

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-06-_____

EXHIBIT NO. _____ (RLM-2)

RONALD L. MCKENZIE

REPRESENTING AVISTA CORPORATION

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



December 8, 2005

Ms. Carole J. Washburn, Executive Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive, S.W.
P.O. Box 47250
Olympia, WA 98504-7250

Re: Docket No. UE-011595, Monthly Power Cost Deferral Report
For the Month of November 2005

Dear Ms. Washburn:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of November 2005. The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers. Actual net power costs were higher than authorized costs by \$67,953. However, no deferral entry was recorded as the entire amount was applied toward the \$9 million deadband for 2005. The deadband has a balance at the end of November in the surcharge direction of \$4,803,235.

Actual power supply expenses were slightly higher than the authorized level. Hydro generation was 12 aMW below the authorized levels. Coyote Springs 2 generated 75 aMW above the authorized level due primarily to the acquisition of the second half of the plant. The average market purchase price was \$67.34/MWh compared to an authorized rate of \$32.20/MWh. The average market sales price was \$69.14/MWh compared to an authorized sales price of \$30.85/MWh.

Colstrip generated 12 aMW above the authorized level, and Kettle Falls generated 28 aMW above the authorized level. Due to economics gas fueled plants other than Coyote Springs 2 generated 15 aMW below the authorized level. Thermal fuel and natural gas fuel expense were both above the authorized level. Washington retail sales were 43 aMW above the authorized level.

Enclosed are two forward long-term power contracts that contain confidential, market-sensitive information. Avista and the counter-parties to the agreements might be directly affected by disclosure of the confidential information. The first page of each contract and the pages containing confidential information have been marked

with the designation "confidential per WAC 480-07-160." The unredacted versions are being filed under seal. Six copies of the unredacted versions are being submitted in sealed envelopes, copied on yellow paper and identified as "Confidential Attachment A" and "Confidential Attachment B." Six copies of redacted versions are also being submitted in sealed envelopes.

If you have any questions, please contact Bill Johnson at (509) 495-4046 or Ron McKenzie at (509) 495-4320.

Sincerely,

A handwritten signature in black ink that reads "Kelly Norwood". The signature is written in a cursive, flowing style.

Kelly Norwood
Vice President State and Federal Regulation

RM
Enclosure

C: Mary Kimball
S. Bradley Van Cleve

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT

MONTH OF NOVEMBER 2005

Avista Corporation Journal Entry

Journal: 481-WA ERM
 Team: Resource Accounting
 Type: C
 Category: DJ

Effective Date: 200511

Last Saved by: Lori Hamilton
 Submitted by: Lori Hamilton

Last Saved: 12/06/2005 11:36 AM

Seq.	FERC	Seq.	Jur.	S.I.	Debit	Credit	Comment
10	557290 - WA ERM AMORTIZATION	ED	WA	DL	2,053,447.00		WA ERM surcharge amortization
20	182350 - REGULATORY ASSET ERM APPROVED FOR	ED	WA	DL		2,053,447.00	WA ERM authorized for recovery
30	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00		WA ERM current month deferral
40	186280 - REGULATORY ASSET ERM DEFERRED CURRENT	ED	WA	DL	0.00		WA ERM current year deferral
50	182350 - REGULATORY ASSET ERM APPROVED FOR	ED	WA	DL	410,393.00		Accrue interest on deferral balance authorized for recovery
60	186280 - REGULATORY ASSET ERM DEFERRED CURRENT	ED	WA	DL	0.00		Accrue interest on current year deferral balance
70	186290 - REGULATORY ASSET ERM DEFERRED LAST	ED	WA	DL	0.00		Accrue interest on previous year deferral balance
80	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		410,393.00	Non-utility interest income
90	410100 - PRV DFIT DR	ED	WA	DL		718,706.00	DFIT entry for power supply deferral and surcharge amortization
100	410200 - DFIT EXP-NONOPER (DR)	ZZ	ZZ	DL	143,644.00		Non-op DFIT entry for interest income
110	283280 - ADFIT ERM	ED	WA	DL	575,062.00		ADFIT WA ERM current and prior years
120	186010 - REGULATORY ASSET ERM YTD COMPANY BAND	ED	WA	DL	67,953.00		Track YTD company band accumulation
130	186020 - REGULATORY ASSET ERM YTD CONTRA	ED	WA	DL		67,953.00	Contra account for YTD company band accumulation
TOTALS:					3,250,499.00	3,250,499.00	

Avista Corporation Journal Entry

Effective Date: 200511

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Lori Hamilton

Type: C

Last Saved: 12/06/2005 11:36 AM

Category: DJ

Submitted by: Lori Hamilton

Explanation:

Record current month deferred power supply costs, interest, and DFIT per WA accounting order.

Lori Hamilton 12/6/05
 Prepared by Lori Hamilton Date

Jami Judge 12/6/05
 Reviewed by Date

 Approved for Entry Date
 Corporate Accounting use Only

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**



Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200413	USD	0.00		10,777,698.00	
200501	USD	-10,777,698.00		0.00	
200502	USD	0.00		0.00	
200503	USD	0.00		0.00	
200504	USD	0.00		0.00	
200505	USD	0.00		0.00	
200506	USD	0.00		0.00	
200507	USD	0.00		0.00	
200508	USD	0.00		0.00	
200509	USD	0.00		0.00	
200510	USD	0.00		0.00	
200511	USD	0.00		0.00	

Journal Details

Summary Balances

ERM Deferral Balance (Current Year - 2005)

Account 186280.ED.WA

Balance 10/31/05
 No current month entry
 Balance 11/30/05

<u>Amount</u>	<u>Journal ID</u>
\$0.00	
0.00	481 - WA ERM
<u>\$0.00</u>	

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200413	USD	0.00		0.00	
200501	USD	10,826,036.00		10,826,036.00	
200502	USD	48,338.00		10,874,374.00	
200503	USD	48,338.00		10,922,712.00	
200504	USD	48,338.00		10,971,050.00	
200505	USD	48,338.00		11,019,388.00	
200506	USD	-11,019,388.00		0.00	
200507	USD	0.00		0.00	
200508	USD	0.00		0.00	
200509	USD	0.00		0.00	
200510	USD	0.00		0.00	
200511	USD	0.00		0.00	

Journal Details

Summary Balances

ERM Deferral Balance (Prior year - 2004)

Account 186290.ED.WA

Balance 10/31/05

No current month entry

Balance 11/30/05

Amount

Journal ID

\$0.00

0.00

\$0.00

481 - WA ERM

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**



Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200413	USD	0.00		102,429,966.65	
200501	USD	-2,232,784.00		100,197,182.65	
200502	USD	-2,178,815.00		98,018,367.65	
200503	USD	-1,844,265.00		96,174,102.65	
200504	USD	-1,655,005.00		94,519,097.65	
200505	USD	-1,524,500.00		92,994,597.65	
200506	USD	9,564,809.00		102,559,406.65	
200507	USD	-1,499,776.00		101,059,630.65	
200508	USD	-1,711,907.00		99,347,723.65	
200509	USD	-1,649,033.00		97,698,690.65	
200510	USD	-1,632,147.00		96,066,543.65	
200511	USD	-1,643,054.00		94,423,489.65	

Journal Details

Summary Balances

Recoverable Deferral Balance

Account 182350.ED.WA

Balance 10/31/05

Amortization

Interest

Balance 11/30/05

Amount	Journal ID
\$96,066,543.65	
-2,053,447.00	481 - WA ERM
410,393.00	481 - WA ERM
<u>\$94,423,489.65</u>	

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**



Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200413	USD	0.00		667,458.00	
200501	USD	-26,403.00		641,055.00	
200502	USD	-26,522.00		614,533.00	
200503	USD	-26,641.00		587,892.00	
200504	USD	-26,760.00		561,132.00	
200505	USD	-26,880.00		534,252.00	
200506	USD	-27,001.00		507,251.00	
200507	USD	-27,141.00		480,110.00	
200508	USD	-27,261.00		452,849.00	
200509	USD	-27,381.00		425,468.00	
200510	USD	-27,501.00		397,967.00	
200511	USD	-27,622.00		370,345.00	

Journal Details

Summary Balances

Contract Buyout Deferral Balance

Account 182360.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 10/31/05	\$397,967.00	
Amortization*	-29,308.00	485 - ECB AMORT
Interest	1,686.00	485 - ECB AMORT
Balance 11/30/05	\$370,345.00	

*Amount grossed-up from 90% to 100% for ERM deferral calculations \$32,564

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**



Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200413	USD	0.00		9,000,000.00	
200501	USD	-9,031,191.00		31,191.00	
200502	USD	-1,979,851.00		-2,011,042.00	
200503	USD	2,238,349.00		227,307.00	
200504	USD	1,405,401.00		1,632,708.00	
200505	USD	-3,247,308.00		-1,614,600.00	
200506	USD	905,444.00		-709,156.00	
200507	USD	3,131,961.00		2,422,805.00	
200508	USD	3,859,160.00		6,281,965.00	
200509	USD	1,254,523.00		7,536,488.00	
200510	USD	-2,801,206.00		4,735,282.00	
200511	USD	67,953.00		4,803,235.00	

Journal Details

Summary Balances

ERM Deadband

Account 186010.ED.WA

Balance 10/31/05
 2005 deadband accumulation
 Balance 11/30/05

Amount	Journal ID
\$4,735,282.00	
67,953.00	481 - WA ERM
<u>\$4,803,235.00</u>	

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200413	USD	0.00		9,000,000.00	
200501	USD	9,031,191.00		31,191.00	
200502	USD	1,979,851.00		2,011,042.00	
200503	USD	-2,238,349.00		-227,307.00	
200504	USD	-1,405,401.00		-1,632,708.00	
200505	USD	3,247,308.00		1,614,600.00	
200506	USD	-905,444.00		709,156.00	
200507	USD	-3,131,961.00		-2,422,805.00	
200508	USD	-3,859,160.00		-6,281,965.00	
200509	USD	-1,254,523.00		-7,536,488.00	
200510	USD	2,801,206.00		-4,735,282.00	
200511	USD	-67,953.00		-4,803,235.00	

Journal Details

Summary Balances

ERM Deadband Contra Account
Account 186020.ED.WA
 Balance 10/31/05
 2005 deadband contra entry
 Balance 11/30/05

Amount	Journal ID
-\$4,735,282.00	
-67,953.00	481 - WA ERM
<u>-\$4,803,235.00</u>	

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200413	USD	0.00		-39,622,681.00	
200501	USD	764,561.00		-38,858,120.00	
200502	USD	745,661.00		-38,112,459.00	
200503	USD	645,493.00		-37,466,966.00	
200504	USD	545,419.00		-36,921,547.00	
200505	USD	516,657.00		-36,404,890.00	
200506	USD	509,103.00		-35,895,787.00	
200507	USD	524,922.00		-35,370,865.00	
200508	USD	599,168.00		-34,771,697.00	
200509	USD	577,161.00		-34,194,536.00	
200510	USD	571,252.00		-33,623,284.00	
200511	USD	575,062.00		-33,048,222.00	

Journal Details

Summary Balances

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	\$0.00
Account 186290.ED.WA balance	0.00
Account 182350.ED.WA balance	94,423,489.65
Total	<u>\$94,423,489.65</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>-\$33,048,221</u>
Rounding	-1
Balance in account	<u>-\$33,048,222</u>

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200413	USD	0.00		-233,613.00	
200501	USD	9,241.00		-224,372.00	
200502	USD	9,283.00		-215,089.00	
200503	USD	9,324.00		-205,765.00	
200504	USD	9,366.00		-196,399.00	
200505	USD	9,408.00		-186,991.00	
200506	USD	9,450.00		-177,541.00	
200507	USD	9,500.00		-168,041.00	
200508	USD	9,542.00		-158,499.00	
200509	USD	9,584.00		-148,915.00	
200510	USD	9,626.00		-139,289.00	
200511	USD	9,668.00		-129,621.00	

Journal Details

Summary Balances

**DFIT Associated with Contract Buyout Deferral
 Account 283360.ED.WA**

Account 182360.ED.WA balance	\$370,345.00
Federal income tax rate	-35%
Deferred FIT related to contract buyout deferral	<u>-\$129,621</u>
Rounding	0
Balance in account	<u>-\$129,621</u>

Changes Semiannually on January 1 and July 1 Beginning 7/1/02						
The rate is based on Avista's actual cost of debt, updated semiannually.						
The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.						
The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.						
Interest will be accrued monthly and compounded semi-annually.						
Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate						
Actual cost of debt at 12/31/04 is 8.28% The monthly rate is:			Actual cost of debt at 6/30/05 is 8.12% The monthly rate is:			
	0.00690	Before Tax		0.00676667	Before Tax	
	0.0044860	After Tax		0.0043983	After Tax	
	0.35	Tax rate		0.35	Tax rate	
Account 182350		2005 Interest				
12-31-2004	GL Balance including interest	102,429,967		Jan-05	DFIT Expense	ADFIT
Jan-05	Surcharge Amortization	(2,686,159)		Amortization	(940,160)	Operating 940,160
Jan-05	Interest		453,375	Interest	158,681	Nonoperating (158,681)
01-31-2005	Balance before interest	99,743,808			(781,479)	Total 781,479
				Feb-05	DFIT Expense	ADFIT
Feb-05	Surcharge Amortization	(2,620,290)		Amortization	(917,095)	Operating 917,095
Feb-05	Interest		441,475	Interest	154,516	Nonoperating (154,516)
02-28-2005	Balance before interest	97,123,518			(762,579)	Total 762,579
				Mar-05	DFIT Expense	ADFIT
Mar-05	Surcharge Amortization	(2,274,763)		Amortization	(796,167)	Operating 796,167
Mar-05	Interest		430,498	Interest	150,674	Nonoperating (150,674)
03-31-2005	Balance before interest	94,848,755			(645,493)	Total 645,493
				Apr-05	DFIT Expense	ADFIT
Apr-05	Surcharge Amortization	(2,075,747)		Amortization	(726,511)	Operating 726,511
Apr-05	Interest		420,742	Interest	147,260	Nonoperating (147,260)
04-30-2005	Balance before interest	92,773,008			(579,251)	Total 579,251
				May-05	DFIT Expense	ADFIT
May-05	Surcharge Amortization	(1,936,245)		Amortization	(677,686)	Operating 677,686
May-05	Interest		411,745	Interest	144,111	Nonoperating (144,111)
05-31-2005	Balance before interest	90,836,763			(533,575)	Total 533,575
				Jun-05	DFIT Expense	ADFIT
Jun-05	Surcharge Amortization	(1,906,046)		Amortization	(667,116)	Operating 667,116
Jun-05	Interest		403,129	Interest	141,095	Nonoperating (141,095)
06-30-2005	Balance before interest	88,930,717			(526,021)	Total 526,021
06-30-2005	Transfer from 186290	11,067,726				
06-30-2005	GL Balance including interest	102,559,407		Jul-05	DFIT Expense	ADFIT
Jul-05	Surcharge Amortization	(1,946,582)		Amortization	(681,304)	Operating 681,304
Jul-05	Interest		446,806	Interest	156,382	Nonoperating (156,382)
07-31-2005	Balance before interest	100,612,825			(524,922)	Total 524,922
				Aug-04	DFIT Expense	ADFIT
Aug-04	Surcharge Amortization	(2,149,705)		Amortization	(752,397)	Operating 752,397
Aug-04	Interest		437,798	Interest	153,229	Nonoperating (153,229)
08-31-2005	Balance before interest	98,463,120			(599,168)	Total 599,168
				Sep-05	DFIT Expense	ADFIT
Sep-05	Surcharge Amortization	(2,077,535)		Amortization	(727,137)	Operating 727,137
Sep-05	Interest		428,502	Interest	149,976	Nonoperating (149,976)
09-30-2005	Balance before interest	96,385,585			(577,161)	Total 577,161
				Oct-05	DFIT Expense	ADFIT
Oct-05	Surcharge Amortization	(2,051,568)		Amortization	(718,049)	Operating 718,049
Oct-05	Interest		419,421	Interest	146,797	Nonoperating (146,797)
10-31-2005	Balance before interest	94,334,017			(571,252)	Total 571,252
				Nov-05	DFIT Expense	ADFIT
Nov-05	Surcharge Amortization	(2,053,447)		Amortization	(718,706)	Operating 718,706
Nov-05	Interest		410,393	Interest	143,644	Nonoperating (143,644)
11-30-2005	Balance before interest	92,280,570			(575,062)	Total 575,062
				GL Balance	Activity	GL Balance
				10-31-2005	Nov-05	11-30-2005
	Net ERM Balance	94,423,490		96,066,544	(1,643,054)	94,423,490
	ADFIT Balance	(33,048,222)				

Changes Semiannually on January 1 and July 1 Beginning 7/1/02
 The rate is based on Avista's actual cost of debt, updated semiannually.
 The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.
 The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.
 Interest will be accrued monthly and compounded semi-annually.
 Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Actual cost of debt at 12/31/04 is 8.28%--			Actual cost of debt at 6/30/05 is 8.12%
The monthly rate is:	0.00690	Before Tax	The monthly rate is:
	0.0044850	After Tax	0.00676667 Before Tax
	0.35	Tax rate	0.0043983 After Tax
			0.35 Tax rate

Account 186280		2005 Interest				
12-31-2004	GL Balance including interest	\$10,777,698.00				
01-01-2005	GL Balance	(\$10,777,698.00)	Transfer to 186290			
01-01-2005	GL Balance	0				
				<u>Jan-05</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
Jan-05	ERM Deferral	0	Deferral		0 Operating	0
Jan-05	Interest	0	Interest		0 Nonoperating	0
01-31-2005	Balance before interest	0			0 Total	0
				<u>Feb-05</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
Feb-05	ERM Deferral	0	Deferral		0 Operating	0
Feb-05	Interest	0	Interest		0 Nonoperating	0
02-28-2005	Balance before interest	0			0 Total	0
				<u>Mar-05</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
Mar-05	ERM Deferral	0	Deferral		0 Operating	0
Mar-05	Interest	0	Interest		0 Nonoperating	0
03-31-2005	Balance before interest	0			0 Total	0
				<u>Apr-05</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
Apr-05	ERM Deferral	0	Deferral		0 Operating	0
Apr-05	Interest	0	Interest		0 Nonoperating	0
04-30-2005	Balance before interest	0			0 Total	0
				<u>May-05</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
May-05	ERM Deferral	0	Deferral		0 Operating	0
May-05	Interest	0	Interest		0 Nonoperating	0
05-31-2005	Balance before interest	0			0 Total	0
				<u>Jun-05</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
Jun-05	ERM Deferral	0	Deferral		0 Operating	0
Jun-05	Interest	0	Interest		0 Nonoperating	0
06-30-2005	Balance before interest	0			0 Total	0
06-30-2005	GL Balance including interest	0		<u>Jul-05</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
Jul-05	ERM Deferral	0	Deferral		0 Operating	0
Jul-05	Interest	0	Interest		0 Nonoperating	0
07-31-2005	Balance before interest	0			0 Total	0
				<u>Aug-05</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
Aug-05	ERM Deferral	0	Deferral		0 Operating	0
Aug-05	Interest	0	Interest		0 Nonoperating	0
08-31-2005	Balance before interest	0			0 Total	0
				<u>Sep-05</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
Sep-05	ERM Deferral	0	Deferral		0 Operating	0
Sep-05	Interest	0	Interest		0 Nonoperating	0
09-30-2005	Balance before interest	0			0 Total	0
				<u>Oct-05</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
Oct-05	ERM Deferral	0	Deferral		0 Operating	0
Oct-05	Interest	0	Interest		0 Nonoperating	0
10-31-2005	Balance before interest	0			0 Total	0
				<u>Nov-05</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
Nov-05	ERM Deferral	0	Deferral		0 Operating	0
Nov-05	Interest	0	Interest		0 Nonoperating	0
11-30-2005	Balance before interest	0			0 Total	0
				GL Balance	Activity	GL Balance
	Net ERM Balance	0		10-31-05	Nov-05	11-30-05
				0	0	0
	ADFIT Balance	0				

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 Interest will be accrued monthly and compounded semi-annually.
 Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Actual cost of debt at 12/31/04 is 8.28% The monthly rate is:	0.00690 Before Tax 0.0044850 After Tax 0.35 Tax rate	Actual cost of debt at 6/30/05 is 8.12% The monthly rate is:	0.00676667 Before Tax 0.0043983 After Tax 0.35 Tax rate
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Account 186290		2005 Interest				
12-31-2004	GL Balance including interest	0				
12-31-2004	Transfer from 918628	\$10,777,698.00				
01-01-2005	GL Balance including interest	\$10,777,698.00		Jan-05	DFIT Expense	ADFIT
Jan-05	ERM Transfer to 182350	0		Deferral	0	Operating 0
Jan-05	Interest		48,338	Interest	16,918	Nonoperating (16,918)
01-31-2005	Balance before interest	10,777,698			16,918	Total (16,918)
				Feb-05	DFIT Expense	ADFIT
Feb-05	ERM Transfer to 182350	0		Deferral	0	Operating 0
Feb-05	Interest		48,338	Interest	16,918	Nonoperating (16,918)
02-28-2005	Balance before interest	10,777,698			16,918	Total (16,918)
				Mar-05	DFIT Expense	ADFIT
Mar-05	ERM Transfer to 182350	0		Deferral	0	Operating 0
Mar-05	Interest		48,338	Interest	16,918	Nonoperating (16,918)
03-31-2005	Balance before interest	10,777,698			16,918	Total (16,918)
				Apr-05	DFIT Expense	ADFIT
Apr-05	ERM Transfer to 18235	0		Deferral	0	Operating 0
Apr-05	Interest		48,338	Interest	16,914	Nonoperating (16,914)
04-30-2005	Balance before interest	10,777,698			16,914	Total (16,914)
				May-05	DFIT Expense	ADFIT
May-05	ERM Transfer to 18235	0		Deferral	0	Operating 0
May-05	Interest		48,338	Interest	16,918	Nonoperating (16,918)
05-31-2005	Balance before interest	10,777,698			16,918	Total (16,918)
				Jun-05	DFIT Expense	ADFIT
Jun-05	ERM Transfer to 18235	0		Deferral	0	Operating 0
Jun-05	Interest		48,338	Interest	16,918	Nonoperating (16,918)
06-30-2005	Balance before interest	10,777,698			16,918	Total (16,918)
06-30-2005	GL Balance including interest	11,067,726		Jun-05	DFIT Expense	ADFIT
06-30-2005	ERM Transfer to 182350	(11,067,726)		Deferral	0	Operating 0
Jul-05	Interest		0	Interest	0	Nonoperating 0
07-31-2005	Balance before interest	0			0	Total 0
				Aug-05	DFIT Expense	ADFIT
Aug-05	ERM Transfer to 18235			Deferral	0	Operating 0
Aug-05	Interest		0	Interest	0	Nonoperating 0
08-31-2005	Balance before interest	0			0	Total 0
				Sep-05	DFIT Expense	ADFIT
Sep-05	ERM Transfer to 18235	0		Deferral	0	Operating 0
Sep-05	Interest		0	Interest	0	Nonoperating 0
09-30-2005	Balance before interest	0			0	Total 0
				Oct-05	DFIT Expense	ADFIT
Oct-05	ERM Transfer to 18235	0		Deferral	0	Operating 0
Oct-05	Interest		0	Interest	0	Nonoperating 0
10-31-2005	Balance before interest	0			0	Total 0
				Nov-05	DFIT Expense	ADFIT
Nov-05	ERM Transfer to 18235	0		Deferral	0	Operating 0
Nov-05	Interest		0	Interest	0	Nonoperating 0
11-30-2005	Balance before interest	0			0	Total 0
	Net ERM Balance	0		GL Balance	Activity	GL Balance
				10-31-05	Nov-05	11-30-05
	ADFIT Balance	0		0.00	0.00	0.00
Annual Filing for Prudency Review made March 30, 2005						
Order received 6/29/2005 per Ron Mckenzie						
Transfer \$11,067,726 to 182350 after interest calculation is made						

Tax Rate	35%	DJ481 LTD	DJ481 LTD	DJ481 LTD			DJ481 CURMO		
	283280	283280	283280	283280		283280	283280	283280	
DJ702	BEGINNING	ADFIT	ADFIT	ADFIT		BALANCE	FOR ALL	ENDING	
	BALANCE	182350	186280	186290		COMPONENTS	ACCOUNTS	BALANCE	
10-31-2004	(40,666,732)	(37,116,384)	(3,550,347)	0		(40,666,731)	1	(40,666,731)	
11-30-2004	(39,862,249)	(36,564,060)	(3,298,189)	0		(39,862,249)	0	(39,862,249)	
12-31-2004	(39,622,681)	(35,850,488)	(3,772,194)	0		(39,622,682)	0	(39,622,681)	
01-31-2005	(39,622,681)	(35,069,014)	0	(3,789,113)		(38,858,127)	764,554	(38,858,127)	
02-28-2005	(38,858,120)	(34,306,429)	0	(3,806,031)		(38,112,460)	745,660	(38,112,460)	
03-31-2005	(38,112,459)	(33,660,936)	0	(3,806,031)		(37,466,967)	645,492	(37,466,967)	
04-30-2005	(37,466,966)	(33,081,684)	0	(3,839,868)		(36,921,552)	545,414	(36,921,552)	
05-31-2005	(36,921,547)	(32,548,109)	0	(3,856,786)		(36,404,895)	516,657	(36,404,890)	
06-30-2005	(36,404,890)	(32,022,088)	0	(3,873,704)		(35,895,792)	509,103	(35,895,787)	
07-31-2005	(35,895,787)	(35,370,871)	0	0		(35,370,871)	524,922	(35,370,865)	
08-31-2005	(35,370,865)	(34,771,703)	0	0		(34,771,703)	599,168	(34,771,697)	
09-30-2005	(34,771,697)	(34,194,542)	0	0		(34,194,542)	577,161	(34,194,536)	
10-31-2005	(34,194,536)	(33,623,290)	0	0		(33,623,290)	571,252	(33,623,284)	
11-03-2005	(33,623,284)	(33,048,222)	0	0		(33,048,222)	575,062	(33,048,222)	
			ADFIT			Interest			
		410100	410200	283280		182350	186280	186290	419600
01-31-2005	182350	(940,160)	158,681	781,479		453,375	0	48,338	(501,713)
	186280	0	0	0					
	186290	0	16,918	(16,918)					
Total		(940,160)	175,599	764,561					
02-28-2005	182350	(917,095)	154,516	762,579		441,475	0	48,338	(489,813)
	186280	0	0	0					
	186290	0	16,918	(16,918)					
Total		(917,095)	171,434	745,661					
03-31-2005	182350	(796,167)	150,674	645,493		430,498	0	48,338	(478,836)
	186280	0	0	0					
	186290	0	16,918	(16,918)					
Total		(796,167)	167,592	628,575					
04-30-2005	182350	(726,511)	147,260	579,251		420,742	0	48,338	(469,080)
	186280	0	0	0					
	186290	0	16,914	(16,914)					
Total		(726,511)	164,174	562,337					
05-31-2005	182350	(677,686)	144,111	533,575		411,745	0	48,338	(460,083)
	186280	0	0	0					
	186290	0	16,918	(16,918)					
Total		(677,686)	161,029	516,657					
06-30-2005	182350	(667,116)	141,095	526,021		403,129	0	48,338	(451,467)
	186280	0	0	0					
	186290	0	16,918	(16,918)					
Total		(667,116)	158,013	509,103					
07-31-2005	182350	(681,304)	156,382	524,922		446,806	0	0	(446,806)
	186280	0	0	0					
	186290	0	0	0					
Total		(681,304)	156,382	524,922					
08-31-2005	182350	(752,397)	153,229	599,168		437,798	0	0	(437,798)
	186280	0	0	0					
	186290	0	0	0					
Total		(752,397)	153,229	599,168					
09-30-2005	182350	(727,137)	149,976	577,161		428,502	0	0	(428,502)
	186280	0	0	0					
	186290	0	0	0					
Total		(727,137)	149,976	577,161					
10-31-2005	182350	(718,049)	146,797	571,252		419,421	0	0	(419,421)
	186280	0	0	0					
	186290	0	0	0					
Total		(718,049)	146,797	571,252					
11-30-2005	182350	(718,706)	143,644	575,062		410,393	0	0	(410,393)
	186280	0	0	0					
	186290	0	0	0					
Total		(718,706)	143,644	575,062					
		True up non op ADFIT in Nov + \$6							
	Total interest 2005		4,993,912						
	Total non op DFIT 2005		1,747,869						
	Total 410200 2005		1,747,869						

			YTD	YTD	
			WA ERM	WA ERM	
			Company	Contra	Total
			Band	Account	GL
			<u>186010</u>	<u>186020</u>	<u>Impact</u>
12-31-2004	Balance		\$9,000,000	(\$9,000,000)	\$0
2004 Requirement		\$9,000,000			
Jan-05	Reverse 2004		(\$9,000,000)	\$9,000,000	\$0
Jan-05	Activity		(\$31,191)	\$31,191	
01-31-2005	Balance		(\$31,191)	\$31,191	\$0
Feb-05	Activity		(\$1,979,851)	\$1,979,851	
02-28-2005	Balance		(\$2,011,042)	\$2,011,042	\$0
Mar-05	Activity		\$2,238,349	(\$2,238,349)	
03-31-2005	Balance		\$227,307	(\$227,307)	\$0
Apr-05	Activity		\$1,405,401	(\$1,405,401)	
04-30-2005	Balance		\$1,632,708	(\$1,632,708)	\$0
May-05	Activity		(\$3,247,308)	\$3,247,308	
05-31-2005	Balance		(\$1,614,600)	\$1,614,600	\$0
Jun-05	Activity		\$905,444	(\$905,444)	
06-30-2005	Balance		(\$709,156)	\$709,156	\$0
Jul-05	Activity		\$3,131,961	(\$3,131,961)	
07-31-2005	Balance		\$2,422,805	(\$2,422,805)	\$0
Aug-05	Activity		\$3,859,160	(\$3,859,160)	
08-31-2005	Balance		\$6,281,965	(\$6,281,965)	\$0
Sep-05	Activity		\$1,254,523	(\$1,254,523)	
09-30-2005	Balance		\$7,536,488	(\$7,536,488)	\$0
Oct-05	Activity		(\$2,801,206)	\$2,801,206	
10-31-2005	Balance		\$4,735,282	(\$4,735,282)	\$0
Nov-05	Activity		\$67,953	(\$67,953)	
11-30-2005	Balance		\$4,803,235	(\$4,803,235)	\$0

AVISTA CORPORATION
 NOVEMBER 2005 WASHINGTON ELECTRIC SURCHARGE REVENUE & DEFERRAL AMORTIZATION

Schedule (a)	Sch 1 Block Percent (b)	kWh or \$ (c)	Surcharge Rate On/After 1-Jul-02 (d)	Revenue (e) (c)*(d)	Conversion Factor (f)	Deferral Amortization (g) (e)*(f)
1 (0-600 kWh)	58.113%	99,434,519	0.405¢	\$402,710	0.956277	\$385,102
1 (601-1300 kWh)	29.897%	51,155,401	0.607¢	310,513	0.956277	296,936
1 (over 1300 kWh)	11.990%	20,515,546	0.853¢	174,998	0.956277	167,347
Total Sch 1	100.000%	171,105,466		888,221		849,385
11		26,714,768	0.788¢	210,512	0.956277	201,308
12		3,078,960	0.788¢	24,262	0.956277	23,201
21		122,663,006	0.549¢	673,420	0.956277	643,976
22		2,659,369	0.549¢	14,600	0.956277	13,962
25		79,478,298	0.352¢	279,764	0.956277	267,532
30		423,000	0.485¢	2,052	0.956277	1,962
31		3,621,804	0.485¢	17,566	0.956277	16,798
32		236,968	0.485¢	1,149	0.956277	1,099
41-46		\$265,118	109.78%	23,619	0.956277	22,586
47		\$81,147	109.78%	7,229	0.956277	6,913
48		\$55,464	109.78%	4,941	0.956277	4,725
Schedule Totals		409,981,639		\$2,147,335		\$2,053,447 Amortization
kWh not subject to surcharge		0				-35%
Schedule 28		0				(\$718,706) DFIT Expense
Sch 41-48		2,195,899				
Total kWh		412,177,538				

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
 for Accounting Period : 200511 , State Code : WA

Accounting Period: 200511 | State Code: WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
001	191,181	171,105,466	9,808,067	189,041	1,969,123,707	113,686,376
011	18,437	26,714,768	2,355,755	18,304	306,606,341	26,918,944
012	6,997	3,078,960	283,440	6,855	35,435,013	3,232,906
021	3,302	122,663,006	8,081,551	3,283	1,360,411,076	89,688,606
022	75	2,659,369	162,039	71	42,935,096	2,478,964
025	21	79,478,298	3,371,966	21	843,219,094	36,003,587
028	0	0	15,400	1	201,180	181,442
030	40	423,000	21,368	40	23,747,567	1,184,318
031	1,039	3,621,804	222,439	1,035	84,173,904	4,889,219
032	1,090	236,968	19,668	1,077	8,272,065	522,580
041	11	12,542	2,299	12	36,056	12,856
042	228	1,065,718	243,191	221	11,671,534	2,658,300
044	13	21,600	1,890	13	237,600	20,788
045	7	94,174	4,903	7	1,831,733	81,758
046	16	181,239	12,835	16	2,062,875	146,013
047	0	505,915	81,147	0	5,566,082	888,220
048	0	314,711	55,464	0	3,473,351	610,828
058	0	0	859,402	0	0	9,787,615
058A	0	0	-5,270	0	0	-62,814

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
 for Accounting Period : 200511 , State Code : WA

Accounting Period: 200511 State Code: WA
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	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
090	0	0	4	0	0	44
095	0	0	10,228	0	0	111,445
099	0	0	48,641	0	0	552,439
Total WA	222,457	412,177,538	25,656,428	219,995	4,699,004,274	293,594,435
Total WA	222,457	412,177,538	25,656,428	219,995	4,699,004,274	293,594,435

Avista Utilities
 WASHINGTON POWER COST DEFERRALS

Line No. WASHINGTON ACTUALS-2005

	Actual Jan-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Actual Jul-05	Actual Aug-05	Actual Sep-05	Actual Oct-05	Actual Nov-05	Actual Dec-05
1 555 Purchased Power	\$225,194,706	\$16,986,804	\$15,444,404	\$22,352,133	\$18,431,402	\$16,486,668	\$17,939,891	\$22,013,132	\$25,544,710	\$23,044,848	\$21,986,578	\$24,964,136
2 501 Thermal Fuel	\$19,697,439	\$1,705,350	\$1,631,062	\$1,905,839	\$1,862,175	\$1,289,837	\$1,643,869	\$1,983,617	\$1,989,378	\$2,062,542	\$1,667,481	\$1,956,289
3 547 CT Fuel	\$60,398,241	\$3,103,807	\$6,421,318	\$7,702,451	\$6,754,860	\$953,664	\$484,879	\$5,468,404	\$7,462,569	\$7,205,940	\$7,590,548	\$7,249,801
4 447 Sale for Resale	\$197,766,507	\$8,099,204	\$14,359,641	\$18,494,785	\$18,376,602	\$20,560,146	\$21,110,600	\$19,822,476	\$18,472,367	\$17,633,348	\$21,077,407	\$19,759,931
5 Actual Net Expense	\$107,523,879	\$13,696,757	\$9,137,143	\$13,465,638	\$8,671,835	\$1,829,977	\$1,041,961	\$9,642,677	\$16,524,290	\$14,679,982	\$10,167,200	\$14,410,295
6 Potlatch 25 aMW directly assigned to ID	(\$6,482,940)	(\$601,710)	(\$543,480)	(\$601,710)	(\$581,491)	(\$601,710)	(\$601,710)	(\$601,710)	(\$601,710)	(\$582,300)	(\$602,519)	(\$582,300)
7 Potlatch 62 aMW directly assigned to ID	(\$20,229,310)	(\$1,984,277)	(\$1,807,447)	(\$1,479,409)	(\$1,969,470)	(\$1,841,697)	(\$1,417,691)	(\$1,976,284)	(\$1,932,387)	(\$1,949,426)	(\$1,985,050)	(\$1,886,162)
8 Adjusted Actual Net Expense	\$80,811,629	\$11,110,770	\$6,786,216	\$11,384,519	\$6,120,874	(\$4,273,384)	(\$3,041,952)	\$7,064,673	\$13,990,193	\$12,148,256	\$7,579,631	\$11,941,833

AUTHORIZED NET EXPENSE-SYSTEM

	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05
9 555 Purchased Power	\$68,370,477	\$7,820,601	\$6,873,178	\$6,877,530	\$2,970,502	\$1,220,238	\$781,522	\$5,416,130	\$7,510,269	\$6,079,663	\$6,429,357	\$8,215,787
10 501 Thermal Fuel	\$15,777,429	\$1,497,543	\$1,328,377	\$1,321,593	\$1,193,467	\$566,463	\$1,103,034	\$1,501,955	\$1,550,936	\$1,519,166	\$1,449,825	\$1,289,090
11 547 CT Fuel	\$30,931,880	\$3,209,570	\$2,713,553	\$2,216,117	\$1,302,967	\$642,820	\$1,720,868	\$3,644,073	\$4,169,327	\$4,111,073	\$2,703,227	\$2,355,960
12 447 Sale for Resale	\$49,213,167	\$3,395,816	\$3,610,669	\$2,796,420	\$1,922,246	\$2,752,789	\$8,044,786	\$9,136,979	\$5,227,838	\$4,654,564	\$1,545,341	\$2,563,932
13 Authorized Net Expense	\$65,866,619	\$9,131,898	\$7,304,439	\$7,618,820	\$3,544,690	(\$4,439,362)	\$1,425,179	\$8,002,694	\$7,055,338	\$9,037,068	\$9,296,925	\$8,212,198
14 Actual - Authorized Net Expense	\$23,157,208	\$1,978,872	\$518,223	\$3,765,699	\$2,576,184	(\$3,950,116)	\$1,397,410	\$5,639,494	\$5,987,499	\$5,092,918	(\$1,457,437)	\$2,644,908
15 Net Fuel Expense not incl in Acct 547 (1)	\$ (4,437,658)	\$ (456,235)	\$ (91,865)	\$ (514,247)	\$ (201,950)	\$ (606,892)	\$ 596,352	\$ (522,343)	\$ (496,358)	\$ (579,199)	\$ (479,645)	\$ (1,085,276)
16 Adjusted Actual - Authorized Net Exp	\$ 18,719,550	\$ 1,522,637	\$ (610,088)	\$ 3,251,452	\$ 2,374,234	\$ (4,557,008)	\$ 1,993,762	\$ 5,117,151	\$ 5,491,141	\$ 4,513,719	\$ (1,937,082)	\$ 1,559,632
17 Washington Alloc. @ 68.29%	\$12,409,189	(\$404,427)	\$2,155,388	\$1,573,880	(\$3,020,841)	\$1,321,665	\$3,392,159	\$3,640,077	\$2,992,144	(\$1,284,092)	\$1,033,880	\$0
18 Enron Contract Buyout 100%	\$358,360	\$32,590	\$32,590	\$32,590	\$32,590	\$32,590	\$32,564	\$32,564	\$32,564	\$32,564	\$32,564	\$32,564
19 WA Retail Revenue Adjustment	\$ (7,964,314)	(\$1,073,137)	(\$1,608,014)	(\$201,069)	(\$259,057)	(\$448,811)	(\$292,762)	\$186,519	(\$1,770,185)	(\$1,549,678)	(\$988,491)	(\$988,491)
20 Net Power Cost Increase (Decrease)	\$ 4,803,235	(\$31,191)	(\$1,979,851)	\$2,238,349	\$1,405,401	(\$3,247,308)	\$905,444	\$3,131,961	\$3,859,160	\$1,254,523	(\$2,801,206)	\$67,953

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	TOTAL 2005
555 PURCHASED POWER													
1 Short-Term Purchases	8,399,639	7,543,655	15,866,660	11,842,156	10,986,980	12,686,242	16,602,900	20,094,887	17,848,326	16,314,586	16,418,882		154,604,913
2 Priest Rapids	163,242	163,242	163,242	163,242	134,280	163,242	163,242	163,242	163,242	163,242	512,022		2,115,480
3 Rocky Reach	106,273	83,621	71,811	131,011	200,198	417,000	156,180	117,943	93,845	121,920	105,646		1,605,448
4 Wanapum	273,832	273,832	273,832	273,832	244,597	273,832	273,832	273,832	273,832	273,832	273,832		2,982,917
5 Wells	98,106	98,106	98,106	98,106	98,106	98,106	87,069	87,069	109,038	109,038	109,038		1,089,888
6 Deer Lake-IP&L	343	467	406	376	361	379	331	448	482	230,340	(30,712)		199,628
7 Small Power	116,157	104,037	101,833	124,765	112,002	106,336	103,533	140,873	54,636	62,232	79,537		4,360
8 Spokane-Upriver	348,383	342,360	175,976	300,393	310,479	121,033	3,341	-	3,649	91,437	146,519		1,105,941
9 WNP-3 (1)	2,961,151	2,675,699	1,461,911	1,415,883	(0)	-	-	-	0	-	2,784,772		1,843,570
10 Non-Mon. Accruals	16,881	38,114	(2,459)	89,840	(53,043)	17,714	(28,089)	3,441	(92,291)	67,717	101,902		11,299,416
11 DUKE #2108 (25 FLAT)-30.50	567,300	512,400	567,300	548,238	567,300	549,000	567,300	567,300	549,000	568,063	549,000		159,727
12 DUKE& MS #2113/14 (50 FLAT)-28	1,041,600	940,800	1,041,600	503,300	1,041,600	1,008,000	1,041,600	1,041,600	1,008,000	1,043,000	1,008,000		6,112,201
13 EL PASO #2107 (25 FLAT)	590,550	533,400	590,550	570,706	590,550	571,500	590,550	590,550	571,500	591,343	571,500		10,719,100
14 Haleywest	117,591	114,136	128,148	96,785	88,065	82,919	133,595	143,859	128,425	110,292	137,465		6,362,699
15 Pottlach 62 aMW Purch	1,984,277	1,807,447	1,479,409	1,969,470	1,841,697	1,417,691	1,976,294	1,932,387	1,949,426	1,985,050	1,886,162		1,281,280
16 Douglas Capacity	90,000	112,500	112,500	147,500	152,500	178,000	178,500	183,750	203,750	90,000	112,500		20,229,310
17 PPLM Wind Power	108,571	97,729	218,388	153,406	167,253	243,296	157,650	198,974	175,348	160,806	194,652		1,561,500
18 WPM Ancillary Services	2,908	2,859	2,920	2,394	3,742	5,601	5,304	4,555	4,640	3,310	3,022		1,876,073
19 Total Account 555	16,986,804	15,444,404	22,352,133	18,431,402	16,486,668	17,939,891	22,013,132	25,544,710	23,044,848	21,986,578	24,964,136		225,194,706
(1) Effective November, 2004, WNP-3 purchase expense has been adjusted to reflect the mid-point price (\$34.79/MWh for the 2004-05 contract year).													
447 SALES FOR RESALE													
20 Short-Term Sales	7,575,690	13,999,009	18,042,542	17,970,013	20,231,230	20,740,145	19,385,275	17,926,325	16,919,753	20,455,303	19,202,114		192,447,399
21 Peaker LLC/PGE Cap Sale	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000		1,650,000
22 Kaiser Load Following	62,464	8,619	6,156	7,979	28,267	13,236	6,473	7,993	30,586	20,691	8,407		200,871
23 Pend Oreille DES	61,750	31,772	64,477	32,487	30,697	31,376	29,850	58,924	166,853	32,884	75,644		616,713
24 Nichols Pumping Index Sale	197,530	172,414	232,356	217,716	133,679	174,163	250,348	328,472	365,549	420,100	324,664		2,816,991
25 Mirant Operating Reserves/DES	52,912	0	(3,666)	(3,987)	(17,469)	(3,920)	(4,774)	(3,902)	(4,033)	(4,881)	(3,920)		52,912
26 Enron/PGE Cap Fee, employee svcs	(4,050)	(5,032)	2,920	2,394	3,742	5,601	5,304	4,555	4,640	3,310	3,022		(59,634)
26 Merchant Ancillary Services	2,908	2,859	2,920	2,394	3,742	5,601	5,304	4,555	4,640	3,310	3,022		41,255
27 Total Account 447	8,099,204	14,359,641	18,494,785	18,376,602	20,560,146	21,110,600	19,822,476	18,472,367	17,633,348	21,077,407	19,759,931		197,766,507

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION
\$
ACTUALS

Line No.	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	TOTAL 2005
<u>501 FUEL-DOLLARS</u>													
28													
29	801,206	816,446	906,506	717,674	89,116	627,475	806,092	852,823	826,903	721,895	829,843		7,995,979
30	884,025	804,280	994,367	1,115,397	1,181,167	1,003,449	1,164,926	1,130,027	1,210,203	925,939	1,086,478		11,500,258
	1,685,231	1,620,726	1,900,873	1,833,071	1,270,283	1,630,924	1,971,018	1,982,850	2,037,106	1,647,834	1,916,321		19,496,237
31	4,561	395	347	2,897	1,368	4,362	1,874	824	145	6,330	6,998		30,121
32	15,558	9,941	4,619	26,207	18,186	8,563	10,725	5,704	25,291	13,317	32,970		171,081
33	20,119	10,336	4,966	29,104	19,554	12,945	12,599	6,528	25,436	19,647	39,968		201,202
34	1,705,350	1,631,062	1,905,839	1,862,175	1,289,837	1,643,869	1,983,617	1,989,378	2,062,542	1,667,481	1,956,289		19,697,439
<u>501 FUEL-TONS</u>													
35	52,249	52,877	58,704	47,869	2,262	12,286	46,959	47,795	42,414	37,286	43,569		444,270
36	101,200	86,770	84,290	93,546	99,907	91,250	100,553	88,712	97,814	92,190	96,397		1,032,629
<u>501 FUEL-COST PER TON</u>													
37	15.33	15.44	15.44	14.99	39.40	51.07	17.17	17.84	19.50	19.36	19.05		18.00
38	8.74	9.27	11.80	11.92	11.82	11.00	11.59	12.74	12.37	10.04	11.27		11.14
	wood \$												\$
	coal \$												\$
<u>547 FUEL</u>													
39	484	2,078		3,579	155	675		1,896	14	2,055	897		11,833
40	158,343	30,746	17,098	71	3,750	30,120	144,024	127,216	15,499	(2,026)	121,278		646,119
41	48,994	20,302	3,048	13,641	330	6,150	68,053	93,158	16,286	(844)	58,145		327,263
42	2,855,500	6,327,750	7,642,386	6,737,590	948,047	448,585	5,110,914	7,214,400	7,174,141	7,591,363	6,932,311		58,982,987
43	40,000	40,000	40,000										120,000
44	486	442	(81)	(21)	1,382	(651)	145,413	25,899			137,170		310,039
45	3,103,807	6,421,318	7,702,451	6,754,860	953,664	484,879	5,468,404	7,462,569	7,205,940	7,590,548	7,249,801		60,398,241
46	13,696,757	9,137,143	13,465,638	8,671,835	(1,829,977)	(1,041,961)	9,642,677	16,524,290	14,679,982	10,167,200	14,410,295		107,523,879

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2005 WA & ID Actual Deferrals.xls WA monthly-05

AVISTA UTILITIES
Washington Electric Jurisdiction
Energy Recovery Mechanism Revenue Credit
Month of November 2005

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	498,283,686	492,493,995	439,000,502	412,790,116	392,449,973	390,241,285	396,240,274	430,656,607	421,404,877	413,265,421	412,177,538	412,177,538	4,699,004,274
Deduct Prior Month Unbilled kWhs Heating	(336,802,948)	(321,228,105)	(303,770,568)	(299,482,363)	(280,846,269)	(271,038,777)	(269,939,011)	(267,211,214)	(280,207,504)	(280,260,901)	(302,953,893)	(302,953,893)	(3,213,741,553)
Deduct Prior Month Unbilled kWhs Cooling						(1,670,129)	(3,724,562)	(17,675,427)	(12,465,243)	(463,709)			(35,999,070)
Add Current Month Unbilled kWhs Heating	321,228,105	303,770,568	299,482,363	280,846,269	271,038,777	269,939,011	267,211,214	280,207,504	280,260,901	302,953,893	359,252,142	359,252,142	3,236,190,747
Add Current Month Unbilled kWhs Cooling					1,670,129	3,724,562	17,675,427	12,465,243	463,709				35,999,070
Washington Retail kWhs	482,708,843	475,036,458	434,712,297	394,154,022	384,312,610	391,195,952	407,463,342	438,442,713	409,456,740	435,494,704	468,475,787		4,721,453,468
Test Year Consumption	449,477,904	425,137,067	436,508,558	388,111,383	376,471,457	377,440,327	398,566,301	444,487,437	354,506,791	387,418,707	437,581,917	533,208,120	5,008,915,969
from Attachment 1 Settlement Stipulation in Docket No. UE-071595													
Difference from Test Year	33,230,939	49,899,391	(1,796,261)	6,042,639	7,841,153	13,755,625	8,897,041	(6,044,724)	54,949,949	48,075,997	30,893,870		245,745,619
WA Retail Revenue Credit	\$1,066,049	\$1,600,772	(\$57,624)	\$193,848	\$251,544	\$441,280	\$285,417	(\$193,915)	\$1,762,794	\$1,542,278	\$991,075	\$0	\$7,883,519
Net Wind Revenue Credit	\$7,088	\$7,242	\$7,253	\$7,221	\$7,513	\$7,531	\$7,345	\$7,396	\$7,391	\$7,400	\$7,416	\$0	\$80,796
Total Revenue Credit	\$1,073,137	\$1,608,014	(\$50,371)	\$201,069	\$259,057	\$448,811	\$292,762	(\$186,519)	\$1,770,185	\$1,549,678	\$998,491	\$0	\$7,964,315

Schedule 95 Wind Revenue	\$9,776.86	\$9,989.46	\$10,004.40	\$9,960.06	\$10,362.81	\$10,388.16	\$10,131.21	\$10,201.98	\$10,194.26	\$10,206.88	\$10,228.49	\$0.00	\$111,444.57
Deduct Admin Expense	\$2,688.64	\$2,747.10	\$2,751.21	\$2,739.02	\$2,849.77	\$2,856.74	\$2,786.08	\$2,805.54	\$2,803.42	\$2,806.89	\$2,812.83	\$0.00	\$30,647.26
0.005 x 65 = 0.275 per Revenue \$													
Net Wind Revenue Credit	\$7,088.22	\$7,242.36	\$7,253.19	\$7,221.04	\$7,513.04	\$7,531.42	\$7,345.13	\$7,396.44	\$7,390.84	\$7,399.99	\$7,415.66	\$0.00	\$80,797.31

Avista Corporation Journal Entry

Printed 12/01/2005 at 2:40 pm

Journal: 485-ECB AMORT
 Team: Resource Accounting
 Type: C
 Category: DJ

Effective Date: 200511
 Last Saved by: Lori Hamilton
 Submitted by: Lori Hamilton
 Last Saved: 11/30/2005 4:08 PM

Seq.	FERC	Debit	Credit	Comment
10	557162 - ENRON CONTRACT BUYOUT			
20	182360 - REGULATORY ASSET ENRON CONTRACT	29,308.00		Amortization expense
30	182360 - REGULATORY ASSET ENRON CONTRACT		29,308.00	Amortization for WA ERM
40	419000 - INTEREST AND DIVIDEND INCOME	1,686.00		Accrue interest on unamortized balance for future recovery
50	410100 - PRV DFIT DR		1,686.00	Interest income accrued
60	410200 - DFIT EXP-NONOPER (DR)	590.00		DFIT expense on amortization (operating)
70	283360 - ADFIT ENRON CONTRACT BUYOUT	9,668.00		DFIT expense on interest (non-operating)
			41,252.00	ADFIT ECB
	TOTALS:	41,252.00	41,252.00	

Explanation:

The WA ERM Settlement created a regulatory asset to be recovered over the 3 year period of the original purchased power contract (2004-2006). As the contract buyout expense is amortized it will become part of the monthly ERM calculation.

Lori Hamilton
 Prepared by Lori Hamilton
 Date: 12/1/05

Sami Judge
 Reviewed by
 Date: 12/1/05

Approved for Entry
 Corporate Accounting use Only
 Date: _____

Avisia Corporation		Enron Contract Buyout		Amortization Schedule		Weighted cost of debt at 12/31/04		Weighted cost of debt at 06/30/05		8.28%		8.12%	
January 2005 - December 2005		90%		100%		Expense for deferral calculation - January through June 2005		Expense for deferral calculation - July through Dec 2005		283360 ED WA		Eff 1/05	
Amortization	Net of amortization	Average balance	Interest (net of tax)	Balance	DR	CR	DFIT	DFIT	DFIT	ADFIT	Total monthly DFIT & ADFIT		
					557162 ED WA	182360 ED WA	410100 ED WA	(10,266)		10,266			
					182360 ED WA	419000 ZZ ZZ	410200 ZZ ZZ	816		(816)			
					557162 ED WA	182360 ED WA	410100 ED WA	(9,450)		9,450			
					182360 ED WA	419000 ZZ ZZ	410200 ZZ ZZ	(17,541)		(17,541)			
					557162 ED WA	182360 ED WA	410100 ED WA	10,258		10,258			
					182360 ED WA	419000 ZZ ZZ	410200 ZZ ZZ	758		(758)			
					557162 ED WA	182360 ED WA	410100 ED WA	(9,500)		9,500			
					182360 ED WA	419000 ZZ ZZ	410200 ZZ ZZ	(188,041)		(188,041)			
					557162 ED WA	182360 ED WA	410100 ED WA	10,258		10,258			
					182360 ED WA	419000 ZZ ZZ	410200 ZZ ZZ	716		(716)			
					557162 ED WA	182360 ED WA	410100 ED WA	(9,542)		9,542			
					182360 ED WA	419000 ZZ ZZ	410200 ZZ ZZ	(158,499)		(158,499)			
					557162 ED WA	182360 ED WA	410100 ED WA	10,258		10,258			
					182360 ED WA	419000 ZZ ZZ	410200 ZZ ZZ	674		(674)			
					557162 ED WA	182360 ED WA	410100 ED WA	(9,584)		9,584			
					182360 ED WA	419000 ZZ ZZ	410200 ZZ ZZ	(148,915)		(148,915)			
					557162 ED WA	182360 ED WA	410100 ED WA	10,258		10,258			
					182360 ED WA	419000 ZZ ZZ	410200 ZZ ZZ	632		(632)			
					557162 ED WA	182360 ED WA	410100 ED WA	(9,626)		9,626			
					182360 ED WA	419000 ZZ ZZ	410200 ZZ ZZ	(139,289)		(139,289)			
					557162 ED WA	182360 ED WA	410100 ED WA	590		(590)			
					182360 ED WA	419000 ZZ ZZ	410200 ZZ ZZ	(9,668)		9,668			
					557162 ED WA	182360 ED WA	410100 ED WA	(129,621)		(129,621)			
					182360 ED WA	419000 ZZ ZZ	410200 ZZ ZZ	10,258		10,258			
					557162 ED WA	182360 ED WA	410100 ED WA	547		(547)			
					182360 ED WA	419000 ZZ ZZ	410200 ZZ ZZ	(9,711)		9,711			
					557162 ED WA	182360 ED WA	410100 ED WA	(119,910)		(119,910)			

Note: The interest rate will be updated every six months and the uniform monthly amortization will also be updated every six months.