

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. _____

DIRECT TESTIMONY OF

WILLIAM G. JOHNSON

REPRESENTING AVISTA CORPORATION

I. INTRODUCTION

1
2 **Q. Please state your name, business address, and present position with**
3 **Avista Corporation.**

4 A. My name is William G. Johnson. My business address is 1411 East Mission
5 Avenue, Spokane, Washington, and I am employed by the Company as a Senior Power
6 Supply Analyst in the Energy Resources Department.

7 **Q. What is your educational background?**

8 A. I graduated from the University of Montana in 1981 with a Bachelor of Arts
9 Degree in Political Science/Economics. I obtained a Master of Arts Degree in Economics
10 from the University of Montana in 1985.

11 **Q. How long have you been employed by the Company and what are your**
12 **duties as a Senior Power Supply Analyst?**

13 A. I started working for Avista in April 1990 as a Demand Side Resource
14 Analyst. I joined the Energy Resources Department as a Power Contracts Analyst in June
15 1996. My primary responsibilities involve long-term resource planning issues.

16 **Q. What is the scope of your testimony in this proceeding?**

17 A. My testimony will briefly describe how the power cost deferrals are calculated
18 and also briefly address how the new Potlatch power purchase agreement and the sale of gas
19 were included in the power cost deferral calculations during the review period.

20 **Q. Are you sponsoring any exhibits to be introduced in this proceeding?**

21 A. Yes. I am sponsoring Exhibit No. ___(WGJ-2), which includes four pages from
22 each of the Monthly Power Cost Deferral Reports for the period January 2003 through

1 December 2003. One page shows the calculation of the deferral, two pages show the actual
2 expenses and revenues, and one page shows the retail revenue adjustment.

3 II. OVERVIEW OF DEFERRAL CALCULATIONS

4 **Q. Please provide an overview of the deferral calculation methodology.**

5 A. Energy cost deferrals under the ERM are calculated each month by subtracting
6 base net power supply expense from actual net power supply expense to determine the
7 change in net power supply expense. The base levels result from the power supply analysis
8 approved by the Commission in Docket No. UE-011595. The methodology compares the
9 actual and base amounts each month in FERC accounts 555 (Purchased Power), 501
10 (Thermal Fuel), 547 (Fuel) and 447 (Sales for Resale) to compute the change in power supply
11 expense. These four FERC accounts comprise the Company's major power supply cost
12 accounts.

13 Actual expense for generating plant fuel not burned is included as the net of natural
14 gas sale revenue under Account 456 (revenue) and purchase expense under Account 557
15 (expense) to incorporate the total net change in thermal fuel expense. The specific base
16 power supply revenues and expenses approved by the Commission in each of the four FERC
17 accounts (555, 501, 547 and 447) were outlined in the Settlement Stipulation approved by the
18 Commission's Fifth Supplemental Order in Docket No. UE-011595, dated June 18, 2002
19 along with the Company's normalized retail load included in that case.

20 The total change in net expense is multiplied by the Washington allocation of
21 66.29%. The total power cost change is accumulated until the Company band is reached
22 (\$9.0 million in the January 2003 though December 2003 review period). Ninety percent of

1 the power cost increases or decreases in excess of the Company band are recorded as the
2 power cost deferrals and added to the power cost deferral-balancing account.

3 **Q. Please explain how the retail revenue adjustment is determined in the**
4 **ERM.**

5 A. The ERM includes a retail revenue adjustment to reflect the change in power
6 production expenses recovered through base retail revenues, related to changes in retail load.
7 The power production rate component used in the retail revenue adjustment calculation is
8 based on the production costs included in the Company's cost of service study filed in the last
9 general rate case for the weighted average of all rate schedules. These production costs
10 divided by the annual base (normalized) retail kilowatt-hour sales results in a production
11 related revenue figure of \$.03208 per kilowatt-hour.

12 The monthly retail revenue adjustment in the ERM is computed by multiplying
13 \$.03208 per kilowatt-hour times the difference between actual and base monthly retail
14 kilowatt-hour sales. If actual kilowatt-hour sales are greater than base, the retail revenue
15 adjustment will result in a credit to the ERM deferral (reduces power supply costs). If actual
16 kilowatt-hour sales are less than base, the retail revenue adjustment will result in a debit to
17 the ERM deferral (increases power supply costs).

18 **Q. What ERM calculations are provided to the Commission and other**
19 **parties?**

20 A. The Company provides to the parties a monthly power cost deferral report,
21 showing among other things, the calculation of the monthly deferral amount, the actual power

1 supply expenses and revenues for the month and the retail revenue adjustment. These pages
2 from the deferral reports for each month have been included as Exhibit No. ____ (WGJ-2).

3 **Q. What were the total deferrals during calendar year 2003, and what were**
4 **the primary causes of the increased costs?**

5 A. As explained by Mr. Storro, power supply expenses were higher than
6 authorized due primarily to lower hydro generation and the sale of natural gas that was
7 originally purchased in 2001 for thermal generation. Overall, power supply expenses were
8 \$33,799,602 (Washington allocation) above the authorized level for the period January
9 through December 2003. The largest factor was the net expense related to the sale of fixed-
10 price gas purchases made in 2001. Based on the average purchase and sale price, the fixed
11 price gas purchases added approximately \$16.8 million to expenses. Hydro generation was
12 approximately 54 average megawatts below the authorized level, which would account for
13 approximately \$14.5 million of increased expense.

14 Although there were other changes in power supply related costs as compared to the
15 authorized level, they were relatively small. The Company' gas-fired generating plants
16 generated less than the authorized level due to the relatively low price of electricity compared
17 to natural gas costs. The Company other thermal plants, Colstrip and Kettle Falls generated 5
18 average megawatts below and 22 average megawatts above the authorized level, respectively.

19 Power supply expenses in the review period do not include any contract termination
20 payments. The Company entered into three new long-term contracts during the review
21 period, which were identified by Mr. Storro.

III. NATURAL GAS FUEL EXPENSE

Q. How are natural gas fuel expenses for thermal generation included in the power cost deferral calculations?

A. Natural gas fuel expense for thermal generation is included in two lines in the power cost deferrals. For gas consumed to generate electricity the gas expense is included in Account 547. For gas that is sold rather than consumed, the cost of the gas less the revenue received from the sale of the gas is included in the power cost deferral in the line labeled “Net Fuel Expense not incl. in Acct 547.”

Q. How is the amount in the line labeled “Net Fuel Expense not incl. in Acct 547” calculated?

A. The net cost of gas sold is calculated by netting the revenue from the sale of gas (Account 456) from the cost of the gas that is purchased and not consumed for generation (Account 557). Both revenue and expense are calculated using the weighted average price for sales and purchases, respectively¹. Details related to the calculation of the net cost of gas not consumed have been provided in workpapers. Mr. Storro discusses how the decisions to sell gas and purchase electricity are made in his direct testimony.

Q. Do the deferral calculations differentiate between the cost of the gas that is consumed in generating electricity versus the cost of the gas that is sold?

A. No. The same weighted average cost is used for both the cost of gas consumed (Account 547) and the cost of gas that is sold (Account 557).

¹ The average price of purchased gas used to calculate Account 557 expense is based on all gas purchases in the month, including fixed-price gas purchases made in 2001 and other shorter-term gas purchases. The average price of gas sold used to calculate Account 456 revenue is based on the average price of all gas sales in the month.

1 **III. POTLATCH DIRECT ASSIGNMENT**

2 **Q. Please explain the Potlatch direct assignments credit in the monthly ERM**
3 **deferral calculation that began in July 2003.**

4 A. There is one new line in the monthly deferral calculations beginning in July
5 2003 labeled "Potlatch 62 average megawatts directly assigned to ID." The Potlatch credit
6 that began in July 2003 is a result of the Company entering into a power purchase and sale
7 agreement with Potlatch where the Company purchases up to 62 average megawatts on an
8 annual basis from Potlatch and sells the equivalent amount of power to Potlatch. The
9 expense of this purchase, as well as the revenue from the corresponding sale, is 100 percent
10 allocated to the Idaho jurisdiction. The actual expense is included in Account 555, Purchase
11 Power Expense on line 1 of the monthly deferral calculations and then removed on line 7 for
12 the Washington ERM deferral calculation. As a result, no expense related to the Potlatch
13 purchase corresponding to base load generation up to 62 average megawatts is included in the
14 Washington ERM deferrals.

15 **Q. Does that conclude your pre-filed direct testimony?**

16 A. Yes.

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. _____

EXHIBIT NO. ____ (WGJ-2)

Line No.

Avista Utilities
WASHINGTON POWER COST DEFERRALS

WASHINGTON ACTUALS-2003

	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03
1 555 Purchased Power	\$16,118,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 501 Thermal Fuel	\$1,619,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 547 CT Fuel	\$223,336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 447 Sale for Resale	\$4,054,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Actual Net Expense	\$13,906,935	\$ -	\$0	\$0	\$ -	\$ -	\$0	\$0	\$0	\$0	\$0	\$0
6 Pollatch 25 aMW directly assigned to ID	(\$601,710)											
7 Adjusted Actual Net Expense	\$13,305,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

AUTHORIZED NET EXPENSE-SYSTEM

	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03
8 555 Purchased Power	\$66,370,477	\$ 6,873,178	\$6,877,530	\$2,970,502	\$1,220,238	\$781,522	\$5,416,130	\$7,510,269	\$6,079,663	\$6,429,357	\$8,215,787	\$ 8,175,700
9 501 Thermal Fuel	\$15,777,429	\$ 1,328,377	\$1,321,593	\$1,193,467	\$566,463	\$1,103,034	\$1,501,955	\$1,550,936	\$1,519,166	\$1,449,825	\$1,289,090	\$ 1,455,980
10 547 CT Fuel	\$30,931,880	\$ 2,713,553	\$2,216,117	\$1,302,967	\$642,820	\$1,720,868	\$3,644,073	\$4,169,327	\$4,111,073	\$2,703,227	\$2,355,980	\$ 2,142,305
11 447 Sale for Resale	\$49,213,167	\$ 3,610,669	\$2,796,420	\$1,922,246	\$2,752,789	\$8,044,786	\$ 9,136,979	\$ 5,227,838	\$ 4,654,564	\$ 1,545,341	\$ 2,563,932	\$ 3,561,787
12 Authorized Net Expense	\$65,866,619	\$ 7,304,439	\$7,618,820	\$3,544,690	-\$323,268	-\$4,439,362	\$1,425,179	\$9,002,694	\$7,055,338	\$9,037,068	\$9,296,925	\$8,212,198
13 Actual - Authorized Net Expense	\$4,173,327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Net Fuel Expense not incl in Acct 547 (1)	\$ 2,855,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Adjusted Actual - Authorized Net Exp	\$ 7,028,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Washington Alloc. @ 66.29%	\$4,659,344											
17 WA Retail Revenue Adjustment	\$ 323,523											
18 Net Power Cost Increase (Decrease)	\$ 4,982,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 90% of Net Power Cost Change	\$0											
20 100% Net Power Cost Less \$9.0 million Company Band	\$ -											
21 90% Net Power Cost Less \$9.0 million Company Band	\$ -											

2003 WA & ID Actual Deferrals WA summary

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Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
1	7,498,257												7,498,257
2	102,914												102,914
3	255,600												255,600
4	159,450												159,450
5	99,953												99,953
6	2,875,293												2,875,293
7	1,722												1,722
8	246												246
9	127,591												127,591
10													
11	264,331												264,331
12	119,000												119,000
13	167,556												167,556
14													
15	4,440,338												4,440,338
16	6,560												6,560
17													
18	16,118,812	0	0	0	0	0	0	0	0	0	0	0	16,118,812
(1) Effective November, 2002, WNP-3 purchase expense has been adjusted to reflect the mid-point price (\$33.37/MWh for the 2002-2003 contract year) per Settlement Agreement, Cause No. U-86-99													
447 SALES FOR RESALE													
19	3,674,440												3,674,440
20	150,000												150,000
21	142,563												142,563
22	58,284												58,284
23	171												171
24	27,224												27,224
25	0												0
26	(4,323)												(4,323)
27	6,560												6,560
28	4,054,918												4,054,918

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2003 WA & ID Actual Deferrals WA monthly-03

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

Line No.	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
ACTUALS													
501 FUEL-DOLLARS													
29 Kettle Falls	682,778												682,778
30 Colstrip	930,723												930,723
31 Total Coal & Wood	1,613,501	0	0										1,613,501
32 Kettle Falls GS	4,835												4,835
33 Colstrip	1,369												1,369
34 Total Oil & Gas	6,204	0	0										6,204
35 Total Account 501	1,619,705	0	0										1,619,705
501 FUEL-IONS													
36 Kettle Falls	57,361												57,361
37 Colstrip	82,890												82,890
501 FUEL-COST PER ION													
38 Kettle Falls	wood \$ 11.90												\$ 11.90
39 Colstrip	coal \$ 11.23												\$ 11.23
547 FUEL													
40 NE Combustion Turbine Gas/Oil	28												28
41 Boulder Park	21,834												21,834
42 Kettle Falls CT	14,892												14,892
43 Rathdrum Gas Storage Fee	40,000												40,000
44 Rathdrum Fuel Exp	146,582												146,582
45 Total Account 547	223,336												223,336
46 TOTAL NET EXPENSE INCLUDING	13,906,935	0	0										13,906,935

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2003 WA & ID Actual Deferrals WA monthly-03

AVISTA UTILITIES
 Washington Electric Jurisdiction
 Energy Recovery Mechanism Revenue Credit
 Month of January 2003

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rav Run	588,944,920												588,944,920
Deduct Sales for Resale kWhs	(112,642,000)												(112,642,000)
Deduct Exchange (Sch 29) kWhs	(2,343,583)												(2,343,583)
Deduct Prior Month Unbilled kWhs Heating	(324,817,836)												(324,817,836)
Add Current Month Unbilled kWhs Heating	290,121,550												290,121,550
Add Current Month Unbilled kWhs Cooling													
Washington Retail kWhs	<u>439,263,051</u>												<u>439,263,051</u>
Test Year Consumption	449,477,904												449,477,904
from Attachment 1 Settlement Stipulation													
Difference from Test Year	(10,214,853)												(10,214,853)
WA Retail Revenue Credit	0.03208												
Net Wind Revenue Credit	<u>\$4,169</u>												<u>\$4,169</u>
Total Revenue Credit	<u>(\$323,523)</u>												<u>(\$323,523)</u>
<hr/>													
Schedule 95 Wind Revenue	\$5,750.51												\$5,750.51
Deduct Admin Expense	\$1,581.39												\$1,581.39
\$.005 per kwh, 55 kwh per Revenue \$													
Net Wind Revenue Credit	<u>\$4,169.12</u>												<u>\$4,169.12</u>

WASHINGTON ACTUALS-2003
Avisia Utilities
WASHINGTON POWER COST DEFERRALS

	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03
1 555 Purchased Power	\$29,541,646	\$16,118,812	\$13,422,834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 501 Thermal Fuel	\$3,012,750	\$1,619,705	\$1,393,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 547 CT Fuel	\$322,367	\$223,336	\$99,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 447 Sale for Resale	\$10,573,537	\$4,054,918	\$6,519,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Actual Net Expense	\$22,303,226	\$13,906,935	\$8,396,291	\$0	\$ -	\$ -	\$0	\$0	\$0	\$0	\$0	\$0
6 Pollatch 25 aMW directly assigned to ID	(\$1,145,190)	(\$601,710)	(\$543,480)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Adjusted Actual Net Expense	\$21,158,036	\$13,305,225	\$7,852,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

AUTHORIZED NET EXPENSE-SYSTEM

	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03
8 555 Purchased Power	\$68,370,477	\$7,820,601	\$6,873,178	\$6,877,530	\$2,970,502	\$1,220,238	\$781,522	\$5,416,130	\$7,510,269	\$6,079,663	\$6,429,357	\$8,215,787
9 501 Thermal Fuel	\$15,777,429	\$1,497,543	\$1,328,377	\$1,193,467	\$566,463	\$1,103,034	\$1,501,955	\$1,650,936	\$1,519,166	\$1,449,825	\$1,269,090	\$1,455,980
10 547 CT Fuel	\$30,931,880	\$3,209,570	\$2,713,553	\$1,302,967	\$642,820	\$1,720,868	\$3,644,073	\$4,169,327	\$4,111,073	\$2,703,227	\$2,355,980	\$2,142,305
11 447 Sale for Resale	\$49,213,167	\$3,395,816	\$3,610,669	\$1,922,246	\$2,752,789	\$8,044,786	\$9,136,979	\$5,227,838	\$4,654,564	\$1,545,341	\$2,563,932	\$3,561,787
12 Authorized Net Expense	\$65,866,619	\$9,131,898	\$7,304,439	\$3,544,690	\$323,268	\$4,439,362	\$1,425,179	\$8,002,694	\$7,055,338	\$9,037,068	\$9,296,925	\$8,212,198
13 Actual - Authorized Net Expense	\$4,721,699	\$4,173,327	\$548,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Net Fuel Expense not incl in Acct 547 (1)	\$5,179,875	\$2,855,401	\$2,324,474	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Adjusted Actual - Authorized Net Exp	\$9,901,574	\$7,028,728	\$2,872,846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Washington Alloc. @ 66.29%	\$6,563,753	\$4,659,344	\$1,904,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 WA Retail Revenue Adjustment	\$14,559	\$323,523	(\$308,964)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 Net Power Cost Increase (Decrease)	\$6,578,312	\$4,982,867	\$1,595,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 90% of Net Power Cost Change	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 100% Net Power Cost Less \$9.0 million Company Band	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 90% Net Power Cost Less \$9.0 million Company Band	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Avisia Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
1	7,498,257	5,301,496											12,799,753
2	102,914	57,149											160,063
3	255,600	255,600											511,200
4	159,450	159,450											318,900
5	99,953	99,953											199,906
6	2,875,293	2,598,121											5,473,414
7	1,722	1,722											3,444
8	246	213											460
9	127,591	156,055											283,646
10		114,258											
11													
12	264,331	509,135											773,466
13	119,000	121,500											240,500
14	167,566	232,570											400,126
15													
16	4,440,338	3,809,057											8,249,395
17	6,560	6,555											13,115
18	16,118,812	13,422,834	0	0	0	0	0	0	0	0	0	0	29,427,388

(1) Effective November, 2002, WNP-3 purchase expense has been adjusted to reflect the mid-point price (\$33.37/MWh for the 2002-2003 contract year) per Settlement Agreement, Cause No. U-86-99

Line No.	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
19	3,674,440	6,153,976											9,828,416
20	150,000	150,000											300,000
21	142,563	175,630											318,193
22	58,284	11,924											70,208
23	171	146											317
24	27,224	25,384											52,608
25	0												(9,319)
26	(4,323)	(4,996)											13,115
27	6,560	6,555											13,115
28	4,054,918	6,518,620											10,573,537

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

Line No.		Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
ACTUALS														
501 FUEL-DOLLARS														
29	Kettle Falls	682,778	572,564											1,255,342
30	Colstrip	930,723	819,619											1,750,342
31	Total Coal & Wood	1,613,501	1,392,183	0										3,005,684
32	Kettle Falls GS	4,835	862											5,697
33	Colstrip	1,369	0											1,369
34	Total Oil & Gas	6,204	862	0										7,066
35	Total Account 501	1,619,705	1,393,045	0										3,012,750
501 FUEL-IONS														
36	Kettle Falls	57,361	50,587											107,948
37	Colstrip	82,890	83,940											166,830
501 FUEL-COST PER ION														
38	Kettle Falls	wood \$	11.90	\$	11.32									\$ 11.63
39	Colstrip	coal \$	11.23	\$	9.76									\$ 10.49
547 FUEL														
40	NE Combustion Turbine Gas/Oil	28	2,557											2,585
41	Boulder Park	21,834	7,244											29,078
42	Kettle Falls CT	14,892	29,066											43,958
43	Rathrum Gas Storage Fee	40,000	40,000											80,000
44	Rathrum Fuel Exp	146,582	20,164											166,746
45	Total Account 547	223,336	99,031											322,367
46	TOTAL NET EXPENSE INCLUDING	13,906,935	8,396,291	0										22,188,968

AVISTA UTILITIES
 Washington Electric Jurisdiction
 Energy Recovery Mechanism Revenue Credit
 Month of February 2003

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	586,944,920	587,930,337											1,176,875,257
Deduct Sales for Resale kWhs	(112,642,000)	(158,728,000)											(271,370,000)
Deduct Exchange (Sch 29) kWhs	(2,343,583)	(1,181,215)											(3,524,798)
Deduct Prior Month Unbilled kWhs Heating	(324,817,836)	(290,121,550)											(614,939,386)
Deduct Prior Month Unbilled kWhs Cooling													
Add Current Month Unbilled kWhs Heating	290,121,550	296,728,549											586,850,099
Add Current Month Unbilled kWhs Cooling	439,263,051	434,628,121											873,891,172
Washington Retail kWhs	449,477,904	425,137,067											874,614,971
Test Year Consumption from Attachment 1 Settlement Stipulation	(10,214,853)	9,491,054											(723,799)
WA Retail Revenue Credit	0.03208												
Net Wind Revenue Credit		\$304,473											(\$23,219)
Total Revenue Credit		\$4,491											\$8,660
		<u>(\$323,523)</u>											<u>(\$14,559)</u>
<hr/>													
Schedule 95 Wind Revenue	\$5,750.51	\$6,195.15											\$11,945.66
Deduct Admin Expense	\$1,581.39	\$1,703.67											\$3,285.06
\$.005 per kwh, .55 kwh per Revenue \$													
Net Wind Revenue Credit	\$4,169.12	\$4,491.48											\$8,660.60

Avista Utilities
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS-2003	Actual															
		Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03				
1	555 Purchased Power	\$40,963,325	\$16,118,812	\$13,422,834	\$11,421,879	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	501 Thermal Fuel	\$4,441,979	\$1,619,705	\$1,393,045	\$1,429,229	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
3	547 CT Fuel	\$384,169	\$223,336	\$99,031	\$61,802	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4	447 Sale for Resale	\$16,006,937	\$4,054,918	\$6,518,620	\$5,433,400	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5	Actual Net Expense	\$29,782,536	\$13,906,935	\$8,396,291	\$7,479,310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Pollatch 25 aMW directly assigned to ID	(\$1,746,900)	(\$601,710)	(\$543,480)	(\$601,710)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
7	Adjusted Actual Net Expense	\$28,035,636	\$13,305,225	\$7,852,811	\$6,877,600	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
AUTHORIZED NET EXPENSE-SYSTEM																	
8	555 Purchased Power	\$68,370,477	\$7,820,601	\$6,873,178	\$6,877,530	\$2,970,502	\$1,220,238	\$781,522	\$5,416,130	\$7,510,269	\$6,079,663	\$6,429,357	\$8,215,787	\$8,175,700			
9	501 Thermal Fuel	\$15,777,429	\$1,497,543	\$1,328,377	\$1,321,593	\$1,193,467	\$566,463	\$1,103,034	\$1,501,955	\$1,550,936	\$1,519,166	\$1,449,825	\$1,289,090	\$1,455,980			
10	547 CT Fuel	\$30,931,880	\$3,209,570	\$2,713,553	\$2,216,117	\$1,302,967	\$642,820	\$1,720,868	\$3,644,073	\$4,169,327	\$4,111,073	\$2,703,227	\$2,355,980	\$2,142,305			
11	447 Sale for Resale	\$49,213,167	\$3,395,816	\$3,610,669	\$2,796,420	\$1,922,246	\$2,752,789	\$8,044,786	\$9,136,979	\$5,227,838	\$4,654,564	\$1,545,341	\$2,563,932	\$3,561,787			
12	Authorized Net Expense	\$65,866,619	\$9,131,898	\$7,304,439	\$7,618,820	\$3,544,690	\$323,268	\$4,439,362	\$1,425,179	\$8,002,694	\$7,055,338	\$9,037,068	\$9,296,925	\$8,212,198			
13	Actual - Authorized Net Expense	\$3,980,479	\$4,173,327	\$548,372	(\$741,220)	\$	\$	\$	\$	\$	\$	\$	\$	\$			
14	Net Fuel Expense not incl in Acct 547 (1)	\$8,197,538	\$2,855,401	\$2,324,474	\$3,017,663	\$	\$	\$	\$	\$	\$	\$	\$	\$			
15	Adjusted Actual - Authorized Net Exp	\$12,178,017	\$7,028,728	\$2,872,846	\$2,276,443	\$	\$	\$	\$	\$	\$	\$	\$	\$			
16	Washington Alloc. @ 66.29%	\$8,072,808	\$4,659,344	\$1,904,410	\$1,509,054	\$	\$	\$	\$	\$	\$	\$	\$	\$			
17	WA Retail Revenue Adjustment	\$675,723	\$323,523	(\$308,964)	\$661,164	\$	\$	\$	\$	\$	\$	\$	\$	\$			
18	Net Power Cost Increase (Decrease)	\$8,748,531	\$4,982,867	\$1,595,446	\$2,170,218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
19	90% of Net Power Cost Change	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			

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2003 WA & ID Actual Deferrals WA summary

Avisia Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
1	7,498,257	5,301,496	4,022,054										16,821,807
2	102,914	57,149	57,548										217,611
3	255,600	255,600	327,932										839,132
4	159,450	159,450	237,655										556,555
5	99,953	99,953	99,953										299,859
6	2,875,293	2,598,121	1,419,526										6,892,941
7	1,722	1,722	1,722										(1)
8	246	213	193										5,166
9	127,591	156,055	124,688										653
10		114,258	139,324										408,334
11													
12	264,331	509,135	413,292										
13	119,000	121,500	147,500										1,186,758
14	167,556	232,570	11,414										388,000
15													411,540
16	4,440,338	3,809,057	4,416,291										12,665,686
17	6,560	6,555	2,587										15,702
18													
19	16,118,812	13,422,834	11,421,679	0	0	0	0	0	0	0	0	0	40,709,744
(1) Effective November, 2002, WNP-3 purchase expense has been adjusted to reflect the mid-point price (\$33.37/MWh for the 2002-2003 contract year) per Settlement Agreement, Cause No. U-86-99													
20	3,674,440	6,153,976	4,985,727										14,814,143
21	150,000	150,000	150,000										450,000
22	142,563	175,630	180,830										499,023
23	58,284	11,924	91,415										161,623
24		171	137										454
25	27,224	25,384	26,850										79,458
26	0												
27	(4,323)	(4,996)	(4,146)										(13,465)
28	6,560	6,555	2,587										15,702
29	4,054,918	6,518,620	5,433,400										16,006,937

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
501 FUEL DOLLARS													
30		682,778	572,564	534,885									1,790,227
31		930,723	819,619	862,737									2,613,079
32		1,613,501	1,392,183	1,397,622									4,403,306
33		4,835	862	8,723									14,420
34		1,369	0	22,884									24,253
35		6,204	862	31,607									38,673
36		1,619,705	1,393,045	1,429,229									4,441,979
501 FUEL-IONS													
37		57,361	50,587	46,865									154,813
38		82,890	83,940	81,060									247,890
501 FUEL-COST PER ION													
39		wood \$ 11.90	\$ 11.32	\$ 11.41									\$ 11.56
40		coal \$ 11.23	\$ 9.76	\$ 10.64									\$ 10.54
547 FUEL													
41		28	2,557	285									2,870
42		21,834	7,244	418									29,496
43		14,892	29,066	10,263									54,221
44		40,000	40,000	40,000									120,000
45		146,582	20,164	10,836									177,582
46		223,336	99,031	61,802									384,169
47		13,906,935	8,396,291	7,479,310									29,528,955

AVISTA UTILITIES
 Washington Electric Jurisdiction
 Energy Recovery Mechanism Revenue Credit
 Month of March 2003

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	588,944,920	587,930,337	572,881,963										1,749,757,220
Deduct Sales for Resale kWhs	(112,642,000)	(158,728,000)	(136,551,000)										(407,921,000)
Deduct Exchange (Sch. 29) kWhs	(2,343,583)	(1,181,215)	(1,682,435)										(5,187,233)
Deduct Prior Month Unbilled kWhs Heating	(324,817,836)	(290,121,550)	(296,728,549)										(911,667,935)
Add Current Month Unbilled kWhs Cooling	290,121,550	296,728,549	277,811,609										864,661,708
Add Current Month Unbilled kWhs Heating													
Washington Retail kWhs	439,263,051	434,628,121	415,751,588										1,289,642,760
Test Year Consumption	449,477,904	425,137,067	436,508,558										1,311,123,529
from Attachment 1 Settlement Stipulation													
Difference from Test Year	(10,214,853)	9,491,054	(20,756,970)										(21,480,769)
WA Retail Revenue Credit	(\$327,692)	\$304,473	(\$665,884)										(\$689,103)
Net Wind Revenue Credit	\$4,169	\$4,491	\$4,720										\$13,380
Total Revenue Credit	(\$323,523)	\$308,964	(\$661,164)										(\$675,723)
<hr/>													
Schedule 95 Wind Revenue	\$5,750.51	\$6,195.15	\$6,510.79										\$18,456.45
Deduct Admin Expense	\$1,581.39	\$1,703.67	\$1,790.47										\$5,075.52
\$.005 per kwh, 55 kwh per Revenue \$													
Net Wind Revenue Credit	\$4,169.12	\$4,491.48	\$4,720.32										\$13,380.93

Line No.

WASHINGTON ACTUALS-2003
Avista Utilities
WASHINGTON POWER COST DEFERRALS

	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03
1 555 Purchased Power	\$51,142,135	\$16,118,812	\$13,422,834	\$11,421,679	\$10,178,810	\$	\$	\$	\$	\$	\$	\$
2 501 Thermal Fuel	\$4,800,160	\$1,619,705	\$1,393,045	\$1,429,229	\$356,181	\$	\$	\$	\$	\$	\$	\$
3 547 CT Fuel	\$483,502	\$223,336	\$99,031	\$61,802	\$99,333	\$	\$	\$	\$	\$	\$	\$
4 447 Sale for Resale	\$23,455,554	\$4,054,918	\$6,518,620	\$5,433,400	\$7,448,616	\$	\$	\$	\$	\$	\$	\$
5 Actual Net Expense	\$32,970,243	\$13,906,935	\$8,396,291	\$7,479,310	\$3,187,707	\$	\$0	\$0	\$0	\$0	\$0	\$0
6 Pollalch 25 aMW directly assigned to ID	(\$2,328,391)	(\$601,710)	(\$543,480)	(\$601,710)	(\$581,491)							
7 Adjusted Actual Net Expense	\$30,641,852	\$13,305,225	\$7,852,811	\$6,877,600	\$2,606,216	\$	\$	\$	\$	\$	\$	\$

	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03
8 555 Purchased Power	\$68,370,477	\$7,820,601	\$6,873,178	\$6,877,530	\$2,970,502	\$1,220,238	\$781,522	\$5,416,130	\$7,510,269	\$6,079,663	\$6,429,357	\$8,175,700
9 501 Thermal Fuel	\$15,777,429	\$1,497,543	\$1,328,377	\$1,193,467	\$566,463	\$1,103,034	\$1,501,955	\$1,550,936	\$1,519,166	\$1,449,825	\$1,289,090	\$1,455,980
10 547 CT Fuel	\$30,931,880	\$3,209,570	\$2,713,553	\$1,302,967	\$642,820	\$1,720,868	\$3,644,073	\$4,169,327	\$4,111,073	\$2,703,227	\$2,355,980	\$2,142,305
11 447 Sale for Resale	\$49,213,167	\$3,395,816	\$3,610,669	\$2,796,420	\$2,752,789	\$8,044,786	\$9,136,979	\$5,227,838	\$4,654,564	\$1,545,341	\$2,563,932	\$3,561,787
12 Authorized Net Expense	\$65,866,619	\$9,131,898	\$7,304,439	\$7,618,820	\$3,544,690	-\$323,268	\$1,425,179	\$8,002,694	\$7,055,338	\$9,037,068	\$9,296,925	\$8,212,198
13 Actual - Authorized Net Expense	\$3,042,005	\$4,173,327	\$548,372	(\$741,220)	(\$938,474)							
14 Net Fuel Expense not incl in Acct 547 (1)	\$10,883,880	\$2,855,401	\$2,324,474	\$3,017,663	\$2,686,342							
15 Adjusted Actual - Authorized Net Exp	\$13,925,885	\$7,028,728	\$2,872,846	\$2,276,443	\$1,747,868							
16 Washington Alloc. @ 66.29%	\$9,231,469	\$4,659,344	\$1,904,410	\$1,509,054	\$1,158,662							
17 WA Retail Revenue Adjustment	\$ (127,106)	\$323,523	(\$308,964)	\$661,164	(\$802,829)							
18 Net Power Cost Increase (Decrease)	\$ 9,104,353	\$4,982,667	\$1,595,446	\$2,170,218	\$355,833	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 90% of Net Power Cost Change	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 100% Net Power Cost Less \$9.0 million Company Band	\$ 104,363											
21 90% Net Power Cost Less \$9.0 million Company Band	\$ 93,927											

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

Line No.	Actuals	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
1	555 PURCHASED POWER	7,498,257	5,301,496	4,022,054	7,461,770									24,283,577
2	Short-Term Purchases	102,914	57,149	57,548	85,032									302,643
3	Rocky Reach	255,600	255,600	327,932	255,600									1,094,732
4	Wanapum	159,450	159,450	237,655	159,450									716,005
5	Priest Rapids	99,953	99,953	99,953	99,953									399,812
6	Wells	2,875,293	2,598,121	1,419,526	1,374,877									8,267,818
7	WNP-3 (1)	1,722	1,722	1,722	0									(1)
8	Entitlement & Sup Cap	246	213	193	211									5,166
9	Dear Lake-IP&L	127,591	156,055	124,688	131,747									864
10	Small Power	114,258	114,258	139,324	124,251									540,081
11	Haleywest - Plummer Forest Prod.													
12	WPI Amort													
13	Spokane-Upriver	264,331	509,135	413,292	458,695									1,645,453
14	Douglas Capacity	119,000	121,500	147,500	132,500									520,500
15	Non-Mon. Accruals	167,556	232,570	11,414	-107,280									304,260
16	PPLM Wind Power													
17	TransAlta	4,440,338	3,809,057	4,416,291										12,665,686
18	WPM Ancillary Services	6,560	6,555	2,587	2,004									17,706
19	Black Creek Index Purchase													
	Total Account 555	16,118,812	13,422,834	11,421,679	10,178,810	0	0	0	0	0	0	0	0	50,764,302
(1) Effective November, 2002, WNP-3 purchase expense has been adjusted to reflect the mid-point price (\$33.37/MWh for the 2002-2003 contract year) per Settlement Agreement, Cause No. U-86-99														
447 SALES FOR RESALE														
20	Short-Term Sales	3,674,440	6,153,976	4,985,727	7,124,140									21,938,283
21	Enron/PGE Capacity Sale	150,000	150,000	150,000	150,000									600,000
22	Nichols Pumping Index Sale	142,563	175,630	180,830	120,643									619,666
23	Kaiser Load Following	58,284	11,924	91,415	31,878									193,502
24	NW Alum DES	171	146	137	98									552
25	Pend Oreille DES/Box Canyon	27,224	25,384	26,850	25,078									104,536
26	PacificCorp 94 Sale	0												
27	Enron/PGE Cap Fee, employee svcs	(4,323)	(4,996)	(4,146)	(5,226)									(18,691)
28	Merchant Ancillary Services	6,560	6,555	2,587	2,004									17,706
29	Total Account 447	4,054,918	6,518,620	5,433,400	7,448,616									23,455,554

Avista Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.		Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
501 FUEL-DOLLARS														
30	Kettle Falls	682,778	572,564	534,885	(40,815)									1,749,412
31	Colstrip	930,723	819,619	862,737	385,887									2,998,966
32	Total Coal & Wood	1,613,501	1,392,183	1,397,622	345,072									4,748,378
33	Kettle Falls GS	4,835	862	8,723	3,277									17,697
34	Colstrip	1,369	0	22,884	9,832									34,085
35	Total Oil & Gas	6,204	862	31,607	13,109									51,782
36	Total Account 501	1,619,705	1,393,045	1,429,229	358,181									4,800,160
501 FUEL-IONS														
37	Kettle Falls	57,361	50,587	46,865	39,752									194,565
38	Colstrip	82,890	83,940	81,060	38,493									286,383
39	Kettle Falls	wood \$ 11.90	\$ 11.32	\$ 11.41	\$ (1.03)									\$ 8.99
40	Colstrip	coal \$ 11.23	\$ 9.76	\$ 10.64	\$ 10.02									\$ 10.47
547 FUEL														
41	NE Combustion Turbine Gas/Oil	28	2,557	285	63,339									66,209
42	Boulder Park	21,834	7,244	418	1,299									30,795
43	Kettle Falls CT	14,892	29,066	10,263	811									55,032
44	Rathrum Gas Storage Fee	40,000	40,000	40,000	40,000									160,000
45	Rathrum Fuel Exp	146,582	20,164	10,836	(6,116)									171,466
46	Total Account 547	223,336	99,031	61,802	99,333									483,502
47	TOTAL NET EXPENSE INCLUDING	13,906,935	8,394,291	7,479,310	3,187,707									32,592,411

AVISTA UTILITIES
 Washington Electric Jurisdiction
 Energy Recovery Mechanism Revenue Credit
 Month of April 2003

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	588,944,920	587,930,337	572,881,963	664,011,421									2,413,768,641
Deduct Sales for Resale kWhs	(112,642,000)	(158,728,000)	(136,551,000)	(247,840,000)									(655,761,000)
Deduct Exchange (Sch 29) kWhs	(2,343,583)	(1,181,215)	(1,662,435)	(3,385,542)									(8,572,775)
Deduct Prior Month Unbilled kWhs Heating	(324,817,836)	(290,121,550)	(296,728,549)	(277,811,609)									(1,189,479,544)
Deduct Prior Month Unbilled kWhs Cooling	290,121,550	296,728,549	277,811,609	278,009,878									1,142,671,686
Add Current Month Unbilled kWhs Heating													
Add Current Month Unbilled kWhs Cooling													
Washington Retail kWhs	439,263,051	434,628,121	415,751,588	412,984,248									1,702,627,008
Test Year Consumption	449,477,904	425,137,067	436,508,558	388,111,383									1,699,234,912
from Attachment 1 Settlement Stipulation													
Difference from Test Year	(10,214,853)	9,491,054	(20,756,970)	24,872,865									3,392,096
WA Retail Revenue Credit	0.03208												
Net Wind Revenue Credit	(\$327,692)	\$304,473	(\$665,884)	\$797,922									\$108,818
Total Revenue Credit	\$4,169	\$4,491	\$4,720	\$4,907									\$18,287
	(\$323,523)	\$308,964	(\$661,164)	\$802,829									\$127,105

Schedule 95 Wind Revenue	\$5,750.51	\$6,195.15	\$6,510.79	\$6,768.24									\$25,224.69
Deduct Admin Expense	\$1,581.39	\$1,703.87	\$1,790.47	\$1,861.27									\$6,936.79
\$.005 per kWh, 55 kWh per Revenue \$													
Net Wind Revenue Credit	\$4,169.12	\$4,491.48	\$4,720.32	\$4,906.97									\$18,287.90

Avista Utilities
 WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS-2003	Actual															
		Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Actual Dec-03				
1	555 Purchased Power	\$57,614,250	\$ 16,118,812	\$ 13,422,834	\$ 11,421,679	\$ 10,178,810	\$ 6,472,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	501 Thermal Fuel	\$6,123,673	\$ 1,619,705	\$ 1,393,045	\$ 1,429,229	\$ 358,181	\$ 1,323,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	547 CT Fuel	\$577,995	\$ 223,336	\$ 99,031	\$ 61,802	\$ 99,333	\$ 94,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	447 Sale for Resale	\$31,523,162	\$ 4,054,918	\$ 6,518,620	\$ 5,433,400	\$ 7,448,616	\$ 8,067,609	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Actual Net Expense	\$32,792,756	\$ 13,906,935	\$ 8,396,291	\$ 7,479,310	\$ 3,187,707	\$ (177,487)	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6	Polilatch 25 aMW directly assigned to ID	(\$2,930,101)	\$ (601,710)	\$ (543,480)	\$ (601,710)	\$ (581,491)	\$ (601,710)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Adjusted Actual Net Expense	\$29,862,655	\$ 13,305,225	\$ 7,852,811	\$ 6,877,600	\$ 2,605,216	\$ (779,197)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AUTHORIZED NET EXPENSE-SYSTEM																	
8	555 Purchased Power	\$68,370,477	\$ 7,820,601	\$ 6,873,178	\$ 6,877,530	\$ 2,970,502	\$ 1,220,238	\$ 781,522	\$ 5,416,130	\$ 7,510,269	\$ 6,079,663	\$ 6,429,357	\$ 8,215,787	\$ 8,175,700	\$ 8,215,787	\$ 8,175,700	\$ 8,175,700
9	501 Thermal Fuel	\$15,777,429	\$ 1,497,543	\$ 1,328,377	\$ 1,321,593	\$ 1,193,467	\$ 566,463	\$ 1,103,034	\$ 1,501,955	\$ 1,550,936	\$ 1,519,166	\$ 1,449,825	\$ 1,289,090	\$ 1,455,980	\$ 1,289,090	\$ 1,455,980	\$ 1,455,980
10	547 CT Fuel	\$30,931,880	\$ 3,209,570	\$ 2,713,553	\$ 2,216,117	\$ 1,302,967	\$ 642,820	\$ 1,720,868	\$ 3,644,073	\$ 4,169,327	\$ 4,111,073	\$ 2,703,227	\$ 2,355,980	\$ 2,142,305	\$ 2,355,980	\$ 2,142,305	\$ 2,142,305
11	447 Sale for Resale	\$49,213,167	\$ 3,395,816	\$ 3,610,669	\$ 2,796,420	\$ 1,922,246	\$ 2,752,789	\$ 8,044,786	\$ 9,136,979	\$ 5,227,838	\$ 4,654,564	\$ 1,545,341	\$ 2,563,932	\$ 3,561,787	\$ 2,563,932	\$ 3,561,787	\$ 3,561,787
12	Authorized Net Expense	\$65,866,619	\$ 9,131,898	\$ 7,304,439	\$ 7,618,820	\$ 3,544,680	\$ (323,268)	\$ -4,439,362	\$ 1,425,179	\$ 8,002,694	\$ 7,055,338	\$ 9,037,068	\$ 9,296,925	\$ 8,212,198	\$ 9,296,925	\$ 8,212,198	\$ 8,212,198
13	Actual - Authorized Net Expense	\$2,586,076	\$ 4,173,327	\$ 546,372	\$ (938,474)	\$ (938,474)	\$ (455,929)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Net Fuel Expense not incl in Acct 547 (1)	\$ 14,276,644	\$ 2,855,401	\$ 2,324,474	\$ 3,017,663	\$ 2,686,342	\$ 3,392,764	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Adjusted Actual - Authorized Net Exp	\$ 16,862,719	\$ 7,028,728	\$ 2,872,846	\$ 2,276,443	\$ 1,747,868	\$ 2,936,834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Washington Alloc. @ 66.29%	\$11,178,297	\$4,659,344	\$1,904,410	\$1,509,054	\$1,158,662	\$1,946,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	WA Retail Revenue Adjustment	\$ (585,121)	\$ 323,523	\$ (308,964)	\$ 661,164	\$ (802,829)	\$ (458,015)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Net Power Cost Increase (Decrease)	\$ 10,593,176	\$ 4,982,867	\$ 1,595,446	\$ 2,170,218	\$ 355,833	\$ 1,488,812	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
19	100% Net Power Cost Less \$9.0 million Company Band	\$ 104,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	90% Net Power Cost Less \$9.0 million Company Band	\$ 1,433,858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Avisia Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

Line No.	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
ACTUALS													
555 PURCHASED POWER													
1	7,498,257	5,301,496	4,022,054	7,461,770	4,903,146								29,186,723
2	102,914	57,149	57,548	85,032	160,305								462,948
3	255,600	255,600	327,932	255,600	255,601								1,350,333
4	159,450	159,450	237,655	159,450	159,451								875,456
5	99,953	99,953	99,953	99,953	99,953								499,765
6	2,875,293	2,598,121	1,419,526	1,374,877									8,267,818
7	1,722	1,722	1,722	0									(1)
8	246	213	193	211	256								5,166
9	127,591	156,055	124,688	131,747	112,100								1,120
10		114,258	139,324	124,251	122,532								652,181
11													
12	264,331	509,135	413,292	458,695	430,498								2,075,951
13	119,000	121,500	147,500	132,500	112,500								633,000
14													280,292
15	167,556	232,570	11,414	-107,280	(23,968)								135,800
16													12,665,686
17	4,440,338	3,809,057	4,416,291										21,647
18	6,560	6,555	2,587	2,004	3,941								
19	16,118,812	13,422,834	11,421,679	10,178,810	6,472,115								57,113,885
(1) Effective November, 2002, WNP-3 purchase expense has been adjusted to reflect the mid-point price (\$33.37/MWh for the 2002-2003 contract year) per Settlement Agreement, Cause No. U-86-99													
447 SALES FOR RESALE													
20	3,674,440	6,153,976	4,985,727	7,124,140	7,719,670								29,657,953
21	150,000	150,000	150,000	150,000	150,000								750,000
22	142,563	175,630	180,830	120,643	114,386								734,052
23	58,284	11,924	91,415	31,878	60,887								254,389
24	171	146	137	98	74								626
25	27,224	25,384	26,850	25,078	24,399								128,935
26	(4,323)	(4,996)	(4,146)	(5,226)	(5,749)								(24,440)
27	6,560	6,555	2,587	2,004	3,941								21,647
28	4,054,918	6,518,620	5,433,400	7,448,616	8,087,609								31,523,162
29													

Avista Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
501 FUEL-DOLLARS													
30	wood	682,778	572,564	534,885	(40,815)	522,492							2,271,904
31	coal	930,723	819,619	862,737	385,887	778,135							3,777,101
32	Total Coal & Wood	1,613,501	1,392,183	1,397,622	345,072	1,300,627							6,049,005
33	gas	4,835	862	8,723	3,277	6,566							24,263
34	oil	1,369	0	22,884	9,832	16,320							50,405
35	Total Oil & Gas	6,204	862	31,607	13,109	22,886							74,668
36	Total Account 501	1,619,705	1,393,045	1,429,229	358,181	1,323,513							6,123,673
501 FUEL-IONS													
37	Kettle Falls	57,361	50,587	46,865	39,752	41,586							236,151
38	Colstrip	82,890	83,940	81,060	38,493	65,570							351,953
501 FUEL-COST PER ION													
39	wood \$	11.90	\$ 11.32	\$ 11.41	\$ (1.03)	\$ 12.56							\$ 9.62
40	coal \$	11.23	\$ 9.76	\$ 10.64	\$ 10.02	\$ 11.87							\$ 10.73
547 FUEL													
41	NE Combustion Turbine Gas/Oil	28	2,557	285	63,339								66,209
42	Boulder Park	21,834	7,244	418	1,299	41,073							71,868
43	Kettle Falls CT	14,892	29,066	10,263	811	9,596							64,628
44	Rathdrum Gas Storage Fee	40,000	40,000	40,000	40,000	40,000							200,000
45	Rathdrum Fuel Exp	146,582	20,164	10,836	(6,116)	3,824							175,290
46	Total Account 547	223,336	99,031	61,802	99,333	94,483							577,995
47	TOTAL NET EXPENSE INCLUDING	13,906,935	8,394,291	7,479,310	3,187,707	(177,487)							32,292,391

AVISTA UTILITIES
 Washington Electric Jurisdiction
 Energy Recovery Mechanism Revenue Credit
 Month of May 2003

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	588,944,920	587,930,337	572,881,863	664,011,421	698,837,592								3,112,606,233
Deduct Sales for Resale kWhs	(112,642,000)	(158,728,000)	(136,551,000)	(247,840,000)	(305,028,000)								(960,787,000)
Deduct Exchange (Sch 28) kWhs	(2,343,583)	(1,181,215)	(1,662,435)	(3,385,542)	(3,112,139)								(11,684,914)
Deduct Prior Month Unbilled kWhs Heating	(324,817,836)	(280,121,550)	(296,728,549)	(277,811,609)	(278,009,978)								(1,487,488,522)
Deduct Prior Month Unbilled kWhs Cooling	290,121,550	298,728,549	277,811,609	278,009,978	278,277,421								1,418,949,107
Add Current Month Unbilled kWhs Heating					1,628,155								1,628,155
Add Current Month Unbilled kWhs Cooling	439,263,051	434,628,121	415,751,588	412,984,248	390,585,051								2,083,222,059
Washington Retail kWhs	449,477,904	425,137,067	436,508,558	388,111,383	376,471,457								2,075,708,389
Test Year Consumption from Attachment 1 Settlement Stipulation													
Difference from Test Year	(10,214,853)	9,491,054	(20,756,970)	24,872,865	14,123,594								17,515,690
WA Retail Revenue Credit	(\$327,692)	\$304,473	(\$665,884)	\$797,822	\$453,085								\$561,903
Net Wind Revenue Credit	\$4,169	\$4,491	\$4,720	\$4,907	\$4,930								\$23,217
Total Revenue Credit	(\$323,523)	\$308,964	(\$661,164)	\$802,829	\$458,015								\$585,120

Schedule 95 Wind Revenue	\$5,750.51	\$6,195.15	\$6,510.79	\$6,768.24	\$6,800.49								\$32,025.18
Deduct Admin Expense	\$1,581.39	\$1,703.67	\$1,790.47	\$1,861.27	\$1,870.13								\$8,806.92
Net Wind Revenue Credit	\$4,169.12	\$4,491.48	\$4,720.32	\$4,906.97	\$4,930.36								\$23,218.26

WASHINGTON ACTUALS-2003
Avista Utilities
WASHINGTON POWER COST DEFERRALS

	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03
1 555 Purchased Power	\$65,643,435	\$13,422,834	\$11,421,679	\$10,179,810	\$6,472,115	\$8,029,186	\$	\$	\$	\$	\$	\$
2 501 Thermal Fuel	\$7,577,572	\$1,393,045	\$1,429,229	\$359,181	\$1,323,513	\$1,453,899	\$	\$	\$	\$	\$	\$
3 547 CT Fuel	\$742,009	\$99,031	\$61,802	\$99,333	\$94,493	\$164,014	\$	\$	\$	\$	\$	\$
4 447 Sale for Resale	\$41,465,900	\$4,054,918	\$6,519,620	\$7,448,616	\$8,067,609	\$9,842,738	\$	\$	\$	\$	\$	\$
5 Actual Net Expense	\$32,497,116	\$13,906,935	\$8,396,291	\$7,479,310	\$3,187,707	\$(177,487)	\$0	\$0	\$0	\$0	\$0	\$0
6 Potlatch 25 aMW directly assigned to ID	\$(3,512,401)	\$	\$(543,480)	\$(581,491)	\$(601,710)	\$(592,300)	\$	\$	\$	\$	\$	\$
7 Adjusted Actual Net Expense	\$28,984,715	\$13,305,225	\$7,852,811	\$6,877,600	\$2,606,216	\$(877,940)	\$	\$	\$	\$	\$	\$

AUTHORIZED NET EXPENSE-SYSTEM

	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03
8 555 Purchased Power	\$68,370,477	\$7,820,601	\$6,873,178	\$2,970,502	\$1,220,238	\$781,522	\$5,416,130	\$7,510,269	\$6,079,663	\$6,429,357	\$8,215,787	\$8,175,700
9 501 Thermal Fuel	\$15,777,429	\$1,497,543	\$1,328,377	\$1,193,467	\$566,463	\$1,103,034	\$1,501,955	\$1,550,936	\$1,519,166	\$1,449,825	\$1,289,090	\$1,455,980
10 547 CT Fuel	\$30,931,880	\$3,209,570	\$2,713,553	\$1,302,967	\$642,820	\$1,720,868	\$3,644,073	\$4,169,327	\$4,111,073	\$2,703,227	\$2,355,980	\$2,142,305
11 447 Sale for Resale	\$49,213,167	\$3,395,816	\$3,610,669	\$1,922,246	\$2,762,789	\$9,044,786	\$9,136,979	\$5,227,838	\$4,654,564	\$1,545,341	\$2,563,932	\$3,561,787
12 Authorized Net Expense	\$65,866,619	\$9,131,898	\$7,304,439	\$3,544,690	\$(323,268)	\$(4,439,362)	\$1,425,179	\$8,002,694	\$7,055,338	\$9,037,068	\$9,296,925	\$8,212,198
13 Actual - Authorized Net Expense	\$6,147,498	\$4,173,327	\$548,372	\$(938,474)	\$(455,929)	\$3,561,422	\$	\$	\$	\$	\$	\$
14 Net Fuel Expense not Incl in Acct 547 (1)	\$17,330,013	\$2,855,401	\$2,324,474	\$2,686,342	\$3,392,764	\$3,053,369	\$	\$	\$	\$	\$	\$
15 Adjusted Actual - Authorized Net Exp	\$23,477,511	\$7,028,728	\$2,872,846	\$1,747,868	\$2,936,834	\$6,614,792	\$	\$	\$	\$	\$	\$
16 Washington Alloc. @ 66.29%	\$15,563,242	\$4,659,344	\$1,904,410	\$1,158,662	\$1,946,827	\$4,384,945	\$	\$	\$	\$	\$	\$
17 WA Retail Revenue Adjustment	\$(566,706)	\$323,523	\$(308,964)	\$(802,829)	\$(458,015)	\$18,415	\$	\$	\$	\$	\$	\$
18 Net Power Cost Increase (Decrease)	\$14,996,536	\$4,982,867	\$1,595,446	\$355,833	\$1,488,812	\$4,403,360	\$0	\$0	\$0	\$0	\$0	\$0
19 100% Net Power Cost Less \$9.0 million Company Band	\$104,363	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
20 90% Net Power Cost Less \$9.0 million Company Band	\$5,396,882	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
								\$93,927	\$1,339,931	\$3,963,024		

Aviso Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

Line No.	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
ACTUALS													
1	7,498,257	5,301,496	4,022,054	7,461,770	4,903,146	6,084,658							35,271,381
2	102,914	57,149	57,948	85,032	160,305	856,370							1,319,318
3	255,600	255,600	327,932	255,600	255,601	255,601							1,605,934
4	159,450	159,450	237,655	159,450	159,451	159,449							1,034,905
5	99,953	99,953	99,953	99,953	99,953	99,953							599,718
6	2,875,293	2,598,121	1,419,526	1,374,877	-	-							8,267,818
7	1,722	1,722	1,722	0	-	-							(1)
8	246	213	193	211	256	602							5,166
9	127,591	156,055	124,688	131,747	112,100	108,053							1,722
10		114,258	139,324	124,251	122,532	72,629							760,234
11													
12	264,331	509,135	413,292	458,695	430,498	226,045							2,301,996
13	119,000	121,500	147,500	132,500	112,500	135,000							768,000
14	167,556	232,570	11,414	(107,280)	(23,968)	41,033							321,324
15						140,000							275,800
16	4,440,338	3,809,057	4,416,291	-	135,800	(154,698)							12,510,988
17	6,560	6,555	2,587	2,004	3,941	4,491							26,138
18													
19	16,118,812	13,422,834	11,421,679	10,178,810	6,472,115	8,029,186	0	0	0	0	0	0	65,070,442
(1) Effective November, 2002, WNP-3 purchase expense has been adjusted to reflect the mid-point price (\$33.37/MWh for the 2002-2003 contract year) per Settlement Agreement, Cause No. U-86-99													
447 SALES FOR RESALE													
20	3,674,440	6,153,976	4,985,727	7,124,140	7,719,670	8,590,709							38,248,662
21	150,000	150,000	150,000	150,000	150,000	150,000							900,000
22	142,563	175,630	180,830	120,643	114,386	133,863							867,915
23	58,284	11,924	91,415	31,878	60,887	81,157							335,546
24	171	146	137	98	74	68							694
25	27,224	25,384	26,850	25,078	24,399	23,915							152,850
26	0	0	0	0	0	0							971,277
27	(4,323)	(4,996)	(4,146)	(5,226)	(5,749)	(12,742)							(37,182)
28	6,560	6,555	2,587	2,004	3,941	4,491							26,138
29	4,054,918	6,518,620	5,433,400	7,448,616	8,067,609	9,942,738							41,465,900

Avisia Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

Line No.	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
ACTUALS													
501 FUEL-DOLLARS													
30													
Kettle Falls	682,778	572,564	534,885	(40,815)	522,492	291,704							
31 Colstrip	930,723	819,619	862,737	385,887	778,135	1,132,680							2,563,608
32 Total Coal & Wood	1,613,501	1,392,183	1,397,622	345,072	1,300,627	1,424,384							4,908,781
33 Kettle Falls GS	4,935	862	8,723	3,277	6,566	5,136							7,473,389
34 Colstrip	1,369	0	22,884	9,832	16,320	24,379							29,399
35 Total Oil & Gas	6,204	862	31,607	13,109	22,886	29,515							74,784
36 Total Account 501	1,619,705	1,393,045	1,429,229	358,181	1,323,513	1,453,899							104,183
501 FUEL-IONS													
37 Kettle Falls	57,361	50,587	46,865	39,752	41,566	23,637							259,988
38 Colstrip	82,890	83,940	81,060	38,493	65,570	97,461							449,414
39 Kettle Falls	wood \$ 11.90	\$ 11.32	\$ 11.41	\$ (1.03)	\$ 12.56	\$ 12.24							\$ 9.86
40 Colstrip	coal \$ 11.23	\$ 9.76	\$ 10.64	\$ 10.02	\$ 11.87	\$ 11.62							\$ 10.92
547 FUEL													
41 NE Combustion Turbine Gas/Oil	28	2,557	285	63,339									66,209
42 Boulder Park	21,834	7,244	418	1,299	41,073	34,488							106,356
43 Kettle Falls CT	14,892	29,066	10,263	811	9,596	25,115							89,743
44 Rathdrum Gas Storage Fee	40,000	40,000	40,000	40,000	40,000	40,000							240,000
45 Rathdrum Fuel Exp	146,582	20,164	10,836	(6,116)	3,824	64,411							239,701
46 Total Account 547	223,336	99,031	61,802	99,333	94,493	164,014							742,009
47 TOTAL NET EXPENSE INCLUDING	13,906,935	8,396,291	7,479,310	3,187,707	(177,487)	(295,640)							31,924,123

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2003 WA & ID Actual Deferrals WA monthly-03

AVISTA UTILITIES
 Washington Electric Jurisdiction
 Energy Recovery Mechanism Revenue Credit
 Month of June 2003

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	588,944,920	587,830,337	572,881,963	684,011,421	698,837,592	757,072,104							3,969,678,337
Deduct Sales for Resale kWhs	(112,642,000)	(158,728,000)	(136,551,000)	(247,840,000)	(305,026,000)	(360,805,000)							(1,321,592,000)
Deduct Exchange (Sch 29) kWhs	(2,343,583)	(1,181,215)	(1,662,435)	(3,385,542)	(3,112,139)	(3,496,245)							(15,181,159)
Deduct Prior Month Unbilled kWhs Heating	(324,817,836)	(290,121,560)	(266,728,549)	(277,811,609)	(278,009,978)	(276,277,421)							(1,743,766,943)
Add Current Month Unbilled kWhs Cooling	290,121,550	296,728,549	277,811,609	278,009,978	276,277,421	255,868,749							(1,628,155)
Add Current Month Unbilled kWhs Heating	439,263,051	434,628,121	415,751,588	412,984,248	390,595,051	6,180,449							1,674,617,856
Washington Retail kWhs	449,477,904	425,137,067	436,508,558	388,111,383	376,471,457	377,440,327							2,469,936,540
Test Year Consumption from Attachment 1 Settlement Stipulation	(10,214,853)	8,491,054	(20,758,970)	24,872,865	14,123,594	(725,946)							2,453,148,696
WA Retail Revenue Credit	(\$327,692)	\$304,473	(\$665,984)	\$787,922	\$453,085	(\$23,285)							16,789,844
Net Wind Revenue Credit	\$4,169	\$4,491	\$4,720	\$4,907	\$4,930	\$4,870							\$538,618
Total Revenue Credit	(\$323,523)	\$308,964	(\$661,164)	\$802,829	\$458,015	(\$18,415)							\$28,087

Schedule 95 Wind Revenue	\$5,750.51	\$6,195.15	\$6,510.79	\$6,768.24	\$6,800.49	\$6,717.09							\$38,742.27
Deduct Admin Expense	\$1,581.39	\$1,703.67	\$1,780.47	\$1,861.27	\$1,870.13	\$1,847.20							\$10,654.12
Net Wind Revenue Credit	\$4,169.12	\$4,491.48	\$4,720.32	\$4,906.97	\$4,930.36	\$4,869.89							\$28,088.15

Avista Utilities
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS-2003	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03
1	555 Purchased Power	\$79,568,911	\$13,422,834	\$11,421,679	\$10,178,810	\$6,472,115	\$8,029,186	\$13,925,476	\$-	\$-	\$-	\$-	\$-
2	501 Thermal Fuel	\$9,128,222	\$1,393,045	\$1,429,229	\$358,181	\$1,323,513	\$1,453,899	\$1,550,650	\$-	\$-	\$-	\$-	\$-
3	547 CT Fuel	\$5,512,611	\$223,336	\$99,031	\$99,333	\$94,493	\$164,014	\$4,770,602	\$-	\$-	\$-	\$-	\$-
4	447 Sale for Resale	\$49,946,533	\$4,054,918	\$6,518,620	\$5,433,400	\$7,448,616	\$8,067,609	\$9,942,738	\$8,480,633	\$-	\$-	\$-	\$-
5	Actual Net Expense	\$44,263,211	\$8,396,291	\$7,479,310	\$3,187,707	\$177,487	\$295,640	\$11,766,095	\$0	\$0	\$0	\$0	\$0
6	Pollatch 25 aMW directly assigned to ID	(\$4,114,111)	(\$543,480)	(\$601,710)	(\$581,491)	(\$601,710)	(\$582,300)	(\$601,710)	(\$1,827,064)	\$-	\$-	\$-	\$-
7	Pollatch 62 aMW directly assigned to ID	(\$1,827,064)											
8	Adjusted Actual Net Expense	\$38,322,036	\$7,852,811	\$6,877,600	\$2,606,216	\$(779,197)	\$(877,940)	\$9,337,321	\$-	\$-	\$-	\$-	\$-
AUTHORIZED NET EXPENSE-SYSTEM													
9	555 Purchased Power	\$68,370,477	\$7,820,601	\$6,873,178	\$6,877,530	\$2,970,502	\$1,220,238	\$781,522	\$5,416,130	\$7,510,269	\$6,429,357	\$8,215,787	\$8,175,700
10	501 Thermal Fuel	\$15,777,429	\$1,497,543	\$1,328,377	\$1,193,467	\$566,463	\$1,103,034	\$1,501,955	\$1,550,936	\$1,519,166	\$1,449,825	\$1,289,090	\$1,455,980
11	547 CT Fuel	\$30,931,880	\$3,209,570	\$2,713,553	\$2,216,117	\$1,302,967	\$642,820	\$1,720,868	\$3,644,073	\$4,111,073	\$2,703,227	\$2,355,980	\$2,142,305
12	447 Sale for Resale	\$49,213,167	\$3,395,816	\$3,610,669	\$2,796,420	\$1,922,246	\$2,752,789	\$8,044,786	\$9,136,979	\$5,227,838	\$4,654,564	\$1,545,341	\$2,563,932
13	Authorized Net Expense	\$65,866,619	\$9,131,898	\$7,304,439	\$7,618,820	\$3,544,690	\$(4,439,362)	\$1,425,179	\$8,002,694	\$7,055,338	\$9,037,068	\$9,296,925	\$8,212,198
14	Actual - Authorized Net Expense	\$14,059,640	\$4,173,327	\$548,372	\$(741,220)	\$(938,474)	\$(455,929)	\$3,561,422	\$7,912,142				
15	Net Fuel Expense not Incl in Acct 547 (1)	\$18,885,483	\$2,855,401	\$2,324,474	\$3,017,663	\$2,686,342	\$3,392,764	\$3,053,369	\$1,555,471				
16	Adjusted Actual - Authorized Net Exp	\$32,945,123	\$7,028,728	\$2,872,846	\$2,276,443	\$1,747,868	\$2,936,834	\$6,614,792	\$9,467,613				
17	Washington Alloc. @ 66.29%	\$21,839,322	\$4,659,344	\$1,904,410	\$1,509,054	\$1,158,662	\$1,946,827	\$4,384,945	\$6,276,080				
18	WA Retail Revenue Adjustment	\$(911,654)	\$323,523	\$(308,964)	\$661,164	\$(802,829)	\$(458,015)	\$18,415	\$(344,946)				
19	Net Power Cost Increase (Decrease)	\$20,927,668	\$4,982,867	\$1,595,446	\$2,170,218	\$355,833	\$1,488,812	\$4,403,360	\$5,931,132	\$0	\$0	\$0	\$0
20	100% Net Power Cost Less \$9.0 million Company Band	\$104,363				\$104,363							
21	90% Net Power Cost Less \$9.0 million Company Band	\$10,734,901				\$93,927	\$1,339,931	\$3,963,024	\$5,338,019				

Avisia Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
555 PURCHASED POWER													
1 Short-Term Purchases	7,498,257	5,301,496	4,022,054	7,461,770	4,903,146	6,084,658	7,199,108						42,470,489
2 Rocky Reach	102,914	57,149	57,548	85,032	160,305	856,370	114,538						1,433,856
3 Wanapum	255,600	255,600	327,932	255,600	255,601	255,601	255,601						1,861,535
4 Priest Rapids	159,450	159,450	237,655	159,450	159,451	159,449	159,449						1,194,354
5 Wells	99,953	99,953	99,953	99,953	99,953	99,953	99,953						699,671
6 WNP-3 (1)	2,875,293	2,598,121	1,419,526	1,374,877									699,671
7 Entitlement & Sup Cap	1,722	1,722	1,722	0									(1) 8,267,818
8 Deer Lake-IP&L	246	213	193	211	256	602	265						5,166
9 Small Power	127,591	156,055	124,688	131,747	112,100	108,053	104,884						1,987
10 Haleywest - Plummer Forest Prod.		114,258	139,324	124,251	122,532	72,629	160,351						865,118
11 WPI Amort													733,345
12 Spokane-Upriver	264,331	509,135	413,292	458,695	430,498	226,045	(263,906)						2,038,090
13 Pollatch 62 aMW Purch							1,827,064						1,827,064
14 Douglas Capacity	119,000	121,500	147,500	132,500	112,500	135,000	180,000						948,000
15 Non-Mon. Accruals	167,556	232,570	11,414	(107,280)	(23,968)	41,033	(135,330)						185,994
16 PPLM Wind Power					135,800	140,000	(30,240)						245,560
17 TransAlta	4,440,338	3,809,057	4,416,291			(154,698)	4,249,539						16,760,527
18 WPM Ancillary Services	6,560	6,555	2,587	2,004	3,941	4,491	4,200						30,338
19 Black Creek Index Purchase													
20 Total Account 555	16,118,812	13,422,834	11,421,679	10,178,810	6,472,115	8,029,186	13,925,476	0					79,568,911

(1) Effective November, 2002, WNP-3 purchase expense has been adjusted to reflect the mid-point price (\$33.37/MWh for the 2002-2003 contract year) per Settlement Agreement, Cause No. U-86-99

447 SALES FOR RESALE

21 Short-Term Sales	3,674,440	6,153,976	4,985,727	7,124,140	7,719,670	8,590,709	5,263,958						43,512,620
22 Enron/PGE Capacity Sale	150,000	150,000	150,000	150,000	150,000	150,000	150,000						1,050,000
23 Nichols Pumping Index Sale	142,563	175,630	180,830	120,643	114,386	133,863	225,775						1,093,690
24 Kaiser Load Following	58,284	11,924	91,415	31,878	60,887	81,157	73,438						408,984
25 NW Alum DES	171	146	137	98	74	68	72						766
26 Pand Oreille DES/Box Canyon	27,224	25,384	26,850	25,078	24,399	23,915	24,712						177,562
27 PacifiCorp 94 Sale	0					971,277	2,685,530						3,656,807
28 Enron/PGE Cap Fee, employee svcs	(4,323)	(4,996)	(4,146)	(5,226)	(5,749)	(12,742)	(12,140)						(49,322)
29 Mirant Operating Reserves/DES							65,088						65,088
30 Merchant Ancillary Services	6,560	6,555	2,587	2,004	3,941	4,491	4,200						30,338
31 Total Account 447	4,054,918	6,518,620	5,433,400	7,448,616	8,067,609	9,942,738	8,480,633						49,946,533

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Avista Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
501 FUEL-DOLLARS													
32	Kettle Falls	682,778	572,564	534,885	(40,815)	522,492	291,704	607,645					3,171,253
33	Colstrip	930,723	819,619	862,737	385,887	778,135	1,132,680	936,278					5,846,059
34	Total Coal & Wood	1,613,501	1,392,183	1,397,622	345,072	1,300,627	1,424,384	1,543,923					9,017,312
35	Kettle Falls GS	4,835	862	8,723	3,277	6,566	5,136	3,792					33,191
36	Colstrip	1,369	0	22,884	9,832	16,320	24,379	2,935					77,719
37	Total Oil & Gas	6,204	862	31,607	13,109	22,886	29,515	6,727					110,910
38	Total Account 501	1,619,705	1,393,045	1,429,229	358,181	1,323,513	1,453,899	1,550,650					9,128,222
501 FUEL-IONS													
39	Kettle Falls	57,361	50,587	46,865	39,752	41,586	23,837	49,247					309,235
40	Colstrip	82,890	83,940	81,060	38,493	65,570	97,461	90,544					539,958
501 FUEL-COST PER ION													
41	Kettle Falls	wood \$ 11.90	\$ 11.32	\$ 11.41	\$ (1.03)	\$ 12.56	\$ 12.24	\$ 12.34					\$ 10.26
42	Colstrip	coal \$ 11.23	\$ 9.76	\$ 10.64	\$ 10.02	\$ 11.87	\$ 11.62	\$ 10.34					\$ 10.83
54Z FUEL													
43	NE Combustion Turbine Gas/Oil	28	2,557	285	63,339		2,346						68,555
44	Boulder Park	21,834	7,244	418	1,299	41,073	345,927						452,283
45	Kettle Falls CT	14,892	29,066	10,263	811	9,596	140,200						229,943
46	Coyote Springs2						3,325,054						3,325,054
47	Rathdrum Gas Storage Fee	40,000	40,000	40,000	40,000	40,000	40,000						280,000
48	Rathdrum Fuel Exp	146,582	20,164	10,836	(6,116)	3,824	917,075						1,156,776
49	Total Account 547	223,336	99,031	61,802	99,333	94,453	164,014	4,770,602					5,512,611
50	TOTAL NET EXPENSE INCLUDING	13,906,935	8,396,291	7,479,310	3,187,707	(177,487)	(295,640)	11,766,095					44,263,211

2003 WA & ID Actual Deferrals WA monthly-03

AVISTA UTILITIES
 Washington Electric Jurisdiction
 Energy Recovery Mechanism Revenue Credit
 Month of July 2003

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	588,944,920	587,930,337	572,881,963	664,011,421	698,837,592	757,072,104	515,955,540						4,385,633,877
Deduct Sales for Resale kWhs	(112,642,000)	(158,728,000)	(136,551,000)	(247,840,000)	(305,026,000)	(360,805,000)	(123,286,000)						(1,444,878,000)
Deduct Exchange (Sch 29) kWhs	(2,343,583)	(1,181,215)	(1,662,435)	(3,385,542)	(3,112,139)	(3,496,245)	(6,822,017)						(22,003,176)
Deduct Prior Month Unbilled kWhs Heating	(324,817,836)	(290,121,550)	(296,728,549)	(277,811,609)	(278,009,978)	(276,277,421)	(255,668,749)						(1,999,435,692)
Add Current Month Unbilled kWhs Cooling	290,121,550	296,728,549	277,811,609	278,009,978	276,277,421	(1,628,155)	(6,180,449)						(7,808,604)
Add Current Month Unbilled kWhs Heating	439,263,051	434,628,121	415,751,588	412,984,248	390,595,051	6,180,449	30,016,405						1,929,758,510
Washington Retail kWhs	449,477,904	425,137,067	436,508,558	388,111,383	376,471,457	377,440,327	398,566,301						2,879,091,924
Test Year Consumption	(10,214,853)	9,491,054	(20,756,970)	24,872,865	14,123,594	(725,846)	10,589,083						27,378,926
from Attachment 1 Settlement Stipulation	(\$327,692)	\$304,473	(\$665,884)	\$797,922	\$453,085	(\$23,285)	\$339,698						\$878,316
WA Retail Revenue Credit	\$4,169	\$4,491	\$4,720	\$4,907	\$4,930	\$4,870	\$5,250						\$33,337
Net Wind Revenue Credit	(\$323,523)	\$309,964	(\$661,164)	\$802,829	\$458,015	(\$18,415)	\$344,948						\$911,653

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Schedule 95 Wind Revenue	\$5,750.51	\$6,195.15	\$6,510.79	\$6,768.24	\$6,800.49	\$6,717.09	\$7,241.83						\$45,984.10
Deduct Admin Expense	\$1,581.39	\$1,703.67	\$1,790.47	\$1,861.27	\$1,870.13	\$1,847.20	\$1,991.50						\$12,645.63
\$.005 per kwh, 55 kwh per Revenue \$	\$4,169.12	\$4,491.48	\$4,720.32	\$4,906.97	\$4,930.36	\$4,869.89	\$5,250.33						\$33,338.47
Net Wind Revenue Credit													

Avista Utilities
 WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS-2003	Actual												
		Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Actual Dec-03	
1	555 Purchased Power	\$94,745,605	\$13,422,834	\$11,421,679	\$10,178,810	\$6,472,115	\$8,028,186	\$13,925,476	\$15,176,694	\$	\$	\$	\$	\$
2	501 Thermal Fuel	\$10,906,229	\$1,393,045	\$1,429,229	\$358,181	\$1,323,513	\$1,453,899	\$1,550,650	\$1,778,007	\$	\$	\$	\$	\$
3	547 CT Fuel	\$9,628,529	\$223,336	\$61,802	\$99,333	\$94,493	\$164,014	\$4,770,602	\$4,115,918	\$	\$	\$	\$	\$
4	447 Sale for Resale	\$56,749,468	\$4,054,918	\$6,518,620	\$5,433,400	\$7,448,616	\$8,067,609	\$9,942,738	\$8,480,633	\$6,802,935	\$	\$	\$	\$
5	Actual Net Expense	\$58,530,895	\$13,906,935	\$8,396,291	\$7,479,310	\$3,187,707	\$(177,487)	\$(295,640)	\$11,766,095	\$14,267,684	\$0	\$0	\$0	\$0
6	Pollatch 25 aMW directly assigned to ID	\$(4,715,821)	\$(601,710)	\$(543,480)	\$(601,710)	\$(581,491)	\$(601,710)	\$(582,300)	\$(601,710)	\$(601,710)	\$	\$	\$	\$
7	Pollatch 62 aMW directly assigned to ID	\$(3,665,304)												
8	Adjusted Actual Net Expense	\$50,149,770	\$13,305,225	\$7,852,811	\$6,877,600	\$2,606,216	\$(779,197)	\$(877,940)	\$9,337,321	\$11,827,734	\$	\$	\$	\$
AUTHORIZED NET EXPENSE-SYSTEM														
9	555 Purchased Power	\$68,370,477	\$7,820,601	\$6,873,178	\$6,877,530	\$2,970,502	\$1,220,238	\$781,522	\$5,416,130	\$7,510,269	\$6,079,663	\$6,429,357	\$9,215,787	\$8,175,700
10	501 Thermal Fuel	\$15,777,429	\$1,497,543	\$1,328,377	\$1,321,593	\$1,193,467	\$566,463	\$1,103,034	\$1,501,955	\$1,550,936	\$1,519,166	\$1,449,825	\$1,289,090	\$1,455,980
11	547 CT Fuel	\$30,931,890	\$3,209,570	\$2,713,553	\$2,216,117	\$1,302,967	\$642,820	\$1,720,868	\$3,644,073	\$4,169,327	\$4,111,073	\$2,703,227	\$2,355,980	\$2,142,305
12	447 Sale for Resale	\$49,213,167	\$3,395,816	\$3,610,689	\$2,796,420	\$1,922,246	\$2,752,789	\$8,044,786	\$9,136,979	\$5,227,838	\$4,654,564	\$1,545,341	\$2,563,932	\$3,561,787
13	Authorized Net Expense	\$65,866,619	\$9,131,898	\$7,304,439	\$7,618,820	\$3,544,690	\$(4,439,362)	\$1,425,179	\$8,002,694	\$7,055,338	\$9,037,068	\$9,296,925	\$8,212,198	
14	Actual - Authorized Net Expense	\$17,884,680	\$4,173,327	\$548,372	\$(741,220)	\$(938,474)	\$(455,929)	\$3,561,422	\$7,912,142	\$3,825,040				
15	Net Fuel Expense not incl in Acct 547 (1)	\$20,383,655	\$2,855,401	\$2,324,474	\$3,017,663	\$3,392,764	\$3,053,369	\$1,555,471	\$1,498,172					
16	Adjusted Actual - Authorized Net Exp	\$36,268,336	\$7,028,728	\$2,872,846	\$2,276,443	\$1,747,868	\$2,936,834	\$6,614,792	\$9,467,613	\$5,323,212				
17	Washington Alloc. @ 66.29%	\$25,368,080	\$4,659,344	\$1,904,410	\$1,509,054	\$1,946,827	\$4,384,945	\$6,276,080	\$3,528,757					
18	WA Retail Revenue Adjustment	\$ (85,177)	\$323,523	\$(308,964)	\$661,164	\$(802,829)	\$(458,015)	\$18,415	\$(344,948)	\$826,477				
19	Net Power Cost Increase (Decrease)	\$25,282,903	\$4,982,867	\$1,595,446	\$2,170,218	\$355,833	\$1,488,812	\$4,403,360	\$5,931,132	\$4,355,234	\$0	\$0	\$0	
20	100% Net Power Cost Less \$9.0 million Company Band	\$ 104,363			\$104,363									
21	90% Net Power Cost Less \$9.0 million Company Band	\$ 14,654,612	\$93,927	\$1,339,931	\$3,963,024	\$5,338,019	\$3,919,711							

(1) Net cost after resale for fuel not consumed

Avista Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

Line No.	555 PURCHASED POWER	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
1	Short-Term Purchases	7,498,257	5,301,496	4,022,054	7,461,770	4,903,146	6,084,658	7,199,108	8,563,604					51,034,093
2	Rocky Reach	102,914	57,149	57,548	85,032	160,305	856,370	114,538	95,614					1,529,470
3	Wanapum	255,600	255,600	327,932	255,600	255,601	255,601	255,601	255,601					2,117,136
4	Priest Rapids	159,450	159,450	237,655	159,450	159,451	159,449	159,449	159,449					1,353,803
5	Wells	99,953	99,953	99,953	99,953	99,953	99,953	99,953	99,953					799,624
6	WNP-3 (1)	2,875,293	2,598,121	1,419,526	1,374,877									8,267,818
7	Entitlement & Sup Cap	1,722	1,722	1,722	0									5,166
8	Deer Lake-IP&L	246	213	193	211	256	602	265	141					2,128
9	Small Power	127,591	156,055	124,688	131,747	112,100	108,053	104,884	64,910					930,028
10	Haleywest - Plummer Forest Prod.		114,258	139,324	124,251	122,532	72,629	160,351	155,320					888,665
12	Spokane-Upriver	264,331	509,135	413,292	458,695	430,498	226,045	(263,906)	(410,108)					1,627,982
13	Pollatch 62 mW Purch			147,500	132,500	112,500	135,000	1,827,064	1,838,240					3,665,304
14	Douglas Capacity	119,000	121,500	11,414	(107,280)	(23,968)	41,033	(135,330)	(504,223)					1,105,500
15	Non-Mon. Accruals	167,556	232,570			135,800	140,000	(30,240)						(318,229)
16	PPLM Wind Power			4,416,291			(154,698)	4,249,539	4,465,381					245,560
17	TransAlta	4,440,338	3,809,057	2,587	2,004	3,941	4,491	4,200	4,339					21,225,908
18	WPM Ancillary Services	6,560	6,555											34,677
19	Black Creek Index Purchase													230,973
20	Total Account 555	16,118,812	13,422,834	11,421,679	10,178,810	6,472,115	8,029,186	13,925,476	15,176,694					94,745,605

(1) Effective November, 2002, WNP-3 purchase expense has been adjusted to reflect the mid-point price (\$33.37/MWh for the 2002-2003 contract year) per Settlement Agreement, Cause No. U-86-99

447 SALES FOR RESALE

21	Short-Term Sales	3,674,440	6,153,976	4,985,727	7,124,140	7,719,670	8,590,709	5,263,958	3,339,333					46,851,953
22	Enron/PGE Copocity Sale	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000					1,200,000
23	Nichols Pumping Index Sale	142,563	175,630	180,830	120,643	114,386	133,863	225,775	201,720					1,295,411
24	Kaiser Load Following	58,284	11,924	91,415	31,878	60,887	81,157	73,438	46,211					455,194
25	NW Alum DES	171	146	137	98	74	68	72	80					846
26	Pend Oreille DES/Box Canyon	27,224	25,384	26,850	25,078	24,399	23,915	24,712	24,618					202,180
27	PacificCorp 94 Sale	0					971,277	2,685,530	2,983,149					6,639,957
28	Enron/PGE Cap Fee, employee svcs	(4,323)	(4,996)	(4,146)	(5,226)	(5,749)	(12,742)	(12,140)	(11,250)					(60,572)
29	Miront Operating Reserves/DES													129,823
30	Merchant Ancillary Services	6,560	6,555	2,587	2,004	3,941	4,491	4,200	4,339					34,677
31	Total Account 447	4,054,918	6,518,620	5,433,400	7,448,616	8,067,609	9,942,738	8,480,633	6,802,935					56,749,468

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Avista Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

Line No.	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
ACTUALS													
501 FUEL-DOLLARS													
32													
Kettle Falls	682,778	572,564	534,885	(40,815)	522,492	291,704	607,645	617,233					3,788,486
Colstrip	930,723	819,619	862,737	385,887	778,135	1,132,680	936,278	1,087,261					6,933,321
34 Total Coal & Wood	1,613,501	1,392,183	1,397,622	345,072	1,300,627	1,424,384	1,543,923	1,704,494					10,721,807
35													
Kettle Falls GS	4,835	862	8,723	3,277	6,566	5,136	3,792	9,353					42,544
Colstrip	1,369	0	22,884	9,832	16,320	24,379	2,935	64,160					141,879
37 Total Oil & Gas	6,204	862	31,607	13,109	22,886	29,515	6,727	73,513					184,423
38 Total Account 501	1,619,705	1,393,045	1,429,229	358,181	1,323,513	1,453,899	1,550,650	1,778,007					10,906,229
501 FUEL-IONS													
39													
Kettle Falls	57,361	50,587	46,865	39,752	41,586	23,837	49,660	47,826					357,474
Colstrip	82,890	83,940	81,080	38,493	65,570	97,461	90,544	91,482					631,450
41 Kettle Falls	wood \$	11.90 \$	11.41 \$	(1.03) \$	12.56 \$	12.24 \$	12.24 \$	12.24 \$					\$ 10.60
42 Colstrip	coal \$	11.23 \$	9.76 \$	10.02 \$	11.87 \$	11.62 \$	10.34 \$	11.88 \$					\$ 10.98
501 FUEL-COS/PER ION													
43													
NE Combustion Turbine Gas/Oil	28	2,557	285	63,339			2,346						68,555
Boulder Park	21,834	7,244	418	1,299	41,073	34,488	345,927	275,689					727,972
Kettle Falls CT	14,892	29,066	10,263	811	9,596	25,115	140,200	123,544					353,487
Coyote Springs2							3,325,054	3,622,094					6,947,148
Rathdrum Gas Storage Fee	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000					320,000
Rathdrum Fuel Exp	146,582	20,164	10,836	(6,116)	3,824	64,411	917,075	54,591					1,211,367
49 Total Account 547	223,336	99,031	61,802	99,333	94,493	164,014	4,770,602	4,115,918					9,628,529
50 TOTAL NET EXPENSE INCLUDING	13,906,935	8,396,291	7,479,310	3,187,707	(177,487)	(295,640)	11,766,095	14,267,684					58,530,895

2003 WA & ID Actual Deferrals WA monthly-03

AVISTA UTILITIES
 Washington Electric Jurisdiction
 Energy Recovery Mechanism Revenue Credit
 Month of August 2003

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	588,944,920	587,930,337	572,881,963	664,011,421	698,837,592	757,072,104	515,955,540	543,682,503					4,929,316,380
Deduct Sales for Resale kWhs	(112,642,000)	(158,728,000)	(136,551,000)	(247,840,000)	(305,028,000)	(360,805,000)	(123,286,000)	(108,819,000)					(1,553,697,000)
Deduct Exchange (Sch 29) kWhs	(2,343,583)	(1,181,215)	(1,662,435)	(3,385,542)	(3,112,139)	(3,496,245)	(6,822,017)	(7,489,665)					(29,492,841)
Deduct Prior Month Unbilled kWhs Heating	(324,817,836)	(290,121,550)	(298,728,549)	(277,811,609)	(278,009,978)	(276,277,421)	(255,688,749)	(255,140,654)					(2,254,576,348)
Add Current Month Unbilled kWhs Heating	290,121,550	296,728,549	277,811,609	278,009,978	278,277,421	(1,628,155)	(6,180,449)	(30,016,405)					(37,825,009)
Add Current Month Unbilled kWhs Cooling					1,628,155	6,180,449	30,016,405	15,995,854					2,190,105,486
Washington Retail kWhs	439,263,051	434,828,121	415,751,588	412,984,248	390,595,051	376,714,481	409,155,384	418,559,609					53,820,863
Test Year Consumption from Attachment 1 Settlement Stipulation	449,477,904	425,137,067	436,508,558	398,111,383	378,471,457	377,440,327	398,566,301	444,487,437					3,296,200,434
Difference from Test Year	(10,214,853)	9,491,054	(20,756,970)	24,872,865	14,123,594	(725,846)	10,589,083	(25,927,828)					1,451,099
WA Retail Revenue Credit	(\$327,682)	\$304,473	(\$665,884)	\$797,922	\$453,085	(\$23,285)	\$339,698	(\$831,765)					\$46,551
Net Wind Revenue Credit	\$4,169	\$4,491	\$4,720	\$4,907	\$4,930	\$4,870	\$5,250	\$5,288					\$38,625
Total Revenue Credit	(\$323,523)	\$308,964	(\$661,164)	\$802,829	\$458,015	(\$18,415)	\$344,948	(\$826,477)					\$85,176

Schedule 95 Wind Revenue	\$5,750.51	\$8,195.15	\$6,510.79	\$8,768.24	\$8,800.49	\$6,717.09	\$7,241.83	\$7,293.13					\$53,277.23
Deduct Admin Expense	\$1,581.39	\$1,703.67	\$1,790.47	\$1,861.27	\$1,870.13	\$1,847.20	\$1,991.50	\$2,005.81					\$14,651.24
Net Wind Revenue Credit	\$4,169.12	\$4,491.48	\$4,720.32	\$4,906.97	\$4,930.36	\$4,869.89	\$5,250.33	\$5,287.52					\$38,625.99

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Arista Utilities
 WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS-2003	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03
1	555 Purchased Power	\$106,893,800	\$ 16,118,812	\$ 13,422,834	\$ 11,421,679	\$ 10,178,810	\$ 6,472,115	\$ 8,029,186	\$13,925,476	\$15,176,694	\$12,148,195	\$ -	\$ -
2	501 Thermal Fuel	\$12,366,492	\$ 1,619,705	\$ 1,393,045	\$ 1,429,229	\$ 358,181	\$ 1,323,513	\$ 1,453,899	\$ 1,550,650	\$ 1,778,007	\$ 1,460,263	\$ -	\$ -
3	547 CT Fuel	\$12,993,461	\$ 223,336	\$ 99,031	\$ 61,802	\$ 99,333	\$ 94,493	\$ 164,014	\$ 4,770,602	\$ 4,115,918	\$ 3,364,932	\$ -	\$ -
4	447 Sale for Resale	\$60,138,948	\$ 4,054,918	\$ 6,519,620	\$ 5,433,400	\$ 7,448,616	\$ 9,067,609	\$ 9,942,738	\$ 8,480,633	\$ 6,802,935	\$ 3,389,480	\$ -	\$ -
5	Actual Net Expense	\$72,114,805	\$ 13,906,995	\$ 8,396,291	\$ 7,479,310	\$ 3,187,707	\$ (177,487)	\$ (295,640)	\$11,766,095	\$14,267,684	\$13,583,910	\$ -	\$ -
6	Polflatch 25 aMW directly assigned to ID	(\$5,298,121)	\$ (601,710)	\$ (543,480)	\$ (601,710)	\$ (581,491)	\$ (601,710)	\$ (582,300)	\$ (601,710)	\$ (601,710)	\$ (582,300)	\$ -	\$ -
7	Polflatch 62 aMW directly assigned to ID	(\$4,714,095)											
8	Adjusted Actual Net Expense	\$62,102,589	\$ 13,305,225	\$ 7,852,811	\$ 6,877,600	\$ 2,606,216	\$ (779,197)	\$ (877,940)	\$ 9,337,321	\$11,827,734	\$11,952,819	\$ -	\$ -
	AUTHORIZED NET EXPENSE-SYSTEM												
9	555 Purchased Power	\$68,370,477	\$ 7,820,601	\$ 6,873,178	\$ 6,877,530	\$ 2,970,502	\$ 1,220,238	\$ 781,522	\$ 5,416,130	\$ 7,510,269	\$ 6,429,357	\$ 8,215,787	\$ 8,175,700
10	501 Thermal Fuel	\$15,777,429	\$ 1,497,543	\$ 1,328,377	\$ 1,321,593	\$ 1,193,467	\$ 566,463	\$ 1,103,034	\$ 1,501,955	\$ 1,550,938	\$ 1,519,166	\$ 1,449,825	\$ 1,455,980
11	547 CT Fuel	\$30,931,880	\$ 3,208,570	\$ 2,713,553	\$ 2,216,117	\$ 1,302,967	\$ 642,820	\$ 1,720,868	\$ 3,644,073	\$ 4,169,327	\$ 4,111,073	\$ 2,703,227	\$ 2,355,980
12	447 Sale for Resale	\$49,213,167	\$ 3,395,816	\$ 3,610,669	\$ 2,796,420	\$ 1,922,246	\$ 2,752,789	\$ 8,044,788	\$ 9,136,979	\$ 5,227,838	\$ 4,654,564	\$ 1,545,341	\$ 2,563,992
13	Authorized Net Expense	\$65,866,619	\$ 9,131,898	\$ 7,304,439	\$ 7,618,820	\$ 3,544,690	\$ (323,268)	\$ (4,439,362)	\$ 1,425,179	\$ 8,002,694	\$ 7,055,338	\$ 9,037,068	\$ 9,296,925
14	Actual - Authorized Net Expense	\$22,782,161	\$ 4,173,327	\$ 548,372	\$ (741,220)	\$ (938,474)	\$ (455,929)	\$ 3,561,422	\$ 7,912,142	\$ 3,825,040	\$ 4,897,481	\$ -	\$ -
15	Net Fuel Expense not Incl in Acct 547 (1)	\$ 22,000,289	\$ 2,855,401	\$ 2,324,474	\$ 3,017,663	\$ 2,686,342	\$ 3,392,764	\$ 3,053,369	\$ 1,555,471	\$ 1,498,172	\$ 1,616,633	\$ -	\$ -
16	Adjusted Actual - Authorized Net Exp	\$ 44,782,449	\$ 7,028,728	\$ 2,872,846	\$ 2,276,443	\$ 1,747,868	\$ 2,936,834	\$ 6,614,792	\$ 9,467,613	\$ 5,323,212	\$ 6,514,114	\$ -	\$ -
17	Washington Alloc. @ 66.29%	\$29,686,286	\$4,659,344	\$1,904,410	\$1,509,054	\$1,158,662	\$1,946,827	\$4,384,945	\$6,276,080	\$3,528,757	\$4,318,206	\$ -	\$ -
18	WA Retail Revenue Adjustment	\$ (1,806,298)	\$323,523	\$ (308,964)	\$661,164	\$ (802,829)	\$ (458,015)	\$ 18,415	\$ (344,948)	\$ 826,477	\$ (1,721,121)	\$ -	\$ -
19	Net Power Cost Increase (Decrease)	\$ 27,879,988	\$ 4,982,867	\$ 1,595,446	\$ 2,170,218	\$ 355,833	\$ 1,488,812	\$ 4,403,360	\$ 5,931,132	\$ 4,355,234	\$ 2,587,085	\$ -	\$ -
20	100% Net Power Cost Less \$9.0 million Company Band	\$ 104,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	90% Net Power Cost Less \$9.0 million Company Band	\$ 16,991,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	(1) Net cost after resale for fuel not consumed												

2003 WA & ID Actual Deferrals WA summary

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Avista Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

Line No.		Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
ACTUALS														
555 PURCHASED POWER														
1	Short-Term Purchases	7,498,257	5,301,496	4,022,054	7,461,770	4,903,146	6,084,658	7,199,108	8,563,604	6,483,549				57,517,642
2	Rocky Reach	102,914	57,149	57,548	85,032	160,305	856,370	114,538	95,614	96,055				1,625,525
3	Wanapum	255,600	255,600	327,932	255,600	255,601	255,601	255,601	255,601	255,601				2,372,737
4	Priest Rapids	159,450	159,450	237,655	159,450	159,451	159,449	159,449	159,449	159,449				1,513,252
5	Wells	99,953	99,953	99,953	99,953	99,953	99,953	99,953	99,953	99,953				899,441
6	WNP-3 (1)	2,875,293	2,598,121	1,419,526	1,374,877									8,267,818
7	Entitlment & Sup Cap	1,722	1,722	1,722	0									(1) 5,166
8	Deer Lake-IP&L	246	213	193	211	256	602	265	141	394				2,522
9	Small Power	127,591	156,055	124,688	131,747	112,100	108,053	104,884	64,910	56,800				986,828
10	Haleywest - Plummer Forest Prod.	114,258	114,258	139,324	124,251	122,532	72,629	160,351	155,320	140,414				1,029,079
11	WPI Amort													
12	Spokane-Upriver	264,331	509,135	413,292	458,695	430,498	226,045	(263,906)	(410,108)	(199,040)				1,428,942
13	Pollatch 62 aMW Purch							1,827,064	1,838,240	1,048,791				4,714,095
14	Douglas Capacity	119,000	121,500	147,500	132,500	112,500	135,000	180,000	157,500	175,500				1,281,000
15	Non-Mon. Accruals	167,556	232,570	11,414	(107,280)	(23,968)	41,033	(135,330)	(504,223)	(265,130)				(583,359)
16	PPLM Wind Power					135,800	140,000	(30,240)						245,560
17	TransAlta	4,440,338	3,809,057	4,416,291			(154,698)	4,249,539	4,465,381	4,091,461				25,317,369
18	WPM Ancillary Services	6,560	6,555	2,587	2,004	3,941	4,491	4,200	4,339	4,501				39,178
19	Black Creek Index Purchase													
20	Total Account 555	16,118,812	13,422,834	11,421,679	10,178,810	6,472,115	8,029,186	13,925,476	15,176,694	12,148,195				106,893,800
(1) Effective November, 2002, WNP-3 purchase expense has been adjusted to reflect the mid-point price (\$33.37/MWh for the 2002-2003 contract year) per Settlement Agreement, Cause No. U-86-99														
447 SALES FOR RESALE														
21	Short-Term Sales	3,674,440	6,153,976	4,985,727	7,124,140	7,719,670	8,590,709	5,263,958	3,339,333	1,526,478				48,378,431
22	Enron/PGE Copacity Sale	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000				1,350,000
23	Nichols Pumping Index Sale	142,563	175,630	180,830	120,643	114,386	133,863	225,775	201,720	192,920				1,488,331
24	Kaiser Load Following	58,284	11,924	91,415	31,878	60,887	81,157	73,438	46,211	36,735				491,929
25	NW Alum DES	171	146	137	98	74	68	72	80	83				929
26	Pend Oreille DES/Box Canyon	27,224	25,384	26,850	25,078	24,399	23,915	24,712	24,618	24,424				226,604
27	PacificCorp 94 Sale	0												
28	Enron/PGE Cap Fee, employee svcs	(4,323)	(4,996)	(4,146)	(5,226)	(5,749)	971,277	2,685,530	2,983,149	1,403,775				8,043,732
29	Mircom Operating Reserves/DES						(12,140)	(11,250)	(11,250)	(11,342)				(71,914)
30	Merchant Ancillary Services	6,560	6,555	2,587	2,004	3,941	4,491	4,200	4,339	4,501				39,178
31	Total Account 447	4,054,918	6,518,620	5,433,400	7,448,616	8,067,609	9,942,738	8,480,633	6,802,935	3,389,480				60,138,948

2003 WA & ID Actual Deferrals WA monthly-03

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Avista Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

Line No.		Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
ACTUALS														
501 FUEL-DOLLARS														
32	Kettle Falls	682,778	572,564	534,885	(40,815)	522,492	291,704	607,645	617,233	528,358	-	-	-	4,316,844
33	Colstrip	930,723	819,619	862,737	385,887	778,135	1,132,680	936,278	1,087,261	923,184	-	-	-	7,856,505
34	Total Coal & Wood	1,613,501	1,392,183	1,397,622	345,072	1,300,627	1,424,384	1,543,923	1,704,494	1,451,542	-	-	-	12,173,349
35	Kettle Falls GS	4,835	862	8,723	3,277	6,566	5,136	3,792	9,353	2,073	-	-	-	44,617
36	Colstrip	1,369	0	22,884	9,832	16,320	24,379	2,935	64,160	6,648	-	-	-	148,527
37	Total Oil & Gas	6,204	862	31,607	13,109	22,886	29,515	6,727	73,513	8,721	-	-	-	193,144
38	Total Account 501	1,619,705	1,393,045	1,429,229	358,181	1,323,513	1,453,899	1,550,650	1,778,007	1,460,263	-	-	-	12,366,492
501 FUEL-TONS														
39	Kettle Falls	57,361	50,587	46,865	39,752	41,586	23,837	49,660	47,826	42,528	-	-	-	400,002
40	Colstrip	82,890	83,940	81,060	38,493	65,570	97,461	90,544	91,492	94,006	-	-	-	725,456
501 FUEL-COSI PER TON														
41	Kettle Falls	11.90 \$	11.32 \$	11.41 \$	(1.03) \$	12.56 \$	12.24 \$	12.24 \$	12.91 \$	12.42 \$	-	-	-	\$ 10.79
42	Colstrip	11.23 \$	9.76 \$	10.64 \$	10.02 \$	11.87 \$	11.62 \$	10.34 \$	11.88 \$	9.82 \$	-	-	-	\$ 10.83
547 FUEL														
43	NE Combustion Turbine Gas/Oil	28	2,557	285	63,339	-	-	2,346	-	40	-	-	-	68,595
44	Boulder Park	21,834	7,244	418	1,299	41,073	34,488	345,927	275,689	153,757	-	-	-	881,729
45	Kettle Falls CT	14,892	29,066	10,263	811	9,596	25,115	140,200	123,544	66,786	-	-	-	420,273
46	Coyote Springs 2	-	-	-	-	-	-	3,325,054	3,622,094	3,106,054	-	-	-	10,053,202
47	Rathdrum Gas Storage Fee	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	-	-	-	360,000
48	Rathdrum Fuel Exp	146,582	20,164	10,836	(6,116)	3,824	64,411	917,075	54,591	(1,705)	-	-	-	1,209,662
49	Total Account 547	223,336	99,031	61,802	99,333	94,493	164,014	4,770,602	4,115,918	3,364,932	-	-	-	12,993,461
50	TOTAL NET EXPENSE INCLUDING	13,906,935	8,396,291	7,479,310	3,187,707	(177,487)	(295,640)	11,766,095	14,267,664	13,583,910	-	-	-	72,114,805

2003 WA & ID Actual Deferrals WA monthly-03

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AVISTA UTILITIES
 Washington Electric Jurisdiction
 Energy Recovery Mechanism Revenue Credit
 Month of September 2003

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	586,944,920	587,930,337	572,881,953	664,011,421	698,837,892	757,072,104	515,955,540	543,682,503	476,210,978				5,405,527,358
Deduct Sales for Resale kWhs	(112,642,000)	(158,728,000)	(136,551,000)	(247,840,000)	(305,026,000)	(360,805,000)	(123,286,000)	(108,819,000)	(52,580,000)				(1,606,277,000)
Deduct Exchange (Sch 29) kWhs	(2,343,583)	(1,181,215)	(1,662,435)	(3,385,542)	(3,112,139)	(3,498,245)	(6,822,017)	(7,489,665)	(5,989,441)				(35,482,282)
Deduct Prior Month Unbilled kWhs Heating	(324,817,836)	(290,121,550)	(296,728,549)	(277,811,608)	(278,009,978)	(276,277,421)	(255,668,749)	(255,140,654)	(260,346,976)				(2,514,923,322)
Add Current Month Unbilled kWhs Cooling	290,121,550	296,728,549	277,811,609	278,009,978	276,277,421	(1,628,155)	(6,180,449)	(30,016,405)	(15,995,854)				(93,820,863)
Add Current Month Unbilled kWhs Heating	439,263,051	434,828,121	415,751,588	412,984,248	390,595,051	6,180,449	30,016,405	15,995,854	262,862,085				2,452,967,571
Washington Retail kWhs	449,477,904	425,137,067	436,508,558	388,111,383	376,471,457	377,440,327	398,566,301	444,487,437	407,996,486				3,705,648,019
Test Year Consumption													3,650,707,225
from Attachment 1 Settlement Stipulation													
Difference from Test Year	(10,214,853)	9,491,054	(20,756,970)	24,872,865	14,123,594	(725,846)	10,569,083	(25,927,828)	53,489,695				54,940,784
WA Retail Revenue Credit	(\$327,692)	\$304,473	(\$665,864)	\$797,922	\$453,085	(\$23,285)	\$339,698	(\$831,765)	\$1,715,949				\$1,762,501
Net Wind Revenue Credit	\$4,169	\$4,491	\$4,720	\$4,907	\$4,930	\$4,870	\$5,250	\$5,288	\$5,172				\$43,797
Total Revenue Credit	(\$323,523)	\$308,964	(\$661,164)	\$802,829	\$458,015	(\$18,415)	\$344,948	(\$826,477)	\$1,721,121				\$1,806,298

Schedule 95 Wind Revenue	\$5,750.51	\$6,195.15	\$6,510.79	\$6,768.24	\$6,800.49	\$6,717.09	\$7,241.83	\$7,293.13	\$7,133.84				\$60,411.07
Deduct Admin Expense	\$1,581.39	\$1,703.67	\$1,790.47	\$1,861.27	\$1,870.13	\$1,847.20	\$1,991.50	\$2,005.61	\$1,961.81				\$16,613.04
Net Wind Revenue Credit	\$4,169.12	\$4,491.48	\$4,720.32	\$4,906.97	\$4,930.36	\$4,869.89	\$5,250.33	\$5,287.52	\$5,172.03				\$43,798.03

Avista Utilities
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS-2003	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03
1	555 Purchased Power	\$119,555,070	\$13,422,834	\$11,421,679	\$10,176,810	\$6,472,115	\$8,029,186	\$13,925,476	\$15,176,694	\$12,148,195	\$12,661,270	\$	\$
2	501 Thermal Fuel	\$13,997,652	\$1,619,705	\$1,429,228	\$358,181	\$1,323,513	\$1,453,899	\$1,550,660	\$1,776,007	\$1,460,263	\$1,631,160	\$	\$
3	547 CT Fuel	\$15,929,235	\$223,336	\$99,031	\$61,802	\$94,493	\$164,014	\$4,770,602	\$4,115,918	\$3,364,932	\$2,935,774	\$	\$
4	447 Sale for Resale	\$63,681,855	\$4,054,918	\$6,518,620	\$5,433,400	\$7,448,616	\$8,067,609	\$9,942,738	\$8,480,633	\$6,802,935	\$3,389,480	\$3,542,906	\$
5	Actual Net Expense	\$85,800,102	\$13,906,935	\$8,396,291	\$7,479,310	\$3,187,707	\$(177,487)	\$11,766,095	\$14,267,684	\$13,583,910	\$13,685,298	\$0	\$0
6	Polllatch 25 aMW directly assigned to ID	\$(5,900,640)	\$(601,710)	\$(543,480)	\$(601,710)	\$(601,710)	\$(582,300)	\$(601,710)	\$(601,710)	\$(582,300)	\$(602,519)	\$	\$
7	Polllatch 62 aMW directly assigned to ID	\$(6,568,352)						\$(1,827,064)	\$(1,838,240)	\$(1,048,791)	\$(1,854,257)	\$	\$
8	Adjusted Actual Net Expense	\$73,331,111	\$13,305,225	\$7,852,811	\$6,877,600	\$2,606,216	\$(779,197)	\$9,337,321	\$11,827,734	\$11,952,819	\$11,228,522	\$	\$
AUTHORIZED NET EXPENSE-SYSTEM													
9	555 Purchased Power	\$68,370,477	\$7,820,601	\$6,873,178	\$6,877,530	\$2,970,502	\$1,220,238	\$781,522	\$5,416,130	\$7,510,269	\$6,429,357	\$8,215,787	\$8,175,700
10	501 Thermal Fuel	\$15,777,429	\$1,497,543	\$1,328,377	\$1,321,593	\$1,193,467	\$566,463	\$1,103,034	\$1,501,955	\$1,550,936	\$1,519,166	\$1,449,825	\$1,289,090
11	547 CT Fuel	\$30,931,880	\$3,209,570	\$2,713,553	\$2,218,117	\$1,302,967	\$642,820	\$1,720,868	\$3,644,073	\$4,169,327	\$4,111,073	\$2,703,227	\$2,355,980
12	447 Sale for Resale	\$49,213,167	\$3,395,816	\$3,610,669	\$2,796,420	\$1,922,246	\$2,752,789	\$8,044,786	\$9,136,979	\$5,227,838	\$4,654,564	\$1,545,341	\$2,583,932
13	Authorized Net Expense	\$65,866,619	\$9,131,898	\$7,304,439	\$7,618,820	\$3,544,690	\$(4,439,362)	\$1,425,179	\$8,002,694	\$7,055,338	\$9,037,068	\$9,286,925	\$8,212,198
14	Actual - Authorized Net Expense	\$24,973,615	\$4,173,327	\$548,372	\$(741,220)	\$(838,474)	\$(455,929)	\$3,561,422	\$7,912,142	\$3,825,040	\$4,897,481	\$2,191,454	\$
15	Net Fuel Expense not incl In Acct 547 (1)	\$23,701,368	\$2,855,401	\$2,324,474	\$3,017,663	\$2,686,342	\$3,392,764	\$3,053,369	\$1,555,471	\$1,498,172	\$1,618,633	\$1,701,079	\$
16	Adjusted Actual - Authorized Net Exp	\$48,674,982	\$7,028,728	\$2,872,846	\$2,276,443	\$1,747,868	\$2,936,834	\$6,614,792	\$9,467,613	\$5,323,212	\$6,514,114	\$3,892,533	\$
17	Washington Alloc. @ 66.29%	\$32,266,646	\$4,659,344	\$1,904,410	\$1,509,054	\$1,158,662	\$1,946,827	\$4,384,945	\$6,276,080	\$3,528,757	\$4,318,206	\$2,580,360	\$
18	WA Retail Revenue Adjustment	\$(2,588,486)	\$323,523	\$(308,964)	\$661,164	\$(802,829)	\$(458,015)	\$18,415	\$(944,948)	\$926,477	\$(1,721,121)	\$(782,188)	\$
19	Net Power Cost Increase (Decrease)	\$29,678,160	\$4,982,867	\$1,595,446	\$2,170,218	\$355,833	\$1,488,812	\$4,403,360	\$5,931,132	\$4,355,234	\$2,597,085	\$1,798,172	\$0
20	100% Net Power Cost Less \$9.0 million Company Band	\$104,363				\$104,363							\$0
21	90% Net Power Cost Less \$9.0 million Company Band	\$18,610,344	\$93,927	\$1,339,931	\$3,963,024	\$5,338,019	\$3,919,711	\$2,337,377	\$1,618,355				\$

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Avista Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

Line No.	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
ACTUALS													
555 PURCHASED POWER													
1 Short-Term Purchases	7,498,257	5,301,496	4,022,054	7,461,770	4,903,146	6,084,658	7,199,108	8,563,604	6,483,549	5,327,263			62,844,905
2 Rocky Reach	102,914	57,149	57,548	85,032	160,305	856,370	114,538	95,614	96,055	96,764			1,722,289
3 Wanapum	255,600	255,600	327,932	255,600	255,601	255,601	255,601	255,601	255,601	255,601			2,628,338
4 Priest Rapids	159,450	159,450	237,655	159,450	159,451	159,449	159,449	159,449	159,449	159,449			1,672,701
5 Wells	99,953	99,953	99,953	99,953	99,953	99,953	99,953	99,953	99,953	99,953			999,258
6 WNP-3 (1)	2,875,293	2,598,121	1,419,526	1,374,877									8,267,818
7 Entitlement & Sup Cap	1,722	1,722	1,722	0									(1) 5,166
8 Deer Lake-IP&L	246	213	193	211	256	602	265	141	394	349			2,871
9 Small Power	127,591	156,055	124,688	131,747	112,100	108,053	104,884	64,910	56,800	59,663			1,046,511
10 Haleywest - Plummer Forest Prod.		114,258	139,324	124,251	122,532	72,629	160,351	155,320	140,414	139,775			1,168,854
11 WPI Amort													
12 Spokane-Upriver	264,331	509,135	413,292	458,695	430,498	226,045	(263,906)	(410,108)	(199,040)	(26,147)			1,402,795
13 Pollatch 62 aMW Purch							1,827,064	1,838,240	1,048,791	1,854,257			6,588,352
14 Douglas Capacity	119,000	121,500	147,500	132,500	112,500	135,000	180,000	157,500	175,500	149,500			1,430,500
15 Non-Mon. Accruals	167,556	232,570	11,414	(107,280)	(23,968)	41,033	(135,330)	(504,223)	(265,130)	8,579			(574,780)
16 PPLM Wind Power					135,800	140,000	(30,240)			61,040			306,600
17 TransAlta	4,440,338	3,809,057	4,416,291			(154,698)	4,249,539	4,465,381	4,091,461	4,471,591			28,788,960
18 WPM Ancillary Services	6,560	6,555	2,587	2,004	3,941	4,491	4,200	4,339	4,501	3,749			42,927
19 Black Creek Index Purchase													
20 Total Account 555	16,118,812	13,422,834	11,421,679	10,178,810	6,472,115	8,029,186	13,925,476	15,176,694	12,148,195	12,661,270			119,555,070
(1) Effective November, 2002, WNP-3 purchase expense has been adjusted to reflect the mid-point price (\$33.37/MWh for the 2002-2003 contract year) per Settlement Agreement, Cause No. U-86-99													
447 SALES FOR RESALE													
21 Short-Term Sales	3,674,440	6,153,976	4,985,727	7,124,140	7,719,670	8,590,709	5,263,958	3,339,333	1,526,478	3,114,929			51,483,361
22 Enron/PGE Capacity Sale	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000			1,500,000
23 Nichols Pumping Index Sale	142,563	175,630	180,830	120,643	114,386	133,863	225,775	201,720	192,920	171,665			1,659,996
24 Kaiser Load Following	58,284	11,924	91,415	31,878	60,887	81,157	73,438	46,211	36,735	24,384			516,313
25 NW Alum DES	171	146	137	98	74	68	72	80	83	91			1,020
26 Pend Oreille DES/Box Canyon	27,224	25,384	26,850	25,078	24,399	23,915	24,712	24,618	24,424	25,838			252,442
27 PacifiCorp 94 Sale	0					971,277	2,685,530	2,983,149	1,403,775				8,043,732
28 Enron/PGE Cap Fee, employee svcs	(4,323)	(4,996)	(4,146)	(5,226)	(5,749)	(12,742)	(12,140)	(11,250)	(11,342)	(7,964)			(79,878)
29 Mirant Operating Reserves/DES						65,086	64,735	61,906	60,214				251,943
30 Merchant Ancillary Services	6,560	6,555	2,587	2,004	3,941	4,491	4,200	4,339	4,501	3,749			42,927
31 Total Account 447	4,054,918	6,518,620	5,433,400	7,448,616	8,067,609	9,942,738	8,480,633	6,802,935	3,389,460	3,542,906			63,681,855

2003 WA & ID Actual Deferrals WA monthly-03

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Avista Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
501 FUEL-DOLLARS													
32	682,778	572,564	534,885	(40,815)	522,492	291,704	607,645	617,233	528,358	547,863			4,864,707
33	930,723	819,619	862,737	385,887	778,135	1,132,680	936,278	1,087,261	923,184	1,064,061			8,920,566
34	1,613,501	1,392,183	1,397,622	345,072	1,300,627	1,424,384	1,543,923	1,704,494	1,451,542	1,611,924			13,785,273
35	4,835	862	8,723	3,277	6,566	5,136	3,792	9,353	2,073	519			45,136
36	1,369	0	22,884	9,832	16,320	24,379	2,935	64,160	6,648	18,717			167,244
37	6,204	862	31,607	13,109	22,886	29,515	6,727	73,513	8,721	19,236			212,380
38	1,619,705	1,393,045	1,429,229	358,181	1,323,513	1,453,899	1,550,650	1,778,007	1,450,263	1,631,160			13,997,652
501 FUEL-IONS													
39	57,361	50,587	46,865	39,752	41,586	23,837	49,660	47,826	42,528	44,809			444,811
40	82,890	83,940	81,060	38,493	65,570	97,461	90,544	91,492	94,006	94,979			820,435
41	11.90	11.32	11.41	(1.03)	12.56	12.24	12.24	12.91	12.42	12.23			\$ 10.94
42	11.23	9.76	10.64	10.02	11.87	11.62	10.34	11.88	9.82	11.20			\$ 10.87
54Z FUEL													
43	28	2,557	285	63,339			2,346		40	143			68,738
44	21,834	7,244	418	1,299	41,073	34,488	345,927	275,689	153,757	2,858			884,587
45	14,892	29,066	10,263	811	9,596	25,115	140,200	123,544	66,786	16,247			436,520
46	40,000	40,000	40,000	40,000	40,000	40,000	3,325,054	3,622,094	3,106,054	2,850,063			12,903,265
47	146,582	20,164	10,836	(6,116)	3,824	64,411	917,075	54,591	40,000	40,000			400,000
48	223,336	99,031	61,802	99,333	94,493	164,014	4,770,602	4,115,918	3,364,932	2,935,774			1,236,125
49													15,929,235
50	13,906,935	8,396,291	7,479,310	3,187,707	(177,487)	(295,640)	11,766,095	14,267,684	13,583,910	13,685,298			85,800,102

2003 WA & ID Actual Deferrals WA monthly-03

AVISTA UTILITIES
Washington Electric Jurisdiction
Energy Recovery Mechanism Revenue Credit
Month of October 2003

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	588,944,920	587,930,337	572,881,953	664,011,421	698,837,592	757,072,104	515,955,540	543,682,503	476,210,978	471,512,156			5,877,039,514
Deduct Sales for Resale kWhs	(112,642,000)	(158,728,000)	(138,651,000)	(247,840,000)	(305,026,000)	(360,805,000)	(123,286,000)	(108,819,000)	(52,580,000)	(78,593,000)			(1,684,870,000)
Deduct Exchange (Sch 29) kWhs	(2,343,583)	(1,181,215)	(1,662,435)	(3,385,542)	(3,112,139)	(3,496,245)	(6,922,017)	(7,489,665)	(5,989,441)	(3,404,990)			(36,886,372)
Deduct Prior Month Unbilled kWhs Heating	(324,817,836)	(290,121,550)	(296,728,549)	(277,811,609)	(278,009,978)	(276,277,421)	(255,668,749)	(255,140,654)	(260,346,976)	(262,662,085)			(2,777,785,407)
Add Current Month Unbilled kWhs Cooling	290,121,550	296,728,549	277,811,609	278,009,978	276,277,421	255,668,749	(6,180,449)	(30,016,405)	(15,995,854)	(3,835,694)			(57,656,557)
Add Current Month Unbilled kWhs Heating	439,263,051	434,828,121	415,751,568	412,984,248	390,595,051	376,714,481	409,155,384	418,559,609	407,996,466	411,642,263			5,772,899
Washington Retail kWhs	449,477,904	425,137,067	436,508,558	388,111,383	376,471,457	377,440,327	398,666,301	444,487,437	354,506,791	387,418,707			4,038,125,932
Test Year Consumption from Attachment 1 Settlement Stipulation	(10,214,853)	9,491,054	(20,756,970)	24,872,865	14,123,594	(725,846)	10,589,083	(25,927,828)	53,489,695	24,223,556			79,164,350
WA Retail Revenue Credit	(\$327,692)	\$304,473	(\$665,884)	\$797,822	\$453,085	(\$23,285)	\$339,698	(\$831,765)	\$1,715,949	\$777,092			\$2,539,592
Net Wind Revenue Credit	\$4,169	\$4,491	\$4,720	\$4,907	\$4,930	\$4,870	\$5,250	\$5,288	\$5,172	\$5,096			\$48,893
Total Revenue Credit	(\$323,523)	\$308,964	(\$661,164)	\$802,829	\$458,015	(\$18,415)	\$344,948	(\$826,477)	\$1,721,121	\$782,188			\$2,588,485

Schedule 95 Wind Revenue	\$5,750.51	\$6,185.15	\$6,510.79	\$6,768.24	\$6,900.49	\$6,717.08	\$7,241.83	\$7,293.13	\$7,133.84	\$7,029.31			\$87,440.38
Deduct Admin Expense	\$1,581.39	\$1,703.67	\$1,780.47	\$1,861.27	\$1,870.13	\$1,847.20	\$1,991.50	\$2,005.61	\$1,961.81	\$1,933.06			\$18,546.10
Net Wind Revenue Credit	\$4,169.12	\$4,491.48	\$4,720.32	\$4,906.97	\$4,930.36	\$4,869.89	\$5,250.33	\$5,287.52	\$5,172.03	\$5,096.25			\$48,894.28

Avista Utilities
 WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS-2003	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03
1	555 Purchased Power	\$134,333,612	\$13,422,834	\$11,421,679	\$10,178,810	\$6,472,115	\$8,029,186	\$13,925,476	\$15,176,694	\$12,148,195	\$12,661,270	\$14,778,543
2	501 Thermal Fuel	\$15,325,256	\$1,619,705	\$1,393,045	\$1,429,229	\$358,181	\$1,453,899	\$1,550,650	\$1,778,007	\$1,460,263	\$1,631,160	\$1,327,604
3	547 CT Fuel	\$17,218,404	\$223,336	\$99,031	\$61,802	\$99,333	\$164,014	\$4,770,602	\$4,115,918	\$3,364,932	\$2,935,774	\$1,289,169
4	447 Sale for Resale	\$67,495,114	\$4,054,918	\$6,518,820	\$5,433,400	\$7,448,616	\$8,067,609	\$9,942,738	\$8,480,633	\$6,802,935	\$3,389,480	\$3,542,905
5	Actual Net Expense	\$99,362,159	\$13,906,935	\$8,396,291	\$7,479,310	\$3,187,707	\$(177,487)	\$(295,640)	\$11,766,095	\$14,267,684	\$13,583,910	\$13,685,298
6	Pollatch 25 aMW directly assigned to ID	\$(6,482,940)	\$(601,710)	\$(543,480)	\$(601,710)	\$(581,491)	\$(582,300)	\$(601,710)	\$(601,710)	\$(582,300)	\$(602,519)	\$(582,300)
7	Pollatch 62 aMW directly assigned to ID	\$(8,453,625)										
8	Adjusted Actual Net Expense	\$84,445,593	\$13,305,225	\$7,852,811	\$6,877,600	\$2,606,216	\$(779,197)	\$(877,940)	\$9,337,321	\$11,827,734	\$11,952,819	\$11,228,522
AUTHORIZED NET EXPENSE-SYSTEM												
9	555 Purchased Power	\$68,370,477	\$7,820,601	\$6,873,178	\$6,877,530	\$2,970,502	\$1,220,238	\$781,522	\$5,416,130	\$7,510,269	\$6,079,663	\$6,429,357
10	501 Thermal Fuel	\$15,777,429	\$1,497,543	\$1,328,377	\$1,321,593	\$1,193,467	\$566,463	\$1,103,034	\$1,501,955	\$1,550,936	\$1,518,166	\$1,449,825
11	547 CT Fuel	\$30,931,880	\$3,209,570	\$2,713,553	\$2,216,117	\$1,302,967	\$642,820	\$1,720,868	\$3,644,073	\$4,169,327	\$4,111,073	\$2,703,227
12	447 Sale for Resale	\$49,213,167	\$3,395,816	\$3,610,669	\$2,796,420	\$2,752,789	\$8,044,786	\$9,136,979	\$5,227,838	\$4,654,564	\$1,545,341	\$2,563,932
13	Authorized Net Expense	\$65,866,619	\$9,131,898	\$7,304,439	\$7,618,820	\$3,544,690	\$(4,439,362)	\$1,425,179	\$8,002,694	\$7,055,338	\$9,037,068	\$9,286,925
14	Actual - Authorized Net Expense	\$26,791,172	\$4,173,327	\$548,372	\$(741,220)	\$(938,474)	\$3,561,422	\$7,912,142	\$3,825,040	\$4,897,481	\$2,191,454	\$1,817,558
15	Net Fuel Expense not incl in Acct 547 (1)	\$24,835,566	\$2,855,401	\$2,324,474	\$3,017,663	\$2,686,342	\$3,392,764	\$3,053,369	\$1,555,471	\$1,498,172	\$1,616,633	\$1,134,218
16	Adjusted Actual - Authorized Net Exp	\$51,626,758	\$7,028,728	\$2,872,846	\$2,276,443	\$1,747,868	\$2,936,834	\$6,614,792	\$9,467,613	\$6,514,114	\$3,892,533	\$2,951,776
17	Washington Alloc. @ 66.29%	\$34,223,378	\$4,659,344	\$1,904,410	\$1,509,054	\$1,156,662	\$1,946,827	\$4,384,945	\$6,276,080	\$4,318,206	\$2,580,360	\$1,956,732
18	WA Retail Revenue Adjustment	\$(4,285,963)	\$323,523	\$(308,964)	\$661,164	\$(802,829)	\$(458,015)	\$18,415	\$(344,948)	\$826,477	\$(1,721,121)	\$(782,188)
19	Net Power Cost Increase (Decrease)	\$29,937,415	\$4,982,867	\$1,595,446	\$2,170,218	\$355,833	\$1,488,812	\$4,403,360	\$5,931,132	\$4,355,234	\$2,597,085	\$1,798,172
20	100% Net Power Cost Less \$9.0 million Company Band	\$104,363										
21	90% Net Power Cost Less \$8.0 million Company Band	\$18,843,673	\$89,927	\$1,339,931	\$3,963,024	\$5,338,019	\$3,919,711	\$2,337,377	\$1,618,365	\$2,337,377	\$1,618,365	\$233,330

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Avista Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.	555 PURCHASED POWER	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
1	Short-Term Purchases	7,498,257	5,301,496	4,022,054	7,461,770	4,903,146	6,084,658	7,199,108	8,563,604	6,483,549	5,327,263	5,162,957	68,007,862	
2	Rocky Reach	102,914	57,149	57,548	85,032	160,305	856,370	114,538	95,614	96,055	96,764	101,605	1,823,894	
3	Wanapum	255,600	255,600	327,932	255,600	255,601	255,601	255,601	255,601	255,601	255,601	255,601	2,883,939	
4	Priest Rapids	159,450	159,450	237,655	159,450	159,451	159,449	159,449	159,449	159,449	159,449	159,449	1,832,150	
5	Wells	99,953	99,953	99,953	99,953	99,953	99,953	99,953	99,953	99,953	99,953	99,953	1,099,075	
6	WNP-3 (1)	2,875,293	2,598,121	1,419,526	1,374,877	0	0	0	0	0	0	2,459,758	10,727,576	
7	Entitlement & Sup Cap	1,722	1,722	1,722	0	0	0	0	0	0	0	0	(1)	
8	Deer Lake-IP&L	246	213	193	211	256	602	265	141	394	349	241	5,166	
9	Small Power	127,591	156,055	124,688	131,747	112,100	108,053	104,884	64,910	56,800	59,683	64,807	1,111,317	
10	Haleywest - Plummer Forest Prod.	0	114,258	139,324	124,251	122,532	72,629	160,351	155,320	140,414	139,775	163,598	1,332,452	
11	WPI Amort	0	0	0	0	0	0	0	0	0	0	0	0	
12	Spokane-Upriver	264,331	509,135	413,292	458,695	430,498	226,045	(263,906)	(410,108)	(199,040)	(26,147)	67,745	1,470,540	
13	Pollatch 62 aMW Purch	0	0	0	0	0	0	0	0	0	0	0	0	
14	Douglas Capacity	119,000	121,500	147,500	132,500	112,500	135,000	180,000	157,500	175,500	1,854,257	1,885,274	8,453,625	
15	Non-Mon. Accruals	167,556	232,570	11,414	(107,280)	(23,968)	41,033	(135,330)	(504,223)	(265,130)	8,579	90,638	1,585,000	
16	PPLM Wind Power	0	0	0	0	0	0	(30,240)	0	0	0	0	(484,141)	
17	TransAlta	4,440,338	3,809,057	4,416,291	0	0	(154,698)	4,249,539	4,465,381	4,091,461	4,471,591	4,109,996	306,600	
18	WPM Ancillary Services	6,560	6,555	2,587	2,004	3,941	4,491	4,200	4,339	4,501	3,749	2,556	33,898,956	
19	Black Creek Index Purchase	0	0	0	0	0	0	0	0	0	0	0	45,483	
20	Total Account 555	16,118,812	13,422,834	11,421,679	10,178,810	6,472,115	8,029,186	13,925,476	15,176,694	12,148,195	12,661,270	14,778,543	231,006	
21	447 SALES FOR RESALE	0	0	0	0	0	0	0	0	0	0	0	0	
22	Short-Term Sales	3,674,440	6,153,976	4,985,727	7,124,140	7,719,670	8,590,709	5,263,958	3,339,333	1,526,478	3,114,929	3,388,354	54,881,715	
23	Enron/PGE Capacity Sale	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,650,000	
24	Nichols Pumping Index Sale	142,563	175,630	180,830	120,643	114,386	133,863	225,775	201,720	192,920	171,665	178,741	1,838,737	
25	Kaiser Load Following	58,284	11,924	91,415	31,878	60,887	81,157	73,438	46,211	36,735	24,384	51,448	567,761	
26	NW Alum DES	171	146	137	98	74	68	72	80	83	91	111	1,131	
27	Pend Oreille DES/Box Canyon	27,224	25,384	26,850	25,078	24,399	23,915	24,712	24,618	24,424	25,838	26,850	279,292	
28	PacificCorp 94 Sale	0	0	0	0	0	0	0	0	0	0	0	0	
29	Enron/PGE Cap Fee, employee avca	(4,323)	(4,996)	(4,146)	(5,226)	(5,749)	(12,742)	2,685,530	2,983,149	1,403,775	(7,964)	(5,352)	8,043,732	
30	Mirant Operating Reserves/DES	0	0	0	0	0	0	(12,140)	(11,250)	61,906	60,214	20,551	(85,230)	
31	Merchant Ancillary Services	6,560	6,555	2,587	2,004	3,941	4,491	65,088	64,735	61,906	3,749	2,556	272,494	
32	Total Account 447	4,054,918	6,518,820	5,433,400	7,448,616	8,067,609	9,942,738	8,480,633	6,802,935	3,389,480	3,542,906	3,813,259	67,995,114	

(1) Effective November, 2002, WNP-3 purchase expense has been adjusted to reflect the mid-point price (\$33.37/MWh for the 2002-2003 contract year, \$33.78/MWh for the 2003-04 contract year) per Settlement Agreement, Cause No. U-86-99

2003 WA & ID Actual Deferrals.xls WA monthly-03

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

Line No.		Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
ACTUALS														
<u>501 FUEL-DOLLARS</u>														
32	wood	682,778	572,564	534,885	(40,815)	522,492	291,704	607,645	617,233	528,358	547,863	571,709		5,436,416
33	coal	930,723	819,619	862,737	385,887	778,135	1,132,680	936,278	1,087,261	923,184	1,064,061	738,860		9,659,426
34	Total Coal & Wood	1,613,501	1,392,183	1,397,622	345,072	1,300,627	1,424,384	1,543,923	1,704,494	1,451,542	1,611,924	1,310,569		15,095,842
35	gas	4,835	862	8,723	3,277	6,566	5,136	3,792	9,353	2,073	519	1,041		46,177
36	oil	1,369	0	22,884	9,832	16,320	24,379	2,935	64,160	6,648	18,717	15,994		183,238
37	Total Oil & Gas	6,204	862	31,607	13,109	22,886	29,515	6,727	73,513	8,721	19,236	17,035		229,415
38	Total Account 501	1,619,705	1,393,045	1,429,229	358,181	1,323,513	1,453,899	1,550,650	1,778,007	1,460,263	1,631,160	1,327,604		15,325,256
<u>501 FUEL-TONS</u>														
39	Kettle Falls	57,361	50,587	46,865	39,752	41,586	23,837	49,660	47,826	42,528	44,809	46,961		491,772
40	Colstrip	82,890	83,940	81,060	38,493	65,570	97,461	90,544	91,492	94,006	94,979	80,944		901,379
<u>501 FUEL-COSI PER TON</u>														
41	wood \$	11.90	\$ 11.32	\$ 11.41	\$ (1.03)	\$ 12.56	\$ 12.24	\$ 12.24	\$ 12.91	\$ 12.42	\$ 12.23	\$ 12.17		\$ 11.05
42	coal \$	11.23	\$ 9.76	\$ 10.64	\$ 10.02	\$ 11.87	\$ 11.62	\$ 10.34	\$ 11.88	\$ 9.82	\$ 11.20	\$ 9.13		\$ 10.72
<u>547 FUEL</u>														
43	NE Combustion Turbine Gas/Oil	28	2,557	285	63,339			2,346		40	143	(217)		68,521
44	Boulder Park	21,834	7,244	418	1,299	41,073	34,488	345,927	275,689	153,757	2,856	13,242		897,829
45	Kettle Falls CT	14,892	29,066	10,263	811	9,596	25,115	140,200	123,544	66,786	16,247	11,103		447,623
46	Coyote Springs2							3,325,054	3,622,094	3,106,054	2,850,063	1,176,251		14,079,516
47	Rathdrum Gas Storage Fee	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000		440,000
48	Rathdrum Fuel Exp	146,582	20,164	10,836	(6,116)	3,824	64,411	917,075	54,591	(1,705)	26,463	48,790		1,284,915
49	Total Account 547	223,336	99,031	61,802	99,333	94,493	164,014	4,770,602	4,115,918	3,364,932	2,935,774	1,289,169		17,218,404
50	TOTAL NET EXPENSE INCLUDI	13,906,935	8,396,291	7,479,310	3,187,707	(177,487)	(295,640)	11,766,095	14,267,684	13,583,910	13,685,298	13,582,056		99,382,159

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AVISTA UTILITIES
Washington Electric Jurisdiction
Energy Recovery Mechanism Revenue Credit
Month of November 2003

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	588,944,920	567,930,337	572,881,963	664,011,421	698,837,582	757,072,104	515,955,540	543,682,503	476,210,978	471,512,156	486,906,277	486,906,277	6,363,945,791
Deduct Sales for Resale kWhs	(112,642,000)	(158,728,000)	(136,551,000)	(247,840,000)	(305,026,000)	(360,805,000)	(123,286,000)	(108,819,000)	(52,580,000)	(78,593,000)	(74,219,000)	(74,219,000)	(1,759,089,000)
Deduct Exchange (Sch 28) kWhs	(2,343,583)	(1,181,215)	(1,662,435)	(3,385,642)	(3,112,139)	(3,496,245)	(6,822,017)	(7,489,665)	(5,989,441)	(3,404,090)	(2,632,564)	(2,632,564)	(41,518,936)
Deduct Prior Month Unbilled kWhs Heating	(324,817,836)	(290,121,550)	(296,728,549)	(277,811,609)	(278,009,978)	(276,277,421)	(255,668,749)	(255,140,654)	(280,346,976)	(262,862,085)	(288,756,634)	(288,756,634)	(9,066,542,041)
Deduct Prior Month Unbilled kWhs Cooling	290,121,550	296,728,549	277,811,609	278,009,978	278,277,421	(1,628,155)	(6,180,449)	(30,016,405)	(15,895,854)	(9,835,694)	(68,342)	(68,342)	(57,724,899)
Add Current Month Unbilled kWhs Heating	-	-	-	-	1,628,155	255,668,749	255,140,654	260,346,976	262,862,085	288,756,634	369,091,867	369,091,867	3,110,816,072
Add Current Month Unbilled kWhs Cooling	-	-	-	-	1,628,155	6,180,449	30,016,405	15,995,854	3,835,694	68,342	68,342	68,342	57,724,899
Washington Retail kWhs	439,263,051	434,628,121	415,751,588	412,984,248	390,595,051	376,714,481	409,155,384	418,559,609	407,996,486	411,642,263	490,321,604	490,321,604	4,607,611,886
Test Year Consumption	449,477,904	425,137,067	436,508,558	388,111,383	376,471,457	377,440,327	398,566,301	444,487,437	354,506,791	387,418,707	437,581,917	437,581,917	4,475,707,849
from Attachment 1 Settlement Stipulation													
Difference from Test Year	(10,214,853)	9,491,054	(20,756,970)	24,872,865	14,123,594	(725,846)	10,589,083	(25,927,828)	53,489,695	24,223,556	52,739,687	52,739,687	131,904,037
WA Retail Revenue Credit	(\$327,692)	\$304,473	(\$665,884)	\$797,922	\$453,085	(\$23,285)	\$339,698	(\$831,765)	\$1,715,949	\$777,092	\$1,691,889	\$1,691,889	\$4,231,482
Net Wind Revenue Credit	\$4,169	\$4,491	\$4,720	\$4,907	\$4,930	\$4,870	\$5,250	\$5,288	\$5,172	\$5,096	\$5,588	\$5,588	\$54,481
Total Revenue Credit	(\$323,523)	\$308,964	(\$661,164)	\$802,829	\$458,015	(\$18,415)	\$344,948	(\$826,477)	\$1,721,121	\$782,188	\$1,697,477	\$1,697,477	\$4,285,963

Schedule 95 Wind Revenue	\$5,750.51	\$6,195.15	\$6,510.79	\$6,768.24	\$6,800.49	\$6,717.09	\$7,241.83	\$7,293.13	\$7,133.84	\$7,029.31	\$7,708.03	\$7,708.03	\$75,148.41
Deduct Admin Expense	\$1,581.39	\$1,703.67	\$1,790.47	\$1,861.27	\$1,870.13	\$1,847.20	\$1,991.50	\$2,005.61	\$1,961.81	\$1,933.06	\$2,119.71	\$2,119.71	\$20,665.81
\$.005 per kwh, 55 kwh per Revenue \$	\$4,169.12	\$4,491.48	\$4,720.32	\$4,906.97	\$4,930.36	\$4,869.89	\$5,250.33	\$5,287.52	\$5,172.03	\$5,096.25	\$5,588.32	\$5,588.32	\$54,482.60
Net Wind Revenue Credit													

Avista Utilities
WASHINGTON POWER COST DEFERRALS

WASHINGTON ACTUALS-2003

	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03
1 555 Purchased Power	\$151,112,129	\$13,422,834	\$11,421,679	\$10,178,810	\$6,472,115	\$8,029,186	\$13,995,476	\$15,176,684	\$12,148,195	\$12,661,270	\$14,778,543	\$16,778,517
2 501 Thermal Fuel	\$16,846,153	\$1,393,045	\$1,429,229	\$356,181	\$1,323,513	\$1,453,899	\$1,550,650	\$1,778,007	\$1,460,263	\$1,631,160	\$1,327,604	\$1,520,897
3 547 CT Fuel	\$18,734,672	\$99,031	\$61,802	\$99,333	\$94,493	\$164,014	\$4,770,602	\$4,115,918	\$3,364,932	\$2,935,774	\$1,289,169	\$1,516,266
4 447 Sale for Resale	\$74,652,693	\$4,054,918	\$5,433,400	\$7,448,616	\$8,067,609	\$9,942,738	\$8,480,633	\$6,802,935	\$3,389,480	\$3,542,906	\$3,813,259	\$7,157,579
5 Actual Net Expense	\$112,040,262	\$8,396,291	\$7,479,310	\$3,187,707	\$17,747,487	\$295,640	\$11,766,095	\$14,267,684	\$13,583,910	\$13,685,298	\$13,582,056	\$12,658,103
6 Pottlatch 25 aMW directly assigned to ID	(\$7,084,650)	(\$543,480)	(\$601,710)	(\$581,491)	(\$601,710)	(\$582,300)	(\$601,710)	(\$601,710)	(\$582,300)	(\$602,519)	(\$582,300)	(\$601,710)
7 Pottlatch 62 aMW directly assigned to ID	(\$10,344,482)						(\$1,827,064)	(\$1,838,240)	(\$1,048,791)	(\$1,854,257)	(\$1,885,274)	(\$1,890,857)
8 Adjusted Actual Net Expense	\$94,611,129	\$7,852,811	\$6,877,600	\$2,606,216	(\$779,197)	(\$877,940)	\$9,337,321	\$11,827,734	\$11,952,819	\$11,228,522	\$11,114,483	\$10,165,536

AUTHORIZED NET EXPENSE-SYSTEM

	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03
9 555 Purchased Power	\$68,370,477	\$6,873,178	\$6,877,530	\$2,970,502	\$1,220,238	\$781,522	\$5,416,130	\$7,510,269	\$6,079,663	\$6,429,357	\$8,215,787	\$8,175,700
10 501 Thermal Fuel	\$15,777,429	\$1,328,377	\$1,321,593	\$1,193,467	\$566,463	\$1,103,034	\$1,501,955	\$1,550,936	\$1,519,166	\$1,449,825	\$1,289,090	\$1,455,980
11 547 CT Fuel	\$30,931,860	\$2,713,553	\$2,216,117	\$1,302,967	\$642,820	\$1,720,868	\$3,644,073	\$4,169,327	\$4,111,073	\$2,703,227	\$2,355,980	\$2,142,305
12 447 Sale for Resale	\$49,213,167	\$3,395,816	\$2,796,420	\$1,922,246	\$2,752,789	\$8,044,786	\$9,136,979	\$5,227,838	\$4,054,584	\$1,545,341	\$2,563,932	\$3,561,787
13 Authorized Net Expense	\$65,866,619	\$7,304,439	\$7,618,820	\$3,544,690	(\$323,268)	#####	\$1,425,179	\$8,002,694	\$7,055,338	\$9,037,068	\$9,296,925	\$8,212,198
14 Actual - Authorized Net Expense	\$28,744,510	\$48,372	(\$741,220)	(\$938,474)	(\$455,929)	\$3,561,422	\$7,912,142	\$3,825,040	\$4,897,481	\$2,191,454	\$1,817,558	\$1,953,338
15 Net Fuel Expense not Incl in Acct 547 (1)	\$25,309,296	\$2,324,474	\$3,017,663	\$2,686,342	\$3,392,764	\$3,053,369	\$1,555,471	\$1,498,172	\$1,616,633	\$1,701,079	\$1,134,218	\$473,710
16 Adjusted Actual - Authorized Net Exp	\$54,053,806	\$2,872,846	\$2,276,443	\$1,747,868	\$2,936,834	\$6,614,792	\$9,467,613	\$5,323,212	\$6,514,114	\$3,892,533	\$2,951,776	\$2,427,048
17 Washington Alloc. @ 66.29%	\$35,832,268	\$1,904,410	\$1,509,054	\$1,158,662	\$1,946,827	\$4,384,945	\$6,276,080	\$3,528,757	\$4,318,206	\$2,580,360	\$1,956,732	\$1,608,890
18 WA Retail Revenue Adjustment	\$(2,146,841)	(\$308,964)	\$661,164	(\$802,829)	(\$458,015)	\$18,415	(\$344,948)	\$826,477	(\$1,721,121)	(\$782,188)	(\$1,697,477)	2,139,122 ✓
19 Net Power Cost Increase (Decrease)	\$33,685,427	\$1,595,446	\$2,170,218	\$355,833	\$1,488,812	\$4,403,360	\$5,931,132	\$4,955,234	\$2,597,085	\$1,798,172	\$259,255	\$3,748,012
20 100% Net Power Cost Less \$9.0 million Company Band	\$104,363			\$104,363								
21 90% Net Power Cost Less \$9.0 million Company Band	\$22,216,884			\$93,927	\$1,339,931	\$3,963,024	\$5,338,019	\$3,919,711	\$2,337,377	\$1,618,355	\$233,330	\$3,373,211 ✓

Avista Utilities
System Power Supply Expenses
WASHINGTON DEFERRED POWER COST CALCULATION

ACTUALS

Line No.	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
555 PURCHASED POWER													
1	7,498,257	5,301,496	4,022,054	7,461,770	4,903,146	6,084,658	7,199,108	8,563,604	6,483,549	5,327,263	5,162,957	6,136,925	74,144,787
2	102,914	57,149	57,548	85,032	160,305	856,370	114,538	95,614	96,055	96,764	101,605	398,138	2,222,032
3	255,600	255,600	327,932	255,600	255,601	255,601	255,601	255,601	255,601	255,601	255,601	255,601	3,139,540
4	159,450	159,450	237,655	159,450	159,451	159,449	159,449	159,449	159,449	159,449	159,449	159,449	1,991,599
5	99,953	99,953	99,953	99,953	99,953	99,953	99,953	99,953	99,953	99,953	99,953	99,953	1,167,698
6	2,875,293	2,598,121	1,419,526	1,374,877	-	-	-	-	99,817	99,817	2,459,758	2,541,438 (1)	13,269,015
7	1,722	1,722	1,722	0	-	-	-	-	-	-	-	-	5,166
8	246	213	193	211	256	602	265	141	394	349	241	292	3,403
9	127,591	156,055	124,688	131,747	112,100	108,053	104,884	64,910	56,800	59,683	64,807	86,611	1,197,928
10	-	114,258	139,324	124,251	122,532	72,629	160,351	155,320	140,414	139,775	163,598	173,992	1,506,444
11	264,331	509,135	413,292	458,695	430,498	226,045	(263,906)	(410,108)	(199,040)	(26,147)	67,745	252,437	1,722,977
12	-	-	-	-	-	-	1,827,064	1,838,240	1,048,791	1,854,257	1,885,274	1,890,857	10,344,482
13	119,000	121,500	147,500	132,500	112,500	135,000	180,000	157,500	175,500	149,500	154,500	142,500	1,727,500
14	167,556	232,570	11,414	(107,280)	(23,968)	41,033	(135,330)	(504,223)	(265,130)	8,579	90,638	302,765	(181,377)
15	-	-	-	-	135,800	140,000	(30,240)	-	-	61,040	-	-	306,600
16	4,440,338	3,809,057	4,416,291	-	-	(154,698)	4,249,539	4,465,381	4,091,461	4,471,591	4,109,996	4,366,463	38,265,419
17	6,560	6,555	2,587	2,004	3,941	4,491	4,200	4,339	4,501	3,749	2,556	2,427	47,910
18	-	-	-	-	-	-	-	-	-	-	-	-	231,006
19	16,118,812	13,422,834	11,421,679	10,178,810	6,472,115	8,029,186	13,925,476	15,176,694	12,148,195	12,661,270	14,778,543	16,778,517	151,112,129
20	-	-	-	-	-	-	-	-	-	-	-	-	-
447 SALES FOR RESALE													
21	3,674,440	6,153,976	4,985,727	7,124,140	7,719,670	8,590,709	5,263,958	3,339,333	1,526,478	3,114,929	3,388,354	6,752,864	61,634,579
22	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,800,000
23	142,563	175,630	180,830	120,643	114,386	133,863	225,775	201,720	192,920	171,665	178,741	170,955	2,009,692
24	58,284	11,924	91,415	31,878	60,887	81,157	73,438	46,211	36,735	24,384	51,448	30,001	597,762
25	171	146	137	98	74	68	72	80	83	91	111	122	1,253
26	27,224	25,384	26,850	25,078	24,399	23,915	24,712	24,618	24,424	25,838	26,850	27,956	307,248
27	0	0	0	0	0	0	0	0	0	0	0	0	0
28	(4,323)	(4,996)	(4,146)	(5,226)	(5,749)	(12,742)	(12,140)	(11,250)	(1,403,775)	(7,964)	(5,352)	(4,208)	8,043,732
29	-	-	-	-	-	-	-	-	-	-	-	-	(89,438)
30	6,560	6,555	2,587	2,004	3,941	4,491	4,200	4,339	4,501	3,749	2,556	2,427	299,955
31	4,054,919	6,518,620	5,433,400	7,448,616	8,067,609	9,942,738	8,480,633	6,802,935	3,389,480	3,542,906	3,813,259	7,157,579	74,652,693

(1) Effective November, 2002, WNP-3 purchase expense has been adjusted to reflect the mid-point price (\$33.37/MWh for the 2002-2003 contract year, \$33.78/MWh for the 2003-04 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-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	TOTAL 2003
501 FUEL-DOLLARS													
32	682,778	572,564	534,885	(40,815)	522,492	291,704	607,645	617,233	528,358	547,863	571,709	588,192	6,024,608
33	930,723	819,619	862,737	385,887	778,135	1,132,680	936,278	1,087,261	923,184	1,064,061	738,860	918,099	10,577,524
34	1,613,501	1,392,183	1,397,622	345,072	1,300,627	1,424,384	1,543,923	1,704,494	1,451,542	1,611,924	1,310,569	1,506,291	16,602,132
35	4,835	862	8,723	3,277	6,566	5,136	3,792	9,353	2,073	519	1,041	2,584	48,761
36	1,369	0	22,884	9,832	16,320	24,379	2,995	64,160	6,648	18,717	15,994	12,023	195,261
37	6,204	862	31,607	13,109	22,886	29,515	6,727	73,513	8,721	19,236	17,035	14,607	244,021
38	1,619,705	1,393,045	1,429,229	358,181	1,323,513	1,453,899	1,550,650	1,778,007	1,460,263	1,631,160	1,327,604	1,520,897	16,846,153
501 FUEL-TONS													
39	57,361	50,587	46,865	39,752	41,586	23,837	49,660	47,826	42,528	44,809	46,961	47,361	539,133
40	82,890	83,940	81,060	38,493	65,570	97,461	90,544	91,492	94,006	94,979	80,944	100,152	1,001,531
501 FUEL-COST PER ION													
41	11.90	11.32	11.41	(1.03)	12.56	12.24	12.24	12.24	12.42	12.23	12.17	12.42	\$ 11.17
42	11.23	9.76	10.64	10.02	11.87	11.62	10.34	11.88	9.82	11.20	9.13	9.17	\$ 10.56
547 FUEL													
43	28	2,557	285	63,339	-	-	2,346	-	40	143	(217)	44	68,565
44	21,834	7,244	418	1,299	41,073	34,488	345,927	275,689	153,757	2,858	13,242	(274)	897,555
45	14,892	29,066	10,263	811	9,596	25,115	140,200	123,544	66,786	16,247	11,103	(46)	447,577
46	40,000	40,000	40,000	40,000	40,000	40,000	3,325,054	3,622,094	3,106,054	2,850,063	1,176,251	1,399,880	15,479,396
47	146,582	20,164	10,836	(6,116)	3,824	64,411	917,075	54,591	40,000	40,000	40,000	40,000	480,000
48	223,336	99,031	61,802	99,333	94,493	164,014	4,770,602	4,115,918	3,364,932	2,935,774	1,289,169	1,516,268	1,361,579
49	13,906,935	8,396,291	7,479,310	3,187,707	(177,487)	(295,640)	11,766,095	14,267,684	13,583,910	13,685,298	13,582,056	12,658,103	112,040,262
50	TOTAL NET EXPENSE INCLUDI												

AVISTA UTILITIES
Washington Electric Jurisdiction
Energy Recovery Mechanism Revenue Credit
Month of December 2003

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	588,944,920	587,930,337	572,881,963	664,011,421	698,837,592	757,072,104	515,955,540	543,662,503	476,210,978	471,512,158	486,906,277	638,121,877	7,000,087,668
Deduct Sales for Resale kWhs	(112,642,000)	(158,728,000)	(136,551,000)	(247,840,000)	(305,028,000)	(360,805,000)	(123,286,000)	(108,819,000)	(52,580,000)	(78,593,000)	(74,219,000)	(149,331,000)	(1,908,420,000)
Deduct Exchange (Sch 29) kWhs	(2,343,583)	(1,181,215)	(1,662,435)	(3,385,542)	(3,112,139)	(3,496,245)	(6,822,017)	(7,489,665)	(5,989,441)	(3,404,090)	(2,632,564)	(1,425,843)	(42,944,778)
Deduct Prior Month Unbilled kWhs Heating	(324,817,836)	(290,121,550)	(296,728,549)	(277,811,609)	(278,009,978)	(276,277,421)	(255,668,748)	(255,140,654)	(260,346,976)	(282,862,085)	(288,756,634)	(368,091,867)	(3,435,633,908)
Deduct Prior Month Unbilled kWhs Cooling	-	-	-	-	-	(1,628,155)	(6,180,449)	(30,016,405)	(15,995,854)	(3,835,694)	(68,342)	-	(57,724,899)
Add Current Month Unbilled kWhs Heating	290,121,550	296,728,549	277,811,609	278,009,978	278,277,421	255,668,748	255,140,654	260,346,976	262,862,085	288,756,634	369,091,867	350,076,810	3,460,592,882
Add Current Month Unbilled kWhs Cooling	-	-	-	-	1,628,155	6,180,449	30,016,405	15,995,854	3,835,694	68,342	-	-	57,724,899
Washington Retail kWhs	439,263,051	434,628,121	415,751,588	412,984,248	390,595,051	376,714,481	409,155,384	418,559,609	407,996,486	411,842,263	480,321,604	466,349,977	5,073,961,863
Test Year Consumption	449,477,904	425,137,067	436,508,558	386,111,383	376,471,457	377,440,327	398,566,301	444,487,437	354,508,791	367,418,707	437,581,917	533,208,120	5,008,915,969
from Attachment 1 Settlement Stipulation	(10,214,853)	9,491,054	(20,750,970)	24,872,865	14,123,594	(725,848)	10,589,083	(25,927,828)	53,489,695	24,223,556	52,739,687	(66,858,143)	65,045,894
WA Retail Revenue Credit	(\$327,692)	\$304,473	(\$665,884)	\$797,922	\$453,085	(\$23,285)	\$339,698	(\$831,765)	\$1,715,949	\$777,092	\$1,691,889	(\$2,144,809)	\$2,086,672
Net Wind Revenue Credit	\$4,169	\$4,491	\$4,720	\$4,907	\$4,930	\$4,870	\$5,250	\$5,268	\$5,172	\$5,096	\$5,588	\$5,687	\$60,168
Total Revenue Credit	(\$323,523)	\$308,964	(\$661,164)	\$802,829	\$458,015	(\$18,415)	\$344,948	(\$826,477)	\$1,721,121	\$782,188	\$1,697,477	(\$2,139,122)	\$2,146,840

Schedule 95 Wind Revenue	\$5,750.51	\$6,195.15	\$6,510.79	\$6,768.24	\$6,800.49	\$6,717.09	\$7,241.83	\$7,293.13	\$7,133.84	\$7,029.31	\$7,708.03	\$7,844.33	\$82,992.74
Deduct Admin Expense	\$1,581.39	\$1,703.67	\$1,780.47	\$1,861.27	\$1,870.13	\$1,847.20	\$1,991.50	\$2,005.61	\$1,961.81	\$1,933.06	\$2,119.71	\$2,157.19	\$22,823.00
Net Wind Revenue Credit	\$4,169.12	\$4,491.48	\$4,720.32	\$4,906.97	\$4,930.36	\$4,869.89	\$5,250.33	\$5,287.52	\$5,172.03	\$5,096.25	\$5,588.32	\$5,687.14	\$60,168.74