

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



Corp.

May 10, 2007

Ms. Carole J. Washburn, Executive Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

RECEIVED
RECORDS MANAGEMENT
07 MAY 14 AM 8:10
STATE OF WASHINGTON
UTIL. AND TRANSPORTATION
COMMISSION

Re: Docket No. UE-011595, Monthly Power Cost Deferral Report, April 2007

Dear Ms. Washburn:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of April 2007. The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers. In April actual net power costs were lower than authorized costs by \$750,828. The year to date difference is \$2,454,135 in the surcharge direction, which is within the \$4,000,000 deadband.

Actual power supply expense was lower than the authorized level due primarily to higher hydro generation. Hydro generation was 168 aMW above the authorized level. The average market purchase price was \$48.05/MWh and the average market sales price was \$38.15/MWh.

Coyote Springs 2 generated 245 aMW below the authorized level. Other gas fired resources generated 2 aMW below the authorized level due to economics. Colstrip and Kettle Falls generated 40 aMW above and 11 aMW below the authorized levels, respectively. Net transmission expense (transmission expense less transmission revenue) was below the authorized level. Thermal fuel expense was above the authorized level and natural gas fuel expense was below the authorized level. Washington retail sales were 16 aMW below the authorized level.

There were no forward long-term contracts of one year or longer entered into in the month of April 2007. 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 APRIL 2007

Avista Corporation Journal Entry

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

Effective Date: 200704
 Last Saved by: Lori Hamilton
 Submitted by: Lori Hamilton
 Last Saved: 05/04/2007 3:33 PM

Seq.	Co.#	FERC	Seq.	Jur.	S.I.	Debit	Credit	Comment
10	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	2,349,050.00		WA ERM surcharge amortization
20	001	182350 - REGULATORY ASSET ERM APPROVED FOR	ED	WA	DL		2,349,050.00	WA ERM authorized for recovery
30	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00		WA ERM current month deferral
40	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		0.00	WA ERM current year deferral
50	001	182350 - REGULATORY ASSET ERM APPROVED FOR	ED	WA	DL	253,941.00		Accrue interest on deferral balance authorized for recovery
60	001	186280 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		289.00	Accrue interest on current year deferral balance
70	001	186290 - REGULATORY ASSET ERM DEFERRED LAST	ED	WA	DL		253,652.00	Accrue interest on previous year deferral balance
80	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		822,168.00	Non-utility interest income
90	001	410100 - PRV DFIT DR	ED	WA	DL			DFIT entry for power supply deferral and surcharge amortization
100	001	410200 - DFIT EXP-NONOPER (DR)	ZZ	ZZ	DL	88,778.00		Non -op DFIT entry for interest income
110	001	283280 - ADFIT ERM	ED	WA	DL	733,390.00		ADFIT WA ERM current and prior years
120	001	186010 - REGULATORY ASSET ERM YTD COMPANY	ED	WA	DL		750,828.00	Track YTD company band accumulation
130	001	186020 - REGULATORY ASSET ERM YTD CONTRA	ED	WA	DL	750,828.00		Contra account for YTD company band accumulation
TOTALS:						4,175,987.00	4,175,987.00	

Avista Corporation Journal Entry

Effective Date: 200704

Last Saved by: Lori Hamilton
Last Saved: 05/04/2007 3:33 PM

Submitted by: Lori Hamilton

Journal: 481-WA ERM

Team: Resource Accounting

Type: C

Category: DJ

Explanation:

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

Lori Hamilton
Prepared by Lori Hamilton

5/4/07
Date

Jami Judge
Reviewed by

5/4/07
Date

Approved for Entry
Corporate Accounting use Only

Date

Detail Balances (AVA CORP) - 001.186280.ED.WA.DL

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200613	USD	0.00		68,246.00	
200701	USD	68,246.00		0.00	
200702	USD	10,321.00		10,321.00	
200703	USD	10,277.00		44.00	
200704	USD	0.00		44.00	

Journal Details

Summary Balances

ERM Deferral Balance (Current Year - 2007)

Account 186280.ED.WA

Balance 3/31/07

Interest

Balance 4/30/07

Year to date deferrals

Year to date interest

Balance in account

Amount

Journal ID

\$44.00

0.00

\$44.00

\$0.00

44.00

\$44.00

481 - WA ERM

Detail Balances (AVA CORP) - 001.186290.ED.WA.DL

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**



Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200613	USD	0.00		0.00	
200701	USD	68,535.00		68,535.00	
200702	USD	289.00		68,824.00	
200703	USD	289.00		69,113.00	
200704	USD	289.00		69,402.00	

Journal Details

Summary Balances

ERM Deferral Balance (Prior year - 2006)

Account 186290.ED.WA

Balance 3/31/07

Interest

Balance 4/30/07

Amount Journal ID

-\$69,113.00

-289.00 481 - WA ERM

-\$69,402.00

Balance Type **Actual** Currency Type **Entered**
 Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200613	USD	0.00		70,227,234.65	
200701	USD	2,979,884.00		67,247,350.65	
200702	USD	2,964,604.00		64,282,746.65	
200703	USD	2,363,152.00		61,919,594.65	
200704	USD	2,095,109.00		59,824,485.65	

Journal Details

Summary Balances

Recoverable Deferral Balance
Account 182350.ED.WA

Balance 3/31/07
 Amortization
 Interest
 Balance 4/30/07

Amount	Journal ID
\$61,919,594.65	
-2,349,050.00	481 - WA ERM
253,941.00	481 - WA ERM
<u>\$59,824,485.65</u>	

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200613	USD	0.00		2,601,664.00	
200701	USD	3,313,020.00		711,356.00	
200702	USD	3,298,943.00		4,010,299.00	
200703	USD	805,336.00		3,204,963.00	
200704	USD	750,828.00		2,454,135.00	

Journal Details

Summary Balances

ERM Deadband plus Amounts Absorbed

Account 186010.ED.WA

Balance 3/31/07

Current month entry

Balance 4/30/07

Amount

Journal ID

\$3,204,963.00

-750,828.00

481 - WA ERM

\$2,454,135.00

Total

Absorbed

Deferred

First \$4,000,000 at 100%

\$2,454,135.00

\$2,454,135.00

\$0.00

\$4,000,000 to \$10,000,000 at 50%

0.00

0.00

0.00

Over \$10,000,000 at 10%

0.00

0.00

0.00

Total

\$2,454,135.00

\$2,454,135.00

\$0.00

MOBILE SYSTEMS Detail Balances (AWA CORP) - 001.186020.ED.WA.DL

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200613	USD	0.00		2,601,664.00	
200701	USD	3,313,020.00		-711,356.00	
200702	USD	3,298,943.00		4,010,299.00	
200703	USD	805,336.00		3,204,963.00	
200704	USD	750,828.00		2,454,135.00	

Journal Details

Summary Balances

ERM Deadband Contra Account
Account 186020.ED.WA

Balance 3/31/07
 Current month entry
 Balance 4/30/07

Amount	Journal ID
-\$3,204,963.00	
750,828.00	481 - WA ERM
<u>-\$2,454,135.00</u>	

Balance Type **Actual**

Currency Type **Entered**

Factor **Units**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200613	USD	0.00		24,555,646.00	
200701	USD	1,043,061.00		23,512,585.00	
200702	USD	1,034,100.00		22,478,485.00	
200703	USD	830,801.00		21,647,684.00	
200704	USD	733,390.00		20,914,294.00	

Journal Details

Summary Balances

DFIT Associated with ERM Deferrals
Account 283280.ED.WA

Account 186280.ED.WA balance	\$44.00
Account 186290.ED.WA balance	-69,402.00
Account 182350.ED.WA balance	59,824,485.65
Total	<u>\$59,755,127.65</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>-\$20,914,295</u>
Rounding	1
Balance in account	<u><u>-\$20,914,294</u></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 12/31/06 is 7.825%.			Actual cost of debt at 6/30/06 is 8.253%		
The monthly rate is:			The monthly rate is:-		
0.00652 Before Tax			0.00687750 Before Tax		
0.0042385 After Tax			0.0044704 After Tax		
0.35 Tax rate			0.35 Tax rate		
Account 186280		2007 Interest			
12-31-2006	GL Balance including interest	(\$68,246.00)			
01-31-2007	GL Balance	\$68,246.00	Transfer to 186290		
01-31-2007	GL Balance	0			
				Jan-07	DFIT Expense
Jan-07	ERM Deferral	0	Deferral	0	Operating 0
Jan-07	Interest	0	Interest	0	Nonoperating 0
01-31-2007	Balance before interest	0		0	Total 0
				Feb-07	DFIT Expense
Feb-07	ERM Deferral	10,299	Deferral	3,605	Operating (3,605)
Feb-07	Interest	22	Interest	8	Nonoperating (8)
02-28-2007	Balance before interest	10,299		3,613	Total (3,613)
				Mar-07	DFIT Expense
Mar-07	ERM Deferral	(10,299)	Deferral	(3,605)	Operating 3,605
Mar-07	Interest	22	Interest	8	Nonoperating (8)
03-31-2007	Balance before interest	0		(3,597)	Total 3,597
				Apr-07	DFIT Expense
Apr-07	ERM Deferral	0	Deferral	0	Operating 0
Apr-07	Interest	0	Interest	0	Nonoperating 0
04-30-2007	Balance before interest	0		0	Total 0
				GL Balance	Activity
	Net ERM Balance	44	03-31-07	Apr-07	GL Balance
			44	0	04-30-07
	ADFIT Balance	(15)			44

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 12/31/06 is 7.825%.				Actual cost of debt at 6/30/06 is 8.253%			
The monthly rate is:				The monthly rate is:-			
0.00652 Before Tax				0.00687750 Before Tax			
0.0042385 After Tax				0.0044704 After Tax			
0.35 Tax rate				0.35 Tax rate			
Account 186290		2007 Interest					
12-31-2006	GL Balance including interest	0					
01-31-2007	Transfer from 186280	(\$68,246)					
01-31-2007	GL Balance including interest	(\$68,246)		Jan-07	DFIT Expense		ADFIT
Jan-07	Interest		(289)	Interest	(101)	Nonoperating	101
01-31-2007	Balance before interest	(68,246)			(101)	Total	101
				Feb-07	DFIT Expense		ADFIT
Feb-07	Interest		(289)	Interest	(101)	Nonoperating	101
02-28-2007	Balance before interest	(68,246)			(101)	Total	101
				Mar-07	DFIT Expense		ADFIT
Mar-07	ERM Transfer to 182350			Deferral	0	Operating	0
Mar-07	Interest		(289)	Interest	(101)	Nonoperating	101
03-31-2007	Balance before interest	(68,246)			(101)	Total	101
				Apr-07	DFIT Expense		ADFIT
Apr-07	ERM Transfer to 18235	0		Deferral	0	Operating	0
Apr-07	Interest		(289)	Interest	(101)	Nonoperating	101
04-30-2007	Balance before interest	(68,246)			(101)	Total	101
	Net ERM Balance	(69,402)		GL Balance	Activity	GL Balance	
				03-31-07	Apr-07	04-30-07	
	ADFIT Balance	24,291		(69,113)	(289)	(69,402)	
When WUTC deems 2006 deferred power costs prudent - reclass to 182350 after interest calculation.							

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 12/31/06 is 7.825%.				Actual cost of debt at 6/30/06 is 8.253%			
The monthly rate is:				0.00652 Before Tax		The monthly rate is:-	
				0.0042385 After Tax		0.00687750 Before Tax	
				0.35 Tax rate		0.0044704 After Tax	
						0.35 Tax rate	
Account 182350		2007 Interest					
12-31-2006	GL Balance including interest	70,227,235		Jan-07	DFIT Expense		ADFIT
Jan-07	Surcharge Amortization	(3,270,611)		Amortization	(1,144,714)	Operating	1,144,714
Jan-07	Interest		290,727	Interest	101,754	Nonoperating	(101,754)
01-31-2007	Balance before interest	66,956,624			(1,042,960)	Total	1,042,960
				Feb-07	DFIT Expense		ADFIT
Feb-07	Surcharge Amortization	(3,241,530)		Amortization	(1,134,536)	Operating	1,134,536
Feb-07	Interest		276,926	Interest	96,924	Nonoperating	(96,924)
02-28-2007	Balance before interest	63,715,094			(1,037,612)	Total	1,037,612
				Mar-06	DFIT Expense		ADFIT
Mar-06	Surcharge Amortization	(2,627,640)		Amortization	(919,674)	Operating	919,674
Mar-06	Interest		264,488	Interest	92,571	Nonoperating	(92,571)
03-31-2006	Balance before interest	61,087,454			(827,103)	Total	827,103
				Apr-06	DFIT Expense		ADFIT
Apr-06	Surcharge Amortization	(2,349,050)		Amortization	(822,168)	Operating	822,168
Apr-06	Interest		253,941	Interest	88,879	Nonoperating	(88,879)
04-30-2006	Balance before interest	58,738,404			(733,289)	Total	733,289
				GL Balance	Activity	GL Balance	
				03-31-2007	Apr-07	04-30-2007	
	Net ERM Balance	59,824,486		61,919,595	(2,095,109)	59,824,486	
	ADFIT Balance	(20,938,570)					

Tax Rate	35%	DJ481 LTD	DJ481 LTD	DJ481 LTD			DJ481 CURMO	
	283280	283280	283280	283280			283280	283280
DJ481	BEGINNING	ADFIT	ADFIT	ADFIT			BALANCE	FOR ALL
	BALANCE	182350	186280	186290			COMPONENTS	ACCOUNTS
								BALANCE
12-31-2006	(25,510,633)	(24,579,532)	23,886	0			(24,555,646)	954,987
01-31-2007	(24,555,646)	(23,536,573)	0	23,987			(23,512,586)	1,043,060
02-28-2007	(23,512,585)	(22,498,961)	(3,612)	24,088			(22,478,485)	1,034,100
03-31-2007	(22,478,485)	(21,671,858)	(15)	24,190			(21,647,683)	830,802
04-30-2007	(21,647,684)	(20,938,570)	(15)	24,291			(20,914,294)	733,390
			ADFIT				Interest	
		410100	410200	283280			182350	186280
							186290	419600
01-31-2007	182350	(1,144,714)	101,754	1,042,960	290,727	0	(289)	(290,438)
	186280	0	0	0				
	186290	0	(101)	101				
Total		(1,144,714)	101,653	1,043,061				
02-28-2007	182350	(1,134,536)	96,924	1,037,612	276,926	22	(289)	(276,659)
	186280	3,605	8	(3,613)				
	186290	0	(101)	101				
Total		(1,130,931)	96,831	1,034,100				
03-31-2007	182350	(919,674)	92,571	827,103	264,488	22	(289)	(264,221)
	186280	(3,605)	8	3,597				
	186290	0	(101)	101				
Total		(923,279)	92,478	830,801				
04-30-2007	182350	(822,168)	88,879	733,289	253,941	0	(289)	(253,652)
	186280	0	0	0				
	186290	0	(101)	101				
Total		(822,168)	88,778	733,390				
Recon:	Total interest 2007		1,084,970					
	Calc non op DFIT 2007		379,740					
	Total 410200 2007		379,740					

AVISTA CORPORATION
 APRIL 2007 WASHINGTON ELECTRIC SURCHARGE REVENUE & DEFERRAL AMORTIZATION

Schedule	Sch 1 Block Percent (b)	kWh or \$ (c)	Proration Percentages		Surcharge Rates		Current Month Surcharge Revenue Rate		Total (h)+(i)	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)	Rate Before 1-Jan-06 (h)	Rate On/After 1-Jan-06 (i)				
1 (0-600 kWh)	56.091%	102,889,329	0.00%	100.00%	0.405¢	0.446¢	\$0	\$458,886	\$458,886	0.956325	\$438,844	
1 (601-1300 kWh)	30.301%	55,581,993	0.00%	100.00%	0.607¢	0.668¢	0	371,288	371,288	0.956325	355,072	
1 (over 1300 kWh)	13.608%	24,961,544	0.00%	100.00%	0.853¢	0.938¢	0	234,139	234,139	0.956325	223,913	
Total Sch 1	100.000%	183,432,866					0	1,064,313	1,064,313		1,017,829	
11		28,890,863	0.00%	100.00%	0.788¢	0.867¢	0	250,484	250,484	0.956325	239,544	
12		3,520,878	0.00%	100.00%	0.788¢	0.867¢	0	30,526	30,526	0.956325	29,193	
21		118,927,709	0.00%	100.00%	0.549¢	0.604¢	0	718,323	718,323	0.956325	686,950	
22		2,746,464	0.00%	100.00%	0.549¢	0.604¢	0	16,589	16,589	0.956325	15,864	
25		79,846,282	0.00%	100.00%	0.352¢	0.387¢	0	309,005	309,005	0.956325	295,509	
30		452,020	0.00%	100.00%	0.485¢	0.534¢	0	2,414	2,414	0.956325	2,309	
31		3,765,420	0.00%	100.00%	0.485¢	0.534¢	0	20,107	20,107	0.956325	19,229	
32		298,957	0.00%	100.00%	0.485¢	0.534¢	0	1,596	1,596	0.956325	1,526	
41-46		\$295,686	0.00%	100.00%	109.78%	110.76%	0	28,725	28,725	0.956325	27,470	
47		\$87,849	0.00%	100.00%	109.78%	110.76%	0	8,534	8,534	0.956325	8,161	
48		\$58,837	0.00%	100.00%	109.78%	110.76%	0	5,716	5,716	0.956325	5,466	
Schedule Totals		421,881,459					\$0	\$2,456,332	\$2,456,332		\$2,349,050	Amortization
kWh not subject to surcharge												-35%
Schedule 28, 63		3,326										(\$822,168) DFIT Expense
Sch 41-48		2,215,983										
Total kWh		424,100,768										

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
for Accounting Period : 200704 , State Code : WA

Accounting Period: 200704 | State Code: WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
001	196,172	183,432,866	11,312,015	196,053	954,737,802	60,030,236
011	18,921	28,890,863	2,687,687	18,885	134,293,862	12,376,859
012	7,444	3,520,878	338,133	7,414	18,026,053	1,677,432
021	3,229	118,927,709	8,358,262	3,214	508,987,439	35,492,086
022	71	2,746,464	177,172	73	13,665,267	862,661
025	22	79,846,282	3,654,649	22	308,668,030	14,262,793
028	1	2,090	16,622	1	106,890	82,937
030	36	452,020	24,518	36	425,480	23,793
031	1,049	3,765,420	243,654	1,050	13,713,094	893,616
032	1,123	298,957	24,995	1,123	1,054,943	89,948
041	11	8,720	1,520	11	34,880	6,081
042	254	1,097,751	272,694	252	4,388,722	1,090,188
044	14	22,267	2,135	14	89,068	8,539
045	5	89,597	5,089	5	359,528	20,426
046	16	185,516	14,248	16	741,798	56,973
047	0	505,099	87,849	0	1,994,333	348,278
048	0	307,033	58,837	0	1,241,971	237,105
058	0	0	964,803	0	0	4,495,426
058A	0	0	-10,995	0	0	-36,443

Electric Revenue Report by Revenue Class
Current Month and Year-to-Date
for Accounting Period : 200704 , State Code : WA

Accounting Period: 200704 State Code: WA
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	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
063	4	1,236	0	1	1,236	0
090	0	0	4	0	0	16
095	0	0	14,399	0	0	51,999
099	0	0	54,947	0	0	198,658
Total WA	228,372	424,100,768	28,303,236	228,168	1,962,530,396	132,269,607
Total WA	228,372	424,100,768	28,303,236	228,168	1,962,530,396	132,269,607

AVISTA UTILITIES WASHINGTON POWER COST DEFERRALS

	Actual Jan-07	Actual Feb-07	Actual Mar-07	Actual Apr-07	Actual May-07	Actual Jun-07	Actual Jul-07	Actual Aug-07	Actual Sep-07	Actual Oct-07	Actual Nov-07	Actual Dec-07
1 555 Purchased Power	\$ 18,022,404	\$ 15,556,430	\$ 16,229,490	\$ 14,958,880								
2 501 Thermal Fuel	\$ 2,644,843	\$ 2,003,296	\$ 1,571,643	\$ 2,063,412								
3 547 CT Fuel	\$ 12,074,935	\$ 11,596,669	\$ 4,239,767	\$ 856,223								
4 447 Sale for Resale	\$(10,417,585)	\$(11,760,278)	\$(13,825,329)	\$(14,134,288)								
5 Actual Net Expense	\$ 22,324,597	\$ 17,396,117	\$ 8,215,571	\$ 3,744,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 456100/700 Transmission Revenue	\$ (740,481)	\$ (771,135)	\$ (869,317)	\$ (1,085,918)								
7 565 Transmission Expense	\$ 1,078,483	\$ 1,146,469	\$ 1,039,109	\$ 1,013,095								
8 551/70 Broker Fees	\$ 2,995	\$ 6,870	\$ 2,285	\$ 5,491								
9 Less Pottlatch 62 aMW directly to ID	\$(1,719,075)	\$(1,544,347)	\$(1,112,014)	\$(1,640,274)								
10 Adjusted Actual Net Expense	\$ 20,946,519	\$ 16,233,974	\$ 7,275,634	\$ 2,036,621								
AUTHORIZED NET EXPENSE-SYSTEM												
11 555 Purchased Power	\$ 78,312,672	\$ 7,844,080	\$ 5,646,977	\$ 5,167,798	\$ 3,919,404	\$ 3,947,698	\$ 4,611,314	\$ 6,114,915	\$ 7,038,560	\$ 6,475,870	\$ 6,922,384	\$ 9,429,894
12 501 Thermal Fuel	\$ 18,966,459	\$ 1,498,204	\$ 1,704,104	\$ 1,638,517	\$ 1,295,688	\$ 1,037,197	\$ 1,667,775	\$ 1,714,511	\$ 1,660,059	\$ 1,715,380	\$ 1,660,551	\$ 1,714,075
13 547 CT Fuel	\$ 70,026,232	\$ 5,972,958	\$ 4,558,576	\$ 4,700,957	\$ 3,330,490	\$ 1,269,298	\$ 4,313,402	\$ 6,001,145	\$ 7,105,523	\$ 8,212,014	\$ 7,711,236	\$ 7,586,613
14 447 Sale for Resale	\$(62,059,914)	\$(2,591,928)	\$(3,322,097)	\$(6,706,383)	\$(10,402,116)	\$(7,569,805)	\$(6,457,020)	\$(3,368,084)	\$(1,492,368)	\$(2,440,168)	\$(5,554,272)	\$(3,350,298)
15 Settlement/Compliance Filing Adj.	\$ (251,923)	\$ 74,750	\$(516,741)	\$ (129,319)	\$ 921,340	\$(1,353,073)	\$(1,331,742)	\$(28,867)	\$ 1,162,101	\$ 855,509	\$(283,194)	\$ 266,894
16 456100 Transmission Revenue	\$ (10,268,650)	\$ (850,551)	\$ (850,576)	\$ (854,363)	\$(856,884)	\$(860,452)	\$(862,365)	\$(861,081)	\$(861,257)	\$(853,900)	\$(853,565)	\$(853,205)
17 565 Transmission Expense	\$ 13,307,162	\$ 1,132,836	\$ 1,106,210	\$ 1,097,845	\$ 1,091,385	\$ 1,084,823	\$ 1,107,276	\$ 1,095,400	\$ 1,091,132	\$ 1,164,082	\$ 1,117,299	\$ 1,122,262
18 557 Broker Fees	\$ 78,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
19 565 Compliance Filing	\$(84,000)	\$(7,000)	\$(7,000)	\$(7,000)	\$(7,000)	\$(7,000)	\$(7,000)	\$(7,000)	\$(7,000)	\$(7,000)	\$(7,000)	\$(7,000)
20 Authorized Net Expense	\$ 108,026,038	\$ 16,591,741	\$ 10,317,281	\$ 10,026,168	\$ 3,859,759	\$(2,433,035)	\$ 3,048,140	\$ 10,667,439	\$ 15,703,250	\$ 15,128,297	\$ 10,719,939	\$ 15,915,735
21 Actual - Authorized Net Expense	\$(61,533,290)	\$ 4,354,778	\$ 5,916,693	\$(2,750,534)	\$(1,823,138)	\$ 1,518,676	\$(3,048,140)	\$(10,667,439)	\$(15,703,250)	\$(15,128,297)	\$(10,719,939)	\$(15,915,735)
22 557 Resource Optimization	\$ 2,813,535	\$ 553,465	\$ 193,272	\$ 2,050,028	\$ 16,770							
23 Adjusted Net Expense	\$(58,719,755)	\$ 4,908,243	\$ 6,109,965	\$(1,806,368)	\$ 1,518,676	\$ 2,433,035	\$(3,048,140)	\$(10,667,439)	\$(15,703,250)	\$(15,128,297)	\$(10,719,939)	\$(15,915,735)
24 Washington Alloc. @ 65.16%	\$(38,261,792)	\$ 3,198,211	\$ 3,981,253	\$(456,450)	\$(1,177,029)	\$ 989,569	\$(1,986,168)	\$(6,950,903)	\$(10,232,238)	\$(9,857,598)	\$(6,985,112)	\$(10,370,693)
25 WA Retail Revenue Adjustment	\$(3,091,850)	\$(2,486,855)	\$(672,011)	\$(359,185)	\$ 426,201							
26 Net Power Cost Increase (Decrease)	\$ 2,454,135	\$ 711,356	\$ 3,309,242	\$(815,635)	\$(750,826)							
27 Cumulative Balance	\$ 711,356	\$ 4,020,598	\$ 3,204,963	\$ 2,454,135								



check # should be zero

Deferral Amount, Cumulative
 Deferral Amount, Monthly
 Account 557 for Budget

Company Band Gross Margin Impact, Cumulative

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTAL 2007
1	8,652,454	6,571,869	8,230,577	6,771,065									30,225,965
2	130,200	117,600	130,200	125,825									503,825
3	129,685	124,852	97,261	100,813									452,611
4	741,090	716,290	728,055	842,759									3,028,194
5	122,918	109,016	109,016	199,093									540,043
6	354,389	354,389	354,389	531,285									1,594,452
7	112,559	112,559	112,559	112,559									450,236
8													
9	802	809	893	502									3,006
10	106,710	128,982	137,852	135,974									509,518
11	340,250	261,738	251,160	247,091									1,100,239
12	2,451,882	2,215,518	1,210,478	1,172,379									7,050,257
13	-107,866	42,009	147,812	(112,548)									(30,593)
14	576,600	520,800	575,825	558,000									2,231,225
15	572,880	517,440	572,110	554,400									2,216,830
16	565,440	510,720	564,680	547,200									2,188,040
17	641,700	579,600	640,838	621,000									2,483,138
18	174,384	169,567	149,938	144,133									638,022
19	1,719,075	1,544,347	1,112,014	1,640,274									6,015,710
20	57,000	81,250	142,500	142,500									423,250
21	168,122	338,491	350,821	152,070									1,009,504
22	216,337	283,123	285,659	279,792									1,064,911
23			1,904	31,983									33,887
24	189,100	170,800	189,100										549,000
25	39,114	25,270	79,787	107,508									251,679
26	67,579	59,391	54,062	53,223									234,255
27	18,022,404	15,556,430	16,229,490	14,958,880	0	0	0	0	0	0	0	0	64,767,204

(1) Effective November, 2006, WNP-3 purchase expense has been adjusted to reflect the mid-point price, \$37.17/MWh for the 2006-07 contract year. per Settlement Agreement, Cause No. U-86-99

447 SALES FOR RESALE

28	6,015,292	7,777,539	10,463,311	10,406,027									34,662,169
29	150,000	150,000	150,000	150,000									600,000
30	51,244	6,848	8,526	7,669									74,287
31	48,748	29,778	70,781	77,092									226,399
32	257,051	201,152	140,540	192,754									791,497
33	(5,096)	(4,030)	(3,804)	(5,098)									(18,028)
34	278,590	255,391	231,199	242,269									1,007,449
35	224,279	140,367	84,739	111,655									561,040
36	3,329,898	3,143,842	2,623,241	2,901,431									11,998,412
37	67,579	59,391	56,796	50,489									234,255
38	10,417,585	11,760,278	13,825,329	14,134,288									50,137,480

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTAL 2007
<u>501 FUEL-DOLLARS</u>														
39	Kettle Falls:													
40	Colstrip	1,009,650	886,816	281,428	738,842									2,916,736
41	Total Coal & Wood	1,575,803	1,089,134	1,271,756	1,273,441									5,210,134
		2,585,453	1,975,950	1,553,184	2,012,283									8,126,870
42	Kettle Falls GS	5,345	1,849	445	6,758									14,397
43	Colstrip	54,045	25,497	18,014	44,371									141,927
44	Total Oil & Gas	59,390	27,346	18,459	51,129									156,324
45	Total Account 501	2,644,843	2,003,296	1,571,643	2,063,412									8,283,194
<u>501 FUEL-TONS</u>														
46	Kettle Falls	54,932	50,926	35,929	42,767									184,554
47	Colstrip	99,408	88,457	85,818	83,354									357,037
<u>501 FUEL-COST PER TON</u>														
48	Kettle Falls	wood \$ 18.38 \$	17.41 \$	7.83 \$	17.28									\$ 15.80
49	Colstrip	coal \$ 15.85 \$	12.31 \$	14.82 \$	15.28									\$ 14.59
<u>547 FUEL</u>														
50	NE Combustion Turbine Gas/Oil	6,119	597	258	(45)									6,929
51	Boulder Park	91,277	20,171	4,166	75,463									191,077
52	Kettle Falls CT	1,978	113	-	1,192									3,283
53	Coyote Springs2	11,729,516	11,543,942	4,199,187	558,529									28,031,174
54	Rathdrum Fuel Exp	246,045	31,846	36,156	221,084									535,131
55	Total Account 547	12,074,935	11,596,669	4,239,767	856,223									28,767,594
56	TOTAL NET EXPENSE	22,324,597	17,396,117	8,215,571	3,744,227									51,680,512

AVISTA UTILITIES
 Washington Electric Jurisdiction
 Energy Recovery Mechanism Revenue Credit
 Month of April 2007

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	540,607,132	540,849,766	456,972,730	424,100,768									1,962,530,396
Deduct Prior Month Unbilled kWhs	(353,051,283)	(357,527,990)	(300,504,629)	(282,131,379)									(1,303,215,281)
Add Current Month Unbilled kWhs	357,527,990	300,504,629	292,131,379	271,237,441									1,221,401,439
Washington Retail kWhs	545,083,839	483,826,405	448,599,480	403,206,830									1,880,716,554
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	63,498,600	17,000,622	8,939,428	(11,187,291)									78,251,359
WA Retail Revenue Credit (2)	\$2,478,350	\$663,534	\$348,906	(\$436,640)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,054,151
Net Wind Revenue Credit	\$8,505	\$8,477	\$10,279	\$10,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,700
Total Revenue Credit	\$2,486,855	\$672,011	\$359,185	(\$426,201)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,091,851

(1) from Exhibit No. 185 (WGJ-5) in Docket No. UE-050482 and Exhibit No. (WGJ-2) in Docket No. UE-060181.
 (2) Production and Transmission Retail Revenue Credit Rate per the Settlement Agreement approved in Docket No. UE-060181, Order 03.
 Reflects Exhibit No. 137 (TLK-7) Column F, Line 27 + Line 28, revised for Commission Ordered Adjustments and Revenue Increase Approved in Docket No. UE-050482.

Schedule 95 Wind Revenue	\$11,730.36	\$11,692.65	\$14,177.63	\$14,398.73									\$51,999.37
Deduct Admin Expense	\$3,225.85	\$3,215.48	\$3,898.85	\$3,959.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,299.83
0.005 x 55 = 0.275 per Revenue \$													
Net Wind Revenue Credit	\$8,504.51	\$8,477.17	\$10,278.78	\$10,439.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,699.54