

Avista Corp.  
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Spokane, Washington 99220-3727  
Telephone 509-489-0500  
Toll Free 800-727-9170

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RECORDS MANAGEMENT



Corp.

March 8, 2006

08 MAR 13 AM 8:23

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 February 2006

Dear Ms. Washburn:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of February 2006. 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 \$432,476. However, no deferral entry was recorded as the entire amount was applied toward the \$9 million deadband for 2006. The deadband has a balance at the end of February in the rebate direction of \$2,469,655.

Actual power supply expenses were higher than authorized due primarily to higher than authorized natural gas purchase costs. The average natural gas purchase cost was \$8.08/dth compared to an authorized level of \$7.25/dth. Hydro generation was 109 aMW above the authorized level. The average market purchase price was \$49.90/MWh compared to an authorized rate of \$49.47/MWh. The average market sales price was \$60.35/MWh compared to an authorized sales price of \$51.37/MWh.

Due to economics Coyote Springs 2 generated 10 aMW below the authorized level. Other gas-fired resources generated 1 aMW below the authorized level due to economics. Colstrip generated 2 aMW below the authorized level, and Kettle Falls generated 4 aMW above the authorized level. Thermal fuel and natural gas fuel expense were both above the authorized level. Washington retail sales were 25 aMW below the authorized level.

There were no forward long-term contracts of one year or longer entered into in the month of February 2006. If you have any questions, please contact Bill Johnson at (509) 495-4046 or Ron McKenzie at (509) 495-4320.

Sincerely,

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 FEBRUARY 2006

**Avista Corporation Journal Entry**

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

Effective Date: 200602  
 Last Saved by: Lori Hamilton  
 Submitted by: Lori Hamilton  
 Last Saved: 03/06/2006 3:30 PM

<u>Seq.</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	557290 - WA ERM AMORTIZATION	ED	WA	DL	2,811,808.00		WA ERM surcharge amortization
20	182350 - REGULATORY ASSET ERM APPROVED FOR	ED	WA	DL		2,811,808.00	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	385,154.00		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	18,158.00		Accrue interest on previous year deferral balance
80	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		403,312.00	Non-utility interest income
90	410100 - PRV DFIT DR	ED	WA	DL		984,133.00	DFIT entry for power supply deferral and surcharge amortization
100	410200 - DFIT EXP-NONOPER (DR)	ZZ	ZZ	DL	141,159.00		Non -op DFIT entry for interest income
110	283280 - ADFIT ERM	ED	WA	DL	842,974.00		ADFIT WA ERM current and prior years
120	186010 - REGULATORY ASSET ERM YTD COMPANY BAND	ED	WA	DL	432,476.00		Track YTD company band accumulation
130	186020 - REGULATORY ASSET ERM YTD CONTRA	ED	WA	DL		432,476.00	Contra account for YTD company band accumulation
				<b>TOTALS:</b>	<b>4,631,729.00</b>	<b>4,631,729.00</b>	

### Avista Corporation Journal Entry

Effective Date: 200602

Journal: 481-WA ERM

Team: Resource Accounting

Last Saved by: Lori Hamilton

Last Saved: 03/06/2006 3:30 PM

Type: C

Submitted by: Lori Hamilton

Category: DJ

Explanation:

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

Lori Hamilton

Prepared by Lori Hamilton

3/7/06  
Date

Juni Gueles

Reviewed by

3/7/06  
Date

Approved for Entry  
Corporate Accounting use Only

\_\_\_\_\_  
Date

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
<b>200513</b>	<b>USD</b>	<b>0.00</b>		<b>4,138,618.00</b>	
<b>200601</b>	<b>USD</b>	<b>4,138,618.00</b>		<b>0.00</b>	
<b>200602</b>	<b>USD</b>	<b>0.00</b>		<b>0.00</b>	

Journal Details

Summary Balances

**ERM Deferral Balance (Current Year - 2006)**

Account 186280.ED.WA  
 Balance 1/31/06  
 No current month activity  
 Balance 2/28/06

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

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**



Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200513	USD	0.00		0.00	
200601	USD	4,156,776.00		4,156,776.00	
200602	USD	18,158.00		4,174,934.00	

Journal Details

Summary Balances

**ERM Deferral Balance (Prior year - 2005)**

**Account 186290.ED.WA**

Balance 1/31/06

Interest

Balance 2/28/06

<u>Amount</u>	<u>Journal ID</u>
\$4,156,776.00	
18,158.00	481 - WA ERM
<u>\$4,174,934.00</u>	

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**



Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200513	USD	0.00		92,052,194.65	
200601	USD	-2,464,349.00		89,587,845.65	
200602	USD	-2,426,654.00		87,161,191.65	

Journal Details

Summary Balances

**Recoverable Deferral Balance**  
**Account 182350.ED.WA**

Balance 1/31/06  
 Amortization  
 Interest  
 Balance 2/28/06

<u>Amount</u>	<u>Journal ID</u>
\$89,587,845.65	
-2,811,808.00	481 - WA ERM
385,154.00	481 - WA ERM
<u>\$87,161,191.65</u>	

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200513	USD	0.00		342,601.00	
200601	USD	-27,868.00		314,733.00	
200602	USD	-27,990.00		286,743.00	

Journal Details

Summary Balances

**Contract Buyout Deferral Balance**

**Account 182360.ED.WA**

	<u>Amount</u>	<u>Journal ID</u>
Balance 1/31/06	\$314,733.00	
Amortization*	-29,307.00	485 - ECB AMORT
Interest	1,317.00	485 - ECB AMORT
Balance 2/28/06	<u>\$286,743.00</u>	

\*Amount grossed-up from 90% to 100% for ERM deferral calculations \$32,563



Balance Type **Actual**

Currency Type **Entered**

Factor **Units**



Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200513	USD	0.00		9,000,000.00	
200601	USD	-11,902,131.00		-2,902,131.00	
200602	USD	432,476.00		-2,469,655.00	

Journal Details

Summary Balances

<b>ERM Deadband</b>		
<b><u>Account 186010.ED.WA</u></b>	<u>Amount</u>	<u>Journal ID</u>
Balance 1/31/06	-\$2,902,131.00	
2006 deadband accumulation	432,476.00	481 - WA ERM
Balance 2/28/06	<u>-\$2,469,655.00</u>	

Balance Type: **Actual**

Currency Type: **Entered**

Factor: **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200513	USD	0.00		9,000,000.00	
200601	USD	11,902,131.00		2,902,131.00	
200602	USD	432,476.00		2,469,655.00	

Journal Details

Summary Balances

**ERM Deadband Contra Account**  
Account 186020.ED.WA  
 Balance 1/31/06  
 2006 deadband contra entry  
 Balance 2/28/06

Amount	Journal ID
\$2,902,131.00	
-432,476.00	481 - WA ERM
<u>\$2,469,655.00</u>	

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**



Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200513	USD	0.00		-33,666,784.00	
200601	USD	856,168.00		-32,810,616.00	
200602	USD	842,974.00		-31,967,642.00	

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	4,174,934.00
Account 182350.ED.WA balance	87,161,191.65
Total	<u>\$91,336,125.65</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>-\$31,967,644</u>
Rounding	2
Balance in account	<u>-\$31,967,642</u>

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**



Period	Currency	PTD	PTD Converted	YTD	YTD Converted
<b>200513</b>	USD	<b>0.00</b>		<b>-119,910.00</b>	
<b>200601</b>	USD	<b>9,753.00</b>		<b>-110,157.00</b>	
<b>200602</b>	USD	<b>9,796.00</b>		<b>-100,361.00</b>	

Journal Details

Summary Balances

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

Account 182360.ED.WA balance	\$286,743.00
Federal income tax rate	-35%
Deferred FIT related to contract buyout deferral	-\$100,360
Rounding	-1
Balance in account	-\$100,361

<b>Changes Semiannually on January 1 and July 1 Beginning 7/1/02</b>							
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 12/31/05 is 8.10%.				Actual cost of debt at 6/30/05 is 8.12%			
The monthly rate is:				The monthly rate is:-			
0.00675 Before Tax				0.00676667 Before Tax			
0.0043875 After Tax				0.0043983 After Tax			
0.35 Tax rate				0.35 Tax rate			
<b>Account 182350</b>		<b>2006 Interest</b>					
12-31-2005	GL Balance including interest	92,052,195		Jan-06	DFIT Expense		ADFIT
Jan-06	Surcharge Amortization	(2,861,950)		Amortization	(1,001,683)	Operating	1,001,683
Jan-06	Interest		397,601	Interest	139,160	Nonoperating	(139,160)
01-31-2006	Balance before interest	89,190,245			(862,523)	Total	862,523
				Feb-06	DFIT Expense		ADFIT
Feb-06	Surcharge Amortization	(2,811,808)		Amortization	(984,133)	Operating	984,133
Feb-06	Interest		385,154	Interest	134,804	Nonoperating	(134,804)
02-28-2006	Balance before interest	86,378,437			(849,329)	Total	849,329
				<b>GL Balance</b>	<b>Activity</b>	<b>GL Balance</b>	
				<b>01-31-2006</b>	<b>Feb-06</b>	<b>02-28-2006</b>	
	<b>Net ERM Balance</b>	<b>87,161,192</b>		<b>89,587,846</b>	<b>(2,426,654)</b>	<b>87,161,192</b>	
	<b>ADFIT Balance</b>	<b>(30,506,417)</b>					

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 12/31/05 is 8.10%.				Actual cost of debt at 6/30/05 is 8.12%			
The monthly rate is:		0.00675 Before Tax	The monthly rate is:-		0.00676667 Before Tax		
		0.0043875 After Tax			0.00439883 After Tax		
		0.35 Tax rate			0.35 Tax rate		
<b>Account 186280</b>			<b>2006 Interest</b>				
12-31-2005	GL Balance including interest	\$4,138,618.00					
01-01-2006	GL Balance	(\$4,138,618.00)	Transfer to 186290				
01-01-2006	GL Balance	0					
			<u>Jan-06</u>	<u>DFIT Expense</u>		<u>ADFIT</u>	
Jan-06	ERM Deferral	0	Deferral	0	Operating		0
Jan-06	Interest	0	Interest	0	Nonoperating		0
01-31-2006	Balance before interest	0		0	Total		0
			<u>Feb-06</u>	<u>DFIT Expense</u>		<u>ADFIT</u>	
Feb-06	ERM Deferral	0	Deferral	0	Operating		0
Feb-06	Interest	0	Interest	0	Nonoperating		0
02-28-2006	Balance before interest	0		0	Total		0
			<u>GL Balance</u>	<u>Activity</u>	<u>GL Balance</u>		
	<b>Net ERM Balance</b>	0	<u>01-31-06</u>	<u>Feb-06</u>	<u>02-28-06</u>		
			0	0	0		
	<b>ADFIT Balance</b>	0					
				Transfer balance to 186290 in January 2006			
				Interest calculated on balance in 186290			
				0			

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 12/31/05 is 8.10%.				Actual cost of debt at 6/30/05 is 8.12%			
The monthly rate is:				The monthly rate is:-			
0.00675 Before Tax				0.00676667 Before Tax			
0.0043875 After Tax				0.0043983 After Tax			
0.35 Tax rate				0.35 Tax rate			
<b>Account 186290</b>		<b>2006 Interest</b>					
12-31-2005	GL Balance including interest	0					
01-31-2006	Transfer from 186290	\$4,138,618					
01-31-2006	GL Balance including interest	\$4,138,618					
				<u>Jan-06</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
Jan-06	Interest		18,158	Interest	6,355	Nonoperating	(6,355)
01-31-2006	Balance before interest	4,138,618			6,355	Total	(6,355)
				<u>Feb-06</u>	<u>DFIT Expense</u>		<u>ADFIT</u>
Feb-06	Interest		18,158	Interest	6,355	Nonoperating	(6,355)
02-28-2006	Balance before interest	4,138,618			6,355	Total	(6,355)
	<b>Net ERM Balance</b>	<b>4,174,934</b>		<b>GL Balance</b>	<b>Activity</b>	<b>GL Balance</b>	
				<b>01-31-06</b>	<b>Feb-06</b>	<b>02-28-06</b>	
	<b>ADFIT Balance</b>	<b>(1,461,227)</b>		<b>4,156,776.00</b>	<b>18,158.00</b>	<b>4,174,934.00</b>	

Tax Rate	35%	DJ481 LTD	DJ481 LTD	DJ481 LTD			DJ481 CURMO	
	283280	283280	283280	283280			283280	283280
<b>DJ481</b>	BEGINNING	ADFIT	ADFIT	ADFIT			BALANCE	FOR ALL
	<u>BALANCE</u>	<u>182350</u>	<u>186280</u>	<u>186290</u>			<u>COMPONENTS</u>	<u>ACCOUNTS</u>
	<u>BALANCE</u>	<u>182350</u>	<u>186280</u>	<u>186290</u>			<u>COMPONENTS</u>	<u>ACCOUNTS</u>
12-31-2005	(33,048,222)	(32,218,268)	(1,448,516)	0			(33,666,784)	(618,562)
01-31-2006	(33,666,784)	(31,355,746)	0	(1,454,872)			(32,810,618)	856,166
02-28-2006	(32,810,616)	(30,506,417)	0	(1,461,227)			(31,967,644)	842,972
			<b>ADFIT</b>				<b>Interest</b>	
		<b>410100</b>	<b>410200</b>	<b>283280</b>		<b>182350</b>	<b>186280</b>	<b>186290</b>
01-31-2006	182350	(1,001,683)	139,160	862,523		397,601	0	18,158
	186280	0	0	0				
	186290	0	6,355	(6,355)				
Total		(1,001,683)	145,515	856,168				
02-28-2006	182350	(984,133)	134,804	849,329		385,154	0	18,158
	186280	0	0	0				
	186290	0	6,355	(6,355)				
<b>Total</b>		<b>(984,133)</b>	<b>141,159</b>	<b>842,974</b>				
	Total interest 2006		819,071					
	Total non op DFIT 2006		286,675					
	Total 410200 2006		286,674					



			YTD	YTD	
			WA ERM	WA ERM	
			Company	Contra	Total
			Band	Account	GL
			<u>186010</u>	<u>186020</u>	<u>Impact</u>
12-31-2005	Balance		\$9,000,000	(\$9,000,000)	\$0
2005 Requirement		\$9,000,000			
Jan-05	Reverse 2005		(\$9,000,000)	\$9,000,000	\$0
Jan-06	Activity		(\$2,902,131)	\$2,902,131	
01-31-2006	Balance		(\$2,902,131)	\$2,902,131	\$0
Feb-06	Activity		\$432,476	(\$432,476)	
02-28-2006	Balance		(\$2,469,655)	\$2,469,655	\$0

AVISTA CORPORATION  
 FEBRUARY 2006 WASHINGTON ELECTRIC SURCHARGE REVENUE & DEFERRAL AMORTIZATION

Schedule	Sch 1 Block Percent (b)	kWh or \$ (c)	Proration Percentages		Surcharge Rates		Rate		Current Month Surcharge Revenue		Conversion Factor (k)	Deferral Amortization (l)	(l)*(k)
			Before 1-Jan-06 (d)	On/After 1-Jan-06 (e)	Before 1-Jan-06 (f)	On/After 1-Jan-06 (g)	Before 1-Jan-06 (h)	On/After 1-Jan-06 (i)	On/After 1-Jan-06 (j)	Total (h)+(i)			
1 (0-600 kWh)	45.272%	105,303,673	1.02%	98.98%	0.405¢	0.446¢	\$4,350	\$464,864	\$469,214	0.956325	\$448,721		
1 (601-1300 kWh)	30.996%	72,097,381	1.00%	99.00%	0.607¢	0.668¢	4,376	476,794	481,170	0.956325	460,155		
1 (over 1300 kWh)	23.732%	55,201,157	0.91%	99.09%	0.853¢	0.938¢	4,285	513,075	517,360	0.956325	494,764		
Total Sch 1	100.000%	232,602,211					13,011	1,454,733	1,467,744		1,403,640		
11		32,758,045	1.14%	98.86%	0.788¢	0.867¢	2,943	280,775	283,718	0.956325	271,327		
12		4,220,613	1.40%	98.60%	0.788¢	0.867¢	466	36,080	36,546	0.956325	34,950		
21		127,815,394	1.14%	98.86%	0.549¢	0.604¢	7,999	763,204	771,203	0.956325	737,521		
22		3,445,652	1.92%	98.08%	0.549¢	0.604¢	363	20,412	20,775	0.956325	19,868		
25		77,171,766	2.96%	97.04%	0.352¢	0.387¢	8,041	289,815	297,856	0.956325	284,847		
30		1,400	0.00%	100.00%	0.485¢	0.534¢	0	7	7	0.956325	7		
31		3,541,544	1.04%	98.96%	0.485¢	0.534¢	179	18,715	18,894	0.956325	18,069		
32		202,023	0.63%	99.37%	0.485¢	0.534¢	6	1,072	1,078	0.956325	1,031		
41-46		\$288,714	0.00%	100.00%	109.78%	110.76%	0	28,048	28,048	0.956325	26,823		
47		\$87,731	1.26%	98.74%	109.78%	110.76%	98	8,415	8,513	0.956325	8,141		
48		\$60,171	1.20%	98.80%	109.78%	110.76%	64	5,775	5,839	0.956325	5,584		
Schedule Totals		481,758,648					\$33,170	\$2,907,051	\$2,940,221		\$2,811,808		

Amortization -35%  
 (\$984,133) DFIT Expense

kWh not subject to surcharge  
 Schedule 28 0  
 Sch 41-48 2,202,174  
 Total kWh 483,960,822

**Electric Revenue Report by Revenue Class**  
**Current Month and Year-to-Date**  
 for Accounting Period : 200602 , State Code : WA

Accounting Period: 200602 | State Code: WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
001	192,297	232,602,211	14,762,903	192,254	492,145,931	30,468,841
011	18,585	32,758,045	3,014,761	18,545	65,733,378	5,949,170
012	7,036	4,220,613	397,488	7,038	8,961,596	819,265
021	3,294	127,815,394	8,860,082	3,287	257,464,086	17,518,393
022	76	3,445,652	220,367	76	7,219,649	447,559
025	21	77,171,766	3,546,517	21	154,282,999	6,837,955
028	0	0	15,941	1	10,510	31,998
030	38	1,400	309	39	2,740	612
031	1,031	3,541,544	231,201	1,032	7,302,704	463,177
032	1,084	202,023	18,929	1,086	418,200	38,523
041	11	8,720	1,520	11	17,440	2,923
042	233	1,073,740	265,806	233	2,149,873	511,580
044	13	21,600	2,050	13	43,200	3,939
045	6	90,407	-5,138	6	180,814	10,116
046	16	185,050	14,200	16	370,100	27,345
047	0	506,717	87,731	0	1,011,686	171,115
048	0	315,940	60,171	0	633,018	117,548
058	0	0	1,105,115	0	0	2,208,270
058A	0	0	-8,628	0	0	-17,302

**Electric Revenue Report by Revenue Class**  
**Current Month and Year-to-Date**  
**for Accounting Period : 200602 , State Code : WA**

Accounting Period: 200602   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	8
095	0	0	10,707	0	0	21,413
099	0	0	42,805	0	0	86,196
Total WA	223,741	483,960,822	32,655,118	223,655	997,947,924	65,718,645
Total WA	223,741	483,960,822	32,655,118	223,655	997,947,924	65,718,645

Avista Co.,  
 Proration Percentages  
 Effective January 1, 2006  
 Revised Surcharge Rates  
 State of Washington

Read Day	Read Date	Service Days	January 1, 2006		Schedule 1		Schedule 1		Schedule 1		Schedule 1		Schedule 1		Total	Schedule 1	
			Days Before	Days After	0-600	601-1300	Before	After	Over 1300	Before	After	Before	After	Before		After	Before
20	28-Dec	30	30	0	5,186,820	0	4,131,489	0	4,431,733	0	2,259,172	2,259,172	0	0	2,259,172	2,259,172	0
21	29-Dec	30	30	0	7,167,567	0	5,483,760	0	4,364,600	0	1,403,349	1,403,349	0	0	1,403,349	1,403,349	0
1	30-Dec	30	30	0	4,238,117	0	3,417,675	0	4,351,128	0	2,812,471	2,812,471	0	0	2,812,471	2,812,471	0
2	3-Jan	33	30	3	5,237,746	476,159	4,070,192	3,700,175	370,017	4,447,951	404,359	1,496,388	1,362,171	136,217	1,496,388	1,362,171	136,217
3	4-Jan	33	29	4	5,989,744	726,030	4,736,384	4,162,277	574,107	4,848,956	426,120	1,286,997	1,286,997	177,517	1,464,514	1,286,997	177,517
4	5-Jan	31	26	5	5,276,651	851,073	4,088,673	3,429,210	659,463	3,675,963	3,083,066	592,897	592,897	328,163	2,034,608	1,706,445	328,163
5	6-Jan	31	25	6	5,283,762	1,022,664	3,997,015	3,223,389	773,616	4,214,898	3,399,111	815,787	815,787	421,017	2,175,255	1,754,238	421,017
6	9-Jan	33	24	9	5,251,700	1,432,282	4,352,282	2,718,662	1,083,443	3,630,329	2,640,239	990,090	990,090	246,303	903,110	656,807	246,303
7	10-Jan	33	23	10	5,832,395	1,767,392	4,351,439	3,032,821	1,318,618	4,027,970	2,807,373	1,220,597	1,220,597	390,414	1,288,365	897,951	390,414
8	11-Jan	33	22	11	5,206,460	3,470,973	4,077,993	2,718,662	1,318,618	4,004,211	2,669,474	1,334,737	1,334,737	675,352	1,350,703	675,352	675,352
9	12-Jan	33	21	12	5,097,614	3,124,344	3,778,331	2,315,751	1,462,580	3,577,252	2,192,509	1,384,743	1,384,743	459,887	1,188,041	728,154	459,887
10	13-Jan	31	18	13	5,244,253	3,045,050	3,763,261	2,185,119	1,578,142	3,353,072	1,946,945	1,406,127	1,406,127	481,091	1,147,217	666,126	481,091
11	16-Jan	33	17	16	5,484,116	2,825,151	4,105,879	2,115,150	1,990,729	3,359,925	1,730,870	1,629,055	1,629,055	471,562	1,728,388	501,034	471,562
12	17-Jan	33	16	17	4,136,206	1,880,094	3,205,050	1,456,841	1,748,209	3,168,669	1,440,304	1,908,535	1,908,535	919,230	1,784,388	865,158	919,230
13	18-Jan	33	15	18	4,280,988	1,657,157	3,090,152	1,196,188	1,893,964	2,674,785	1,035,401	1,639,384	1,639,384	748,268	1,371,824	623,556	748,268
14	19-Jan	31	12	19	5,817,543	2,054,289	4,132,737	1,466,455	2,666,282	3,180,100	1,128,423	2,051,677	2,051,677	651,959	1,063,723	411,764	651,959
15	20-Jan	31	11	20	4,468,492	1,354,392	3,171,654	961,107	2,210,547	3,180,100	1,284,423	2,051,677	2,051,677	1,020,754	1,582,169	561,415	1,020,754
16	23-Jan	33	10	23	4,733,421	1,290,933	3,442,488	1,916,075	2,442,867	2,416,324	732,219	1,684,105	1,684,105	1,382,941	1,984,219	601,278	1,382,941
17	24-Jan	33	9	24	4,729,761	1,146,609	3,459,129	838,577	2,620,552	2,915,777	706,855	2,208,922	2,208,922	1,094,604	1,505,081	410,477	1,094,604
18	25-Jan	33	8	25	2,662,718	355,029	1,822,148	242,953	1,579,195	1,384,412	184,588	1,199,824	1,199,824	770,845	2,932,556	391,007	770,845
19	26-Jan	30	4	26	107,503,887	68,397,741	39,106,146	80,591,919	52,005,238	74,187,420	49,615,329	24,572,091	24,572,091	2,541,549	34,414,617	21,496,944	2,541,549
Sum		669	408	261	40,998%	63.62%	30.727%	64.53%	35.47%	28.285%	66.88%	33.12%	33.12%	62.46%	37.54%	37.54%	37.54%
Percentages																	
February 2006 Revenue																	
20	27-Jan	30	3	27	5,212,758	521,276	4,691,482	3,483,530	3,135,177	2,574,980	257,498	2,317,482	2,317,482	1,866,276	2,073,640	207,364	1,866,276
21	30-Jan	32	2	30	7,000,606	437,538	6,563,068	4,612,959	288,310	4,324,649	159,926	2,398,997	2,398,997	1,343,436	1,432,998	89,562	1,343,436
1	31-Jan	32	1	31	4,122,153	128,817	3,993,336	3,042,421	95,076	2,945,638	92,051	2,853,587	2,853,587	81,867	2,619,760	81,867	2,537,893
2	1-Feb	29	0	29													
3	2-Feb	29	0	29													
4	3-Feb	29	0	29													
5	6-Feb	31	0	31													
6	7-Feb	29	0	29													
7	8-Feb	29	0	29													
8	9-Feb	29	0	29													
9	10-Feb	29	0	29													
10	13-Feb	31	0	31													
11	14-Feb	29	0	29													
12	15-Feb	29	0	29													
13	16-Feb	29	0	29													
14	17-Feb	29	0	29													
15	20-Feb	31	0	31													
16	21-Feb	29	0	29													
17	22-Feb	29	0	29													
18	23-Feb	29	0	29													
19	24-Feb	29	0	29													
Sum		622	6	616	90,165,703	0	90,165,703	61,777,936	0	61,777,936	47,747,473	0	47,747,473	0	27,160,048	0	27,160,048
Percentages																	
106,501,220 1,087,631 105,413,589 72,916,846 731,739 72,185,107 55,826,914 509,475 55,317,439 33,286,446 378,793 32,907,653																	
45.272% 1.02% . 98.98% 30.996% 1.00% 99.00% 23.732% 0.91% 99.09% 1.14% 98.86%																	

Avista Co.  
 Proration Percentages  
 Effective January 1, 2006  
 Revised Surcharge Rates  
 State of Washington

Read Day	Read Date	Service Days	January 1, 2006		Schedule 12		Schedule 21		Schedule 22		Schedule 23					
			Days Before	Days After	Total	After	Total	After	Total	Before	After	Total	Before	After		
20	28-Dec	30	30	0	322,154	0	8,708,448	8,708,448	0	215,320	215,320	0	0	0		
21	29-Dec	30	30	0	428,044	0	4,467,207	4,467,207	0	744,560	744,560	0	0	0		
1	30-Dec	30	30	0	269,823	0	12,181,800	12,181,800	0	288,040	288,040	0	0	0		
2	3-Jan	33	30	3	400,039	36,367	3,982,841	3,620,765	362,076	576,540	524,127	52,413	74,362,848	74,362,848		
3	4-Jan	33	29	4	512,382	62,107	4,800,410	4,218,542	581,868	150,447	132,211	18,236	304,898	277,180		
4	5-Jan	31	26	5	240,011	38,711	6,031,757	5,058,893	972,864	271,440	227,659	43,781	3,526,303	3,098,872		
5	6-Jan	31	25	6	178,606	144,037	7,378,613	5,950,494	1,428,119	0	0	0	0	0		
6	9-Jan	33	24	9	151,616	110,266	4,080,203	2,967,420	1,112,783	90,480	65,804	24,676	0	0		
7	10-Jan	33	23	10	233,857	162,991	3,681,163	2,565,659	1,115,504	139,500	97,227	42,273	0	0		
8	11-Jan	33	22	11	288,792	192,528	12,035,071	8,023,381	4,011,690	211,000	140,667	70,333	0	0		
9	12-Jan	31	19	12	217,359	133,220	4,645,030	2,846,954	1,798,076	65,080	39,888	25,192	0	0		
10	13-Jan	31	18	13	127,727	74,164	3,246,403	1,885,008	1,361,395	142,400	82,684	59,716	0	0		
11	16-Jan	33	17	16	90,469	46,605	3,494,591	1,800,244	1,694,347	0	0	0	0	0		
12	17-Jan	33	16	17	253,423	122,872	8,843,668	4,287,839	4,555,829	236,060	114,453	121,607	0	0		
13	18-Jan	33	15	18	115,240	52,382	2,755,784	1,252,629	1,503,155	0	0	0	0	0		
14	19-Jan	31	12	19	120,614	46,689	6,129,094	2,372,553	3,756,541	211,330	81,805	129,525	0	0		
15	20-Jan	31	11	20	170,074	60,349	4,496,843	1,595,654	2,901,189	9,660	3,428	6,232	0	0		
16	23-Jan	33	10	23	171,098	51,848	9,031,606	2,736,850	6,294,756	82,920	25,127	57,793	0	0		
17	24-Jan	33	9	24	215,135	58,673	4,347,500	1,185,682	3,161,818	104,680	28,549	76,131	0	0		
18	25-Jan	33	8	25	187,079	45,352	2,665,552	646,194	2,019,358	184,040	44,616	139,424	0	0		
19	26-Jan	30	4	26	66,677	8,890	16,770,228	2,236,030	14,534,198	50,500	6,733	43,767	0	0		
Sum		669	408	261	4,760,219	3,346,134	1,414,085	80,608,246	53,165,566	3,773,997	2,862,898	911,099	78,194,049	77,738,900		
					Percentages		60.26%		39.74%		75.86%		99.42%		0.58%	
20	27-Jan	30	3	27	275,196	27,520	7,812,419	781,242	7,031,177	185,960	18,596	167,364	0	0		
21	30-Jan	32	2	30	410,454	25,653	5,756,110	359,757	5,396,353	642,220	40,139	602,081	0	0		
1	31-Jan	32	1	31	247,566	7,736	10,509,891	328,434	10,181,457	232,040	7,251	224,789	74,158,989	2,317,468		
2	1-Feb	29	0	29												
3	2-Feb	29	0	29												
4	3-Feb	29	0	29												
5	6-Feb	31	0	31												
6	7-Feb	29	0	29												
7	8-Feb	29	0	29												
8	9-Feb	29	0	29												
9	10-Feb	29	0	29												
10	13-Feb	31	0	31												
11	14-Feb	29	0	29												
12	15-Feb	29	0	29												
13	16-Feb	29	0	29												
14	17-Feb	29	0	29												
15	20-Feb	31	0	31												
16	21-Feb	29	0	29												
17	22-Feb	29	0	29												
18	23-Feb	29	0	29												
19	24-Feb	29	0	29												
Sum		622	6	616	3,424,909	0	3,424,909	104,457,130	0	2,385,432	2,385,432	0	4,057,099	4,057,099		
					Percentages		1.40%		98.60%		1.92%		2.96%		97.04%	

Avista Corp  
Proration Percentages  
Effective January 1, 2006  
Revised Surcharge Rates  
State of Washington

Read Day	Read Date	Service Days	January 1, 2006		Schedule 30		Schedule 31		Schedule 32		Schedule 47		Schedule 48	
			Days Before	Days After	Total	Before	After	Total	Before	After	Total	Before	After	
January 2006 Revenue			0	0	0	0	0	0	0	0	0	0	0	0
20	28-Dec	30	0	30	0	210,877	210,877	5,657	5,657	0	32,117	32,117	20,089	20,089
21	29-Dec	30	0	30	0	194,106	194,106	11,223	11,223	0	31,521	31,521	18,103	18,103
1	30-Dec	30	0	30	0	242,381	242,381	10,375	10,375	0	37,832	37,832	19,852	19,852
2	31-Jan	33	0	33	0	260,384	236,713	8,417	7,652	765	16,010	14,555	21,206	19,278
3	4-Jan	33	0	29	4	237,818	208,992	9,140	8,032	1,108	18,306	16,087	18,436	16,201
4	5-Jan	31	0	25	6	216,204	181,332	6,355	5,330	1,025	31,746	26,626	12,109	10,156
5	6-Jan	31	0	25	6	187,539	151,241	6,532	5,268	1,264	26,539	21,402	12,864	10,374
6	9-Jan	33	0	24	9	193,706	140,877	14,823	10,780	4,043	10,806	7,859	13,480	9,811
7	10-Jan	33	0	23	10	202,681	141,263	26,371	18,380	7,991	22,859	15,932	22,001	15,334
8	11-Jan	33	0	22	11	139,596	93,064	28,562	19,041	9,521	31,983	21,322	22,239	14,826
9	12-Jan	31	0	19	12	124,843	76,517	18,202	11,156	7,046	20,625	12,641	13,442	8,239
10	13-Jan	31	0	18	13	501,044	290,929	41,280	23,969	17,311	14,510	8,425	16,888	9,806
11	16-Jan	33	0	17	16	134,979	69,535	5,823	3,000	2,823	20,397	10,508	10,933	5,632
12	17-Jan	33	0	16	17	99,001	48,000	7,191	3,487	3,704	21,555	10,451	14,845	7,198
13	18-Jan	33	15	18	15	75,282	34,219	10,310	4,686	5,624	19,269	8,759	12,458	5,663
14	19-Jan	31	12	19	0	143,083	55,387	3,194	1,236	1,958	13,444	5,204	10,730	4,154
15	20-Jan	31	11	20	0	169,758	60,237	4,216	1,496	2,720	18,276	6,485	12,840	4,556
16	23-Jan	33	10	23	0	275,404	83,456	6,063	1,837	4,226	27,862	8,443	9,693	2,937
17	24-Jan	33	9	24	0	76,741	20,929	6,314	1,722	4,592	15,573	4,247	16,083	4,386
18	25-Jan	33	8	25	0	42,473	10,296	15,497	3,757	11,740	12,473	3,024	13,439	3,258
19	26-Jan	30	4	26	0	168,970	22,529	2,217	296	1,921	61,448	8,193	6,395	853
Sum		669	408	261		3,896,870	2,572,880	247,762	158,380	89,382	505,151	311,633	318,135	210,706
					Percentages			66.02%	63.92%	36.08%		61.69%		66.23%
February 2006 Revenue			0	0	0	0	0	0	0	0	0	0	0	0
20	27-Jan	30	3	27	0	189,656	18,966	4,025	402	3,623	32,133	3,213	20,171	2,017
21	30-Jan	32	2	30	0	185,290	11,581	9,631	602	9,029	31,844	1,990	18,317	1,145
1	31-Jan	32	1	31	0	214,413	6,700	8,602	269	8,333	37,696	1,178	19,823	619
2	1-Feb	29	0	29	0									
3	2-Feb	29	0	29	0									
4	3-Feb	29	0	29	0									
5	6-Feb	31	0	31	0									
6	7-Feb	29	0	29	0									
7	8-Feb	29	0	29	0									
8	8-Feb	29	0	29	0									
9	10-Feb	29	0	29	0									
10	13-Feb	31	0	31	0									
11	14-Feb	29	0	29	0									
12	15-Feb	29	0	29	0									
13	16-Feb	29	0	29	0									
14	17-Feb	29	0	29	0									
15	20-Feb	31	0	31	0									
16	21-Feb	29	0	29	0									
17	22-Feb	29	0	29	0									
18	23-Feb	29	0	29	0									
19	24-Feb	29	0	29	0									
Sum		622	6	616		2,978,589	0	181,394	0	181,394	406,766	0	257,807	0
					Percentages			66.00%	63.92%	36.08%		61.69%		66.23%
						3,567,948	37,247	203,652	1,273	202,379	508,439	6,381	316,118	3,781
							1.04%		0.63%	99.37%		1.26%		1.20%
						6,700	207,713	6,700	207,713	207,713	37,696	1,145	17,172	19,204

Avista Utilities  
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS-2006	Actual Jan-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Actual Jul-06	Actual Aug-06	Actual Sep-06	Actual Oct-06	Actual Nov-06	Actual Dec-06
1	555 Purchased Power	\$38,550,200	\$ 20,639,556	\$ 17,910,644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	501 Thermal Fuel	\$4,412,681	\$ 2,066,414	\$ 2,346,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	547 CT Fuel	\$10,145,467	\$ 4,081,840	\$ 6,063,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	447 Sale for Resale	-\$29,698,405	\$ (14,135,065)	\$ (15,563,340)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Actual Net Expense	\$23,409,943	\$ 12,652,745	\$ 10,757,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Credit CS2 1/2 Exchange	(\$247,800)	\$ (130,200)	\$ (117,600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Less Pottlatch 62 aMW directly to ID	(\$3,503,259)	\$ (1,854,831)	\$ (1,648,428)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Adjusted Actual Net Expense	\$19,658,884	\$ 10,667,714	\$ 8,991,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>													
9	555 Purchased Power	\$78,312,672	\$ 11,193,778	\$ 7,844,080	\$5,646,977	\$5,167,798	\$3,919,404	\$3,947,698	\$4,611,314	\$6,114,915	\$6,475,870	\$8,922,384	\$ 9,429,894
10	501 Thermal Fuel	\$18,986,459	\$ 1,660,398	\$ 1,498,204	\$1,704,104	\$1,638,517	\$1,295,688	\$1,037,197	\$1,714,511	\$1,660,059	\$1,715,380	\$1,660,551	\$ 1,714,075
11	547 CT Fuel	\$70,026,232	\$ 5,972,958	\$ 4,558,576	\$9,264,020	\$4,700,957	\$3,330,490	\$1,269,298	\$4,313,402	\$7,105,523	\$8,212,014	\$7,711,236	\$ 7,586,613
12	447 Sale for Resale	\$(62,059,914)	\$ (2,591,928)	\$ (3,322,097)	-\$6,706,383	-\$8,805,375	-\$10,402,116	-\$7,569,805	\$(6,457,020)	\$(1,492,368)	\$(2,440,168)	\$(5,554,272)	\$(3,350,298)
13	Settlement/Compliance Filing Adj.	\$ (251,923)	\$ 74,750	\$ (516,741)	-\$129,319	\$921,340	\$110,419	-\$1,353,073	\$(1,331,742)	\$ (28,867)	\$ 855,509	\$(283,194)	\$ 266,894
13	Authorized Net Expense	\$104,993,526	\$ 16,309,956	\$ 10,062,022	\$ 9,779,399	\$ 3,623,237	\$(1,746,115)	\$(2,688,685)	\$ 2,803,729	\$ 15,473,875	\$ 14,818,605	\$ 10,456,705	\$ 15,647,178
14	Actual - Authorized Net Expense	\$(6,713,094)	\$ (5,642,242)	\$ (1,070,852)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Net Fuel Expense not Incl in Acct 547 (1)	\$ 2,495,487	\$ 1,729,085	\$ 766,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Adjusted Actual - Authorized Net Exp	\$ (4,217,607)	\$ (3,913,157)	\$ (304,450)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Washington Alloc. @ 65.16%	\$(2,748,193)	\$(2,548,813)	\$(198,360)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Enron Contract Buyout 100%	\$65,126	\$32,563	\$32,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	WA Retail Revenue Adjustment	\$ 213,412	\$(384,881)	\$598,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Net Power Cost Increase (Decrease)	\$ (2,469,655)	\$(2,902,131)	\$432,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Cummulative Balance	(\$2,902,131)	(\$2,469,655)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Avista Utilities  
System Power Supply Expenses  
WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	TOTAL 2006
<b>555 PURCHASED POWER</b>													
1	11,111,543	9,184,537											20,296,080
2	130,200	117,600											247,800
3	71,982	56,106											128,088
4	489,969	448,812											938,781
5	111,460	83,146											194,606
6	303,287	303,287											606,574
7	120,206	109,038											229,244
8		0											
9	677	479											1,156
10	152,947	116,699											269,646
11	384,035	337,964											721,999
12	2,877,241	2,599,868											5,477,109
13	257,874	482,126											740,000
14	567,300	512,400											1,079,700
15	1,041,600	940,800											1,982,400
16	590,550	533,400											1,123,950
17	118,405	106,152											224,557
18	1,854,831	1,648,428											3,503,259
19	26,300	54,450											80,750
20	379,106	212,023											591,129
21	50,043	63,329											113,372
22	20,639,556	17,910,644	0	0	0	0	0	0	0	0	0	0	38,550,200
<b>447 SALES FOR RESALE</b>													
23	13,490,234	14,944,085											28,434,319
24	150,000	150,000											300,000
25	7,303	6,003											13,306
26	35,558	28,319											63,877
27	228,144	201,496											429,640
28	(4,095)	(3,961)											(8,056)
29	177,878	174,069											351,947
30	50,043	63,329											113,372
31	14,135,065	15,563,340											29,698,405

(1) Effective November, 2005, WNP-3 purchase expense has been adjusted to reflect the mid-point price (\$35.62/MWh for the 2005-06 contract year) per Settlement Agreement, Cause No. U-86-99

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

Line No.	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	TOTAL 2006
<u>501 FUEL-DOLLARS</u>													
32		936,228	1,039,143										1,975,371
33	wood	1,107,263	1,296,087										2,403,350
34	coal	2,043,491	2,335,230	0									4,378,721
35	gas	22,775	(1,493)										21,282
36	oil	148	12,530										12,678
37	Total Oil & Gas	22,923	11,037	0									33,960
38	Total Account 501	2,066,414	2,346,267	0									4,412,681
<u>501 FUEL-TONS</u>													
39	Kettle Falls	47,240	46,168										93,408
40	Colstrip	91,999	85,433										177,432
<u>501 FUEL-COST PER TON</u>													
41	wood \$	19.82	\$ 22.51										\$ 21.15
42	coal \$	12.04	\$ 15.17										\$ 13.55
<u>547 FUEL</u>													
43	NE Combustion Turbine Gas/Oil	102	(77)										25
44	Boulder Park	(2,708)	7,246										4,538
45	Kettle Falls CT	3,153	13,263										16,416
46	Coyote Springs2	4,078,827	6,042,794										10,121,621
47	Rathdrum Fuel Exp	2,466	401										2,867
48	Total Account 547	4,081,840	6,063,627										10,145,467
49	TOTAL NET EXPENSE	12,652,745	10,757,198	0	0								23,409,943

AVISTA UTILITIES  
 Washington Electric Jurisdiction  
 Energy Recovery Mechanism Revenue Credit  
 Month of February 2006

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	513,987,102	483,960,822											997,947,924
Deduct Prior Month Unbilled kWhs Heating	(355,532,546)	(333,551,203)	(299,669,681)										(988,753,430)
Deduct Prior Month Unbilled kWhs Cooling													
Add Current Month Unbilled kWhs Heating	333,551,203	299,669,681											633,220,884
Add Current Month Unbilled kWhs Cooling													
Washington Retail kWhs	492,005,759	450,079,300	(299,669,681)										642,415,378
Test Year Consumption (1)	481,585,239	466,825,783	439,660,052	414,394,121	379,308,995	354,515,250	387,230,374	447,381,840	406,298,564	433,131,839	463,146,866	480,633,226	5,154,112,149
Difference from Test Year	10,420,520	(16,746,483)											(6,325,963)
WA Retail Revenue Credit (2)	\$377,119	(\$606,055)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Wind Revenue Credit	\$7,762	\$7,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue Credit	\$384,881	(\$598,293)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(1) from Exhibit No. 185 (WGI-5) in Docket No. UE-050482

(2) Reflects Exhibit No. 137 (TLK-7) Line 36 Column F with Commission Ordered Adjustments and Revenue Increase Approved in Docket No. UE-050482.

Schedule 95 Wind Revenue	\$10,706.75	\$10,706.60											\$21,413.35
Deduct Admin Expense	\$2,944.36	\$2,944.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,888.67
Net Wind Revenue Credit	\$7,762.39	\$7,762.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,524.68

**Avista Corporation Journal Entry**

Journal: 485-ECB AMORT

Team: Resource Accounting

Type: C

Category: DJ

Effective Date: 200602

Last Saved by: Lori Hamilton

Last Saved: 03/01/2006 8:35 AM

Submitted by: Lori Hamilton

<u>Seq.</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	557162 - ENRON CONTRACT BUYOUT	ED	WA	DL	29,307.00		Amortization expense
20	182360 - REGULATORY ASSET ENRON CONTRACT	ED	WA	DL		29,307.00	Amortization for WA ERM
30	182360 - REGULATORY ASSET ENRON CONTRACT	ED	WA	DL	1,317.00		Accrue interest on unamortized balance for future recovery
40	419000 - INTEREST AND DIVIDEND INCOME	ZZ	ZZ	DL		1,317.00	Interest income accrued
50	410100 - PRV DFIT DR	ED	WA	DL		10,257.00	DFIT expense on amortization (operating)
60	410200 - DFIT EXP-NONOPER (DR)	ZZ	ZZ	DL	461.00		DFIT expense on interest (non-operating)
70	283360 - ADFIT ENRON CONTRACT BUYOUT	ED	WA	DL	9,796.00		ADFIT ECB
	<b>TOTALS:</b>				<b>40,881.00</b>	<b>40,881.00</b>	

**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.

*L Hamilton*  
 Prepared by Lori Hamilton  
 Date 3/1/06

*Jami Judge*  
 Reviewed by  
 Date 3/1/06

Approved for Entry  
 Corporate Accounting use Only  
 Date \_\_\_\_\_

Avisia Corporation		Enron Contract Buyout		Enron Contract Buyout		Enron Contract Buyout		Enron Contract Buyout		Enron Contract Buyout		Enron Contract Buyout	
Amortization Schedule		Amortization Schedule		Amortization Schedule		Amortization Schedule		Amortization Schedule		Amortization Schedule		Amortization Schedule	
January 2006 - June 2006		January 2006 - June 2006		January 2006 - June 2006		January 2006 - June 2006		January 2006 - June 2006		January 2006 - June 2006		January 2006 - June 2006	
	90%	100%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%	8.10%
Uniform Monthly Amortization		\$29,307		\$32,563		\$0		\$0		\$28,336		\$0	
				Expense for deferral calculation: January through June 2006		Expense for deferral calculation: July through Dec 2006						Exp 17/05	
	DR	CR	DFIT	DFIT	DFIT	DFIT	DFIT	DFIT	DFIT	DFIT	DFIT	DFIT	DFIT
Balance													
Amortization	12-31-2005	\$342,601											
Net of amortization	Jan-06	-29,307	182360 ED WA	410100 ED WA									
Average balance		313,294											
Interest (net of tax)	0.0043875	1,439	419000 ZZ ZZ	410200 ZZ ZZ									
Balance	01-31-2006	\$314,733											
Amortization	Feb-06	-29,307	182360 ED WA	410100 ED WA									
Net of amortization		285,426											
Average balance		300,080											
Interest (net of tax)	0.0043875	1,317	419000 ZZ ZZ	410200 ZZ ZZ									
Balance	02-28-2006	\$286,743											
Amortization	Mar-06	-29,307	182360 ED WA	410100 ED WA									
Net of amortization		257,436											
Average balance		272,090											
Interest (net of tax)	0.0043875	1,194	419000 ZZ ZZ	410200 ZZ ZZ									
Balance	03-31-2006	\$258,630											
Amortization	Apr-06	-29,307	182360 ED WA	410100 ED WA									
Net of amortization		229,323											
Average balance		243,977											
Interest (net of tax)	0.0043875	1,070	419000 ZZ ZZ	410200 ZZ ZZ									
Balance	04-30-2006	\$230,393											
Amortization	May-06	-29,307	182360 ED WA	410100 ED WA									
Net of amortization		201,086											
Average balance		215,740											
Interest (net of tax)	0.0043875	947	419000 ZZ ZZ	410200 ZZ ZZ									
Balance	05-31-2006	\$202,033											
Amortization	Jun-06	-29,307	182360 ED WA	410100 ED WA									
Net of amortization		172,726											
Average balance		187,380											
Interest (net of tax)	0.0043875	822	419000 ZZ ZZ	410200 ZZ ZZ									
Balance	06-30-2006	\$173,548											
Total monthly DFIT & ADFIT													

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