

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



May 12, 2009

Mr. David Danner, Executive Director and Secretary  
Washington Utilities and Transportation Commission  
P.O. Box 47250  
Olympia, WA 98504-7250

Re: Docket No. UE-011595, Monthly Power Cost Deferral Report, April 2009

Dear Mr. Danner:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of April 2009. The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers. In April actual net power costs were higher than authorized costs by \$1,490,918. No deferral was recorded as the entire amount was applied against the 2009 deadband. The year to date difference is \$1,184,930 in the rebate direction.

Actual power supply expense was higher than the authorized level due primarily to lower generation at Colstrip due to a forced outage. During an inspection of the #2 low pressure steam rotor a crack was discovered in the rotor disk. The current estimate is to have Colstrip Unit 4 returning to service approximately 8 weeks later than originally planned. Colstrip generation in April was 84 aMW below the authorized level.

Hydro generation was 46 aMW above the authorized level. The average purchased power price was \$26.39/MWh and the average wholesale sale price was \$28.15/MWh. Coyote Springs 2 generated 19 aMW above the authorized level. The average Coyote Springs 2 gas cost was \$3.20/dth. Kettle Falls generated 35 aMW below the authorized level. Net transmission expense (transmission expense less transmission revenue) was above the authorized level. Washington retail sales were 25 aMW below the authorized level.

In April 2009 the deferral balances decreased by \$2,363,290. The April deferral was zero, interest amounted to \$90,795, and amortization amounted to -\$2,454,085. The actual deferral balances at the end of April total \$24.8 million. The deferral balances would reach zero in the December 2009 timeframe based on the following assumptions:

1. Projected deferrals of -\$9.920 million for the remainder of 2009. (Note: Actual hydro generation will depend on precipitation, temperatures and other variables during the year.)
2. Forecasted amortizations of approximately \$31 million annually assuming no change in the existing surcharge rate.

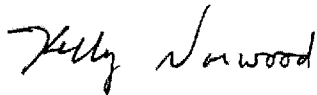
Interest is calculated pursuant to the Settlement Stipulation approved by the Commission's Fifth Supplemental Order in Docket No. UE-011595, dated June 18, 2002. Interest is applied to the average of the beginning and ending month deferral

2009 MAY 18 AM 8:03

balances net of associated deferred federal income tax. The Company's weighted cost of debt is used as the interest rate. The interest rate is updated semi-annually and interest is compounded semi-annually. The January and July reports contain the supporting workpapers for the semi-annual updates of the weighted cost of debt used in the interest calculations. Page 23 of the January report shows the calculation of the weighted cost of debt at December 31, 2008, which is to be used for the January-June 2009 period.

There were no forward long-term contracts of one year or longer entered into in the month of April 2009. 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 cursive script that reads "Kelly Norwood".

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 2009

**Avista Corporation Journal Entry**

Effective Date: 200904

Journal: 481-WA ERM

Team: Resource Accounting

Type: C

Category: DJ

Last Saved by: Cheryl Kettner

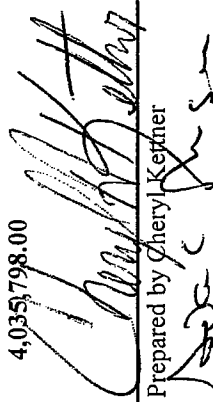
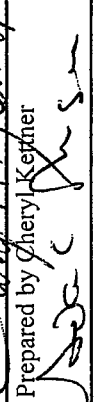
Last Saved: 05/07/2009 11:15 AM

Submitted by: Cheryl Kettner

Seq.	Co.#	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	2,454,085.00		WA ERM surcharge amortization
20	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL		2,454,085.00	WA ERM authorized for recovery
25	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL	65,177.00		Accrue interest on deferral balance 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 CURF	ED	WA	DL	0.00		WA ERM current year deferral
60	001	186280 - REGULATORY ASSET ERM DEFERRED CURF	ED	WA	DL	0.00		Accrue interest on current year deferral balance
70	001	186290 - REGULATORY ASSET ERM DEFERRED LAST	ED	WA	DL	25,618.00		Accrue interest on previous year deferral balance
80	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL		90,795.00	Non-utility interest income
120	001	186010 - REGULATORY ASSET ERM 100% COMPANY	ED	WA	DL	1,490,918.00		Track 100% company band accumulation
130	001	186020 - REGULATORY ASSET ERM 100% CONTRA	ED	WA	DL		1,490,918.00	Contra account for 100% company band accumulation
140	001	186030 - REGULATORY ASSET ERM 50% COMPANY	ED	WA	DL	0.00		Track 50% company band accumulation
150	001	186035 - REGULATORY ASSET ERM 50% CONTRA	ED	WA	DL	0.00	0.00	Contra account for 50% company band accumulation
160	001	186040 - REGULATORY ASSET ERM 10% COMPANY	ED	WA	DL	0.00	0.00	Track 10% company band accumulation
170	001	186045 - REGULATORY ASSET ERM 10% CONTRA	ED	WA	DL		0.00	Contra account for 10% company band accumulation
<b>TOTALS:</b>						<b>4,035,798.00</b>	<b>4,035,798.00</b>	

Explanation:

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

  
 Prepared by Cheryl Kettner  
 Date 5/7/2009  
  
 Reviewed by Eric Kettner  
 Date 5/7/09

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

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
200813	USD	0.00		7,223,823.00	
200901	USD	7,223,823.00		0.00	
200902	USD	0.00		0.00	
200903	USD	0.00		0.00	
200904	USD	0.00		0.00	

Journal Details      Summary Balances

**ERM Deferral Balance (Current Year - 2009)**

**Account 186280.ED.WA**

Balance 3/31/09	\$0.00	
Deferral	0.00	481 - WA ERM
Interest	0.00	481 - WA ERM
Balance 4/30/09	\$0.00	
Year to date deferrals	\$0.00	
Year to date interest	0.00	
Balance in account	\$0.00	

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

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

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200813	USD	0.00		0.00	
200901	USD	7,249,441.00		7,249,441.00	
200902	USD	25,618.00		7,275,059.00	
200903	USD	25,618.00		7,300,677.00	
200904	USD	25,618.00		7,326,295.00	

Journal Details      Summary Balances

**ERM Deferral Balance (Prior year - 2008)**

**Account 186290.ED.WA**

Balance 3/31/09

Interest

Balance 4/30/09

Amount

\$7,300,677.00

25,618.00

\$7,326,295.00

Journal ID

481 - WA ERM

Detail Balances (AVA CORP) - 001.182350.ED.WA.DL

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

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200813	USD	0.00		29,728,183.65	
200901	USD	3,573,277.00		26,154,906.65	
200902	USD	3,175,355.00		22,979,551.65	
200903	USD	3,112,821.00		19,866,730.65	
200904	USD	2,388,908.00		17,477,822.65	

Journal Details      Summary Balances

**Recoverable Deferral Balance**

**Account 182350.ED.WA**

Balance 3/31/09

Amortization

Interest

Balance 4/30/09

Amount

\$19,866,730.65

-2,454,085.00

65,177.00

\$17,477,822.65

Journal ID

481 - WA ERM

481 - WA ERM

Detail Balances (AVA CORP) - 001.186010.ED.WA.DL					
Balance Type		Actual		Currency Type	Entered
				Factor	Units
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200813	USD	0.00		4,000,000.00	
200901	USD	5,694,625.00		1,694,625.00	
200902	USD	173,136.00		1,521,489.00	
200903	USD	1,154,359.00		2,675,848.00	
200904	USD	1,490,918.00		1,184,930.00	

Journal Details
Summary Balances

**ERM \$4M Deadband  
 Account 186010.ED.WA**

Balance 3/31/09  
 Current month entry  
 Balance 4/30/09

Amount	Journal ID
-\$2,675,848.00	
1,490,918.00	481 - WA ERM
-\$1,184,930.00	

	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4,000,000 at 100%	-\$1,184,930.00	-\$1,184,930.00	\$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	-\$1,184,930.00	-\$1,184,930.00	\$0.00



Detail Balances (AVA CORP) - 001.186020.ED.WA.DL

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

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200813	USD	0.00		4,000,000.00	
200901	USD	5,694,625.00		1,694,625.00	
200902	USD	173,136.00		1,521,489.00	
200903	USD	1,154,359.00		2,675,848.00	
200904	USD	1,490,918.00		1,184,930.00	

Journal Details      Summary Balances

**ERM \$4M Deadband Contra Account**  
**Account 186020.ED.WA**  
 Balance 3/31/09  
 Current month entry  
 Balance 4/30/09

Amount	Journal ID
\$2,675,848.00	
-1,490,918.00	481 - WA ERM
<u>\$1,184,930.00</u>	

Detail Balances (AWA CORP) - 001.186030.ED.WA.DL

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

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
<b>200913</b>	USD	0.00		3,000,000.00	
200901	USD	3,000,000.00		0.00	
200902	USD	0.00		0.00	
200903	USD	0.00		0.00	
200904	USD	0.00		0.00	

Journal Details      Summary Balances

**ERM 50%-50% Sharing Band**  
**Account 186030.ED.WA**  
 Balance 3/31/09  
 No current month entry  
 Balance 4/30/09

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

	Total	Absorbed	Deferred
First \$4,000,000 at 100%	-\$1,184,930.00	-\$1,184,930.00	\$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
<b>Total</b>	<b>-\$1,184,930.00</b>	<b>-\$1,184,930.00</b>	<b>\$0.00</b>

Detail Balances (AWA CORP) - 001 186035.ED.WA.DL

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

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
<b>200313</b>	USD	0.00		3,000,000.00	
200901	USD	3,000,000.00		0.00	
200902	USD	0.00		0.00	
200903	USD	0.00		0.00	
200904	USD	0.00		0.00	

Journal Details      Summary Balances

**ERM 50%-50% Sharing Contra Account**  
**Account 186035.ED.WA**  
 Balance 3/31/09  
 No current month entry  
 Balance 4/30/09

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

Detail Balances (AWA CORP) - 001.186040.ED.WA.DL

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

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200813	USD	0.00		449,843.00	
200901	USD	449,843.00		0.00	
200902	USD	0.00		0.00	
200903	USD	0.00		0.00	
200904	USD	0.00		0.00	

Journal Details      Summary Balances

**ERM 90%-10% Sharing Band**  
**Account 186040.ED.WA**

Balance 3/31/09  
 No current month entry  
 Balance 4/30/09

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

	Total	Absorbed	Deferred
First \$4,000,000 at 100%	-\$1,184,930.00	-\$1,184,930.00	\$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
<b>Total</b>	<b>-\$1,184,930.00</b>	<b>-\$1,184,930.00</b>	<b>\$0.00</b>

Detail Balances (AVA CORP) - 001.186045.ED.WA.DL

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

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
200813	USD	0.00		449,843.00	
200901	USD	449,843.00		0.00	
200902	USD	0.00		0.00	
200903	USD	0.00		0.00	
200904	USD	0.00		0.00	

Journal Details      Summary Balances

**ERM 90%-10% Sharing Contra Account**  
**Account 186045.ED.WA**  
 Balance 3/31/09  
 No current month entry  
 Balance 4/30/09

<u>Amount</u>	<u>Journal ID</u>
\$0.00	
0.00	481 - WA ERM
<u>\$0.00</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 12/31/08 is 6.547%.			Actual cost of debt at 6/30/08 is 6.683%			
The monthly rate is:			The monthly rate is:-			
	0.00546	Before Tax		0.00556917	Before Tax	
	0.0035463	After Tax		0.0036200	After Tax	
	0.35	Tax rate		0.35	Tax rate	
<b>Account 186280</b>		<b>2009 Interest</b>				
12-31-2008	GL Balance including interest	\$7,223,823				
01-31-2009	GL Balance	(\$7,223,823)	Transfer to 186290			
01-31-2009	GL Balance	0				
				<u>January</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
January	ERM Deferral	0	Deferral	0	Operating	0
January	Interest	0	Interest	0	Nonoperating	0
01-31-2009	Balance before interest	0		0	Total	0
				<u>February</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
February	ERM Deferral	0	Deferral	0	Operating	0
February	Interest	0	Interest	0	Nonoperating	0
02-28-2009	Balance before interest	0		0	Total	0
				<u>March</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
March	ERM Deferral	0	Deferral	0	Operating	0
March	Interest	0	Interest	0	Nonoperating	0
03-31-2009	Balance before interest	0		0	Total	0
				<u>April</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
April	ERM Deferral	0	Deferral	0	Operating	0
April	Interest	0	Interest	0	Nonoperating	0
04-30-2009	Balance before interest	0		0	Total	0
				<u>GL Balance</u>	<u>Activity</u>	<u>GL Balance</u>
	<b>Net ERM Balance</b>	<b>0</b>	<b>03-31-09</b>	<b>Apr-09</b>	<b>04-30-09</b>	
			0	0	0	
	<b>ADFIT Balance</b>	<b>0</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.							
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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 12/31/08 is 6.547%.				Actual cost of debt at 6/30/08 is 6.683%			
The monthly rate is:		0.00546	Before Tax	The monthly rate is:-		0.00556917	Before Tax
		0.0035463	After Tax			0.0036200	After Tax
		0.35	Tax rate			0.35	Tax rate
<b>Account 186290</b>		<b>2009 Interest</b>					
12-31-2008	GL Balance including interest	0					
01-31-2009	Transfer from 186280	\$7,223,823					
01-31-2009	GL Balance including interest	\$7,223,823		January	DFIT Expense		ADFIT
January	Interest		25,618	Interest	8,966	Nonoperating	(8,966)
01-31-2009	Balance before interest	7,223,823			8,966	Total	(8,966)
				February	DFIT Expense		ADFIT
February	Interest		25,618	Interest	8,966	Nonoperating	(8,966)
02-28-2009	Balance before interest	7,223,823			8,966	Total	(8,966)
				March	DFIT Expense		ADFIT
March	Interest		25,618	Deferral	0	Operating	0
03-31-2008	Balance before interest	7,223,823		Interest	8,966	Nonoperating	(8,966)
					8,966	Total	(8,966)
				April	DFIT Expense		ADFIT
April	Interest		25,618	Deferral	0	Operating	0
04-30-2008	Balance before interest	7,223,823		Interest	8,966	Nonoperating	(8,966)
					8,966	Total	(8,966)
	<b>Net ERM Balance</b>	<b>7,326,295</b>		<b>GL Balance</b>	<b>Activity</b>	<b>GL Balance</b>	
	<b>ADFIT Balance</b>	<b>(2,564,203)</b>		<b>03-31-09</b>	<b>Apr-09</b>	<b>04-30-09</b>	
				<b>7,300,677</b>	<b>25,618</b>	<b>7,326,295</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 12/31/08 is 6.547%.				Actual cost of debt at 6/30/08 is 6.683%			
The monthly rate is:		0.00546	Before Tax	The monthly rate is:-		0.00556917	Before Tax
		0.0035463	After Tax			0.0036200	After Tax
		0.35	Tax rate			0.35	Tax rate
<b>Account 182350</b>		<b>2009 Interest</b>					
12-31-2008	GL Balance including interest	29,728,184		January	DFIT Expense		ADFIT
January	Surcharge Amortization	(3,672,191)		Amortization	(1,285,267)	Operating	1,285,267
January	Interest		98,914	Interest	34,620	Nonoperating	(34,620)
01-31-2009	Balance before interest	26,055,993			(1,250,647)	Total	1,250,647
				February	DFIT Expense		ADFIT
February	Surcharge Amortization	(3,261,973)		Amortization	(1,141,691)	Operating	1,141,691
February	Interest		86,618	Interest	30,316	Nonoperating	(30,316)
02-28-2009	Balance before interest	22,794,020			(1,111,375)	Total	1,111,375
				March	DFIT Expense		ADFIT
March	Lehman Settlement	(235,815)		Amortization	(1,033,266)	Operating	1,033,266
March	Surcharge Amortization	(2,952,188)		Interest	26,314	Nonoperating	(26,314)
03-31-2009	Balance before interest	19,606,017	75,182		(1,006,952)	Total	1,006,952
				April	DFIT Expense		ADFIT
April	Surcharge Amortization	(2,454,085)		Amortization	(858,930)	Operating	858,930
April	Interest		65,177	Interest	22,812	Nonoperating	(22,812)
04-30-2009	Balance before interest	17,151,932			(836,118)	Total	836,118
				GL Balance	Activity	GL Balance	
				03-31-2009	Apr-09	04-30-2009	
	Net ERM Balance	17,477,823		19,866,731	(2,388,908)	17,477,823	
	ADFIT Balance	(6,117,238)					

	<u>182350</u>	<u>Interest</u>	<u>186280</u>	<u>186290</u>	<u>419600</u>
01-31-2009	98,914	0	25,618	(124,532)	
Total					
02-28-2009	86,618	0	25,618	(112,236)	
Total					
03-31-2009	75,182	0	25,618	(100,800)	
Total					
04-30-2009	<u>65,177</u>	<u>0</u>	<u>25,618</u>	<u>(90,795)</u>	
Total					

		YTD WA ERM Company Bands 186010	YTD WA ERM Contra Account 186020	GL Impact	YTD WA ERM Company Bands 186030	YTD WA ERM Contra Account 186035	GL Impact	YTD WA ERM Company Bands 186040	YTD WA ERM Contra Account 186045	GL Impact
Jan-09	Reverse 2008	(\$4,000,000)	\$4,000,000		(\$3,000,000)	\$3,000,000		(\$449,843)	\$449,843	
2009 Requirement										
Band 1 \$4,000,000										
Jan-09	Activity	(\$1,694,625)	\$1,694,625							
01-31-2009	Balance	(\$1,694,625)	\$1,694,625	\$0						
Feb-09	Activity	\$173,136	(\$173,136)							
02-28-2009	Balance	(\$1,521,489)	\$1,521,489	\$0						
Mar-09	Activity	(\$1,154,359)	\$1,154,359							
03-31-2009	Balance	(\$2,675,848)	\$2,675,848	\$0						
Apr-09	Activity	\$1,490,918	(\$1,490,918)							
04-30-2009	Balance	(\$1,184,930)	\$1,184,930	\$0						
Total company										
bands YTD										
								(\$1,184,930)	\$1,184,930	\$0

AVISTA CORPORATION  
 APRIL 2009 WASHINGTON ELECTRIC SURCHARGE REVENUE & DEFERRAL AMORTIZATION

Schedule	Sch 1 Block Percent	kWh or \$	Proration Percentages		Surcharge Rates		Current Month Surcharge Revenue Rate		Conversion Factor	Deferral Amortization		
			Before 1-Jan-06	On/After 1-Jan-06	Before 1-Jan-06	On/After 1-Jan-06	On/After 1-Jan-06	Total				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
			(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1 (0-600 kWh)	51.733%	104,910,053	0.00%	100.00%	0.405¢	0.446¢	\$0	\$467,899	\$467,899	0.956325	\$447,464	
1 (601-1300 kWh)	30.214%	61,271,381	0.00%	100.00%	0.607¢	0.668¢	0	409,293	409,293	0.956325	391,417	
1 (over 1300 kWh)	18.053%	36,609,924	0.00%	100.00%	0.853¢	0.938¢	0	343,401	343,401	0.956325	328,403	
Total Sch 1	100.000%	202,791,358					0	1,220,593	1,220,593		1,167,284	
11		29,487,499	0.00%	100.00%	0.788¢	0.867¢	0	255,657	255,657	0.956325	244,491	
12		3,820,659	0.00%	100.00%	0.788¢	0.867¢	0	33,125	33,125	0.956325	31,678	
21		116,191,321	0.00%	100.00%	0.549¢	0.604¢	0	701,796	701,796	0.956325	671,145	
22		3,060,336	0.00%	100.00%	0.549¢	0.604¢	0	18,484	18,484	0.956325	17,677	
25		68,968,883	0.00%	100.00%	0.352¢	0.387¢	0	266,910	266,910	0.956325	255,253	
30		470,480	0.00%	100.00%	0.485¢	0.534¢	0	2,512	2,512	0.956325	2,402	
31		4,035,582	0.00%	100.00%	0.485¢	0.534¢	0	21,550	21,550	0.956325	20,609	
32		474,709	0.00%	100.00%	0.485¢	0.534¢	0	2,535	2,535	0.956325	2,424	
41-46		\$365,392	0.00%	100.00%	9.78%	9.02%	0	29,010	29,010	0.956325	27,743	
47		\$106,035	0.00%	100.00%	9.78%	9.02%	0	8,419	8,419	0.956325	8,051	
48		\$70,174	0.00%	100.00%	9.78%	9.02%	0	5,571	5,571	0.956325	5,328	
Schedule Totals		429,300,827					\$0	\$2,566,162	\$2,566,162		\$2,454,085	Amortization
kWh not subject to surcharge		0										-35%
Sch 28		2,219,317										
Sch 41-48		431,520,144										
Total kWh		431,520,144										

Amortization  
 (\$858,930) DFIT Expense

**Electric Revenue Report by Revenue Class**  
**Current Month and Year-to-Date**  
**for Accounting Period : 200904 , State Code : WA**

Accounting Period	200904	State Code	WA
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Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	200,192	202,791,358	16,341,390	200,576	1,047,453,432	83,848,237
011	19,221	29,487,499	3,313,631	19,215	139,686,016	15,220,315
012	7,921	3,820,659	460,504	7,899	20,277,478	2,309,025
021	3,289	116,191,321	9,918,088	3,275	522,724,325	42,840,278
022	78	3,060,336	255,964	78	15,400,090	1,221,723
025	22	68,968,883	3,882,737	22	290,626,514	15,826,365
028	0	0	17,950	1	25,000	72,995
030	34	470,480	30,971	34	477,320	32,029
031	1,112	4,035,582	319,507	1,098	14,559,649	1,125,011
032	1,219	474,709	44,726	1,212	1,826,879	165,368
41	11	8,720	1,839	11	34,880	7,155
042	275	1,119,523	337,325	273	4,504,009	1,349,515
044	13	21,203	2,470	13	84,812	9,610
045	3	88,216	6,051	3	352,864	23,891
046	19	190,743	17,707	19	762,865	68,946
047	0	498,053	106,035	0	1,999,174	413,328
048	0	292,859	70,174	0	1,176,793	276,002
058	0	0	1,261,923	0	0	5,832,471
058A	0	0	-8,586	0	0	-41,203
063	0	0	0	0	0	0
090	0	0	4	0	0	16
095	0	0	14,752	0	0	58,745
099	0	0	75,431	0	0	252,288
Sum	233,409	431,520,144	36,470,593	233,729	2,061,972,100	170,912,112

WASHINGTON POWER COST DEFERRALS

20: ID Actual Deferrals.xlsx summary  
 WASHINGTON ACTUALS-2009

Line No.	Description	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual Dec-09
1	555 Purchased Power	\$ 33,956,314	\$ 28,657,796	\$ 29,459,310	\$ 16,648,014								
2	501 Thermal Fuel	\$ 2,179,880	\$ 2,204,722	\$ 1,603,609	\$ 1,083,718								
3	547 CT Fuel	\$ 6,539,393	\$ 10,237,460	\$ 7,433,226	\$ 1,531,956								
4	447 Sale for Resale	(\$ 77,548,265)	(\$ 21,937,867)	(\$ 21,864,088)	(\$ 11,004,447)								
5	Actual Net Expense	\$ 19,933,724	\$ 19,162,111	\$ 16,632,057	\$ 8,259,241								
6	456 Transmission Revenue	\$ (738,580)	\$ (561,457)	\$ (903,276)	\$ (629,166)								
7	565 Transmission Expense	\$ 1,207,892	\$ 1,094,291	\$ 1,110,874	\$ 1,141,075								
8	557 Broker Fees	\$ 6,856	\$ 7,506	\$ 11,728	\$ 10,282								
9	Less Pottlach 62 aMW directly to ID	\$ (1,618,857)	\$ (1,436,103)	\$ (1,634,222)	\$ (1,478,852)								
10	Adjusted Actual Net Expense	\$ 18,791,035	\$ 18,266,348	\$ 15,217,161	\$ 7,302,560								
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>													
11	555 Purchased Power	\$ 193,363,843	\$ 22,497,321	\$ 23,748,739	\$ 9,576,306	\$ 6,013,732	\$ 6,135,751	\$ 11,291,787	\$ 14,534,468	\$ 15,911,420	\$ 16,868,118	\$ 17,130,195	\$ 18,840,297
12	501 Thermal Fuel	\$ 30,398,660	\$ 2,852,149	\$ 2,858,774	\$ 2,503,526	\$ 1,171,537	\$ 1,230,713	\$ 2,823,145	\$ 2,907,513	\$ 2,808,407	\$ 2,900,544	\$ 2,821,155	\$ 2,885,342
13	547 CT Fuel	\$ 75,438,365	\$ 5,339,721	\$ 5,388,438	\$ 1,822,977	\$ 1,374,669	\$ 1,885,670	\$ 7,640,615	\$ 10,638,904	\$ 9,441,646	\$ 7,054,881	\$ 8,772,818	\$ 9,013,307
14	447 Sale for Resale	(\$ 114,526,485)	(\$ 15,020,426)	(\$ 14,285,980)	(\$ 8,013,034)	(\$ 12,014,237)	(\$ 10,521,527)	(\$ 12,975,470)	(\$ 7,700,787)	(\$ 6,912,310)	(\$ 2,903,607)	(\$ 4,498,401)	(\$ 4,075,797)
15	456 Transmission Revenue	\$ (9,252,389)	\$ (675,566)	\$ (730,202)	\$ (696,692)	\$ (790,845)	\$ (1,121,595)	\$ (1,014,918)	\$ (861,786)	\$ (653,241)	\$ (718,736)	\$ (703,074)	\$ (632,690)
16	565 Transmission Expense	\$ 14,331,977	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417	\$ 1,204,390	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417
17	557 Broker Fees	\$ 52,000	\$ 4,334	\$ 4,334	\$ 4,334	\$ 4,333	\$ 4,333	\$ 4,333	\$ 4,333	\$ 4,333	\$ 4,333	\$ 4,333	\$ 4,333
18	Authorized Net Expense	\$ 189,795,989	\$ 24,512,338	\$ 18,443,440	\$ 6,390,834	\$ (3,047,194)	\$ (1,193,238)	\$ 8,962,909	\$ 20,716,062	\$ 21,804,645	\$ 24,398,950	\$ 24,720,443	\$ 27,228,209
19	Actual - Authorized Net Expense	\$ (130,218,885)	\$ (177,092)	\$ (1,641,430)	\$ 911,726	\$ 3,047,194	\$ 1,193,238	\$ (8,962,909)	\$ (20,716,062)	\$ (21,804,645)	\$ (24,398,950)	\$ (24,720,443)	\$ (27,228,209)
20	Resource Optimization	\$ 5,068,039	\$ 2,066,213	\$ 463,595	\$ 2,421,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Adjusted Net Expense	\$ (125,150,846)	\$ (175,158)	\$ (1,177,835)	\$ 1,333,395	\$ 3,047,194	\$ 1,193,238	\$ (8,962,909)	\$ (20,716,062)	\$ (21,804,645)	\$ (24,398,950)	\$ (24,720,443)	\$ (27,228,209)
22	Washington Alloc. @ 64.59%	\$ (80,834,932)	\$ (2,360,823)	\$ 185,052	\$ 503,956	\$ 1,968,183	\$ 770,712	\$ (5,789,143)	\$ (13,380,504)	\$ (14,083,620)	\$ (15,759,282)	\$ (15,966,934)	\$ (17,586,700)
23	WA Retail Revenue Adjustment	\$ (177,287)	\$ (\$11,916)	\$ (\$1,658,315)	\$ 882,647	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Net Power Cost Increase (Decrease)	\$ (1,184,931)	\$ (1,694,626)	\$ (1,154,359)	\$ 1,490,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Cumulative Balance	\$ (1,694,626)	\$ 173,136	\$ (1,154,359)	\$ 1,490,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

input: 10,000,000 and up  
 input: 4,000,000 to \$10M  
 input: 0 to \$4M  
 check #-should be zero

Deferral %  
 Surch 90%  
 Reb 75%  
 0%  
 0%

Deferral Amount, Cumulative  
 Deferral Amount, Monthly  
 Account 557 for Budget  
 Company Band Gross Margin Impact, Cumulative

System of Supply Expenses  
 WASHINGTON DEFERRED POWER COST CALCULATION

Line No.	ACTUALS											
	744 Jan-09	672 Feb-09	743 Mar-09	720 Apr-09	744 May-09	720 Jun-09	744 Jul-09	744 Aug-09	720 Sep-09	744 Oct-09	721 Nov-09	744 Dec-09
<b>555 PURCHASED POWER</b>												
1	22,822,489	19,163,442	20,539,826	7,921,765								
2	198,396	166,911	133,427	99,673								
3	975,269	460,985	642,598	885,246								
4	118,798	142,225	117,104	106,349								
5	509,220	509,220	406,220	509,220								
6	124,153	126,636	124,153	124,153								
7	933,501	933,501	933,501	933,501								
8	0	0	0	0								
9	730	800	1,037	242								
10	54,154	77,947	141,008	128,046								
11	296,159	215,560	274,819	222,714								
12	3,123,031	2,821,971	1,541,845	1,493,289								
13	576,600	520,800	575,825	558,000								
14	572,880	517,440	572,110	554,400								
15	MS #19537	510,720	564,680	547,200								
16	BP Energy #102182	641,700	640,838	621,000								
17	Slimson Lumber	90,520	72,607	67,926								
18	Clearwater (PFI)	1,618,857	1,436,103	1,634,222	1,478,852							
19	BPA NT deviation energy	111,301	92,115	73,190	70,300							
20	PPM Wind Power	341,046	91,710	373,294	202,108							
21	Seattle Capacity	192,200	192,200	0	0							
22	Douglas Settlement	23,730	9,525	21,854	75,077							
23	WPM Ancillary Services	68,088	55,938	66,750	51,286							
24	Non-Mon. Accruals	(1,948)	(40,180)	13,083	(48,916)							
25	Total Account 555	33,956,314	28,657,796	29,459,310	16,648,014	0	0	0	0	0	0	0
<b>447 SALES FOR RESALE</b>												
26	Short-Term Sales	18,822,207	18,520,915	18,810,951	8,447,329							
27	Peaker LLC/PGE Cap Sale	144,891	146,345	144,955	146,215							
28	Sovereign/Kaiser Load Following	72,750	73,725	22,866	23,331							
29	Pend Oreille DES	36,126	32,801	33,339	33,256							
30	Nichols Pumping Index Sale	182,533	143,192	129,301	70,730							
31	NaturEner Glacier Wind	71,621	52,914	8,246	36,000							
32	Northwestern Load Following	484,628	476,761	482,727	436,075							
33	BPA NT deviation energy rev	143,456	102,935	127,161	56,047							
34	SMUD 50 + 25	2,715,563	2,332,341	2,037,792	1,704,178							
35	Merchant Ancillary Services	68,088	55,938	66,750	51,286							
36	Total Account 447	22,741,863	21,937,867	21,864,088	11,004,447							

System Utilities  
 Water Supply Expenses  
 WASHINGTON DEFERRED POWER COST CALCULATION

Line No.	744	672	743	720	744	744	744	720	744	744	744	744
	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
	ACTUALS											
501 FUEL-DOLLARS												
37 Kettle Falls-501110	\$ 653,209	\$ 695,926	\$ 449,073	\$ 282,427								
38 Colstrip Coal-501140	\$ 1,521,762	\$ 1,502,386	\$ 1,157,043	\$ 784,652								
39 Total Coal & Wood	\$ 2,174,971	\$ 2,198,312	\$ 1,606,116	\$ 1,067,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 Kettle Falls GS-501120	\$ 4,909	\$ 2,403	\$ 2,471	\$ 132								
41 Colstrip Oil-501160	\$ -	\$ 4,007	\$ (4,978)	\$ 16,507								
42 Total Oil & Gas	\$ 4,909	\$ 6,410	\$ (2,507)	\$ 16,639								
43 Total Account 501	\$ 2,179,880	\$ 2,204,722	\$ 1,603,609	\$ 1,083,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501 FUEL-TONS												
44 Kettle Falls	27,151	29,722	27,327	12,159								
45 Colstrip	107,102	92,329	93,314	41,516								
501 FUEL-COST PER TON												
46 Kettle Falls	\$ 24.06	\$ 23.41	\$ 16.43	\$ 23.23	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
47 Colstrip	\$ 14.21	\$ 16.27	\$ 12.40	\$ 18.90	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
547 FUEL												
48 NE CT Gas/Oil-547213	\$ 278	\$ 194	\$ -	\$ -								
49 Boulder Park-547216	\$ 3,239	\$ 1,808	\$ 131,948	\$ 66,372								
50 Kettle Falls CT-547211	\$ 672	\$ 394	\$ (32)	\$ (1,152)								
51 Coyote Springs2-547610	\$ 6,542,047	\$ 10,233,607	\$ 7,193,794	\$ 1,407,894								
52 Rathdrum CT-547310	\$ (6,843)	\$ 1,257	\$ 107,516	\$ 57,142								
53 Total Account 547	\$ 6,539,393	\$ 10,237,460	\$ 7,433,226	\$ 1,531,956	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54 TOTAL NET EXPENSE	\$ 19,933,724	\$ 19,162,111	\$ 16,632,057	\$ 8,259,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



AVISTA UTILITIES  
 Washington Electric Jurisdiction  
 Energy Recovery Mechanism Revenue Credit  
 Month of April 2009

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	594,203,023	541,566,378	494,682,555	431,520,144									2,061,972,100
Deduct Prior Month Unbilled kWhs	(410,882,853)	(359,706,111)	(300,949,240)	(310,045,884)	(273,851,277)								(1,655,435,365)
Add Current Month Unbilled kWhs	369,706,111	300,949,240	310,045,884	273,851,277									1,244,552,512
Washington Retail kWhs	543,026,281	482,809,507	503,779,199	395,325,537	(273,851,277)								1,651,089,247
Test Year WA Retail Sales (1)	557,362,866	482,599,842	468,215,165	413,064,770	417,489,177	417,457,930	475,798,809	458,543,840	425,385,485	456,639,554	475,819,710	532,405,915	5,580,783,052
Difference from Test Year	(14,336,575)	209,665	35,564,034	(17,739,233)									3,697,892
WA Retail Revenue Credit (1)	(\$668,371)	\$9,775	\$1,657,995	(\$827,003)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$172,396
Net Wind Revenue Credit	\$2,174	\$2,141	\$320	\$256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,891
Total Revenue Credit	(\$666,197)	\$11,916	\$1,658,315	(\$826,747)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$177,287

(1) from APPENDIX 2 of the Settlement Agreement in Docket No. UE-080416

Current Period Schedule 95 Revenue	\$14,728.58	\$14,645.85	\$14,618.77	\$14,751.61									\$58,744.81
Schedule 95 Revenue in Base Rates	\$ 11,730.36	\$ 11,692.65	\$ 14,177.63	\$ 14,398.73	\$ 14,440.76	\$ 14,398.94	\$ 14,206.91	\$ 14,305.11	\$ 14,172.94	\$ 14,090.47	\$ 13,985.26	\$ 13,957.96	\$165,557.72
Incremental Schedule 95 Renewable Revenue	\$2,998.22	\$2,953.20	\$441.14	\$352.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,745.44
Deduct Admin Expense	\$824.51	\$812.13	\$121.31	\$97.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,855.00
0.005 x 55 = 0.275 per Revenue \$													
Net Renewable Revenue Credit	\$2,173.71	\$2,141.07	\$319.83	\$255.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,890.44