

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



July 6, 2001

State of Idaho  
Idaho Public Utilities Commission  
Statehouse  
Boise, Idaho 83720

Attention: Ms. Myrna J. Walters, Secretary

**Advice Number 01-02-G**

RE: Tariff IPUC No. 27, Natural Gas Service

Enclosed for filing with your Commission are an original and pursuant to the Commission's Electronic Filings Pilot, an electronic copy of the tariff and other documents contained in this filing. Additionally enclosed for filing is an Application for an Order approving revised rates and charges for natural gas service in the State of Idaho. As stated in the Company's Application, this filing results from changes in the amortization rate used to recover previously deferred gas costs.

If approved as filed the Company's annual natural gas revenues will increase by approximately \$6,938,000 or 11.5%.

The Company is requesting that the revised Tariff Sheet 155 be approved effective August 9, 2001.

If you have any questions regarding this filing please feel free to call Mr. Craig Bertholf at (509) 495-4124.

Sincerely:

A handwritten signature in black ink that reads "Thomas D. Dukich".

Thomas D. Dukich, Manager  
Rates & Tariff Administration

Enclosures

## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have served Avista Corporation dba Avista Utilities' filing with Tariff IPUC No. 27 Natural Gas Service by mailing a copy thereof, postage prepaid to the following:

Jean D Jewell, Secretary  
Idaho Public Utilities Commission  
Statehouse  
Boise, ID 83720-5983

Paula Pyron  
Northwest Industrial Gas Users  
4113 Wolfberry Court  
Lake Oswego, OR 97035

Conley Ward  
Vice-President and General Counsel  
Potlatch Corporation  
277 N 6<sup>th</sup> Street Suite 200  
PO Box 2720  
Boise, ID 83701

William Nicholson  
Corporate Energy Manager  
Potlatch Corporation  
244 California Street, Suite 610  
San Francisco, CA 94111

Edward A. Finklea  
Energy Advocates LLP  
526 NW 18<sup>th</sup> Avenue  
Portland, OR 97209-2220

Louisiana Pacific  
Box 249  
Sandpoint, Idaho 83864


University of Idaho  
Facilities Plant  
Moscow, ID 83844

Crown Pacific  
Box 897  
Bonners Ferry, Idaho 83805

Paul Franz  
Interstate Concrete & Asphalt  
845 West Kathleen Avenue  
Coeur d'Alene, Idaho 83814

Curt Hibbard  
St Joseph  
PO Box 816  
Lewiston, ID 83501

Dated at Spokane, Washington this 6th day of, July 2001.

  
\_\_\_\_\_  
Jean T. Osterberg  
Rates Coordinator

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF )  
AVISTA UTILITIES FOR AN ORDER APPROVING )  
A CHANGE IN NATURAL GAS RATES AND CHARGES )

Application is hereby made to the Idaho Public Utilities Commission for an Order approving a revised schedule of rates and charges for natural gas service in the state of Idaho to be effective for gas service rendered on and after August 9, 2001. If approved as filed the Company's annual revenue will increase by approximately \$6.9 million or about 11.5%. In support of this Application, Applicant states as follows:

I.

The name of the Applicant is AVISTA UTILITIES, a subsidiary of AVISTA CORPORATION, a Washington corporation, whose principal business office is East 1411 Mission Avenue, Spokane, Washington, and is qualified to do business in the state of Idaho. Applicant maintains district offices in Moscow, Lewiston, Coeur d'Alene, and Kellogg, Idaho. Communications in reference to this Application should be addressed to:

Thomas D. Dukich, Manager  
Avista Utilities  
Rates & Tariff Administration  
P.O. Box 3727  
Spokane, WA 99220-3727

II.

Attorney for the Applicant and his address is as follows:

David J. Meyer, Senior Vice President  
Avista Utilities  
P.O. Box 3727  
Spokane, WA 99220-3727  
(509) 489-0500

III.

The Applicant is a public utility engaged in the distribution of natural gas in certain portions of Eastern and Central Washington, Northern Idaho, Southwestern and Northeastern Oregon, Northern California, and further engaged in the generation, transmission, and distribution of electricity in Eastern Washington and Northern Idaho.

#### IV.

Second Revision Sheet 155, which Applicant requests the Commission approve, is filed herewith as Exhibit "A". Also included in Exhibit "A" is a tariff schedule showing the proposed changes to First Revision Sheet 155 by lining over the existing rates. Further included in Exhibit "A" is another copy of Second Revision Sheet 155 with the changes underlined.

#### V.

The Commission approved applicant's existing rates and charges for natural gas service by Order No. 28641 and became effective on February 15, 2001. The existing rates and charges for natural gas service on file with the Commission and designated as Applicant's Tariff IPUC No. 27, which will be superseded by the rates and charges filed herewith, are incorporated herein as though fully attached hereto.

#### VI.

Notice to the Public of Applicant's proposed tariffs is to be given simultaneously with the filing of this Application by posting, at each of the Company's district offices in Idaho, a Notice in the form attached hereto as Exhibit "B" and by means of a press release distributed to various informational agencies, a copy attached hereto as Exhibit "E". In addition, a separate notice to each Idaho gas customer will be included in their current billing, a copy attached hereto as Exhibit "B - 1" and mailed to customer with the billing cycle starting July 9, 2001 and ending August 6, 2001.

#### VII.

The circumstances and conditions relied on for approval of Applicant's revised rates are as follows: Applicant purchases natural gas from a subsidiary of Avista Corporation, Avista Energy under provisions of Tariff Schedule 163, Natural Gas Benchmark Mechanism. Applicant transports this gas over Williams Pipeline West (d.b.a. Northwest Pipeline Corporation), PG&E – GTN (PGT), TransCanada (Alberta), TransCanada (BC) and Westcoast Pipeline systems and defers the effect of timing differences due to implementation of rate changes and differences

between Applicant's actual weighted average cost of gas (WACOG) purchased and the WACOG imbedded in rates. Applicant also defers the revenue received from Cascade Natural Gas for the release of storage capacity at the Jackson Prairie Storage Facility, various pipeline refunds or charges and miscellaneous revenue received from gas related transactions.

Applicant's filing of proposed tariff sheet 155 serves to recover the timing differences accumulated in the gas cost deferral account over a two and a half year period. As of March 31, 2001 these differences total approximately \$22.3 million.

Ideally, recovery of the deferred cost balance over a shorter time period would be preferable to the Company. However, the Company balanced the length of time to recover the deferred balance with the magnitude of the proposed increase. Given the increase in gas rates to customers over the past year, the Company chose a relatively long period to recover these deferred costs in order to reduce the amount of the proposed increase. There is the possibility that the Company could recover the present deferred cost balance in less than 2.5 years if this proposed increase is approved. However, that possibility depends on lower gas prices going forward and no reduction of the Company's present WACOG included in rates through 2002.

The Company is filing the proposed increase at this time so that it can begin to reduce this deferred cost balance and begin to prepare customers for higher gas bills this winter. Over half of the present deferred cost balance is the result of unusually high gas prices during December through February last winter. The average price of gas to the Company during this period, based on the first of the month index under the Benchmark mechanism, was approximately 80 cents per therm. The WACOG included in rates during that time was 29.5 cents, until February 15<sup>th</sup>, when the WACOG was increased to 48.0 cents in the Company's last PGA rate change.

Because of the high gas prices this past winter, the Company has chosen to reduce the risk associated with purchasing all gas at monthly index rates going forward. Therefore, the Company is utilizing a "balanced portfolio" approach, whereby it has utilized hedging instruments to fix the price on about half of the estimated gas requirements for the next year. The Company has discussed this strategy in detail with the Commission staff. The immediate goal has been to hedge the price of gas so that the weighted average price of these volumes is close to the present WACOG included in rates. Through the

use of hedging instruments, over the past several months the Company has fixed the price on approximately 54% of projected volumes over the next twelve months. The weighted average price for these volumes is about 53 cents per therm. Historically, the lowest price months to fix the price of gas for the next winter is February/March. The Company began hedging in February and continued through May in order to dollar-cost average in an unpredictable market.

The Company is not proposing to change its present WACOG in this filing. Included as Exhibit "F" is a worksheet that shows an estimate of the Company's projected average WACOG for the 12-month period August 2001 – July 2002. The average projected WACOG for this period is 47.0 cents per therm, which is only about 2% less than the present WACOG in rates (48 cents). The Company's projected WACOG for this period is comprised of the weighted average of fixed price gas and present monthly forward gas prices based on the Basin weighting under the Benchmark mechanism.

As a result of this filing customers on Schedules 101, 111 and 121 will see a rate increase of 8.642 cents per therm. Customers on Schedule 131 will see an increase of 13.436 cents per therm. This increase is proposed to avoid price discrimination towards new interruptible customers. Currently there are only two customers on Schedule 131, to avoid double charging these customers they will be moved to Schedule 132 after this filing becomes effective.

Applicant is proposing that the large transportation and interruptible customers be given the option of receiving/paying their portion of the deferred gas costs either through a lump sum credit/charge or through an amortization rate. If these customers choose the lump sum method Applicant proposes to adjust these billings credits/charges by the amount of interest that accumulates from the end of the test period used in this filing to the date of actual settlement. This proposal would clear out the small residual balances that are carried forward between PGA filings for large customers.

## VIII.

Exhibit "C" attached hereto contains support for the rates proposed by Applicant contained in Exhibit "A". The average residential customer using 80 therms per month will see an estimated increase of \$6.91 per month or approximately 10.1%.

IX.

Applicant is requesting that Applicant's rates be approved to become effective on August 9, 2001. Applicant requests that, if appropriate, the Commission adopt the procedures prescribed by Rule 201-210, Modified Procedure. Applicant stands ready for immediate consideration on its Application.

X.

WHEREFORE, Applicant requests the Commission issue its Order finding Applicant's proposed rate to be just, reasonable, and nondiscriminatory and to become effective for all natural gas service on and after August 9, 2001.

Dated at Spokane, Washington, this 6th day of July, 2001

AVISTA UTILITIES

BY

A handwritten signature in black ink that reads "Thomas D. Dukich". The signature is written in a cursive, slightly slanted style.

Thomas D. Dukich  
Manager, Rates & Tariff Administration

AVISTA UTILITIES

Exhibit "A"

Proposed Tariff Sheets

July 6, 2001



AVISTA CORPORATION  
d/b/a Avista Utilities

**SCHEDULE 155  
GAS RATE ADJUSTMENT - IDAHO**

**AVAILABLE:**

To Customers in the State of Idaho where Company has natural gas service available.

**PURPOSE:**

To adjust gas rates for amounts generated by the sources listed below.

**MONTHLY RATE:**

- (a) The rates of firm gas Schedules 101, 111 and 121 are to be increased by 11.796¢ per therm in all blocks of these rate schedules.
- (b) The rate of interruptible gas Schedule 131 is to be increased by 13.436¢ per therm.

**SOURCES OF MONTHLY RATE:**

Changes in the monthly rates above result from amounts which have been accumulated in the Purchase Gas Adjustment (PGA) Balancing Account as described in Schedule 150 – Purchase Gas Cost Adjustment.

**SPECIAL TERMS AND CONDITIONS:**

The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 158.

Issued July 6, 2001

Effective August 9, 2001

Issued by Avista Utilities  
By

*Thomas D. Dubick*

, Manager, Rates & Tariff Administration

I.P.U.C. No. 27

AVISTA CORPORATION  
d/b/a Avista Utilities

SCHEDULE 155  
GAS RATE ADJUSTMENT- IDAHO

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available.

PURPOSE:

To adjust gas rates for amounts generated by the sources listed below.

MONTHLY RATE:

(a) The rates of firm gas Schedules 101, 111 and 121 are to be increased by ~~2.154~~ per therm in all blocks of these rate schedules.

SOURCES OF MONTHLY RATE:

Changes in the monthly rates above result from amounts which have been accumulated in the Purchase Gas Adjustment (PGA) Balancing Account as described in Schedule 150 – Purchase Gas Cost Adjustment.

SPECIAL TERMS AND CONDITIONS:

The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 158.

Issued September 14, 1999

Effective November 1, 1999

Issued by Avista Utilities  
By

*Thomas D. Dubick*

, Manager, Rates & Tariff Administration

AVISTA CORPORATION  
d/b/a Avista Utilities

SCHEDULE 155  
GAS RATE ADJUSTMENT- IDAHO

AVAILABLE:

To Customers in the State of Idaho where Company has natural gas service available.

PURPOSE:

To adjust gas rates for amounts generated by the sources listed below.

MONTHLY RATE:

- (a) The rates of firm gas Schedules 101, 111 and 121 are to be increased by 11.796¢ per therm in all blocks of these rate schedules.
- (b) The rate of interruptible gas Schedule 131 is to be increased by 13.436¢ per therm.

SOURCES OF MONTHLY RATE:

Changes in the monthly rates above result from amounts which have been accumulated in the Purchase Gas Adjustment (PGA) Balancing Account as described in Schedule 150 – Purchase Gas Cost Adjustment.

SPECIAL TERMS AND CONDITIONS:

The above Monthly Rate is subject to the provisions of Tax Adjustment Schedule 158.

Issued July 6, 2001  
Advice Number 01-02-G

Effective August 9, 2001

Issued by Avista Utilities  
By

*Thomas D. Dubick*

, Manager, Rates & Tariff Administration

AVISTA UTILITIES

Exhibit "B"

Notice to Public of Applicant's Proposed Tariffs

July 6, 2001

AVISTA UTILITIES  
NOTICE OF IDAHO TARIFF CHANGE  
(Natural Gas Service Only)

Notice is hereby given that the "Sheet" listed below of Tariff IPUC No. 27, covering natural gas service applicable to Idaho customers of Avista Utilities has been filed with the Idaho Public Utilities Commission (IPUC) in Boise, Idaho.

Second Revision Sheet 155 Canceling First Revision Sheet 155

Second Revision Sheet 155 reflects an increase to begin recovery of the deferred gas costs resulting from the difference between what the Company is allowed to charge customers and the actual gas costs incurred.

If the proposed increase is approved by the IPUC, total Company Idaho revenues will increase by approximately \$6.9 million per year, or about 11.5%. A residential or small business customer served under Schedule 101 using an average of 80 therms per month can expect to see an average increase of approximately \$6.91 per month, or about 10.1. Larger commercial customers served under Schedules 111 and 121 can expect to see an average increase of 11.3% and 12.2% respectively, with the higher percentages due to lower base rates. However, actual customer increases will vary based on therms consumed.

The Company is requesting that the Idaho Public Utilities Commission approve these tariff sheets to become effective August 9, 2001.

Copies of the proposed tariff changes are available for inspection in the Company's offices or can be obtained by calling (509) 495-4092 or writing:

Avista Utilities  
Attention: Jean Osterberg  
P.O. Box 3727  
Spokane, WA. 99220

July 6, 2001

AVISTA UTILITIES

Exhibit "B - 1"

Notice Mailed to Each Idaho Gas Customer  
of Applicant's Proposed Tariff Change

July 6, 2001

## Important Notice for Idaho Natural Gas Customers

July 2001



On July 6th, Avista filed with the Idaho Public Utilities Commission (IPUC) a request to increase natural gas rates to be effective August 9, 2001. This request is a Purchase Gas Cost Adjustment (PGA) which is filed periodically to reflect changes in the cost of gas purchased by Avista to serve customers. Any increases or decreases resulting from these PGA filings directly result from the cost of gas purchased in the marketplace; Avista makes no additional profits from these rate changes. The need for this proposed increase is caused by the high cost of gas last winter, which rose to unprecedented levels. Because the actual cost of gas was substantially higher than the price included in rates this past winter, a large balance of unrecovered costs exists which we would begin collecting through this increase. The current cost of natural gas is down considerably from the levels of this past winter, therefore, we do not currently project any additional increases during the remainder of 2001.

If the proposed increase is approved by the IPUC, total Company revenues will increase by approximately \$6.9 million per year, or 11.5%. A residential or small business customer served under Schedule 101 using an average of 80 therms per month can expect to see an average increase of approximately \$6.91 per month, or about 10.1%. The total bill for 80 therms per month including the increase would be \$75.08. Larger commercial customers served under Schedules 111 and 121 can expect to see an average increase of 11.3% and 12.2% respectively, with the higher percentages due to lower base rates. This request to increase

Continued on other side.

IDPGA-0701/61000

## Important Notice for Idaho Natural Gas Customers

July 2001



On July 6th, Avista filed with the Idaho Public Utilities Commission (IPUC) a request to increase natural gas rates to be effective August 9, 2001. This request is a Purchase Gas Cost Adjustment (PGA) which is filed periodically to reflect changes in the cost of gas purchased by Avista to serve customers. Any increases or decreases resulting from these PGA filings directly result from the cost of gas purchased in the marketplace; Avista makes no additional profits from these rate changes. The need for this proposed increase is caused by the high cost of gas last winter, which rose to unprecedented levels. Because the actual cost of gas was substantially higher than the price included in rates this past winter, a large balance of unrecovered costs exists which we would begin collecting through this increase. The current cost of natural gas is down considerably from the levels of this past winter, therefore, we do not currently project any additional increases during the remainder of 2001.

If the proposed increase is approved by the IPUC, total Company revenues will increase by approximately \$6.9 million per year, or 11.5%. A residential or small business customer served under Schedule 121 using an average of 80 therms per month can expect to see an average increase of approximately \$6.91 per month, or about 10.1%. The total bill for 80 therms per month including the increase would be \$75.08. Larger commercial customers served under Schedules 111 and 121 can expect to see an average increase of 11.3% and 12.2% respectively, with the higher percentages due to lower base rates. This request to increase

Continued on other side.

IDPGA-0701/61000

## Important Notice for Idaho Natural Gas Customers

July 2001



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If the proposed increase is approved by the IPUC, total Company revenues will increase by approximately \$6.9 million per year, or 11.5%. A residential or small business customer served under Schedule 101 using an average of 80 therms per month can expect to see an average increase of approximately \$6.91 per month, or about 10.1%. The total bill for 80 therms per month including the increase would be \$75.08. Larger commercial customers served under Schedules 111 and 121 can expect to see an average increase of 11.3% and 12.2% respectively, with the higher percentages due to lower base rates. This request to increase

Continued on other side.

IDPGA-0701/61000

natural gas rates is subject to public review and a decision by the IPUC. Copies of the proposed application and tariff changes are available in the Company's offices and the office of the IPUC.

If you use natural gas to heat your home, please be aware that when you begin heating your home later this fall, the rate you pay will be about 50% more than the rate you paid for natural gas a year ago. Now is the time to begin planning for higher heating bills this winter – make sure your home is properly sealed and insulated. If you are not already on Comfort Level Billing, you should consider signing up. Comfort Level Billing averages your annual bill into equal monthly payments. Even with this proposed increase, natural gas costs less to heat your home than with electricity, oil, or propane. To heat a well-insulated, 1,500 square foot home with natural gas on an average winter day, it will cost about \$2.67; with electric resistance heat it would cost \$3.49 per day, with propane, about \$4.00; and with oil, about \$3.38. For more information on conservation tips, energy assistance programs, and bill payment plans, visit our website at [www.avistautilities.com](http://www.avistautilities.com), or call us at 1-800-227-9187.

Sincerely,

Avista Utilities



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If you use natural gas to heat your home, please be aware that when you begin heating your home later this fall, the rate you pay will be about 50% more than the rate you paid for natural gas a year ago. Now is the time to begin planning for higher heating bills this winter – make sure your home is properly sealed and insulated. If you are not already on Comfort Level Billing, you should consider signing up. Comfort Level Billing averages your annual bill into equal monthly payments. Even with this proposed increase, natural gas costs less to heat your home than with electricity, oil, or propane. To heat a well-insulated, 1,500 square foot home with natural gas on an average winter day, it will cost about \$2.67; with electric resistance heat it would cost \$3.49 per day, with propane, about \$4.00; and with oil, about \$3.38. For more information on conservation tips, energy assistance programs, and bill payment plans, visit our website at [www.avistautilities.com](http://www.avistautilities.com), or call us at 1-800-227-9187.

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Avista Utilities



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Sincerely,

Avista Utilities





AVISTA UTILITIES

Exhibit C

Work Papers

July 6, 2001

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Avista Utilities  
 Calculation of Idaho Present Rates

Sch No.	Description	Present Tariff Rate	Present Schedule 150	Present Schedule 155	Present Schedule 191 (DSM)	Total Present Rate
101	General	\$0.47011	\$0.30520	\$0.03154	\$0.00426	\$0.81111
111	Large General					
	First 200	\$0.48649	\$0.30520	\$0.03154	\$0.00373	\$0.82696
	Next 800	\$0.47011	\$0.30520	\$0.03154	\$0.00373	\$0.81058
	Over 1,000	\$0.37789	\$0.30520	\$0.03154	\$0.00373	\$0.71836
112	Large General					
	First 200	\$0.48649	\$0.30520	\$0.00000	\$0.00373	\$0.79542
	Next 800	\$0.47011	\$0.30520	\$0.00000	\$0.00373	\$0.77904
	Over 1,000	\$0.37789	\$0.30520	\$0.00000	\$0.00373	\$0.68682
121	Commercial					
	First 500	\$0.47666	\$0.30520	\$0.03154	\$0.00354	\$0.81694
	Next 500	\$0.47011	\$0.30520	\$0.03154	\$0.00354	\$0.81039
	Next 9,000	\$0.37789	\$0.30520	\$0.03154	\$0.00354	\$0.71817
	Over 10,000	\$0.36098	\$0.30520	\$0.03154	\$0.00354	\$0.70126
122	Commercial					
	First 500	\$0.47666	\$0.30520	\$0.00000	\$0.00354	\$0.78540
	Next 500	\$0.47011	\$0.30520	\$0.00000	\$0.00354	\$0.77885
	Next 9,000	\$0.37789	\$0.30520	\$0.00000	\$0.00354	\$0.68663
	Over 10,000	\$0.36098	\$0.30520	\$0.00000	\$0.00354	\$0.66972
131	Interruptible	\$0.31354	\$0.27425	\$0.00000	\$0.00294	\$0.59073
132	Interruptible	\$0.31354	\$0.27425	\$0.00000	\$0.00294	\$0.59073
146	Transportation	\$0.13567	(\$0.02993)	\$0.00000	\$0.00000	\$0.10574
	Crown Pacific	(Note 1)	(Note 1)	\$0.00000	(Note 1)	\$0.00000
	Interstate Concrete/Asphalt	(Note 1)	(Note 1)	\$0.00000	(Note 1)	\$0.00000
	St Joseph Hospital	(Note 1)	(Note 1)	\$0.00000	(Note 1)	\$0.00000

Note 1 - Regular Tariff Rates and Schedule 191 Rates would vary depending upon which rate schedules these customers are on.

Avista Utilities  
 Calculation of Idaho Proposed Rates

06-25-01

Sch No.	Description	Present Tariff Rate	Proposed Schedule 150	Proposed Schedule 155	Present Schedule 191 (DSM)	Total Proposed Rate
101	General	\$0.47011	\$0.30520	\$0.11796	\$0.00426	\$0.89753
111	Large General					
	First 200	\$0.48649	\$0.30520	\$0.11796	\$0.00373	\$0.91338
	Next 800	\$0.47011	\$0.30520	\$0.11796	\$0.00373	\$0.89700
	Over 1,000	\$0.37789	\$0.30520	\$0.11796	\$0.00373	\$0.80478
112	Large General					
	First 200	\$0.48649	\$0.30520	\$0.00000	\$0.00373	\$0.79542
	Next 800	\$0.47011	\$0.30520	\$0.00000	\$0.00373	\$0.77904
	Over 1,000	\$0.37789	\$0.30520	\$0.00000	\$0.00373	\$0.68682
121	Commercial					
	First 500	\$0.47666	\$0.30520	\$0.11796	\$0.00354	\$0.90336
	Next 500	\$0.47011	\$0.30520	\$0.11796	\$0.00354	\$0.89681
	Next 9,000	\$0.37789	\$0.30520	\$0.11796	\$0.00354	\$0.80459
	Over 10,000	\$0.36098	\$0.30520	\$0.11796	\$0.00354	\$0.78768
122	Commercial					
	First 500	\$0.47666	\$0.30520	\$0.00000	\$0.00354	\$0.78540
	Next 500	\$0.47011	\$0.30520	\$0.00000	\$0.00354	\$0.77885
	Next 9,000	\$0.37789	\$0.30520	\$0.00000	\$0.00354	\$0.68663
	Over 10,000	\$0.36098	\$0.30520	\$0.00000	\$0.00354	\$0.66972
131	Interruptible	\$0.31354	\$0.27425	\$0.13436	\$0.00294	\$0.72509
132	Interruptible	\$0.31354	\$0.27425	\$0.00000	\$0.00294	\$0.59073
146	Transportation	\$0.13567	(\$0.02993)	\$0.00000	\$0.00000	\$0.10574
	Crown Pacific	(Note 1)	(Note 1)	\$0.10581	(Note 1)	\$0.10581
	Interstate Concrete/Asphalt	(Note 1)	(Note 1)	\$0.06206	(Note 1)	\$0.06206
	St Joseph Hospital	(Note 1)	(Note 1)	\$0.10668	(Note 1)	\$0.10668

Note 1 - Regular Tariff Rates and Schedule 191 Rates would vary depending upon which rate schedules these customers are on.



Avista Utilities  
State of Idaho  
Recap of Rate Changes

	Previous Rate	Proposed Rate	Increase <Decrease>
Schedule 150			
Schedule 101	\$0.30520	\$0.30520	
Schedule 111	\$0.30520	\$0.30520	
Schedule 112	\$0.30520	\$0.30520	
Schedule 121	\$0.30520	\$0.30520	
Schedule 122	\$0.30520	\$0.30520	
Schedule 131	\$0.27425	\$0.27425	
Schedule 132	\$0.27425	\$0.27425	
Schedule 146	(\$0.02993)	(\$0.02993)	
Schedule 155			
Schedule 101	\$0.03154	\$0.11796	\$0.08642
Schedule 111	\$0.03154	\$0.11796	\$0.08642
Schedule 112			
Schedule 121	\$0.03154	\$0.11796	\$0.08642
Schedule 122			
Schedule 131		\$0.13436	\$0.13436
Schedule 132			
Schedule 146			
Crown Pacific		\$0.10581	\$0.10581
Interstate Concrete/Asphalt		\$0.06206	\$0.06206
St Joseph Hospital		\$0.10668	\$0.10668
Combined Schedule 150 & 155			
Schedule 101	\$0.33674	\$0.42316	\$0.08642
Schedule 111	\$0.33674	\$0.42316	\$0.08642
Schedule 112	\$0.30520	\$0.30520	
Schedule 121	\$0.33674	\$0.42316	\$0.08642
Schedule 122	\$0.30520	\$0.30520	
Schedule 131	\$0.27425	\$0.40861	\$0.13436
Schedule 132	\$0.27425	\$0.27425	
Schedule 146	(\$0.02993)	(\$0.02993)	
Crown Pacific		\$0.10581	\$0.10581
Interstate Concrete/Asphalt		\$0.06206	\$0.06206
St Joseph Hospital		\$0.10668	\$0.10668

Avista Utilities  
State of Idaho  
Forecasted Usage/Revenue for 12 Months Ended 12/31/01

	Revenue	Volume	Customers
Schedule 101	\$42,905,770	52,244,357	58,226
Schedule 111/112	\$9,928,411	13,804,751	593
Schedule 121/122	\$6,222,400	9,149,704	16
Schedule 131/132	\$291,090	722,491	2
<b>Total Sales</b>	<b>\$59,347,671</b>	<b>75,921,303</b>	<b>58,837</b>
Schedule 146	\$447,278	4,229,980	6
Schedule 147	\$109,165	5,458,221	1
Potlatch	\$351,887	65,626,730	2
<b>Grand Total</b>	<b>\$6,025,6001</b>	<b>151,236,234</b>	<b>58,846</b>

Avista Utilities  
 State of Idaho  
 Average Increase Per Customer Based on Forecast

Sch	Annual Forecasted Usage	Average Monthly Usage	Average No. Of Cust.	Average Mo. Usage Per Cust.	Present Rate	Total Present Cost	Proposed Rate	Total Proposed Cost	Estimated Monthly Increase	Estimated Increase Percentage
101	52,244,357	4,353,696	58,226	80	\$0.81111	\$64.89	\$0.89753	\$71.80		
			Basic Charge		\$3.28	\$3.28		\$3.28		
						<u>\$68.17</u>		<u>\$75.08</u>	\$6.91	10.14%
111	13,804,751	1,150,396	590	1,940						
			First 200		\$0.82696	\$165.39	\$0.91338	\$182.68		
			Next 800		\$0.81058	\$648.46	\$0.89700	\$717.60		
			All Over 1,000		\$0.71836	\$675.26	\$0.80478	\$756.49		
						<u>\$1,489.11</u>		<u>\$1,656.77</u>	\$167.66	11.26%
112			First 200		\$0.79542		\$0.79542			
			Next 800		\$0.77904		\$0.77904			
			All Over 1,000		\$0.68682		\$0.68682			
121	9,149,704	762,475	16	47,655						
			First 500		\$0.81694	\$400.47	\$0.90330	\$451.68		
			Next 500		\$0.81039	\$405.20	\$0.89681	\$448.41		
			Next 9,000		\$0.71817	\$6,460.53	\$0.80459	\$7,241.31		
			All Over 10,000		\$0.70126	\$26,405.95	\$0.78768	\$29,660.09		
						<u>\$33,683.15</u>		<u>\$37,801.49</u>	\$4,118.34	12.23%
122			First 500		\$0.78540		\$0.78540			
			Next 500		\$0.77885		\$0.77885			
			Next 9,000		\$0.68663		\$0.68663			
			All Over 10,000		\$0.66972		\$0.66972			
131	722,491	60,208	2	30,104	\$0.59073	<u>\$17,783.34</u>	\$0.72509	<u>\$21,828.11</u>	<u>\$4,044.77</u>	22.74%
132					\$0.59073		\$0.59073			
	<u>75,921,303</u>		<u>58,837</u>							

Current Rate Incr <Decr>	Proposed Gas Deferral Incr <Decr>	Total Proposed Incr <Decr>
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(A) Firm Customers, Schs 101, 111 & 121	\$0.03154	\$0.11796	\$0.08642
(B) Firm Customers, Schedules 112 & 122			
(C) Interruptible Customers, Schedules 131		\$0.13436	\$0.13436
(D) Interruptible Customers, Schedules 132			
(E) Transportation Customers, Schedules 146			
(F) Crown Pacific		\$0.10581	\$0.10581
(G) Interstate Concrete and Asphalt		\$0.06206	\$0.06206
(H) St. Joseph Hospital		\$0.10668	\$0.10668



Avista Utilities  
Idaho Gas Tracker  
Calculation of New Amortization Rate

	All Firm Customers	All Sales Customers	Total Amortization Rate
Schedule 101	(\$0.01640)	\$0.13436	\$0.11796
Schedule 111	(\$0.01640)	\$0.13436	\$0.11796
Schedule 112			\$0.00000
Schedule 121	(\$0.01640)	\$0.13436	\$0.11796
Schedule 122			\$0.00000
Schedule 131		\$0.13436	\$0.13436
Schedule 132			\$0.00000

Avista Utilities  
 State of Idaho  
 Total Increase <Decrease> Due To Tracker Rate Changes

	Previous Unamortized Balance	Additional Amortization	Current Deferrals	Total Schedule 155 Recovery	Schedule 150 Demand	Schedule 150 Commodity	Total Sch 155//150 Recovery
Schedule 155							
Firm Customers	(1,290,203)		(1,674,010)	(2,964,212)			(2,964,212)
Sales Customers			24,513,459	24,513,459			24,513,459
Coeur d' Alene Asphalt	(5)		(49)	(54)			(54)
Crown Pacific			573,088	573,088			573,088
Hughes Greenhouse			(4)	(4)			(4)
Idaho Asphalt			(2)	(2)			(2)
Interstate Concrete/Asphalt			99,611	99,611			99,611
Kootenai Medical	(3)		(22)	(25)			(25)
Louisiana Pacific			1,379	1,379			1,379
Potlatch			(267)	(267)			(267)
St. Joseph			116,797	116,797			116,797
University of Idaho			747	747			747
	<u>(\$1,290,211)</u>		<u>\$23,630,728</u>	<u>\$22,340,517</u>			<u>\$22,340,517</u>

Per Therm Basis	Sch 150 Inc <Dec>	Sch 155 Inc <Dec>	Total Inc <Dec>
Schedule 101		\$0.08642	\$0.08642
Schedule 111		\$0.08642	\$0.08642
Schedule 112			
Schedule 121		\$0.08642	\$0.08642
Schedule 122			
Schedule 131		\$0.13436	\$0.13436
Schedule 132			
Schedule 146			
Crown Pacific		\$0.10581	\$0.10581
Interstate Concrete/Asphalt		\$0.06206	\$0.06206
St Joseph Hospital		\$0.10668	\$0.10668

	Residual Balance From Last Tracker (Acct 191.40)	Current Deferrals (Acct 191.41) (7/99 - 3/01)	Total
All Firm Customers	(1,290,202.89)	(1,674,009.52)	(2,964,212.41)
All Sales Customers		24,513,458.52	24,513,458.52
Coeur d' Alene Asphalt	(5.27)	(48.86)	(54.13)
Crown Pacific		573,088.38	573,088.38
Hughes Greenhouse		(4.00)	(4.00)
Idaho Asphalt		(2.26)	(2.26)
Imsamet			
Interstate Asphalt		99,611.15	99,611.15
Kootenai Medical Center	(2.67)	(22.11)	(24.78)
Lignetics			
Louisiana Pacific		1,379.34	1,379.34
Potlatch		(266.52)	(266.52)
St. Joseph Hospital		116,797.35	116,797.35
University of Idaho		746.61	746.61
	<u>(1,290,210.83)</u>	<u>23,630,728.08</u>	<u>22,340,517.25</u>

Avista Utilities  
 Idaho Gas Tracker  
 Calculation of Amortization Rate  
 Firm Customers (Schedules 101, 111 & 121)

	Sch 101 Therms	Sch 111 Therms	Sch 121 Therms	Total Therms	Amortization (\$0.01640)	Interest 5.00%	Balance To Be Amortized
							(2,964,212.41)
January	8,338,822	1,884,420	1,021,400	11,244,642	184,412.13	(11,966.69)	(2,791,766.97)
February	6,943,948	1,632,079	924,360	9,590,387	155,806.35	(11,307.77)	(2,647,268.39)
March	6,361,196	1,489,469	805,299	8,655,964	141,957.81	(10,734.54)	(2,516,045.12)
April	4,043,376	1,087,111	802,595	5,933,082	97,302.54	(10,280.81)	(2,429,923.39)
May	2,068,752	694,006	772,990	3,535,748	57,986.27	(10,000.13)	(2,381,037.25)
June	1,536,721	575,276	724,910	2,836,007	46,510.51	(9,824.09)	(2,344,359.83)
July	1,123,725	526,238	692,296	2,342,259	38,413.05	(9,688.10)	(2,315,625.88)
August	1,321,855	559,331	629,683	2,510,869	41,178.25	(9,562.65)	(2,284,010.28)
September	2,130,698	1,030,023	558,657	3,719,378	60,997.80	(9,389.63)	(2,232,402.11)
October	4,284,537	1,109,728	653,649	6,047,914	99,185.79	(9,095.04)	(2,142,311.36)
November	6,397,332	1,514,890	758,397	8,670,529	142,196.68	(8,639.95)	(2,098,744.73)
December	7,693,395	1,792,180	896,458	10,202,033	167,313.34	(8,021.20)	(1,849,452.59)
January	8,338,822	1,884,420	1,021,400	11,244,642	184,412.13	(7,321.86)	(1,672,362.32)
February	6,943,948	1,632,079	924,360	9,590,387	155,806.35	(6,643.58)	(1,523,199.55)
March	6,361,196	1,489,469	805,299	8,655,964	141,957.81	(6,050.92)	(1,387,292.66)
April	4,043,376	1,087,111	802,595	5,933,082	97,302.54	(5,577.67)	(1,295,567.79)
May	2,068,752	694,006	772,990	3,535,748	57,986.27	(5,277.39)	(1,242,858.91)
June	1,536,721	575,276	724,010	2,836,007	46,510.51	(5,081.68)	(1,291,439.98)
July	1,123,725	526,238	692,296	2,342,259	38,413.05	(4,925.93)	(1,167,942.96)
August	1,321,855	559,331	629,683	2,510,869	41,178.25	(4,780.64)	(1,131,545.35)
September	2,130,698	1,030,023	558,657	3,719,378	60,997.80	(4,587.69)	(1,075,135.24)
October	4,284,537	1,109,728	653,649	6,047,914	99,185.79	(4,273.99)	(989,222.54)
November	6,397,332	1,514,890	758,307	8,670,529	142,196.68	(3,788.92)	(841,813.88)
December	7,693,395	1,702,180	806,458	10,202,033	167,313.34	(3,158.99)	(677,659.53)
January	8,338,822	1,884,420	1,021,400	11,244,642	184,412.13	(2,439.39)	(495,686.79)
February	6,943,948	1,632,079	924,360	9,590,387	155,806.35	(1,740.77)	(341,621.21)
March	6,361,196	1,489,469	895,299	8,655,964	141,957.81	(1,127.68)	(290,791.98)
April	4,043,376	1,087,111	802,595	5,933,082	97,302.54	(633.92)	(104,122.46)
May	2,068,752	694,006	772,999	3,535,748	57,986.27	(313.04)	(46,449.23)
June	1,536,721	575,276	724,019	2,836,007	46,510.51	(96.64)	(35.36)
	<u>133,781,529</u>	<u>34,971,863</u>	<u>23,350,062</u>	<u>192,103,454</u>	<u>3,150,496.65</u>	<u>(186,319.60)</u>	

Avista Utilities								
Idaho Gas Tracker								
Calculation of Amortization Rate								
Sales Customers (Schedules 101, 111, 121 & 131)								
	Sch 101	Sch 111	Sch 121	Sch 131	Total	Amortization	Interest	Balance
	Therms	Therms	Therms	Therms	Therms	\$0.13436	5.00%	To Be
								Amortized
								24,513,458.52
January	8,338,822	1,884,420	1,021,400	61,050	11,305,692	(1,519,032.78)	98,971.76	23,093,400.50
February	6,943,948	1,632,079	924,360	61,322	9,561,709	(1,284,711.22)	93,546.02	21,902,235.30
March	6,361,196	1,489,469	805,299	57,570	8,713,534	(1,170,750.43)	88,820.25	20,820,305.12
April	4,043,376	1,087,111	802,595	43,717	5,976,799	(803,042.71)	85,078.27	20,102,340.68
May	2,068,752	694,006	772,990	55,964	3,591,712	(482,582.42)	82,754.37	19,702,512.63
June	1,536,721	575,276	724,010	82,594	2,918,601	(392,143.23)	81,276.84	19,391,646.24
July	1,123,725	526,238	692,296	71,118	2,413,377	(324,261.33)	80,122.98	19,147,507.89
August	1,321,855	559,331	629,683	62,544	2,573,413	(345,763.77)	79,060.94	18,880,805.06
September	2,130,698	1,030,023	558,657	65,663	3,785,041	(508,558.11)	77,610.53	18,449,857.48
October	4,284,537	1,109,728	653,649	67,739	6,115,653	(821,699.14)	75,162.53	17,703,320.87
November	6,397,332	1,514,890	758,307	38,955	8,709,484	(1,170,206.27)	71,325.91	16,604,440.51
December	7,693,395	1,702,180	806,458	54,255	10,256,288	(1,378,034.86)	66,314.26	15,292,719.91
January	8,338,822	1,884,420	1,021,400	61,050	11,305,692	(1,519,032.78)	60,555.01	13,834,242.14
February	6,943,948	1,632,079	924,360	61,322	9,561,709	(1,284,711.22)	54,966.19	12,604,497.11
March	6,361,196	1,489,469	805,299	57,570	8,713,534	(1,170,750.43)	50,079.67	11,483,826.35
April	4,043,376	1,087,111	802,595	43,717	5,976,799	(803,042.71)	46,176.27	10,726,959.91
May	2,068,752	694,006	772,990	55,964	3,591,712	(482,582.42)	43,690.29	10,288,067.78
June	1,536,721	575,276	724,010	82,594	2,918,601	(392,143.23)	42,049.98	9,937,974.53
July	1,123,725	526,238	692,296	71,118	2,413,377	(324,261.33)	40,732.68	9,654,445.88
AUGUST	1,321,855	559,331	629,683	62,544	2,573,413	(345,763.77)	39,506.52	9,348,188.63
September	2,130,698	1,030,023	558,657	65,663	3,785,041	(508,558.11)	37,891.29	8,877,521.81
October	4,284,537	1,109,728	653,649	67,739	6,115,653	(821,699.14)	35,277.80	8,091,100.47
November	6,397,332	1,514,890	758,307	38,955	8,709,484	(1,170,206.27)	31,274.99	6,952,169.19
December	7,693,395	1,702,180	806,458	54,255	10,256,288	(1,378,034.86)	26,096.47	5,600,230.80
January	8,338,822	1,884,420	1,021,400	61,050	11,305,692	(1,519,032.78)	20,169.64	4,101,367.66
February	6,943,948	1,632,079	924,360	61,322	9,561,709	(1,284,711.22)	14,412.55	2,831,068.99
March	6,361,196	1,489,469	805,299	57,570	8,713,534	(1,170,750.43)	9,357.06	1,669,675.62
April	4,043,376	1,087,111	802,595	43,717	5,976,799	(803,042.71)	5,283.98	871,916.89
May	2,068,752	694,006	772,990	55,964	3,591,712	(482,582.42)	2,627.61	391,962.08
June	1,536,721	575,276	724,010	82,594	2,918,601	(392,143.23)	816.21	635.06
<b>Total</b>	<b>133,781,529</b>	<b>34,971,863</b>	<b>23,350,062</b>	<b>1,807,199</b>	<b>193,910,653</b>	<b>(26,053,835.33)</b>	<b>1,541,011.87</b>	

Avista Utilities  
 Idaho Gas Tracker  
 Calculation of Amortization Rate  
 Crown Pacific

	Total Therms	Amortization (0.10581)	Interest 5.00%	Balance To Be Amortized
				573,088.38
January	257,145	(27,208.51)	2,331.18	548,211.05
February	205,042	(21,695.49)	2,239.01	528,754.57
March	145,115	(15,354.62)	2,171.16	515,571.11
April	198,545	(21,008.05)	2,104.45	496,667.51
May	212,220	(22,455.00)	2,022.67	476,235.18
June	179,235	(18,964.86)	1,944.80	459,215.12
July	182,715	(19,333.07)	1,873.12	441,755.17
August	135,251	(14,310.91)	1,810.83	429,255.09
September	111,950	(11,845.43)	1,763.88	419,173.54
October	191,943	(20,309.49)	1,704.24	400,568.29
November	232,964	(24,649.92)	1,617.68	377,536.05
December	236,873	(25,063.53)	1,520.85	353,993.37
January	257,145	(27,208.51)	1,516.38	328,301.24
February	205,042	(21,695.49)	1,429.77	308,035.52
March	145,115	(15,354.62)	1,335.93	294,016.83
April	198,545	(21,008.05)	1,239.71	274,248.49
May	212,220	(22,455.00)	1,178.29	252,971.78
June	179,235	(18,964.86)	1,103.19	235,110.11
July	182,715	(19,333.07)	1,013.77	216,790.81
August	135,251	(14,310.91)	949.81	203,429.71
September	111,950	(11,845.43)	878.62	192,462.90
October	191,943	(20,309.49)	805.31	172,958.72
November	232,964	(24,649.92)	750.57	149,059.37
December	236,873	(25,063.53)	668.45	124,664.29
January	257,145	(27,208.51)	564.40	98,020.18
February	205,042	(21,695.49)	474.24	76,798.93
March	145,115	(15,354.62)	376.43	61,820.74
April	198,545	(21,008.05)	276.23	41,088.92
May	212,220	(22,455.00)	210.81	18,844.73
June	179,235	(18,964.86)	131.69	11.56
<b>Total</b>	<b>5,775,298</b>	<b>(611,084.29)</b>	<b>38,007.47</b>	

Avista Utilities  
Idaho Gas Tracker  
Calculation of Amortization Rate  
Interstate Concrete and Asphalt

	Total Therms	Amortization (0.06206)	Interest 5.00%	Balance To Be Amortized
				99,611.15
January		0.00	415.05	100,026.20
February		0.00	416.78	100,442.98
March		0.00	418.51	100,861.49
April	5,223	(324.14)	419.58	100,956.93
May	49,993	(3,102.57)	414.19	98,268.55
June	63,941	(3,968.18)	401.19	94,701.56
July	113,878	(7,067.27)	379.87	88,014.16
August	83,713	(5,195.23)	355.90	83,174.83
September	93,795	(5,820.92)	334.43	77,688.34
October	171,241	(10,627.22)	301.56	67,362.68
November	158,339	(9,826.52)	260.21	57,796.37
December	57,343	(3,558.71)	233.40	54,471.06
January	0	0.00	240.82	54,711.88
February	0	0.00	226.96	54,938.84
March	0	0.00	227.97	55,166.81
April	5,223	(324.14)	228.24	55,070.91
May	49,993	(3,102.57)	223.40	52,191.74
June	63,941	(3,968.18)	221.20	48,444.76
July	113,878	(7,067.27)	202.74	41,580.23
August	83,713	(5,195.23)	191.03	36,576.03
September	93,795	(5,820.92)	161.12	30,916.23
October	171,241	(10,627.22)	130.26	20,419.27
November	158,339	(9,826.52)	108.35	10,701.10
December	57,343	(3,558.71)	77.67	7,220.06
January	0	0.00	44.59	7,264.65
February	0	0.00	30.08	7,294.73
March	0	0.00	30.27	7,325.00
April	5,223	(324.14)	29.72	7,030.58
May	49,993	(3,102.57)	24.06	3,952.07
June	63,941	(3,968.18)	21.03	4.92
Total	<u>1,714,089</u>	<u>(106,376.41)</u>	<u>6,770.18</u>	

Avista Utilities  
Idaho Gas Tracker  
Calculation of Amortization Rate  
St. Joseph Hospital

	Total Therms	Amortization (0.10668)	Interest 5.00%	Balance To Be Amortized
				116,797.35
January	56,716	(6,050.46)	474.05	111,220.94
February	44,866	(4,786.30)	453.45	106,888.09
March	45,658	(4,870.80)	435.22	102,452.51
April	37,383	(3,988.02)	418.58	98,883.07
May	38,656	(4,123.82)	403.42	95,162.67
June	36,422	(3,885.50)	388.42	91,665.59
July	26,027	(2,776.56)	376.16	89,265.19
August	23,930	(2,552.85)	366.62	87,078.96
September	22,840	(2,436.57)	357.75	85,000.14
October	30,292	(3,231.55)	347.43	82,116.02
November	40,795	(4,352.01)	333.08	78,097.09
December	50,203	(5,355.66)	314.25	73,055.68
January	56,716	(6,050.46)	312.80	67,318.02
February	44,866	(4,786.30)	294.43	62,826.15
March	45,658	(4,870.80)	270.34	58,225.69
April	37,383	(3,988.02)	253.47	54,491.14
May	38,656	(4,123.82)	234.02	50,601.34
June	36,422	(3,885.50)	218.95	46,934.79
July	26,027	(2,776.56)	205.05	44,363.28
August	23,930	(2,552.85)	190.24	42,000.67
September	22,840	(2,436.57)	179.77	39,743.87
October	30,292	(3,231.55)	168.27	36,680.59
November	40,795	(4,352.01)	156.53	32,485.11
December	50,203	(5,355.66)	141.68	27,271.13
January	56,716	(6,050.46)	122.75	21,343.42
February	44,866	(4,786.30)	103.66	16,660.78
March	45,658	(4,870.80)	78.78	11,868.76
April	37,383	(3,988.02)	61.11	7,941.85
May	38,656	(4,123.82)	40.86	3,858.89
June	36,422	(3,885.50)	25.00	(1.61)
Total	<u>1,167,277</u>	<u>(124,525.10)</u>	<u>7,726.14</u>	



	Total Acct. 191.41	Commodity Deferral	Demand Deferral	Contract Deferral	Cascade Revenue	Interest	Refunds Charges	A&G Deferral	Enchmark Deferral	Off-System Sales, Cap.
5-31-99 Ending Balance	1,044,083.41	2,228,211.56	361,012.52	(12,484.44)	(139,520.00)	55,487.40	(443,959.40)			(1,004,664.03)
6-30-99 Actual Prior Mo Deferrals Interest	245,095.76	218,578.31	107,954.14		(13,952.00)	4,911.50				(67,484.69)
6-30-99 Ending Balance	1,294,080.67	2,446,789.87	468,966.66	(12,484.44)	(153,472.00)	60,398.90	(443,959.40)			(1,072,148.72)
7-31-99 Actual Prior Mo Deferrals	105,593.93	49,873.75	142,977.66		(14,512.48)					(72,745.00)
Adj 12/98 Enron Exch	31,157.41	3,157.41								
Interest Adjustment	12,127.83					12,127.83				
Interest	5,727.48					5,727.48				
7-31-99 Ending Balance	1,448,687.22	2,527,821.03	611,944.12	(12,484.44)	(167,984.48)	78,254.21	(443,959.40)			(1,144,893.72)
8-31-99 Actual Prior Mo Deferrals	251,483.76	126,736.36	208,653.25		(14,512.48)	6,560.16				(69,393.37)
Interest	6,560.16									
8-31-99 Ending Balance	1,706,741.24	2,654,557.39	820,597.37	(12,484.44)	(182,496.96)	84,814.37	(443,959.40)			(1,214,287.09)
9-30-99 Actual Prior Mo Deferrals	177,972.13	89,776.09	201,968.94		(14,512.48)					(99,260.42)
NWP96-367 Refund	(243,200.86)					(243,200.86)				
Interest	6,975.53					6,975.53				
9-30-99 Ending Balance	1,648,488.04	2,744,333.48	1,022,566.31	(12,484.44)	(197,009.44)	91,789.90	(687,160.23)			(1,313,547.51)
10-31-99 Actual Prior Mo Deferrals	501,576.37	296,698.08	390,592.44		(14,512.48)					(168,250.00)
Clark Lateral Deferral	(7,564.78)			(7,564.78)						
Interest	7,897.89					7,897.89				
10-31-99 Ending Balance	2,150,397.52	3,041,021.56	1,413,158.75	(20,049.22)	(211,521.92)	99,687.79	(687,160.23)	(2,941.67)	(168,250.00)	(1,313,547.51)
11-30-99 Actual Prior Mo Deferrals	619,281.26	513,789.21	295,128.10		(14,512.48)					(3,931.90)
Clark Lateral Deferral	(7,564.78)			(7,564.78)						
Tracker Transfer	(1,218,294.49)	(2,527,821.03)	(611,944.12)	12,484.44	167,984.48	(78,254.21)	674,362.23			1,144,893.72
Interest	10,234.40					10,234.40				
11-30-99 Ending Balance	1,554,053.91	1,026,989.74	1,096,342.73	(15,129.56)	(58,049.92)	31,667.98	(12,798.03)	(5,883.34)	(336,500.00)	(172,585.69)
12-31-99 Actual Prior Mo Deferrals	686,978.95	725,142.85	147,540.25		(14,512.48)					
Clark Lateral Deferral	(7,564.78)			(7,564.78)						
Interest	7,890.67					7,890.67				
12-31-99 Ending Balance	2,241,358.75	1,752,132.59	1,243,882.98	(22,694.34)	(72,562.40)	36,558.65	(12,798.03)	(8,825.01)	(504,750.00)	(172,585.69)
1-31-00 Actual Prior Mo Deferrals	285,617.21	503,531.17	(32,209.61)		(14,512.48)					
Revised 11/99 Deferral	(725,142.35)	(725,142.85)								
Revised 11/99 Deferral	762,686.93	762,686.93								
Engage Refund	(3,797.32)						(3,797.52)			
Clark Lateral Deferral	(7,564.78)			(7,564.78)						
Interest	9,988.58					9,988.58				
1-31-00 Ending Balance	2,563,146.32	2,253,207.84	1,211,673.17	(33,259.12)	(87,074.88)	45,547.23	(16,595.55)	(11,766.68)	(673,000.00)	(172,385.69)

	Total Acct 191.41	Commodity Deferral	Demand Deferral	Contract Deferral	Cascade Revenue	Interest	Refunds Charges	A&G Deferral	Benchmark Deferral	Off-System Sales Cap
2-29-00 Actual Prior Mo Deferrals	34,403.97	347,511.62	(127,403.50)		(14,512.48)	10,735.69		(2,941.67)	(168,250.00)	
Clark Lateral Deferral	(7,564.78)			(7,564.78)						
Interest	10,735.69									
Ending Balance	2,600,721.20	2,640,719.46	1,084,269.67	(97,823.90)	(101,587.36)	60,282.92	(16,595.53)	(14,708.95)	(841,250.00)	(172,585.69)
3-31-00 Actual Prior Mo Deferrals	125,750.66	312,243.45	(788.64)		(14,512.48)			(2,941.67)	(168,250.00)	
SJN7 JP WACOG Adj	(18,352.28)	(18,352.28)								
Clark Lateral Deferral	(7,564.78)			(7,564.78)						
Interest	11,044.32									
Ending Balance	2,711,991.12	2,934,610.63	1,083,481.03	(45,388.68)	(116,099.84)	71,327.24	(16,595.55)	(17,550.02)	(1,009,500.00)	(172,585.69)
4-30-00 Actual Prior Mo Deferrals	368,747.84	444,374.09	110,077.90		(14,512.48)			(2,941.67)	(168,250.00)	
Reverse 1/00 Deferral	(347,511.62)	(347,511.62)								
Revised 1/00 Deferral	328,367.77	328,367.77								
Clark Lateral Deferral	(7,564.78)			(7,564.78)						
Interest	12,010.91									
Ending Balance	3,065,649.24	3,359,840.87	1,193,558.93	(52,953.46)	(130,612.32)	83,338.15	(16,595.55)	(20,591.69)	(1,177,750.00)	(172,585.69)
5-31-00 Actual Prior Mo Deferrals	528,537.44	435,186.10	279,338.45		(14,795.44)			(2,941.67)	(168,250.00)	
Clark Lateral Deferral	7,712.27			7,712.27						
Interest	13,890.73									
Ending Balance	3,615,789.68	3,795,026.97	1,472,897.38	(45,241.19)	(145,407.76)	97,228.88	(16,595.55)	(23,533.36)	(1,346,000.00)	(172,585.69)
6-30-00 Actual Prior Mo Deferrals	612,621.16	443,086.77	350,521.50		(14,795.44)			(2,941.67)	(168,250.00)	
Clark Lateral Deferral	(23,136.82)			(23,136.82)						
Interest	16,293.88									
Ending Balance	4,221,567.90	4,243,113.74	1,823,418.88	(68,378.01)	(160,203.20)	113,522.76	(16,595.55)	(26,475.03)	(1,514,250.00)	(172,585.69)
7-31-00 Actual Prior Mo Deferrals	637,754.84	443,946.84	374,795.11		(14,795.44)			(2,941.67)	(168,250.00)	
Clark Lateral Deferral	(7,712.27)			(7,712.27)						
Interest	18,902.45									
Ending Balance	4,870,512.92	4,692,060.58	2,198,213.99	(76,090.28)	(174,998.64)	132,425.21	(16,595.55)	(29,416.70)	(1,682,500.00)	(172,585.69)
8-31-00 Actual Prior Mo Deferrals	729,188.27	500,284.89	414,890.49		(14,795.44)			(2,941.67)	(168,250.00)	
Clark Lateral Deferral	(7,712.27)			(7,712.27)						
Interest	21,796.88									
Ending Balance	5,613,785.80	5,192,345.47	2,613,104.48	(83,802.55)	(189,794.08)	154,222.09	(16,595.55)	(32,358.37)	(1,850,750.00)	(172,585.69)
9-30-00 Actual Prior Mo Deferrals	589,811.33	434,107.06	341,691.38		(14,795.44)			(2,941.67)	(168,250.00)	
Clark Lateral Deferral	(7,712.27)			(7,712.27)						
Interest	24,603.48									
Ending Balance	6,220,488.34	5,626,452.53	2,954,795.86	(91,514.82)	(204,589.52)	178,825.57	(16,595.55)	(35,300.04)	(2,019,000.00)	(172,585.69)
10-31-00 Actual Prior Mo Deferrals	301,356.54	221,439.31	265,904.34		(14,795.44)			(2,941.67)	(168,250.00)	
Clark Lateral Deferral	(7,712.27)			(7,712.27)						
Interest	26,530.46									
Ending Balance	6,540,663.07	5,847,891.84	3,220,700.20	(99,227.09)	(219,384.96)	205,357.33	(16,595.55)	(38,241.71)	(2,187,250.00)	(172,585.69)

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Washington Water Power Company  
 State of Idaho  
 Analysis of Account 191.41

	Total Acct 191.41	Commodity Deferral	Demand Deferral	Contract Deferral	Cascade Revenue	Interest	Refunds Charges	A&S Deferral	Benchmark Deferral	Off-System Sales Cap
11-30-00 Actual Prior Mo Deferrals	804,680.20	841,711.45	148,955.86	(7,712.27)	(14,795.44)	28,913.11		(2,941.67)	(168,250.00)	
Clark Lateral Deferral	(7,712.27)									
Interest	28,913.11									
11-30-00 Ending Balance	7,366,544.11	6,669,603.29	3,369,656.06	(105,939.36)	(234,180.40)	234,269.14	(16,595.55)	(41,183.38)	(2,355,500.00)	(172,585.69)
12-31-00 Actual Prior Mo Deferrals	1,240,765.86	1,871,528.16	(444,775.19)	(7,712.27)	(14,795.44)	33,262.80		(2,941.67)	(168,250.00)	
Clark Lateral Deferral	(7,712.27)									
Interest	33,262.80									
12-31-00 Ending Balance	8,632,860.50	8,561,131.45	2,924,880.87	(114,651.63)	(248,975.84)	267,531.94	(16,595.55)	(44,125.05)	(2,523,750.00)	(172,585.69)
1-31-01 Actual Prior Mo Deferrals	4,092,359.91	4,726,604.87	(448,257.85)	(7,712.27)	(14,795.44)	53,375.92		(2,941.67)	(168,250.00)	
Clark Lateral Deferral	(7,712.27)									
Interest	53,375.92									
1-31-01 Ending Balance	12,770,884.06	13,287,736.32	2,476,623.02	(122,365.90)	(263,771.28)	320,907.86	(16,595.55)	(47,066.72)	(3,692,000.00)	(172,585.69)
2-28-01 Actual Prior Mo Deferrals	6,198,504.11	6,650,232.98	(265,741.76)	(7,712.27)	(14,795.44)	79,287.34		(2,941.67)	(168,250.00)	
Penalty Revenue Deferral	(17,624.00)		(17,624.00)							
Clark Lateral Deferral	(7,712.27)									
Interest	79,287.34									
2-28-01 Ending Balance	19,023,339.24	19,937,969.30	2,193,257.26	(130,076.17)	(278,566.72)	400,195.20	(16,595.55)	(50,008.39)	(2,860,250.00)	(172,585.69)
3-31-01 Actual Prior Mo Deferrals	3,204,710.92	3,624,300.18	(233,602.15)	(7,712.27)	(14,795.44)	103,025.22		(2,941.67)	(168,250.00)	
Penalty Revenue Deferral	(33,588.00)		(33,588.00)							
Clark Lateral Deferral	(7,712.27)									
Interest	103,025.22									
3-31-01 Ending Balance	22,289,775.11	23,562,269.48	1,926,067.11	(137,788.44)	(293,362.16)	503,220.42	(16,595.55)	(52,950.06)	(3,028,500.00)	(172,585.69)
4-30-01 Actual Prior Mo Deferrals	1,234,150.27	1,469,965.54	(49,828.16)	(7,712.27)	(14,795.44)	114,514.97		(2,941.67)	(168,250.00)	
Clark Lateral Deferral	(7,712.27)									
Interest	114,514.97									
4-30-01 Ending Balance	23,630,728.08	25,032,235.02	1,876,238.95	(145,500.71)	(308,157.60)	617,735.39	(16,595.55)	(55,891.73)	(3,196,750.00)	(172,585.69)

Recap	Total Acct 191.41	Commodity Deferral	Demand Deferral	Contract Deferral	Cascade Revenue	Interest	Refunds Charges	A&S Deferral	Benchmark Deferral	Off-System Sales Cap
7/99 Deferrals		126,736.36	208,653.25		(14,512.48)					(69,393.37)
8/99 Deferrals		89,776.09	201,968.94		(14,512.48)					(99,250.42)
9/99 Deferrals		296,688.08	390,592.44	(7,564.78)	(14,512.48)			(2,941.67)	(168,250.00)	
10/99 Deferrals		513,789.21	295,128.10	(7,564.78)	(14,512.48)			(2,941.67)	(168,250.00)	(3,931.90)
11/99 Deferrals		762,686.93	147,540.25	(7,564.78)	(14,512.48)			(2,941.67)	(168,250.00)	
12/99 Deferrals		503,531.17	(32,209.81)	(7,564.78)	(14,512.48)			(2,941.67)	(168,250.00)	
1/00 Deferrals		328,367.77	(127,403.50)	(7,564.78)	(14,512.48)			(2,941.67)	(168,250.00)	
2/00 Deferrals		312,243.45	(788.64)							
3/00 Deferrals		(18,352.28)		#FEFI						
SJN7 JP WACOG Adj		444,374.09	110,077.90	(7,564.78)	(14,512.48)			(2,941.67)	(168,250.00)	
4/00 Deferrals		435,186.10	279,338.45	7,712.27	(14,795.44)			(2,941.67)	(168,250.00)	
5/00 Deferrals		448,086.77	350,521.50	(23,136.82)	(14,795.44)			(2,941.67)	(168,250.00)	
6/00 Deferrals		448,946.84	374,795.11	(7,712.27)	(14,795.44)			(2,941.67)	(168,250.00)	
7/00 Deferrals		500,284.89	414,890.49	(7,712.27)	(14,795.44)			(2,941.67)	(168,250.00)	
8/00 Deferrals		434,107.06	341,691.38	(7,712.27)	(14,795.44)			(2,941.67)	(168,250.00)	
9/00 Deferrals		221,439.31	265,904.34	(7,712.27)	(14,795.44)			(2,941.67)	(168,250.00)	
10/00 Deferrals		841,711.45	148,955.86	(7,712.27)	(14,795.44)			(2,941.67)	(168,250.00)	
11/00 Deferrals		1,871,528.16	(444,775.19)	(7,712.27)	(14,795.44)			(2,941.67)	(168,250.00)	
12/00 Deferrals		4,726,604.87	(448,257.85)	(7,712.27)	(14,795.44)			(2,941.67)	(168,250.00)	
1/01 Deferrals		6,650,232.98	(265,741.76)	(7,712.27)	(14,795.44)			(2,941.67)	(168,250.00)	
2/01 Deferrals			(17,624.00)							
2/01 Penalty Revenue Deferral		3,624,300.18	(233,602.15)	(7,712.27)	(14,795.44)			(2,941.67)	(168,250.00)	
3/01 Deferrals			(33,588.00)							
3/01 Penalty Revenue Deferral		1,469,965.54	(49,828.16)	(7,712.27)	(14,795.44)		230,402.83	(2,941.67)	(168,250.00)	
4/01 Deferrals							(243,200.86)			
NWP RP96-367 Refund from Last Tracker							(3,797.52)			
Actual NWP RP96-367 Refund							(16,595.55)	(55,891.73)	(3,196,750.00)	(172,565.69)
Engage Refund										0.00
		25,032,235.02	1,876,238.95	#FEFI	(308,157.50)					
				#FEFI						

	Total	Ida WACOG	Acc 191.41	Firm	Customers	Sales	CDA	Crown	Lighelics	Hughes	Idaho	Interstate	Interstate	Kootenay	Potlatch	Louisiana	Louisiana	St. Joseph	St. Joseph	University	Imsamet
				Customers	Customers	Customers	Asphalt	Pacific		Greenhouse	Asphalt	Asphalt	Asphalt	Medical		Pacific	Pacific	(112)	St. Joseph	of Idaho	
3/01	Penalty Revenue Def	(33,588.00)			(32,773.82)		(0.22)	(568.07)		(0.02)	(0.01)	435.65	26.19	(0.10)	(1.29)	6.59	6.58	(146.11)	3.43		
	Interest	103,025.22	(6,617.65)		106,102.44		(48.62)	2,562.22	0.00	(3.98)	(2.25)	94,253.79	5,667.26	(22.00)	(265.23)	1,426.24	1,445.85	109,447.12	742.99		(0.00)
	Balance	22,289,775.11	(1,431,749.61)		22,955,540.16		(48.62)	554,343.39	0.00	(3.98)	(2.25)	94,253.79	5,667.26	(22.00)	(265.23)	1,426.24	1,445.85	109,447.12	742.99		(0.00)
4/01	Commodity Deferral	1,469,965.54			1,439,125.66			23,460.65										7,379.23			
	Demand Deferral	(49,828.16)	(48,272.53)					(1,544.67)													
	Benchmark Deferral	(168,250.00)	(161,250.79)					(5,160.23)				(779.00)							(1,022.96)		
	Cascade Revenue Def	(14,795.44)	(14,333.53)					(458.66)													
	Clark Lateral	(7,712.27)	(7,471.49)					(239.08)				(13.62)							(17.89)		
	A&G Deferral	(2,941.67)	(2,819.29)					(90.22)				455.12	27.60	(0.11)	(1.29)	6.66	7.04	566.96	3.82		
	Interest	114,514.67	(8,112.28)		118,792.70		(0.24)	2,777.20	0.00	(0.02)	(0.01)	455.12	27.60	(0.11)	(1.29)	6.66	7.04	566.96	3.82		
	Balance	23,630,728.08	(1,674,003.52)		24,513,458.52		(48.36)	573,086.38	0.00	(4.00)	(2.26)	93,916.29	5,694.86	(22.11)	(266.52)	1,379.34	1,452.89	115,344.46	746.61		(0.00)



**Avista Utilities  
State of Idaho  
Analysis of Account 191.41**

	Total Ida WACOG Acct 191.41	Firm Customers	Sales Customers	CDA Asphalt	Crown Pacific	Lynetics	Hughes Greenhouse	Idaho Asphalt	Interstate Asphalt	Interstate Asphalt Rathdrum	Kootenay Medical Center	Potlatch	Louisiana Pacific (Chilco)	Louisiana Pacific (Sandpoint)	St. Joseph (112)	St. Joseph St. Joseph	University of Idaho	Imsamet
Commodity Deferral	435,186.10		419,780.52		12,916.32				47.87	8.70								
Demand Deferral	279,338.45	273,193.01			5,335.36				(802.55)	159.22				557.06	83.80	2,432.69		
Benchmark Deferral	(168,250.00)	(162,903.01)			(3,181.61)					(54.22)				(338.18)	(50.48)	(879.95)		
Cascade Revenue Def	(14,795.44)	(14,469.95)			(292.59)					(8.43)				(30.03)	(4.44)			
Clark Lateral	7,712.27	7,542.60			147.30				(14.03)	4.40				15.86	2.31			
A&G Deferral	(2,941.67)	(2,848.19)			(55.63)					(1.65)				(5.91)	(0.88)	(15.38)		
Interest	13,890.73	(208.51)	13,724.95	(0.18)	218.39		(0.01)	(0.01)	78.57	22.27	(0.08)			7.30	4.88	2.82		
Balance	3,615,789.68	(54,276.08)	3,572,635.95	(46.71)	56,847.51	0.00	(3.81)	(2.15)	20,450.93	5,757.47	(21.15)		0.00	1,900.92	1,271.17	10,755.11	735.23	(0.00)
Commodity Deferral	448,086.77		421,815.44		21,561.94				779.67	203.30				340.01	84.13	3,929.72		
Demand Deferral	350,521.50	342,031.86			7,862.20				(812.65)	(55.90)				(151.52)	(40.38)	(900.14)		
Benchmark Deferral	(168,250.00)	(162,504.26)			(3,735.15)					(8.58)				(14.35)	(3.55)			
Cascade Revenue Def	(14,795.44)	(14,437.10)			(331.86)					(13.42)				(22.44)	(5.55)			
Clark Lateral	(23,136.82)	(22,576.45)			(518.96)				(14.21)	11.88				(2.82)	(0.71)	(15.74)		
A&G Deferral	(2,941.67)	(2,841.20)			(65.31)				79.06	22.79	(0.08)			7.90	5.06	53.35		
Interest	16,293.88	330.87	15,477.02	(0.13)	316.25		(0.01)	(0.01)	20,482.80	5,903.98	(21.23)		0.00	2,047.70	1,310.17	13,822.30	738.08	(0.00)
Balance	4,221,567.90	85,727.64	4,009,928.41	(46.89)	81,936.62	0.00	(3.82)	(2.16)	20,482.80	5,903.98	(21.23)		0.00	2,047.70	1,310.17	13,822.30	738.08	(0.00)
Commodity Deferral	448,946.84		415,931.28		24,180.28				3,919.31	217.38				363.55	71.21	4,915.97		
Demand Deferral	374,795.11	364,724.37			9,418.60				(731.89)	(95.90)				(161.52)	(31.97)	(932.11)		
Benchmark Deferral	(168,250.00)	(162,116.55)			(4,186.06)					(8.58)				(14.35)	(2.81)			
Cascade Revenue Def	(14,795.44)	(14,397.89)			(371.81)					(4.47)				(7.48)	(1.47)			
Clark Lateral	(7,712.27)	(7,505.04)			(193.81)				(12.80)	11.68				(2.82)	(0.56)	(16.30)		
A&G Deferral	(2,941.67)	(2,834.32)			(73.19)				52.17	23.42	(0.08)			8.67	5.24	99.31		
Interest	18,902.45	1,027.03	17,243.67	(0.18)	431.34		(0.01)	(0.01)	23,749.59	6,034.15	(21.31)		0.00	2,233.75	1,349.81	17,859.17	740.96	(0.00)
Balance	4,870,512.92	284,631.24	4,443,103.96	(47.07)	111,141.97	0.00	(3.83)	(2.17)	23,749.59	6,034.15	(21.31)		0.00	2,233.75	1,349.81	17,859.17	740.96	(0.00)
Commodity Deferral	500,284.85		445,498.69		36,225.63				13,402.63	240.64				402.44	58.08	5,157.94		
Demand Deferral	414,890.49	402,642.93			11,546.40				(757.13)	(95.90)				(161.52)	(23.56)	(955.66)		
Benchmark Deferral	(168,250.00)	(161,620.94)			(4,635.29)					(8.58)				(14.35)	(2.07)			
Cascade Revenue Def	(14,795.44)	(14,358.68)			(411.79)					(4.47)				(7.48)	(1.08)			
Clark Lateral	(7,712.27)	(7,484.61)			(214.63)				(13.24)	11.68				(2.82)	(0.41)	(16.71)		
A&G Deferral	(2,941.67)	(2,825.77)			(91.04)				141.81	24.03	(0.08)			9.55	5.38	85.93		
Interest	21,798.88	1,874.81	19,055.16	(0.18)	588.60		(0.01)	(0.01)	36,523.66	6,188.19	(21.39)		0.00	2,459.57	1,386.15	22,130.67	743.85	(0.00)
Balance	5,613,785.80	482,858.98	4,907,657.21	(47.25)	154,169.88	0.00	(3.84)	(2.18)	36,523.66	6,188.19	(21.39)		0.00	2,459.57	1,386.15	22,130.67	743.85	(0.00)
Commodity Deferral	434,107.06		394,676.66		29,623.46				4,267.27	184.51				331.44	30.75	5,238.67		
Demand Deferral	341,691.38	330,972.53			10,172.15				(878.05)	(90.86)				(161.52)	(15.14)	(987.63)		
Benchmark Deferral	(168,250.00)	(161,356.79)			(4,960.01)					(7.99)				(14.35)	(1.33)			
Cascade Revenue Def	(14,795.44)	(14,331.31)			(440.46)					(4.16)				(7.48)	(0.69)			
Clark Lateral	(7,712.27)	(7,470.35)			(229.59)				(11.85)	11.59				(2.82)	(0.26)	(17.27)		
A&G Deferral	(2,941.67)	(2,821.16)			(86.72)				159.24	24.89	(0.08)			10.34	5.56	104.70		
Interest	24,603.48	2,493.16	21,056.44	(0.19)	747.52		(0.02)	(0.01)	40,260.27	6,292.99	(21.47)		0.00	2,615.18	1,405.04	26,470.14	746.80	(0.00)
Balance	6,220,488.34	630,345.06	5,323,690.31	(47.44)	188,996.23	0.00	(3.86)	(2.19)	40,260.27	6,292.99	(21.47)		0.00	2,615.18	1,405.04	26,470.14	746.80	(0.00)
Commodity Deferral	221,439.31		205,154.66		11,326.62				2,346.20	61.16				257.93	13.30	2,311.83		
Demand Deferral	265,904.34	257,235.85			8,336.10					(38.70)				(161.52)	(6.73)	(1,033.06)		
Benchmark Deferral	(168,250.00)	(161,158.25)			(5,222.48)													

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	Total	Firm Customers	Sales Customers	CDA Asphalt	Crown Pacific	Lignetics	Hughes Greenhouse	Idaho Asphalt	Interstate Asphalt	Interstate Asphalt Pathrum	Kootenay Medical Center	Pollatch	Louisiana Pacific (Chico)	Louisiana Pacific (Sandpoint)	St. Joseph (112)	St. Joseph	University of Idaho	Imsamet	
12/99																			
	147,540.25	147,123.62	5,478.78	(0.6)	0.10			(0.01)	84.60	20.77		(0.68)		233.11	92.95				
Demand Deferral	(168,250.00)	(166,170.43)	1,556,256.55	(45.79)	27.26	0.00	(0.37)	(2.10)	24,331.36	5,900.60	(0.64)	(249.69)	0.00	1,068.23	1,604.64	1,272.23	783.61		(0.00)
Benchmark Deferral	(14,512.48)	(14,471.99)	476,713.10		24,295.38					433.04				1,565.98	523.67				
A&G Deferral	(2,941.67)	(2,905.31)			(194.87)				(86.42)	(18.68)				(63.13)	(18.04)				
Clark Lateral	(7,564.78)	(7,543.67)			(1,047.82)				(814.33)	(95.90)				(326.41)	(92.54)				
Interest	7,890.67	2,290.79			(87.60)				(4.39)	(8.42)				(28.44)	(8.13)				
Balance	2,241,358.75	650,702.86	5,478.78	(0.6)	0.10	0.00	(0.37)	(2.10)	24,331.36	5,900.60	(0.64)	(249.69)	0.00	1,068.23	1,604.64	1,272.23	783.61		(0.00)
Commodity Deferral	503,531.17		476,713.10		24,295.38					433.04				1,565.98	523.67				
Demand Deferral	(32,209.81)	(31,915.09)			(194.87)					(18.68)				(63.13)	(18.04)				
Benchmark Deferral	(168,250.00)	(165,216.44)			(1,047.82)				(814.33)	(95.90)				(326.41)	(92.54)				
Cascade Revenue Def	(7,564.78)	(7,495.55)			(87.60)				(4.39)	(8.42)				(28.44)	(8.13)				
A&G Deferral	(2,941.67)	(2,888.62)			(45.77)				(14.24)	(1.68)				(14.83)	(4.24)				
Rev 11/99 Commodity Def	(725,142.85)		(716,622.43)		(17.62)				(7,432.71)	(21.75)				(21.75)	(1.52)				
Revised 1/99 Comm Def	762,686.93		753,725.36						7,817.54	22.88				22.88	1,121.15				
Engage Refund	(3,797.52)		(3,656.41)				(3.37)		(3.60)	(20.09)				(15.27)	(25.92)				(72.86)
Interest	9,988.58	1,677.60	8,094.33	(0.18)	89.86		(0.01)	(0.01)	92.27	24.27	(0.08)	(0.98)		8.53	4.37				2.82
Balance	2,563,146.32	430,485.07	2,074,500.50	(45.97)	23,058.62	0.00	(3.75)	(2.11)	23,676.29	6,238.84	(20.81)	(250.67)	0.00	2,190.08	1,483.86	1,120.80	723.57		(0.00)
Commodity Deferral	347,511.62		339,407.65		7,582.70					(73.89)				(248.71)	(61.15)				
Demand Deferral	(127,403.50)	(125,786.76)			(1,231.59)				(814.33)	(95.90)				(328.06)	(80.76)				
Benchmark Deferral	(168,250.00)	(164,723.48)			(1,613.62)					(8.42)				(28.44)	(6.97)				
Cascade Revenue Def	(14,512.48)	(14,328.31)			(140.34)				(4.39)	(4.39)				(14.83)	(3.63)				
Clark Lateral	(7,564.78)	(7,468.78)			(73.15)				(14.24)	(1.66)				(5.74)	(1.41)				
A&G Deferral	(2,941.66)	(2,880.00)			(28.21)				94.71	25.06				6.48	5.52				3.00
Interest	10,795.69	477.92	10,005.84	(0.19)	114.21		(0.02)	(0.01)	94.71	25.06	(0.06)	(1.04)		6.48	5.52				3.00
Balance	2,600,721.21	115,775.66	2,423,913.99	(46.16)	27,668.32	0.00	(3.77)	(2.12)	22,942.43	6,039.62	(20.90)	(251.71)	0.00	1,569.75	1,337.46	1,042.07	726.57		(0.00)
Commodity Deferral	312,243.45		303,300.80		7,556.29					(0.45)				683.81	702.55				
Demand Deferral	(788.64)	(775.64)			(10.43)				(604.24)	(8.27)				(1.79)	(0.39)				
Benchmark Deferral	(168,250.00)	(164,149.74)			(2,207.44)					(8.27)				(378.56)	(70.67)				
Cascade Revenue Def	(14,512.48)	(14,273.17)			(192.00)					(4.31)				(32.94)	(8.10)				
Clark Lateral	(7,564.78)	(7,440.04)			(100.08)				(14.06)	(1.65)				(6.62)	(1.24)				
A&G Deferral	(2,941.66)	(2,869.99)			(88.59)				(404.30)	(191.05)									
SJN7 JP WACOG Adj	(18,352.28)		(17,998.39)						88.83	23.60				7.43	5.14				
Interest	11,044.32	(301.54)	11,080.97	(0.19)	133.63		(0.02)	(0.01)	88.83	23.60	(0.09)	(1.03)		7.43	5.14				2.97
Balance	2,711,596.12	(74,034.46)	2,720,597.37	(46.35)	32,809.70	0.00	(3.79)	(2.13)	21,808.66	5,793.27	(20.59)	(252.74)	0.00	1,823.91	1,261.08	1,136.05	729.54		(0.00)
Commodity Deferral	444,374.09		424,790.52		10,513.89					(94.22)				197.04	39.63				
Demand Deferral	(110,077.90)	(107,996.33)			1,782.16				62.74	(8.27)				(297.80)	(60.57)				
Benchmark Deferral	(168,250.00)	(163,421.22)			(2,697.05)				(799.19)	(8.27)				(25.98)	(5.22)				
Cascade Revenue Def	(14,512.48)	(14,238.05)			(234.96)					(4.31)				(13.54)	(2.72)				
Clark Lateral	(7,564.78)	(7,421.74)			(122.47)				(13.97)	(1.65)				(5.21)	(1.06)				
A&G Deferral	(2,941.67)	(2,857.25)			(47.15)														
Rev 1/00 Comm Def	(347,511.62)		(339,407.65)		(7,582.70)														
Revised 1/00 Comm Def	328,367.77		320,851.44		7,164.98														
Interest	12,010.91	(505.64)	12,298.80	(0.18)	163.97		(0.01)	(0.01)	82.83	22.36	(C.C8)	(0.99)		6.60	4.84				2.87
Balance	3,065,649.24	(154,582.09)	3,199,130.48	(46.53)	41,749.97	0.00	(3.80)	(2.14)	21,141.07	5,707.18	(21.07)	(253.73)	0.00	1,685.02	1,235.98	9,176.43	732.41		(0.00)

0.00



	Total Ida WACOG Acct 191.41	Firm Customers	Sales Customers	CDA Asphalt	Crown Pacific	Lignetics	Hughes Greenhouse	Idaho Asphalt	Interstate Asphalt	Interstate Asphalt Flatdrum	Kootenay Medical Center	Pettitach	Louisiana Pacific (Chitico)	Louisiana Pacific (Sandpoint)	St. Joseph (112)	St. Joseph	University of Idaho	Insamnet
6/99 Balance	1,294,090.67	1,254,084.21	179.05	(62.86)	4,335.16	179.05	(29.25)	(172.96)	8,452.32	482.19	(54.52)	704.19	(31.33)	2,405.89		11,791.12	12,007.28	0.17
Commodity Deferral	49,873.75	48,589.00							886.76					1.99	396.00			
Demand Deferral	142,977.66	142,808.95						(1,151.04)						5.72	162.99			
Off-System Sales	(72,745.00)	(71,067.90)						(258.03)						(0.56)	(523.15)			
Cascade Revenue Def	(14,512.48)	(14,138.64)						56.71	(0.60)						(115.23)			
Adj 12/98 Enron Exch	31,157.41	30,925.60		10.51		2.43	(2.03)	(1.82)	(0.60)		0.81	(192.26)	(0.81)	130.47	175.10		288.72	
Interest Adjustment	12,127.83	11,788.78		(3.55)	18.66	0.86	(0.15)	(0.83)	37.72	2.28	(0.25)	(16.27)	(0.15)	11.02	103.63		49.65	
Interest	5,727.48	5,573.18		(55.89)	4,353.84	182.34	(31.43)	(175.63)	8,023.84	464.47	(53.96)	495.66	(32.28)	2,551.60	55.31			
7/99 Balance	1,448,697.32	1,408,563.18													12,045.77		12,345.65	0.17
Commodity Deferral	126,736.56		122,913.99						2,832.56						163.49	826.32		
Demand Deferral	208,653.25	207,557.82								56.34				444.43	139.80		454.86	
Off-System Sales	(89,393.57)	(89,029.05)							(18.74)	(3.92)				(147.81)	(48.49)		(151.28)	
Cascade Revenue Def	(14,512.48)	(14,436.29)							(3.92)					(30.91)	(9.72)		(31.64)	
Interest	6,560.16	6,180.11		(0.22)	16.86	0.70	(0.12)	(0.68)	41.89	2.00	(0.21)	1.91	(0.12)	10.87	0.95		48.69	
8/99 Balance	1,706,741.24	1,607,864.82		(56.11)	4,370.64	183.04	(31.55)	(176.31)	10,898.29	520.15	(54.17)	497.57	(32.41)	2,828.18	248.03	12,921.76	12,666.28	0.17
Commodity Deferral	89,776.09	86,543.25							2,467.05	114.91					148.13	502.75		
Demand Deferral	201,968.94	200,995.45								62.61				430.19	137.34		343.35	
Off-System Sales	(99,260.42)	(98,781.99)							(50.77)	(4.50)				(211.42)	(67.50)		(168.74)	
Cascade Revenue Def	(14,512.48)	(14,442.53)												(30.91)	(9.87)		(24.67)	
NWP96-367 Refund	(230,402.83)	(223,091.28)		(698.55)	(384.36)				(3,957.33)					(206.86)	(280.03)		(1,784.41)	
NWP96-367 Refund Adj	(12,798.03)	(12,391.90)		(38.80)	(21.35)				(219.82)					(11.49)	(15.55)		(99.12)	
Interest	6,975.53	6,624.61		(3.37)	16.85	0.78	(0.13)	(0.75)	56.80	2.81	(0.23)	(15.64)	(0.14)	11.89	1.94		46.46	
9/99 Balance	1,648,488.04	1,565,555.17		(796.84)	3,981.78	183.82	(31.66)	(177.06)	13,422.14	665.21	(54.40)	(3,695.22)	(32.55)	2,809.58	458.07	13,184.72	10,979.15	0.17
Commodity Deferral	296,688.08								6,536.04	3,068.52					462.83	483.60		
Demand Deferral	390,592.44	386,647.29								242.17				824.15	265.60		613.23	
Benchmark Deferral	(188,250.00)	(185,621.93)							(834.52)	(104.32)				(951.64)	(114.41)		(331.46)	
Cascade Revenue Def	(14,512.48)	(14,442.21)								9.00				(30.62)	(9.87)		(22.78)	
A&G Deferral	(2,941.67)	(2,895.72)							(14.59)	(1.82)				(6.15)	(2.00)		(5.80)	
Clark Lateral	(7,564.78)	(7,527.11)								4.69				(15.96)	(5.14)		(11.88)	
Interest	7,897.89	6,501.60		(2.94)	14.68	0.68	(0.12)	(0.65)	70.44	14.29	(0.20)	(13.62)	(0.12)	11.90	3.89		41.36	
10/99 Balance	2,150,397.52	1,770,225.09		(799.78)	3,996.46	184.50	(31.80)	(177.71)	19,179.51	3,890.36	(54.90)	(3,708.84)	(32.67)	3,241.26	1,058.97	12,808.04	11,261.83	0.17
Commodity Deferral	513,789.21								6,905.33	2,378.84					488.10	801.51		
Demand Deferral	295,128.10	293,652.45								200.69				616.82	200.69		457.45	
Benchmark Deferral	(188,250.00)	(185,722.23)							(784.05)	(1,273.73)				(348.28)	(112.73)		(326.41)	
Cascade Revenue Def	(14,512.48)	(14,436.92)								9.87				(30.33)	(9.87)		(22.49)	
Off-System Sales	(3,931.90)	(3,912.25)								(2.67)				(6.09)	(2.67)		(5.71)	
A&G Deferral	(2,941.67)	(2,897.54)							(13.71)	(1.97)				(6.09)	(1.97)		(5.71)	
Clark Lateral	(7,564.78)	(7,526.96)								5.14				(15.81)	(5.14)		(11.73)	
Tracker Transfer	(1,218,294.49)	(1,185,471.90)		754.45	(3,969.48)	182.34			(8,023.84)	(484.47)				(2,345.12)	(11,765.74)		(10,561.24)	
Interest	10,234.40	4,581.86		(0.30)	0.18	(2.16)		(0.01)	114.44	38.80		(1.64)		7.32	10.71		5.21	
11/99 Balance	1,554,053.91	682,374.85		(45.63)	27.16	0.00	(0.37)	(2.09)	17,377.68	5,891.84	(0.64)	(248.81)	0.00	1,111.55	1,626.09	995.12	790.82	(0.00)
Commodity Deferral	725,142.85								7,432.71						21.75	1,065.96		

900  
300  
200

	Total Accruals Dr - Cr	Firm Customers	Foothill Greenhouse 146 usage	Idaho Asphalt 146 usage	K/MC Asphalt 146 usage	CDA Asphalt 146 usage	Trimetrix (CH)	Louis Pac (S)	Louis Pac (S)	Innerside Asphalt*	A.P. Green	University of Idaho	St. Joseph Crown Pac	Intasmet
Actual Amortization for 1/20/00 for Scls 101, 111, and 121 6,343,316 X														
Remove 1000 Unbilled Themes Unbilled Them -0.03154	(200,008.19)	(200,008.19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11/000 Unbilled Themes -0.03154	128,993.28	128,993.28												
Interest @ 5% 9,444,292 X	(297,895.05)	(297,895.05)	0.30	0.00	0.00	(0.01)	(0.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 11-30-2000 (67,1231/00)</b>	<b>(80,267.04)</b>	<b>(80,267.25)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(2.63)</b>	<b>(5.15)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Actual Amortization for 12/31/00 for Scls 101, 111, and 121 11,102,723 X														
Remove 11000 Unbilled Themes Unbilled Them -0.03154	(352,072.26)	(352,072.26)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12000 Unbilled Themes -0.03154	297,895.05	297,895.05												
Interest @ 5% 11,203,819 X	(321,829.08)	(321,829.08)	0.00	0.00	0.00	(0.01)	(0.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 12-31-2000 (67,1/31/01)</b>	<b>(457,891.12)</b>	<b>(457,883.30)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(2.64)</b>	<b>(5.18)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Actual Amortization for 1/31/01 for Scls 101, 111, and 121 11,953,041 X														
Remove 12000 Unbilled Themes Unbilled Them -0.03154	(377,017.84)	(377,017.84)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1/01 Unbilled Themes -0.03154	321,829.08	321,829.08												
Interest @ 6% 12,006,037 X	(252,510.41)	(252,510.41)	0.00	0.00	0.00	(0.01)	(0.03)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 1-31-2001 (67,2/28/01)</b>	<b>(768,146.48)</b>	<b>(768,138.63)</b>	<b>(0.30)</b>	<b>0.00</b>	<b>(2.65)</b>	<b>(5.21)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Actual Amortization for 2/28/01 for Scls 101, 111, and 121 10,937,463 X														
Remove 1/01 Unbilled Themes Unbilled Them -0.03154	(317,213.11)	(317,213.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2/01 Unbilled Themes -0.03154	252,510.41	252,510.41												
Interest @ 6% 11,004,425 X	(220,919.60)	(220,919.60)	0.00	0.00	0.00	(0.01)	(0.03)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 2-28-2001 (65,3/31/01)</b>	<b>(1,038,323.58)</b>	<b>(1,038,315.08)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(2.66)</b>	<b>(5.24)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Actual Amortization for 3/31/01 for Scls 101, 111, and 121 8,898,541 X														
Remove 2/01 Unbilled Themes Unbilled Them -0.03154	(280,669.45)	(280,669.45)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3/01 Unbilled Themes -0.03154	220,919.60	220,919.60												
Interest @ 6% 9,444,292 X	(166,280.71)	(166,280.71)	0.00	0.00	0.00	(0.01)	(0.03)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 3-31-2001 (62,4/30/01)</b>	<b>(1,290,210.83)</b>	<b>(1,290,202.89)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(2.67)</b>	<b>(5.27)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	Total Aced 191.40 Inter-CIP	Firm Customers	Paidrich Greenhouse 146 usage	Hughes Asphalt 146 usage	Idaho Asphalt 146 usage	RMC 146 usage	CDA Asphalt 146 usage	Lignetics (CHF)	Leuis Pae (SF)	Interstate Asphalt *	A. P. Green of Idaho	St. Joseph Crown Pae	Insammet
Actual Amortization for 7/31/00 for Schs 101, 111, and 121 2,207,073 x -0.03154	(70,872.69)	(70,872.69)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remove 6'00 Unbilled Thems Unbilled Then -1,848,787 x 7'00 Unbilled Thems 1,619,671 x -0.03154	583,107.4	583,107.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest @ 5%	2,568.19	2,568.22	0.00	0.00	0.00	(0.01)	(0.02)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 07-31-2000 (GL 873100)</b>	<b>587,110.65</b>	<b>587,118.32</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2.59)</b>	<b>(5.08)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>
Actual Amortization for 8/31/00 for Schs 101, 111, and 121 1,803,313 x 0.03154	(56,876.49)	(56,876.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remove 7'00 Unbilled Thems Unbilled Then -1,619,671 x 3'00 Unbilled Thems 1,521,113 x -0.03154	51,044.42	51,044.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest @ 5%	2,332.24	2,332.27	0.00	0.00	0.00	(0.01)	(0.02)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 08-31-2000 (GL 910000)</b>	<b>534,697.08</b>	<b>534,704.78</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2.60)</b>	<b>(5.10)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>
Actual Amortization for 9/30/00 for Schs 101, 111, and 121 2,027,537 x -0.03154	(63,948.51)	(63,948.51)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remove 8'00 Unbilled Thems Unbilled Then -1,521,116 x 3'00 Unbilled Thems 2,514,504 x -0.03154	48,933.74	48,933.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest @ 5%	2,031.44	2,031.47	0.00	0.00	0.00	(0.01)	(0.02)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 09-30-2000 (GL 103100)</b>	<b>442,426.29</b>	<b>442,434.02</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2.61)</b>	<b>(5.12)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>
Actual Amortization for 10/31/00 for Schs 101, 111, and 121 3,360,553 x -0.03154	(105,992.85)	(105,992.85)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remove 9'00 Unbilled Thems Unbilled Then -2,514,504 x 10'00 Unbilled Thems 4,061,293 x -0.03154	75,307.46	75,307.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest @ 5%	1,520.99	1,521.02	0.00	0.00	0.00	(0.01)	(0.02)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 10-31-2000 (GL 113000)</b>	<b>288,168.61</b>	<b>288,176.37</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2.62)</b>	<b>(5.14)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>

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	Total	Firm	Foliach	Hughes	Idaho	K&C	CDA	Louis Fee	Louis Fee	Interstate	A. P.	University	St. Joseph	Crown Fee	Insumet
	Acct 191.40	Customers	Greenhouse	Greenhouse	Asphalt	Asphalt	Asphalt	(CHF)	(SF)	Asphalt*	Green	of Idaho			
	Dr < Cr >		146 usage	146 usage	146 usage	146 usage	146 usage								
Actual Amortization for 3/31/00 for Schs 101, 111, and 121 3,448,382 x	0.03154	(266,468.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Remove 2.00 Unbilled Thems Unbilled Ther	191,871.60	191,871.60													
3400 Unbilled Thems	(169,849.94)	(169,849.94)													
Interest @ 5%	4,483.87	4,483.90	0.30	0.00	0.00	(0.01)	(0.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 01-31-2000 (GL 4/3000)</b>	<b>958,721.22</b>	<b>958,728.77</b>	<b>(0.30)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2.55)</b>	<b>(5.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Actual Amortization for 4/30/00 for Schs 101, 111, and 121 6,436,980 x	0.03154	(203,022.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Remove 3.00 Unbilled Thems Unbilled Ther	169,184.94	169,184.94													
4000 Unbilled Thems	(102,442.80)	(102,442.80)													
Interest @ 5%	3,710.75	3,710.78	0.00	0.00	0.00	(0.01)	(0.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 01-30-2000 (GL 5/3100)</b>	<b>826,151.76</b>	<b>826,159.54</b>	<b>(0.30)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2.56)</b>	<b>(5.02)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Actual Amortization for 5/31/00 for Schs 101, 111, and 121 4,151,557 x	0.03154	(130,940.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Remove 4.00 Unbilled Thems Unbilled Ther	102,442.80	102,442.80													
2500 Unbilled Thems	(75,412.52)	(75,412.52)													
Interest @ 5%	3,225.82	3,225.85	0.00	0.00	0.00	(0.01)	(0.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 05-31-2000 (GL 6/3000)</b>	<b>725,467.75</b>	<b>725,475.36</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2.57)</b>	<b>(5.64)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Actual Amortization for 6/30/00 for Schs 101, 111, and 121 3,062,959 x	0.03154	(97,236.53)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Remove 5.00 Unbilled Thems Unbilled Ther	75,412.52	75,412.52													
6000 Unbilled Thems	(58,310.74)	(58,310.74)													
Interest @ 5%	2,855.83	2,855.86	0.00	0.00	0.00	(0.01)	(0.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 06-30-2000 (GL 7/3100)</b>	<b>648,188.83</b>	<b>648,196.47</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(2.58)</b>	<b>(5.66)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	Total	Firm	Podatch	Hughes	Idaho	KMC	CDA	Lignite	Louis	Interstate	A.P.	University	St Joseph	Crown	Insane	
	Acc 191.40	Customers	Greenhouse	Asphalt	Asphalt	146 usage	Asphalt	146 usage	(CH)	(SF)	Green	of Idaho	Crown	Pac	Insane	
	Dr <Cr>		146 usage	146 usage	146 usage	146 usage	146 usage	146 usage								
Actual Amortization for 11/30/99																
for Schs 101, 111, and 121																
	-0.03154	(167,951.95)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remove 10/99 Unbilled Thems																
-3,341,965 x	-0.03154	95,943.58														
11/99 Unbilled Thems																
-4,533,341 x	-0.03154	(145,504.78)														
Interest @ 5%																
	9,319.51	9,319.54	0.00	0.00	0.00	(0.01)	(0.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 11/30-1999 (GL 12/31/99)</b>																
	2,146,884.20	2,146,891.63	(0.03)	0.00	0.00	(2.51)	(4.92)	0.00	0.00	0.00	(0.90)	0.00	0.00	0.00	0.00	0.00
Actual Amortization for 12/31/99																
for Schs 101, 111, and 121																
	-0.03154	(255,465.75)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remove 11/99 Unbilled Thems Unbilled Ther																
-4,313,341 x	-0.03154	145,504.78														
12/99 Unbilled Thems																
-6,288,444 x	-0.03154	(198,317.52)														
Interest @ 5%																
	8,303.06	8,300.09	0.00	0.00	0.00	(0.01)	(0.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 12/31-1999 (GL 1/1/00)</b>																
	1,846,888.77	1,846,895.23	(0.03)	0.00	0.00	(2.52)	(4.94)	0.00	0.00	0.00	(0.90)	0.00	0.00	0.00	0.00	0.00
Actual Amortization for 1/01/00																
for Schs 101, 111, and 121																
	-0.03154	(346,732.03)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remove 12/99 Unbilled Thems Unbilled Ther																
-6,288,444 x	-0.03154	198,317.52														
1/00 Unbilled Thems																
-7,093,164 x	-0.03154	(224,620.80)														
Interest @ 5%																
	6,922.42	6,922.45	0.00	0.00	0.00	(0.01)	(0.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 01/01-2000 (GL 2/29/00)</b>																
	1,482,755.88	1,482,800.37	(0.00)	0.00	0.00	(2.53)	(4.96)	0.00	0.00	0.00	(0.90)	0.00	0.00	0.00	0.00	0.00
Actual Amortization for 2/29/00																
for Schs 101, 111, and 121																
	-0.03154	(321,099.53)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remove 1/00 Unbilled Thems Unbilled Ther																
-7,093,164 x	-0.03154	222,620.80														
2/00 Unbilled Thems																
-6,083,437 x	-0.03154	(191,871.60)														
Interest @ 5%																
	5,273.42	5,273.45	0.00	0.00	0.00	(0.01)	(0.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 02/29-2000 (GL 3/31/00)</b>																
	1,198,018.97	1,198,026.49	(0.00)	0.00	0.00	(2.54)	(4.98)	0.00	0.00	0.00	(0.90)	0.00	0.00	0.00	0.00	0.00

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	Total	Firm	Potlatch	Hughes	Idaho	KMC	CDA	Ligmetics	Louis Pac	Louis Pac	Intersw	A.P.	St. Joseph	Crown Pac	Insamnet
	Acct 91.40	Customers	Greenhouse	146 usage	146 usage	146 usage	Asphalt	146 usage	(CH)	(ST)	Asphalt *	Green	of Idaho		
<b>Balance 06-30-1999 (GL 7/31/99)</b>	1,312,349.76	1,313,869.49	(0.17)	(1.95)	(13.59)	(170.41)	(333.61)	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00
Actual Amortization for 7/31/99 for Schs 101, 111, and 121 2,480,222.2x	-0.01327	(32,913.06)	(32,913.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remove 6/99 Unbilled Therms -670,475 x	-0.01327	8,897.20	8,897.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7/99 Unbilled Therms 676,684x	0.01327	(8,979.33)	(8,979.33)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest @ 5%	5,409.21	5,422.38	0.00	(0.01)	(0.06)	(0.71)	(1.39)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 07-31-1999 (GL 8/31/99)</b>	1,284,554.78	1,285,416.68	(0.17)	(1.96)	(13.65)	(171.12)	(335.03)	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00
Actual Amortization for 8/31/99 for Schs 101, 111, and 121 1,823,064x	-0.01327	(24,178.77)	(24,178.77)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remove 7/99 Unbilled Therms -676,664 x	-0.01327	8,979.33	8,979.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8/99 Unbilled Therms 1,294,710x	-0.01327	(17,180.80)	(17,180.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest @ 5%	5,286.51	5,248.09	0.00	(0.01)	(0.06)	(0.71)	(1.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 08-31-1999 (GL 9/30/99)</b>	1,257,861.05	1,258,385.13	(0.7)	(1.97)	(13.71)	(171.83)	(336.43)	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00
Actual Amortization for 9/30/99 for Schs 101, 111, and 121 980,358x	-0.01327	(26,279.23)	(26,279.23)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remove 8/99 Unbilled Therms 1,294,710 x	-0.01327	17,180.80	17,180.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9/99 Unbilled Therms 1,473,632x	-0.01327	(19,555.10)	(19,555.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest @ 5%	5,181.38	5,183.57	0.00	(0.01)	(0.06)	(0.72)	(1.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance 09-30-1999 (GL 10/31/99)</b>	1,234,388.90	1,234,915.17	(0.17)	(1.98)	(13.77)	(172.55)	(337.80)	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00
Actual Amortization for 10/31/99 for Schs 101, 111, and 121 3,203,323x	-0.01327	(43,304.36)	(43,304.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remove 9/99 Unbilled Therms 1,473,632 x	-0.01327	19,555.10	19,555.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10/99 Unbilled Therms 3,041,905x	-0.01327	(40,366.88)	(40,366.88)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tracker Transfer	1,218,294.49	1,176,782.93	(3,461.57)	(31.43)	(175.63)	(53.96)	(754.45)	182.34	(32.29)	2,244.74	8,508.31	10,561.24	11,765.74	12,658.45	0.17
Refund/(Charge)	(40,991.83)		3,461.84	33.38	189.22	224.37	1,088.06	(182.34)	32.29	(2,344.74)	(8,508.31)	(0.561.24)	(11,765.74)	(12,658.45)	(0.17)
Interest @ 5%	7,462.42	7,463.52	0.00	(0.03)	(0.36)	(0.71)	(1.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance after Refund/(Charge) Eliminate Balance +/- \$2	2,355,037.84	2,355,045.48	(0.00)	(0.03)	(0.21)	(2.50)	(4.90)	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00
	0.00	(0.24)	0.00	0.03	0.21										
<b>Balance 10-31-1999 (GL 11/30/99)</b>	2,355,037.84	2,355,045.24	(0.00)	0.00	0.00	(2.50)	(4.90)	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00

AVISTA UTILITIES

Exhibit "E"

Press Release

July 6, 2001



## News Release

**Contact:** Media: Catherine Parochetti (509) 495-2916 Email: [catherine.parochetti@avistacorp.com](mailto:catherine.parochetti@avistacorp.com)

**FOR IMMEDIATE RELEASE:**

July 6, 2001

### **Avista Files for Natural Gas Price Adjustments in Washington and Idaho** *Deferred wholesale gas balance of \$65 million prompts Avista to file Purchase Gas Adjustment*

**Spokane, Wash:** With its wholesale natural gas deferrals reaching \$65 million, Avista Corp. (NYSE: AVA) today filed requests for natural gas price adjustments with state utility commissions in Washington and Idaho.

Known as a Purchase Gas Cost Adjustment (PGA), these filings primarily reflect increases during the past year from Avista's suppliers in the cost of gas purchased for use by the company's customers. As a natural gas distribution company, Avista is only passing on the higher costs of acquiring gas from suppliers for its customers. The company does not mark up or make additional profits from PGA filings—any increase in revenues is offset by the cost of gas purchased in the marketplace by Avista on behalf of its customers.

The PGA filing requests an overall increase in gas revenues of 12.2 percent in Washington and 11.5 percent in Idaho to reflect changes in the cost of gas Avista has purchased to serve its customers. If the proposed increase is approved by the state utility commissions, total company revenue will increase by approximately \$6.9 million per year in Idaho and \$17.7 million in Washington. Avista has asked that the filings become effective in both states on Aug. 9, 2001. Avista Utilities serves about 170,000 natural gas customers in eastern Washington and northern Idaho.

In Washington, a residential customer using an average of 80 therms of natural gas per month will see an average increase of about \$7.51 per month, or about 11 percent. The total bill for 80 therms including the increase is \$75.88. In Idaho, a residential customer using an average of 80 therms of gas will see an average increase of about \$6.91 per month, or about 10.1 percent. The total bill including the increase is \$75.08.

-- more--



## Page 2 Avista Files for Natural Gas Price Adjustments in Washington and Idaho

During this past winter, natural gas commodity prices rose to their highest levels in more than a decade, and prices from Avista's domestic and Canadian suppliers followed this upward trend. Despite increases in retail rates, Avista continued to defer gas costs that were well above what the company was recovering in customer rates.

Avista Utilities President Scott Morris said, "While wholesale natural gas prices are now coming down slightly, we still must deal with the costs we deferred when prices were at record highs. At this time, that balance is \$65 million. Of course, once these deferred costs have been reduced, and if natural gas prices continue to go down, we would, as we have in the past, lower natural gas rates."

Natural gas is still the best value for home space and water heating. For example, to heat a 1,500 square-foot home on a cold winter day with natural gas under the new prices, it would cost about \$2.64 per day. To heat the same home with straight resistance electric heat would cost \$3.50; with oil about \$3.38; or with propane about \$4.00. How your home compares depends on a number of factors including insulation, amount of window space, etc.

"We recognize that energy price increases create a hardship for our customers, particularly those on a limited or fixed income," Morris said. "To help ease the burden of higher energy bills, Avista has contributed over \$500,000 to energy assistance programs throughout our service territory since the beginning of the year."

Morris encouraged customers to visit the company's website at [www.avistautilities.com](http://www.avistautilities.com) for a free home energy audit, energy saving tips and a full listing of energy efficiency programs. He also noted that Avista offers its customers a range of convenient payment options, including Comfort Level Billing, which averages the customer's bill into equal monthly payments. For more information, customers may call Avista Utilities at 1-800-659-4427.

Avista Corp. is an energy, information and technology company whose utility and subsidiary operations focus on delivering superior products and providing innovative solutions to business and residential customers throughout North America.

Avista Corp.'s affiliate companies include Avista Utilities, which operates the company's electric and natural gas generation, transmission and distribution business. Avista's non-regulated businesses include Avista Advantage, Avista Labs, Avista Communications, Avista Energy and Avista Power. Avista Corp.'s stock is traded under the ticker symbol "AVA." For more information about Avista Corp. and its affiliate businesses, visit the corporate website at [www.avistacorp.com](http://www.avistacorp.com).

**Page 3 Avista Files for Natural Gas Price Adjustments in Washington and Idaho**

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This news release contains forward-looking statements regarding the company's current expectations. Forward-looking statements are all statements other than historical facts. Such statements speak only as of the date of the news release and are subject to a variety of risks and uncertainties, many of which are beyond the company's control, which could cause actual results to differ materially from the expectations. These risks and uncertainties include, in addition to those discussed herein, all of the factors discussed in the company's Annual Report on Form 10-K for the year ended Dec. 31, 2000, and the Quarterly Report on Form 10-Q for the quarter ended March 31, 2001.

AVISTA UTILITIES

Exhibit "F"

Projected WACOG

July 6, 2001

Avista Utilities  
 Estimated Forward Looking WACOG

	Estimated Commodity Costs	Volumes	WACOG
August	1,086,343	2,574,044	\$0.4220
September	1,597,025	3,785,908	\$0.4218
October	2,728,760	6,117,089	\$0.4461
November	4,723,603	8,712,435	\$0.5422
December	5,088,024	10,261,254	\$0.4958
January 2002	5,453,213	11,972,221	\$0.4555
February	4,563,947	10,041,612	\$0.4545
March	3,898,616	9,150,299	\$0.4261
April	2,667,466	6,264,592	\$0.4258
May	1,876,166	3,748,646	\$0.5005
June	1,617,544	3,039,118	\$0.5322
July	1,447,465	2,503,696	\$0.5781
	<u>36,748,172</u>	<u>78,170,914</u>	<u>\$0.4701</u>