
NWP Fixed		\$ 1,718,004.00
NWP Variable		\$ 86,763.89
NWP Capacity Release		\$ (760,129.00)
NWP Total (excluding Refund)		\$ 1,033,638.89
GTN Fixed		\$ 243,368.22
GTN Variable		\$ 7,928.67
GTN Capacity Release		\$ (2,666.13)
Current Month Estimate		\$ 248,729.70
Transcanada Foothills (BC System) Fixed		\$ 239,606.18
Transcanada Foothills (BC System) Variable		\$ -
ANG Total		\$ 239,606.18
NOVA (AB System) Fixed		\$ 627,828.12
NOVA (AB System) Variable		\$ -
NOVA Total		\$ 627,828.12
Spectra Westcoast Fixed		\$ 108,861.55
Spectra Westcoast Variable		\$ -
WEI (Duka) Total		\$ 108,861.55
Quarter		\$ (4.09)
Quarter		\$ (4.09)
NOVA Fixed charges		\$ -
Third party capacity release credit		\$ -
ANG Fixed charges		\$ -
ANG capacity release credit		\$ -
Counterparty Invoice Total		\$ -
Thermal Transport		\$ -
Intracompany Transportation Optimization		\$ -
Total Demand Costs from Purchase Journals		\$ 2,354,898.41
WAID Buy/Sell Transportation Recovery		\$ (7,993.78)
Total Demand Costs	804001 GD AN	\$ 2,260,884.66
less variable costs charged to Commodity		\$ (73,690.66)
Total Demand Costs to be Allocated		\$ 2,175,974.00
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	\$ 26,491,410.81
Misc	804000 GD AN	\$ -
Cochrane Credit	811000 GD AN	\$ (108,748.00)
Broker Fees	804017 GD AN	\$ 161.61
Financial Settlements	804800 GD AN	\$ 422,860.40
Foreign Exchange Hedge Activity	804010 GD AN	\$ 21,538.17
Off system Bookout	804700 GD AN	\$ 1,199,010.59
Misc Adjustment	804000 GD AN	\$ -
Total Commodity Costs from Purchase Journals		\$ 27,023,233.64
Storage Injections/Withdrawals	808100/808200 GD AN	\$ 3,421,382.56
FAFB Commodity for Anderson Elementary	804000 GD AN	\$ -
WAID Gas Purchased from Interstate Asph	804000 GD AN	\$ -
GST	804000 GD AN	\$ -
Broker Fees	804017 GD AN	\$ 6,304.38
plus variable costs from Demand		\$ 73,690.56
WAID Off System Revenue		\$ (18,836,784.90)
Total Commodity Costs to be Allocated		\$ 11,892,818.17
WA Imbalance	804000 GD AN	\$ 48,051.01
ID Imbalance	804000 GD AN	\$ 18,153.97
Total Deferred Commodity Costs:		\$ 11,959,021.15
Total Net Gas Costs		\$ 14,135,995.24
From DJ 430		\$ 14,135,995.24
Check		\$ -

Feb-10	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
Expense Calculation		69.96%	30.06%	71.78%	28.22%
Total Current Demand Costs (excluding return)	\$ 2,175,974.00	\$ 1,522,793.38	\$ 654,180.71		
Total Commodity Costs to be Allocated	\$ 11,892,818.17			\$ 8,536,208.21	\$ 3,356,607.96
Imbalance Cost Washington	\$ 48,051.01			\$ 48,051.01	
Imbalance Cost Idaho	\$ 18,153.97				\$ 18,153.97
Total Commodity Costs before refund	\$ 11,959,021.15			\$ 8,584,259.22	\$ 3,374,761.93
Total	\$ 14,135,995.24	\$ 1,522,793.38	\$ 654,180.71	\$ 8,584,259.22	\$ 3,374,761.93
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	13,390,535	0.00369	\$ 1,254,559.22	/ Schedule 101	5,924,718	0.00336	\$ 553,131.67
/ Schedule 111	5,854,732	0.00906	\$ 532,548.42	/ Schedule 111	1,707,992	0.00336	\$ 159,458.13
/ Schedule 112	109,744	0.00906	\$ 9,982.31	Schedule 112	957	0.00336	\$ 89.35
/ Schedule 121	(96,512)	0.07560	\$ (7,298.31)	Schedule 121	0	0.00336	\$ -
/ Schedule 122	196,035	0.07560	\$ 14,820.25	Schedule 122	0	0.00336	\$ -
/ Schedule 131	0	0.05759	\$ -	Total Demand	7,633,667		\$ 712,679.15
/ Schedule 132	71,598	0.05759	\$ 4,123.33		7,633,667	check	\$ 0.00336
Schedule 148	2,267,586	0.00054	\$ 1,219.15				
Total Demand	21,783,817		\$ 1,909,954.38				
	21,783,817	check	\$ 0.08309				
COMMODITY				COMMODITY			
Schedule 101	13,390,535	0.48877	\$ 6,544,891.79	Schedule 101	5,924,718	0.49052	\$ 2,906,192.87
Schedule 111	5,854,732	0.48877	\$ 2,861,817.36	/ Schedule 111	1,707,992	0.49052	\$ 837,804.24
Schedule 112	109,744	0.48877	\$ 53,039.57	Schedule 112	957	0.49052	\$ 469.43
Schedule 121	(96,512)	0.48877	\$ (47,172.17)	Schedule 121	0	0.49052	\$ -
Schedule 122	196,035	0.48877	\$ 95,816.03	Schedule 122	0	0.49052	\$ -
Schedule 131	0	0.48877	\$ -	Schedule 131	0	0.49052	\$ -
Schedule 132	71,598	0.48877	\$ 34,994.95	Schedule 132	44,399	0.49052	\$ 21,778.80
Total Commodity	19,526,132		\$ 9,543,787.54	Total Commodity	7,678,066		\$ 3,788,244.93
	19,526,132	check	\$ 0.48877		7,678,066	check	\$ 0.49052

Deferral Calculation	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expense from above	\$ 8,584,259.22	\$ 1,522,793.38	\$ 3,374,761.93	\$ 654,180.71	\$ 14,135,995.24
PGA Deferral Revenue from above	\$ (9,543,787.54)	\$ (1,809,954.38)	\$ (3,788,244.93)	\$ (712,679.15)	\$ (15,832,866.00)
Adjustments	\$ -	\$ -	\$ -	\$ -	\$ (1,696,070.76)
Amount to be Deferred	\$ (959,528.31)	\$ (287,161.00)	\$ (413,482.90)	\$ (68,498.44)	\$ (1,696,070.76)
WA Total		(1,246,689.32)	ID Total	(449,981.44)	

Washington/Idaho Gas Costs	GL Account	Feb-10: Costs	Previous Month: True-up	Journal Entry	Costs Source & Destn
Transportation Costs					
NWP Fixed		\$ 1,718,004.00	\$ -	\$ 1,718,004.00	
NWP Variable		\$ 89,128.00	\$ (3,364.11)	\$ 65,763.89	
NWP Capacity Release		\$ (750,129.00)	\$ -	\$ (750,129.00)	
	NWP Total 804001 GD AN	\$ 1,037,003.00	\$ (3,364.11)	\$ 1,033,638.89	Invoice
GTN Fixed		\$ 243,368.22	\$ -	\$ 243,368.22	
GTN Variable		\$ 7,926.67	\$ -	\$ 7,926.67	
GTN Capacity Release		\$ (2,555.13)	\$ -	\$ (2,555.13)	
	GTN Total 804001 GD AN	\$ 248,729.76	\$ -	\$ 248,729.76	Invoice
Transcanada Foothills (BC System) Fixed		\$ 235,615.00	\$ 3,991.18	\$ 239,606.18	
Transcanada Foothills (BC System) Variable		\$ -	\$ -	\$ -	
	ANG Total 804001 GD AN	\$ 235,615.00	\$ 3,991.18	\$ 239,606.18	Invoice
NOVA (AB System) Fixed		\$ 617,216.00	\$ 10,610.12	\$ 627,826.12	
NOVA (AB System) Variable		\$ -	\$ -	\$ -	
	NOVA Total 804001 GD AN	\$ 617,216.00	\$ 10,610.12	\$ 627,826.12	Invoice
Spectra Westcoast Fixed		\$ 102,054.00	\$ 6,807.55	\$ 108,861.55	
Spectra Westcoast Variable		\$ -	\$ -	\$ -	
	WEI (Duke) Total 804001 GD AN	\$ 102,054.00	\$ 6,807.55	\$ 108,861.55	
Questar		\$ -	\$ (4.09)	\$ (4.09)	
	Questar Total 804001	\$ -	\$ (4.09)	\$ (4.09)	
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	\$ -	\$ -	\$ -	Linda
Intracompany Transportation Optimization	804001 GD AN	\$ -	\$ -	\$ -	
Total Demand Costs	804001 GD AN	\$ 2,240,817.76	\$ 18,040.65	\$ 2,258,858.41	

Commodity Purchases (Natural Gas)					
NGX Broker Fees	184055 ZZ ZZ	\$ -	\$ -	\$ -	
Misc	804000 GD AN	\$ -	\$ -	\$ -	
Broker Fees	804017 GD AN	\$ -	\$ 161.61	\$ 161.61	
Cochrane Credit Sept (Cash Rec'd)	811000 GD AN	\$ (106,748.00)	\$ -	\$ (106,748.00)	Actual Cash Rec'd
FX Hedge (Gain/Loss)	804010 GD AN	\$ 21,538.17	\$ -	\$ 21,538.17	Nucleus Database
System Gas purchases		\$ 25,491,807.78	\$ (396.97)	\$ 25,491,410.81	Nucleus Database
Gas Costs Commodity	804000 GD AN	\$ 25,491,807.78	\$ (396.97)	\$ 25,491,410.81	
Financial Commodity Cost/(Benefit)	804600 GD AN	\$ 422,850.40	\$ -	\$ 422,850.40	Nucleus Database
Off System Cost Bookout	804700 GD AN	\$ 1,199,010.59	\$ -	\$ 1,199,010.59	Nucleus Database
Misc Adjustment	804000 GD AN	\$ -	\$ -	\$ -	
Total Commodity Costs		\$ 27,135,206.94	\$ (235.36)	\$ 27,134,971.58	
232130 Prior Period Adjustments		\$ (86,942.71)	\$ -	\$ (86,942.71)	

Nucleus Storage acct. JPRAIRIEAN-100406					
JP Injections	808200 GD AN	\$ -	\$ -	\$ -	
JP Withdrawals	806100 GD AN	\$ 3,414,661.70	\$ -	\$ 3,414,661.70	
Total JP	184100 GD AN	\$ 3,414,661.70	\$ -	\$ 3,414,661.70	
Clay Basin (QUESTAA) Injections	808200 GD AN	\$ (16,597.58)	\$ -	\$ (16,597.58)	
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	\$ 23,298.43	\$ -	\$ 23,298.43	
Total Clay Basin	184118 GD AN	\$ 6,700.85	\$ -	\$ 6,700.85	
Total Storage Injections/Withdrawals		\$ 3,421,362.55	\$ -	\$ 3,421,362.55	

Net Gas Costs after Injections/Withdrawals					
		\$ 32,797,167.25	\$ 17,805.29	\$ 32,789,244.54	
Information from other Journals - Deferred Costs:					
WA Imbalance from DJ 436	804000 GD AN	\$ 48,081.01		\$ 48,081.01	DJ436 & DJ431
ID Imbalance from DJ 436	804000 GD AN	\$ 16,183.97		\$ 16,183.97	DJ436 & DJ431
Broker Fees	804017 GD AN	\$ 6,304.38		\$ 6,304.38	Broker Fees Journal
WAD/Sales for Resale Physical and Bookout -From GSALES	483000&483700 GD AN	\$ (18,636,784.90)		\$ (18,636,784.90)	REVGSALS & DJ431
WAD Buy/Sel Transportation Recovery- pass through DJ 451	804001 GD AN	\$ (7,993.76)		\$ (7,993.76)	Full credit from GL (DJ 451)
GST Recon (Quarterly)	804000 GD AN	\$ -		\$ -	
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	\$ -		\$ -	
WAD Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	\$ -		\$ -	Full debt from GL (DJ 451)
Total Costs for Deferral including net gas costs		\$ 48,081.01		\$ 48,081.01	

Journal # 430 Entry			
	Dr.	Cr.	
804001 GD AN	\$ 2,258,858.41		Transportation/Demand Costs
804000 GD AN	\$ 25,491,410.81		Commodity Physical
804010 GD AN	\$ 21,538.17		Foreign Exchange Hedge Effect
804017 GD AN	\$ 161.61		Broker Fees ICE, Amerex & NGX
804600 GD AN	\$ 422,850.40		Financial Settlements
232620 ZZ ZZ	\$ -		Turbine Payables
804700 GD AN	\$ 1,199,010.59		Off System Bookout
232130 ZZ ZZ	\$ (29,265,343.82)		AP Gas Supply Transactions
184055 ZZ ZZ	\$ -		AP - Clearing
811000 GD AN	\$ (106,748.00)		Cochrane Extraction Credit
808200 GD AN	\$ (16,597.58)		Storage Injections
806100 GD AN	\$ 3,437,960.13		Storage Withdrawals
176745 ZZ ZZ	\$ -		Foreign Exchange Asset WAD
245745 ZZ ZZ	\$ (21,538.17)		Foreign Exchange Liability WAD
184118 GD AA	\$ (6,700.85)		Inventory - Clay Basin
184100 GD AN	\$ (3,414,661.70)		Inventory - JP
Total Gas Costs	\$ 32,631,590.12	\$ (32,631,590.12)	

Misc. DJ 430 Entry:			
804700 GD AN	\$ -	\$ -	Thermal Transport
804001 GD AN	\$ -	\$ -	Thermal Transport
232130 ZZ ZZ	\$ 3,942,349.24		Clear Prior Month FX Hedge - Asset
142160 ZZ ZZ	\$ (3,942,349.24)		Intra-Co Transfer Thermal
142900 ZZ ZZ	\$ (6,934,606.32)		Intra-Co Transfer Thermal
232620 ZZ ZZ	\$ 9,934,508.52		Intra-Co Transfer Thermal
184055 ZZ ZZ	\$ -		Clear Broker Fees from Clearing Acct
804017 GD AN	\$ -		Clear Broker Fees from Clearing Acct
232620 ZZ ZZ	\$ 40.70		FX Hedge Thermal Portion
176745 ZZ ZZ	\$ -		FX Thermal Portion - Asset
245745 ZZ ZZ	\$ (40.70)		FX Thermal Portion - Liability
232130 ZZ ZZ	\$ -	\$ (162,874.18)	Clear Prior Month FX Hedge AN
176745 ZZ ZZ	\$ -	\$ -	Clear Prior Month FX Hedge - Asset
245745 ZZ ZZ	\$ 162,874.18		Clear Prior Month FX Hedge - Liability
245745 ZZ ZZ	\$ -		Clear MTM on FX for 2 months out
182374 CD AA	\$ -		Clear MTM on FX for 2 months out
142600 ZZ ZZ	\$ -		Reclass Terason to Def Rev
253028 GD AN	\$ -		Reclass Terason to Def Rev
Total Other Adj	\$ 14,040,272.41	\$ (14,040,272.41)	

Total DJ 430	\$ 46,871,662.53	\$ (46,871,662.53)	\$
---------------------	------------------	--------------------	----

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

	Total	Commodity	Demand		
11/09 Ending Balance	131,332.65	438,140.80	(308,985.76)	177.61	0.00
12/09 Current Mo Deferrals	(1,628,037.95)	(121,131.08)	(1,506,906.87)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(1,848.94)			(1,848.94)	
12/09 Ending Balance	(1,498,554.24)	317,009.72	(1,813,892.63)	(1,871.33)	0.00
1/10 Current Mo Deferrals	(704,418.70)	(68,517.87)	(635,901.03)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(5,012.48)			(5,012.48)	
1/10 Ending Balance	(2,207,985.42)	248,492.05	(2,449,793.68)	(6,683.81)	0.00
2/10 Current Mo Deferrals	(1,246,689.32)	(959,528.31)	(287,161.00)	0.00	0.00
Misc Adjustment	0.00				
Adjustments	0.00	0.00			
Cascade	0.00				0.00
Terasen	0.00				0.00
Interest	(7,668.19)			(7,668.19)	
2/10 Ending Balance	(3,462,342.93)	(711,038.26)	(2,736,954.68)	(14,352.00)	0.00

(0.00)

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(1,628,037.95)
Deferral exp	805120 GD WA	1,628,037.65	0.00
Interest Income	419000 GD WA		0.00
Interest Expense	431000 GD WA	1,848.94	
(0.00)			

3.25%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(704,418.70)
Deferral exp	805120 GD WA	704,418.70	0.00
Interest Income	419000 GD WA		0.00
Interest Expense	431000 GD WA	5,012.48	
0.00			

3.25%

WA CURR UNRECOV PGA DEFERRED			
WA deferral	191010 GD WA	0.00	(1,246,689.32)
Deferral exp	805120 GD WA	1,246,689.32	0.00
Interest Income	419000 GD WA		0.00
Interest Expense	431000 GD WA	7,668.19	
0.00			

3.25%

Avista Corporation
State of Washington
Schedule of Account 191000 GD WA
Unrecovered PGA Deferred

Balance 12/30/2004 2,031,200.93

Jan-05			
	Total	Rates	Amortization
Schedule 101	20,246,628	-0.02440	(\$494,017.72)
Schedule 111	7,191,928	-0.02551	(\$183,486.08)
Balance		11/15/2009	(25,633,406.44)

WA 191000 Recoverable Gas Costs Amortized			
Dec-09			
	Total	Rates	Amortization
Schedule 101	13,990,535	See Attached	\$ 3,200,992.97
Schedule 111	5,854,732	See Attached	\$ 1,102,813.34
Schedule 121	(96,512)	See Attached	\$ 59,379.58
Schedule 122G			\$0.00
Schedule 122L			\$0.00
Schedule 122W			\$0.00
Schedule 131	0	See Attached	\$0.00
Schedule 132W			\$0.00
Schedule 146	2,257,685	See Attached	\$0.00
Spokane Rock Products			\$0.00
Valley Hosiery 146			\$0.00
Large Customer			\$0.00
	21,408,440		\$ 4,363,185.88
	0	Adj	-
			\$4,363,185.88
		Subtotal	(21,470,220.55)
Interest		3.25%	(\$64,056.99)
Balance		12/15/2009	(21,534,277.54)

Dec-09			
JOURNAL ENTRY		dr	cr
Total Interest Income	419800 GD WA		
Total Interest Expense	431800 GD WA	64,056.99	
Total WA Amortization Expense	805110 GD WA		(4,363,185.88)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	4,299,128.89	
			\$0.00

Interest check
(\$64,056.99)

WA 191000 Recoverable Gas Costs Amortized			
Jan-10			
	Total	Rates	Amortization
Schedule 101	17,442,629	0.13849	\$ 2,415,629.69
Schedule 111	5,995,619	0.13655	\$ 818,701.77
Schedule 121	169,745	0.12648	\$ 21,469.35
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146			\$ -
Spokane Rock Products			\$ -
Valley Hosiery 146			\$ -
Large Customer			\$0.00
	23,607,993		\$ 3,255,800.81
		Adj	-
			\$ 3,255,800.81
		Subtotal	(18,278,476.73)
Interest		3.25%	(\$53,913.10)
Balance		1/15/2010	(18,332,389.83)

Jan-10			
JOURNAL ENTRY		dr	cr
Total Interest Income	419800 GD WA		
Total Interest Expense	431800 GD WA	53,913.10	
Total WA Amortization Expense	805110 GD WA		(3,255,800.81)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	3,201,887.71	
			\$0.00

Interest check
(\$53,913.10)

WA 191000 Recoverable Gas Costs Amortized			
Feb-10			
	Total	Rates	Amortization
Schedule 101	13,990,535	0.13849	\$ 1,854,455.19
Schedule 111	5,854,732	0.13655	\$ 799,493.65
Schedule 121	(96,512)	0.12648	\$ (12,208.84)
Schedule 122G			\$ -
Schedule 122L			\$ -
Schedule 122W			\$ -
Schedule 131	0	0.12687	\$ -
Schedule 132W			\$ -
Schedule 146			\$ -
Spokane Rock Products			\$ -
Valley Hosiery 146			\$ -
Large Customer			\$0.00
	19,148,755		\$ 2,641,712.01
		Adj	-
			\$ 2,641,712.01
		Subtotal	(15,690,677.82)
Interest		3.25%	(\$46,072.90)
Balance		2/15/2010	(15,736,750.72)

Feb-10			
JOURNAL ENTRY		dr	cr
Total Interest Income	419800 GD WA		
Total Interest Expense	431800 GD WA	46,072.90	
Total WA Amortization Expense	805110 GD WA		(2,641,712.01)
Tracker transfer	191010 GD WA		
WA Recoverable Gas Costs	191000 GD WA	2,595,639.11	
			\$0.00

Interest check
(\$46,072.90)

Washington Sales Volumes							
February/10 Description	Schedule	February/10 Billed	January/10 Unbilled	February/10 Unbilled	February/10 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	15,686,649	13,817,871	11,521,757	(2,296,114)	13,390,535	
Firm	111	6,269,076	4,829,510	4,415,166	(414,344)	5,854,732	
Firm	112	109,744	0	0	0	109,744	
Firm	121	36,874	351,479	218,093	(133,386)	(96,512)	
Firm	122	196,035	0	0	0	196,035	
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	71,598	0	0	0	71,598	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales (for GTM)		22,369,976	18,998,860	16,155,016	(2,843,844)	19,526,332	Total retail sales for PGA commodity deferral includes interruptible rate schedules
	146	2,263,660	2,307,885	2,301,910	(5,975)	2,257,685	
Total 146 Transportation Sales		2,263,660	2,307,885	2,301,910	(5,975)	2,257,685	
	147	22,582	0	0	0	22,582	
	148	4,216,786	3,950,962	3,949,957	(1,005)	4,215,781	
Total 147 & 148 Transportation Sales		4,239,368	3,950,962	3,949,957	(1,005)	4,238,363	
Total sales		28,873,004	25,257,707	22,406,883	(2,850,824)	26,022,180	
Schedule Summary for Demand Deferral:							
Firm	101	15,686,649	13,817,871	11,521,757	(2,296,114)	13,390,535	
Firm	111	6,269,076	4,829,510	4,415,166	(414,344)	5,854,732	
Firm	112	109,744	0	0	0	109,744	
Firm	121	36,874	351,479	218,093	(133,386)	(96,512)	
Firm	122	196,035	0	0	0	196,035	
Interruptible	131	0	0	0	0	0	
Interruptible	132	71,598	0	0	0	71,598	
Transportation	146	2,263,660	2,307,885	2,301,910	(5,975)	2,257,685	
		24,633,636	21,306,745	18,456,926	(2,849,819)	21,783,817	Total sales for PGA demand deferral includes interruptible rate schedules & schedule 146 transportation
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	15,686,649	13,817,871	11,521,757	(2,296,114)	13,390,535	Sales for Decoupling amortization
Firm	111	6,269,076	4,829,510	4,415,166	(414,344)	5,854,732	
Firm	121	36,874	351,479	218,093	(133,386)	(96,512)	
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	2,263,660	2,307,885	2,301,910	(5,975)	2,257,685	
		24,266,259	21,306,745	18,456,926	(2,849,819)	21,406,440	Volumes for PGA Commodity & Demand Amortization
Firm	112	109,744	0	0	0	109,744	Annual lump sum amortization
Firm	122	196,035	0	0	0	196,035	Annual lump sum amortization
Interruptible	132	71,598	0	0	0	71,598	Annual lump sum amortization
Total Firm Sales		22,298,378	18,998,860	16,155,016	(2,843,844)	19,454,534	
Total Interruptible Sales		71,598	0	0	0	71,598	
Total Transportation Sales (Schedule 146)		2,263,660	2,307,885	2,301,910	(5,975)	2,257,685	
Total Transportation Sales (Schedule 147 & 148)		4,239,368	3,950,962	3,949,957	(1,005)	4,238,363	
Chen's Total sales		28,873,004	25,257,707	22,406,883	(2,850,824)	26,022,180	