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July 14, 2010

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WASH. UTIL. COMMISSION
JULY 16 2010
FAXED

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

Re: Docket No. UE-011595, Monthly Power Cost Deferral Report, June 2010

Dear Mr. Danner:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of June 2010. The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers. In June actual net power costs were lower than authorized costs by \$1,479,931. A rebate deferral was recorded in the amount of \$126,537, which reversed the surcharge deferral of \$126,537 from the previous month. The year-to-date difference is \$2,773,143 in the surcharge direction, which is within the \$4 M deadband. The deferral related to the Lancaster natural gas-fired generating plant amounted to \$878,416.

Actual power supply expense was lower than the authorized level due primarily to low power prices and thermal plant optimization which more than offset hydro generation that was 48 aMW below the authorized level.

Colstrip generation was 5 aMW below the authorized level due to economics. Coyote Springs 2 did not generate due to economics. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 13 aMW above the authorized level.

In June 2010 the ERM deferral balances decreased by \$127,980. The June deferral was \$126,537 in the rebate direction, interest amounted to -\$1,443, and amortization was zero. At the Open Meeting held on February 11, 2010, the Commission approved the elimination of the ERM surcharge, effective February 12, 2010. At the end of June the recoverable deferral balance account, to which surcharge amortization had previously applied, had a credit (over-recovered) balance of \$554,689. On February 11, 2010, the Commission also approved the Company's Lancaster Accounting Petition by Order 01 in Docket UE-100080 dated February 11, 2010. The derivation of the Lancaster deferral is shown on page 15 of the attached report.

Interest is calculated pursuant to the Settlement Stipulation approved by the Commission's Fifth Supplemental Order in Docket No. UE-011595, dated June 18, 2002. Interest is applied to the average of the beginning and ending month deferral balances net of associated deferred federal income tax. The Company's weighted cost of debt is used as the interest rate. The interest rate is updated semi-annually and interest is compounded semi-annually. The January and July reports contain the supporting workpapers for the semi-annual updates of the weighted cost of debt used in the interest calculations. Page 20 of the January report shows the calculation of the weighted cost of debt at December 31, 2009, which will be used for the January-June 2010 period.

There were no forward long-term contracts of one year or longer entered into in the month of June 2010. If you have any questions, please contact Bill Johnson at (509) 495-4046 or Ron McKenzie at (509) 495-4320.

Sincerely,



Kelly Norwood
Vice President State and Federal Regulation
RM
Enclosure
C: Mary Kimball, S. Bradley Van Cleve

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

MONTH OF JUNE 2010

Avista Corporation Journal Entry

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

Effective Date: 201006

Last Saved by: Rick Lloyd
 Submitted by: Rick Lloyd

Last Saved: 07/08/2010 1:45 PM

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<u>Seq.</u>	<u>Co.#</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	001	557290 - WA ERM AMORTIZATION	ED	WA	DL	0.00	0.00	WA ERM surcharge amortization
20	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL		1,724.00	WA ERM authorized for recovery
25	001	182350 - REGULATORY ASSET ERM APPROVED FOR F	ED	WA	DL			Accrue interest on deferral balance authorized for recovery
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	1,724.00		Interest Expense
40	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	126,537.00	126,537.00	WA ERM current month deferral
50	001	186280 -REGULATORY ASSET ERM DEFERRED CURF	ED	WA	DL	192.00		WA ERM current year deferral
60	001	186280 -REGULATORY ASSET ERM DEFERRED CURF	ED	WA	DL	89.00		Accrue interest on current year deferral balance
70	001	186290 - REGULATORY ASSET ERM DEFERRED LAST	ED	WA	DL			Accrue interest on previous year deferral balance
80	001	419600 - INTEREST ON ENERGY DEFERRALS	ED	WA	DL	900,210.79		281.00 Non-utility interest income
100	001	186312 - REGULATORY ASSET - LANCASTER GENERA	ED	WA	DL		878,416.04	WA Lancaster Deferral
110	001	557312 - DEF POWER SUPPLY EXP - LANCASTER	ED	WA	DL			WA Lancaster Monthly Activity
120	001	419312 - INTEREST INCOME DEFERRED - LANCASTER	ED	WA	DL		21,794.75	WA Lancaster Interest
TOTALS:						1,028,752.79	1,028,752.79	

Explanation:

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

Rick Lloyd
 Prepared by Rick Lloyd
Jami Ondrej
 Reviewed by Jami Ondrej
 7/8/10
 Date

/
 Approved for Entry
 Corporate Accounting use Only
 7/8/10
 Date

ERM Deferral Balance (Prior year - 2009)

Account 186290.ED.WA

Balance 5/31/10

Interest

Balance 6/30/10

Amount
\$29,894.00
89.00
\$29,983.00

Journal ID

Recoverable Deferral Balance

Account 182350.ED.WA

Balance 5/31/10

Amortization

Interest

Interest
Balance 6/30/10

<u>Amount</u>	<u>Journal ID</u>
-\$552,965.35	481 - WA ERM
0.00	481 - WA ERM
-1,724.00	481 - WA ERM
<hr/> <u>-\$554,689.35</u>	

DEIT Associated with ERM Deferrals

Account 283280.ED.WA

<u>Account 186280.ED.WA</u>	\$384.00
Account 186280.ED.WA balance	29,983.00
Account 186290.ED.WA balance	-554,689.35
Account 182350.ED.WA balance	-\$524,322.35
Total	-35%
Federal income tax rate	\$183,513
Deferred FIT related to deferrals	1
Rounding	
Balance in account	\$183,514

Lancaster Deferral Balance

Account 186312.ED.WA

Balance 5/31/10

Balances

Debt Interest

Interest
Balance 6/30/10

\$6,793,359.75

878,416.04

21,794.75

7,693,570.54

\$1,000,000

7 623 006 95

7,023,000.95

~~70,385.59~~

Year to date deferrals	\$7,623,006.95
Year to date interest	70,563.59
Balance in account	<u>\$7,693,570.54</u>

Balance in account

DFIT Associated with Lancaster Deferrals

Account 283312.ED.WA

Balance 5/31/10

Balance Deferral

Deferral
Balance 6/30/10

-\$2,377,675.92

-315.073.77

~~\$16,573.11~~

\$2,000,740.00

Changes Semiannually on January 1 and July 1 Beginning 7/1/02			
The rate is based on Avista's actual cost of debt, updated semiannually.			
The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.			
The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.			
Interest will be accrued monthly and compounded semi-annually.			
Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate			
Actual cost of debt at 12/31/09 is 5.601%	0.0046 Before Tax	Actual cost of debt at 6/30/09 is 6.041%	
The monthly rate is:	0.0030329 After Tax	The monthly rate is:	0.00503417 Before Tax
	0.35 Tax rate		0.0032722 After Tax
	0.35 Tax rate		0.35 Tax rate
Account 186280		2010 Interest	
January	ERM Deferral	0	January DFIT Expense ADFIT
January	Interest	0	Deferral 0 Operating 0
01-31-2010	Balance before interest	0	Interest 0 Nonoperating 0
			Total 0 0
February	ERM Deferral	0	February DFIT Expense ADFIT
February	Interest	0	Deferral 0 Operating 0
02-28-2010	Balance before interest	0	Interest 0 Nonoperating 0
			Total 0 0
March	ERM Deferral	0	March DFIT Expense ADFIT
March	Interest	0	Deferral 0 Operating 0
03-31-2010	Balance before interest	0	Interest 0 Nonoperating 0
			Total 0 0
April	ERM Deferral	0	April DFIT Expense ADFIT
April	Interest	0	Deferral 0 Operating 0
04-30-2010	Balance before interest	0	Interest 0 Nonoperating 0
			Total 0 0
May	ERM Deferral	126,537	May DFIT Expense ADFIT
May	Interest	192	Deferral 44,288 Operating (44,288)
05-31-2010	Balance before interest	126,537	Interest 67 Nonoperating (67)
			Total 44,355 (44,355)
June	ERM Deferral	(126,537)	June DFIT Expense ADFIT
June	Interest	192	Deferral (44,288) Operating 44,288
06-30-2010	Balance before interest	0	Interest 67 Nonoperating (67)
			Total (44,221) 44,221
	GL Balance	0	ADFIT Balance (134)
	Update ERM balance to include Interest	384	
			Check 0

Changes Semiannually on January 1 and July 1 Beginning 7/1/02						
The rate is based on Avista's actual cost of debt, updated semiannually.						
The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.						
The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.						
Interest will be accrued monthly and compounded semi-annually.						
Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate						
Total cost of debt at 12/31/09 is 5.60% The monthly rate is: 0.00467 Before Tax 0.0030339 After Tax 0.35 Tax rate			Actual cost of debt at 6/30/09 is 6.041%			
Account 186290			2010 Interest			
12-31-2009	GL Balance including interest	0				
01-31-2010	Transfer from 186280	\$29,449				(\$10,307)
01-31-2010	GL Balance including interest	\$29,449		<u>January</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
January	Interest		89	Interest	31	Nonoperating (31)
01-31-2010	Balance before interest	29,449			31	Total (31)
				<u>February</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
February	Interest		89	Interest	31	Nonoperating (31)
02-28-2010	Balance before interest	29,449			31	Total (31)
				<u>March</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
March	Interest		89	Interest	31	Nonoperating (31)
03-31-2010	Balance before interest	29,449			31	Total (31)
				<u>April</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
April	Interest		89	Deferral	0	Operating 0
04-30-2010	Balance before interest	29,449			31	Nonoperating (31)
					31	Total (31)
				<u>May</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
May	Interest		89	Deferral	0	Operating 0
05-31-2010	Balance before interest	29,449			31	Nonoperating (31)
					31	Total (31)
				<u>June</u>	<u>DFIT Expense</u>	<u>ADFIT</u>
June	Interest		89	Deferral	0	Operating 0
06-30-2010	Balance before interest	29,449			31	Nonoperating (31)
					31	Total (31)
	GL Balance	29,449	534	ADFIT Balance		(10,493)
	Update ERM balance to include Interest		29,983			(10,494)
					Check	1

Changes Semiannually on January 1 and July 1 Beginning 7/1/02				
The rate is based on Avista's actual cost of debt, updated semiannually.				
The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.				
The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.				
Interest will be accrued monthly and compounded semi-annually.				
Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate				
Actual cost of debt at 12/31/09 is 5.601% The monthly rate is 0.00467 Before Tax 0.0030339 After Tax 0.35% Tax Rate				
Account 182350		2010 Interest		(2,181,898)
12-31-2009	GL Balance including interest	6,233,995	January	DFIT Expense
January	Surcharge Amortization	(3,219,263)	Amortization	(1,126,742) Operating
January	Interest	14,030	Interest	4,911 Nonoperating
01-31-2010	Balance before interest	3,014,732		(1,121,831) Total
			February	DFIT Expense
February	Surcharge Amortization	(2,730,084)	Amortization	(955,529) Operating
February	Interest	5,005	Interest	1,752 Nonoperating
02-28-2010	Balance before interest	284,648		(953,777) Total
			March	DFIT Expense
March	Surcharge Amortization	(852,770)	Amortization	(298,470) Operating
March	Interest	(430)	Interest	(151) Nonoperating
03-31-2010	Balance before interest	(568,122)		(298,621) Total
			April	DFIT Expense
April	Surcharge Amortization	0	Amortization	0 Operating
April	Interest	(1,724)	Interest	(603) Nonoperating
04-30-2010	Balance before interest	(568,122)		(603) Total
			May	DFIT Expense
May	Surcharge Amortization	0	Amortization	0 Operating
May	Interest	(1,724)	Interest	(603) Nonoperating
05-31-2010	Balance before interest	(568,122)		(603) Total
			June	DFIT Expense
June	Surcharge Amortization		Amortization	0 Operating
June	Interest	(1,724)	Interest	(603) Nonoperating
06-30-2010	Balance before interest	(568,122)		(603) Total
	GL Balance	(568,122)	13,433	ADFIT Balance
	Update ERM balance to include Interest	(554,689)		
				194,140
				194,141
			Check	(1)

Line No.	WASHINGTON ACTUALS:2010	WASHINGTON POWER COST DEFERRALS												Actual Nov-10	Actual Dec-10
		Actual Jan-10	Actual Feb-10	Actual Mar-10	Actual Apr-10	Actual May-10	Actual Jun-10	Actual Jul-10	Actual Aug-10	Actual Sep-10	Actual Oct-10	Actual Nov-10	Actual Dec-10		
1	555 Purchased Power	\$ 126,493,205	\$ 27,578,538	\$ 21,956,855	\$ 25,184,921	\$ 20,716,095	\$ 15,881,754	\$ 15,375,006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	447 Sale for Resale	(\$120,272,879)	\$ (21,945,079)	\$ (20,327,333)	\$ (24,141,469)	\$ (22,466,280)	\$ (14,727,104)	\$ (16,655,614)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	501 Thermal Fuel	\$ 11,429,574	\$ 2,836,182	\$ 1,486,446	\$ 1,699,989	\$ 2,384,741	\$ 1,837,063	\$ 1,175,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4	547 C/T Fuel	\$ 554,862,609	\$ 11,571,418	\$ 13,318,138	\$ 14,036,748	\$ 10,882,168	\$ 3,845,423	\$ 1,208,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	456 Transmission Revenue	(\$5,487,280)	\$ (826,994)	\$ (879,901)	\$ (832,840)	\$ (838,603)	\$ (925,487)	\$ (1,163,685)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6	565 Transmission Expense	\$ 8,476,586	\$ 1,550,681	\$ 1,536,283	\$ 1,542,335	\$ 1,414,313	\$ 1,422,648	\$ 1,412,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7	557 Broker Fees	\$ 133,858	\$ 9,775	\$ 14,845	\$ 37,731	\$ 27,809	\$ 16,574	\$ 27,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	Less Cleanwater 62 aMW directly to ID	(\$8,088,567)	\$ (1,607,483)	\$ (1,501,556)	\$ (1,204,897)	\$ (1,548,766)	\$ (1,656,025)	\$ (1,569,926)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	Less Lancaster Costs	(\$11,802,147)	\$ (1,888,355)	\$ (1,897,393)	\$ (2,042,853)	\$ (2,335,010)	\$ (2,278,548)	\$ (1,358,988)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	Adjusted Actual Net Expense	\$ 55,166,959	\$ 17,278,983	\$ 13,776,384	\$ 14,279,875	\$ 8,236,465	\$ 3,216,348	\$ (1,560,802)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
AUTHORIZED NET EXPENSE-SYSTEM															
11	555 Purchased Power	\$ 137,692,341	\$ 15,076,180	\$ (2,897,458)	\$ 11,682,410	\$ 7,998,558	\$ 6,148,064	\$ 5,111,275	\$ 6,773,651	\$ 10,887,423	\$ 10,016,284	\$ 15,519,622	\$ 16,178,967	\$ 16,433,441	
12	447 Sale for Resale	\$ (68,401,047)	\$ (5,128,445)	\$ (4,550,956)	\$ (5,822,502)	\$ (8,551,556)	\$ (7,940,050)	\$ (9,152,896)	\$ (7,894,613)	\$ (2,103,541)	\$ (2,532,204)	\$ (4,685,449)	\$ (6,332,812)	\$ (5,616,201)	
13	501 Thermal Fuel	\$ 28,450,717	\$ 2,950,248	\$ (7720,161)	\$ 1,773,081	\$ 1,586,061	\$ 1,043,814	\$ 1,060,518	\$ 2,694,668	\$ 2,871,913	\$ 2,780,935	\$ 1,768,986	\$ 3,028,031	\$ 3,112,321	
14	647 C/T Fuel	\$ 67,467,440	\$ 6,305,638	\$ (504,582)	\$ 6,422,918	\$ 4,282,362	\$ 2,067,085	\$ 2,637,379	\$ 6,498,696	\$ 6,038,611	\$ 6,772,214	\$ 7,135,496	\$ (642,330)	\$ 7,552,906	
15	456 Transmission Revenue	\$ (9,476,893)	\$ (69,130)	\$ (67,319)	\$ (71,0,607)	\$ (695,003)	\$ (81,018)	\$ (1,144,180)	\$ (1,080,504)	\$ (894,674)	\$ (728,456)	\$ (749,649)	\$ (712,323)	\$ (642,330)	
16	565 Transmission Expense	\$ 14,021,257	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750	\$ 1,167,007	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750	\$ 1,166,750	
17	557 Broker Fees	\$ 104,004	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	\$ 8,667	
18	Authorized Net Expense	\$ 167,856,019	\$ 19,688,018	\$ 16,705,319	\$ 14,410,727	\$ 7,793,839	\$ 1,684,272	\$ 587,713	\$ 7,514,172	\$ 18,413,491	\$ 16,759,587	\$ 19,811,141	\$ 20,473,766	\$ 24,014,954	
19	Actual - Authorized Net Expenses	\$ (112,689,060)	\$ (2,039,335)	\$ (2,986,935)	\$ (130,852)	\$ 442,926	\$ 1,532,076	\$ (2,148,515)	\$ (7,514,172)	\$ (18,413,491)	\$ (16,759,587)	\$ (19,811,141)	\$ (20,473,766)	\$ (24,014,954)	
20	Resource Optimization	\$ 1,927,339	\$ (240,565)	\$ (154,178)	\$ 1,038,901	\$ 979,996	\$ (58,298)	\$ 538,223	\$ (29,760)	\$ (28,760)	\$ (28,800)	\$ (28,760)	\$ (28,840)	\$ (28,760)	
21	Adjusted Net Expense	\$ (110,761,661)	\$ (2,649,960)	\$ (3,142,113)	\$ 988,049	\$ 1,422,622	\$ 1,473,778	\$ (1,810,292)	\$ (7,543,932)	\$ (18,443,251)	\$ (16,787,387)	\$ (19,840,901)	\$ (20,502,620)	\$ (24,044,714)	
22	Washington Allocation @ 64.55%	\$ (71,540,957)	\$ (1,711,570)	\$ (2,036,137)	\$ 566,509	\$ 918,872	\$ 951,913	\$ (1,040,088)	\$ (4,872,626)	\$ (11,912,496)	\$ (10,842,973)	\$ (12,815,236)	\$ (13,242,642)	\$ (15,530,481)	
23	WA Retail Revenue Adjustment	\$ 5,097,644	\$ 2,998,436	\$ 1,454,767	\$ (18,846)	\$ 169,771	\$ 1,055,359	\$ (6,339,843)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
24	Net Power Cost (+) Surcharge (-) Rebate \$	\$ 2,773,143	\$ 1,284,866	\$ (565,370)	\$ 457,653	\$ 1,088,643	\$ 2,007,272	\$ (1,479,531)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
25	Cumulative Balance	\$ 1,284,866	\$ 719,496	\$ 1,157,159	\$ 2,245,802	\$ 4,253,074	\$ 2,773,143	\$ 2,773,143	\$ 2,773,143	\$ 2,773,143	\$ 2,773,143	\$ 2,773,143	\$ 2,773,143	\$ 2,773,143	
	Deferral %														
	Surcharge	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
	Check # should be zero														
	Deferred Amount, Cumulative														
	Deferal Amount, Monthly														
	Account 557 Actuals														
	Company Band Gross Margin Impact, Cumulative														

Check # should be zero

Deferred Amount, Cumulative

Deferal Amount, Monthly

Account 557 Actuals

Company Band Gross Margin Impact, Cumulative

System Power Supply Expenses													
WASHINGTON DEFERRED POWER COST CALCULATION													
Line No.	Description	ACTUALS			720			744			744		
		Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
555 PURCHASED POWER													
1 ST Purchases	15,290,049	10,326,278	14,908,254	9,895,695	6,310,499	5,967,563							
2 Chelan-Rocky Reach	128,518	147,131	126,519	129,278	148,152	441,963							
3 Douglas-Wells	1,072,817	1,072,817	1,072,817	1,072,817	1,072,817	1,072,817							
4 Grant-Priest Rapids/Wanapum	495,792	495,789	495,799	528,128	649,544	495,758							
5 Grant-Diplacement	412,573	391,128	403,465	495,016	495,016	495,032							
6 Douglas Wells Settlement	4,787	4,383	9,482	1,595,945	1,595,945	146,156							
7 WNP-3 (1)	3,336,529	3,014,692	1,647,260	386-	407-	325-							
8 Deer Lake-IP&L	102,840	98,742	107,980	100,898	90,825	119,839							
9 Small Power	191,541	174,642	138,850	86,818	167,780	136,246							
10 Sluison Lumber	142,650	147,237	146,675	280,802	284,339	283,367							
11 Spokane-Upriver	97,826	148,180	105,000	187,500	175,000	192,500							
12 Douglas Exchange Capacity	181,820	181,820	161,820	-	-	-							
13 Seattle Exchange Capacity	-	-	-	-	-	-							
14 Black Cirk Hydro	578,800	520,800	575,826	558,000	570,800	568,000							
15 Morgan St #17189	572,880	517,440	572,110	554,400	572,980	554,400							
16 Morgan St #17633	565,440	510,720	568,880	547,200	565,440	547,200							
17 Morgan St #19537	64,700	578,600	640,838	621,000	64,700	621,000							
18 Bp Energy #102182	171,983	91,367	235,787	420,611	330,371	332,484							
19 Iberdrola Wind Power	-	-	-	-	-	-							
20 Spinning Reserve	1,999,713	2,050,908	2,060,465	2,056,619	1,819,972	1,747,806							
21 Clearwater (PF)	1,607,483	1,501,556	1,204,807	1,548,768	1,853,025	1,569,928							
22 WPN Ancillary Services	59,847	51,550	51,318	50,507	49,729	46,040							
23 Non-Mon. Accruals	(53,210)	(174)	(43,214)	(3,348)	80,882	(6,984)							
24 Total Account 556	21,578,538	21,956,855	25,184,921	20,716,095	15,687,784	15,375,006							
					0	0							
447 SALES FOR RESALE													
25 Short-Term Sales	16,190,817	15,281,527	19,288,101	17,663,400	9,944,186	13,136,728							
26 Peaker LLC/PE Cap Sale	145,895	146,345	144,955	146,085	145,985	145,150							
27 Nichols Pumping Index Sales	166,011	167,422	158,701	150,180	129,518	46,049							
28 Sovereign/Kaiser Load Following	9,882	5,863	6,726	6,608	6,784	6,488							
29 Pend Oreille DES	37,885	32,852	33,988	31,306	37,597	29,425							
30 Northwestern Load Following	312,420	312,420	312,400	312,420	114,300	114,300							
31 NaturEner Glacier Wind	98,700	33,600	125,000	62,500	52,500	52,500							
32 WNP3 Mid Point	2,024,100	2,621,801	2,431,744	2,131,745	1,986,496	1,986,496							
33 Merchant Ancillary Services	2,024,100	1,725,703	1,639,844	1,810,986	2,158,528	1,986,496							
34 Total Account 447	21,945,079	20,327,333	24,141,469	22,466,280	14,727,104	16,985,614							
447 SALES FOR RESALE													
447,000	\$ (13,669,301)	\$ (13,371,684)	\$ (11,379,421)	\$ (12,590,981)	\$ (9,301,004)	\$ (5,725,175)							
447,100	\$ (87,542)	\$ -	\$ 9,815	\$ (50,769)	\$ (82,316)	\$ (1,278,568)							
447,200	\$ (28,084)	\$ 2,184	\$ (14,985)	\$ (11,058,480)	\$ (11,913)	\$ (24,986)							
447,300	\$ (6,288,072)	\$ (5,232,210)	\$ (1,053,074)	\$ (7,963,074)	\$ (3,181,234)	\$ (7,955,772)							
447,720	\$ (2,024,100)	\$ (1,725,703)	\$ (1,639,844)	\$ (1,810,986)	\$ (2,158,528)	\$ (1,688,496)							
	\$ (21,945,079)	\$ (20,327,333)	\$ (24,141,469)	\$ (22,466,280)	\$ (14,727,104)	\$ (16,985,614)							

System Power Supply Expenses											
WASHINGTON DEFERRED POWER COST CALCULATION											
Line No.		744	Jan-10	672	Feb-10	743	Mar-10	720	Apr-10	744	May-10
501 FUEL-DOLLARS											
35 Kettle Falls-501110	wood	\$ 1,108,279	\$ 910,489	\$ 1,058,512	\$ 822,537	\$ 516,554	\$ 21,431				
36 Colstrip Coal-501140	coal	\$ 1,693,791	\$ 579,261	\$ 637,374	\$ 1,452,034	\$ 1,251,201	\$ 1,161,684	\$ 21,431			
37 Total Coal & Wood		\$ 2,803,070	\$ 1,489,750	\$ 1,655,868	\$ 2,374,871	\$ 1,807,755	\$ 1,161,684	\$ 21,431			
38 Kettle Falls GS-501120	gas	\$ 13,411	\$ 2,989	\$ 3,370	\$ (144)	\$ 2,686	\$ 1,858				
39 Colstrip Oil-501160	oil	\$ 19,701	\$ 3,697	\$ 653	\$ 5914	\$ 26,703	\$ 11,720				
40 Total Oil & Gas		\$ 33,112	\$ 6,996	\$ 4,023	\$ 9,770	\$ 29,288	\$ 13,579				
41 Total Account 501		\$ 2,636,182	\$ 1,498,446	\$ 1,659,869	\$ 2,384,741	\$ 1,837,053	\$ 1,176,243				
501 FUEL-TONS											
42 Kettle Falls	wood	46,567	39,984	47,417	41,305	22,135	309				
43 Colstrip	coal	99,955	93,849	90,189	91,378	93,929	55,908				
501 FUEL-COST/TON											
44 Kettle Falls	wood	\$ 23.82	\$ 22.77	\$ 22.32	\$ 22.34	\$ 23.34	\$ 69.36				
45 Colstrip	coal	\$ 16.95	\$ 6.17	\$ 6.43	\$ 15.89	\$ 13.75	\$ 20.39				
547 FUEL											
46 NE CT Gas/Oil-547213		\$ 38,372	\$ 3,611	\$ 127	\$ (2,068)	\$ (1,827)	\$ 5,833				
47 Boulder Park-547216		\$ 326	\$ 1,043	\$ 7,686	\$ 98,927	\$ 13,233	\$ 38,357				
48 Kettle Falls CT-547211		\$ 509	\$ 13	\$ 750	\$ 44,007	\$ (204)	\$ (387)				
49 Coyote Springs-547610		\$ 6,498,607	\$ 6,881,120	\$ 7,471,483	\$ 5,608,841	\$ 2,720,401	\$ 645,470				
49 Haltidrum Cr-547310		\$ 4,984,949	\$ 5,988,218	\$ 8,052,732	\$ 4,697,778	\$ 636,698	\$ 7,886				
50 Haltidrum Cr-547310		\$ 480,462	\$ 463,223	\$ 502,312	\$ 498,385	\$ 478,114	\$ 477,761				
51 Haltidrum Cr-547310		\$ (1,807)	\$ 910	\$ 1,648	\$ 6,498	\$ (980)	\$ 33,774				
52 Total Account 547		\$ 11,571,418	\$ 13,318,138	\$ 14,036,748	\$ 10,682,688	\$ 3,845,423	\$ 1,208,714				
53 TOTAL NET EXPENSE		\$ 20,041,059	\$ 16,444,106	\$ 16,700,109	\$ 11,515,724	\$ 6,687,166	\$ 1,093,349				
456 TRANSMISSION REV		201001	201002	201003	201004	201005	201006	201007	201008	201009	201010
56 456100 ED AN		\$ (826,994)	\$ (879,901)	\$ (832,840)	\$ (833,803)	\$ (925,467)	\$ (1,163,685)				201011
57 to WA summary		\$ (826,994)	\$ (879,901)	\$ (832,840)	\$ (833,803)	\$ (925,467)	\$ (1,163,685)				201012
565 TRANSMISSION EXP											
58 565000 ED AN		\$ 1,173,401	\$ 1,152,103	\$ 1,171,955	\$ 1,037,033	\$ 1,045,388	\$ 1,025,761				
59 565100 ED AN		\$ 375,250	\$ 382,150	\$ 366,350	\$ 375,250	\$ 375,250	\$ 375,250				
60 565710 ED AN		\$ 2,030	\$ 2,030	\$ 2,030	\$ 2,030	\$ 2,030	\$ 11,315				
61		\$ 1,550,861	\$ 1,536,283	\$ 1,542,355	\$ 1,414,313	\$ 1,422,848	\$ 1,412,326				
62 557170 ED AN Broker Fees		\$ 9,775	\$ 14,845	\$ 37,731	\$ 27,809	\$ 16,574	\$ 27,124				
RESOURCE OPTIMIZATION											
63 Econ Dispatch-557010		\$ 7,867,490	\$ 5,664,736	\$ 9,229,431	\$ 8,954,650	\$ 8,106,504	\$ 241,503				
64 Econ Dispatch-557150		\$ -	\$ -	\$ -	\$ 219,013	\$ -	\$ 11,086,716				
65 Gas Bookouts-557700		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
66 Fuel Dispatch-456010		\$ (8,108,056)	\$ (5,814,914)	\$ (8,188,881)	\$ (8,875,087)	\$ (8,184,882)	\$ (10,465,080)				
67 Fuel Dispatch-456015		\$ -	\$ -	\$ -	\$ (218,780)	\$ -	\$ -				
68 Fuel Bookouts-456720		\$ (240,565)	\$ (150,778)	\$ 1,040,550	\$ 978,996	\$ (58,288)	\$ 646,504				
69 to WA summary		\$ -	\$ -	\$ (4,000)	\$ -	\$ -	\$ (108,525)				
70 Misc Rev's 456016 ED AN		\$ -	\$ -	\$ (4,000)	\$ -	\$ -	\$ -				
71 REC Expense Authorized		\$ 29,760	\$ 26,880	\$ 29,720	\$ 28,800	\$ 29,760	\$ 28,800	\$ 29,760	\$ 28,800	\$ 29,760	\$ 29,760
72 557160 ED AN Actuals		\$ 29,760	\$ 26,880	\$ 28,071	\$ -	\$ 29,044	\$ (29,760)	\$ (28,800)	\$ (29,760)	\$ (28,800)	\$ (29,760)
73 to WA summary		\$ -	\$ -	\$ (1,649)	\$ -	\$ 244	\$ (29,760)	\$ (28,800)	\$ (29,760)	\$ (28,800)	\$ (29,760)
74 Net Resource Optimization		\$ (240,565)	\$ (154,778)	\$ 1,038,901	\$ 978,996	\$ (58,288)	\$ 538,223	\$ (29,760)	\$ (28,800)	\$ (29,760)	\$ (28,800)
Adjusted 2010 WNA ED AN Deferrals		\$ 20,533,956	\$ 16,961,155	\$ 18,566,436	\$ 13,100,239	\$ 7,092,623	\$ 1,907,337				
2010 WNA ED AN Deferrals		\$ 20,533,956	\$ 16,961,155	\$ 18,566,436	\$ 13,100,239	\$ 7,092,623	\$ 1,907,337				

AVISTA UTILITIES
Washington Electric Jurisdiction
Energy Recovery Mechanism Revenue Credit
Month of April 2010

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WkWhs per Rev Run	541,553,877	484,100,842	460,031,011	457,289,865	428,049,740	414,259,563	-	-	-	-	-	-	2,785,284,898 (2,583,623,261)
Deduct Prior Month Unbilled kWhs	(454,248,589)	(398,369,476)	(374,215,188)	(377,178,324)	(346,735,270)	(324,416,391)	(318,460,023)	-	-	-	-	-	2,159,374,672
Add Current Month Unbilled kWhs	398,369,476	374,215,188	377,178,324	346,735,270	324,416,391	318,460,023	-	-	-	-	-	-	2,331,036,309
Washington Retail kWhs	485,874,784	459,946,554	462,984,147	426,846,811	405,730,861	408,303,195	(318,460,023)	-	-	-	-	-	-
Test Year WA Retail Sales (1)	550,293,000	491,541,000	459,797,000	430,516,000	428,495,000	398,827,000	466,646,000	482,040,000	409,779,000	450,541,000	474,229,000	548,349,000	5,591,053,000
Difference from Test Year	(64,618,236)	(31,594,446)	3,197,147	(3,669,189)	(22,764,139)	9,476,195	-	-	-	-	-	-	(109,972,668)
WA Retail Revenue Credit (1)	\$0.04638	(\$2,996,934)	(\$1,465,350)	\$148,284	(\$170,177)	(\$1,055,801)	\$439,506	\$0	\$0	\$0	\$0	\$0	(\$5,100,532)
Net Wind Revenue Credit	\$538	(\$2,996,436)	(\$1,464,767)	\$148,846	(\$169,771)	(\$1,055,359)	\$439,843	\$0	\$0	\$0	\$0	\$0	\$2,988
Total Revenue Credit	\$0	(\$5,097,644)	(\$1,055,359)	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,097,644)

(1) from Supplemental Compliance "ERM Authorized Revenues, Expense and Retail Sales" exhibit in Docket No. UE-090134.

Current Period Schedule 55 Revenue	\$14,667.50	\$14,680.00	\$14,807.00	\$14,867.00	\$14,982.00	\$14,885.00	\$14,982.00	\$14,419.86	\$14,353.03	\$14,802.62	\$14,743.27	\$14,790.70	\$14,080.47	\$13,985.26	\$13,957.96	\$88,868.50
Schedule 95 Revenue in Base Rates	\$13,899.11	\$13,875.99	\$14,031.31	\$14,306.55	\$14,353.03	\$14,419.86	\$14,419.86	\$14,353.03	\$14,353.03	\$14,802.62	\$14,743.27	\$14,790.70	\$14,080.47	\$13,985.26	\$13,957.96	\$71,255.13
Incremental Schedule 95 Renewable Revenue	\$768.39	\$804.01	\$775.99	\$560.45	\$608.97	\$455.14	\$608.97	\$127.91	\$127.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,983.65
Deduct Admin Expense	0.275	\$211.58	\$221.10	\$154.12	\$167.47	\$127.91	\$127.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,055.50
Net Renewable Revenue \$	\$557.61	\$582.91	\$562.38	\$406.33	\$441.50	\$337.23	\$0.00	\$2,988.15								

System Power Supply Expenses
WASHINGTON LANCASTER POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS 2010	Act:	TOTAL 2010	Jan-10 2010/01	Feb-10 2010/02	Mar-10 2010/03	Apr-10 2010/04	May-10 2010/05	Jun-10 2010/06	Jul-10 2010/07	Aug-10 2010/08	Sep-10 2010/09	Oct-10 2010/10	Nov-10 2010/11	Dec-10 2010/12	
LANCASTER EXPENSE																
1	Power Purchase Agreement		\$ 555312	\$ 7,712,583.63	\$ 1,292,498.41	\$ 1,277,284.27	\$ 1,281,786.33	\$ 1,285,092.76	\$ 1,287,976.21	\$ 1,287,976.65						
2	Capacity		\$ 555312	\$ 457,598.13	\$ 483,798.13	\$ 489,619.18	\$ 480,154.58	\$ 481,545.80	\$ 481,545.88	\$ 481,545.88						
3	Fixed O&M		\$ 555312	\$ 1,179,874.30	\$ 219,443.06	\$ 308,733.87	\$ 325,201.60	\$ 282,183.19	\$ 44,312.68	\$ 44,312.68						
4	Variable O&M		\$ 555312	\$ 117,124.95	\$ 28,802.06	\$ 41,392.38	\$ 61,121.87	\$ 28,830.70	\$ 25,538.17	\$ 25,538.17						
5	Heat Rate/imbalance		\$ 555312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
6	Startup	Total	\$ 555312	\$ 117,75,182.28	\$ 1,989,712.68	\$ 2,900,907.67	\$ 2,080,485.22	\$ 2,086,616.95	\$ 1,810,671.54	\$ 1,747,808.24	\$ -					
	Fuel Supply	Check	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
7	Forward & Bal Gas	ST	\$ 23,690,664.63	\$ 4,838,602.43	\$ 5,929,977.37	\$ 8,676,426.67	\$ 5,881,452.16	\$ 655,394.35	\$ 193,817.45							
8	Gas Transportation	GL	\$ 2,890,356.77	\$ 846,238	\$ 1,141,105	\$ 1,219,335	\$ 1,057,064	\$ 171,760	\$ 6,056.80	\$ 32						
9	Transmission Expense		\$ 565312	\$ 2,251,500.00	\$ 375,250.00	\$ 382,150.00	\$ 388,350.00	\$ 375,250.00	\$ 375,250.00	\$ 375,250.00						
10	Demand Reserve/ERGI		\$ 555313	\$ 433,257.20	\$ 113,078.41	\$ 82,764.02	\$ 119,476.85	\$ 103,729.76	\$ 14,270.08	\$ 75.92						
11	Reserves/ERGI		\$ 447313	\$ (82,445.90)	\$ (26,063.87)	\$ 2,164.41	\$ (14,954.57)	\$ (19,013.39)	\$ (24,988.79)	\$ (9,612.89)						
12	FTC	Total	\$ 565313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
13		Check	\$ 2,532,311.30	\$ 462,284.54	\$ 467,089.43	\$ 472,872.29	\$ 459,976.37	\$ 364,538.29	\$ 365,561.39	\$ -						
14	Transmission Purchases	Hourly	ST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
15	Station Service	Hourly	ST	\$ 80,486.30	\$ 20,055.06	\$ 456.50	\$ 2,676.10	\$ 6,128.30	\$ 35,202.66	\$ 16,071.68						
16	TOTAL LANCASTER EXPENSE															
LANCASTER REVENUE																
17	Power Value	Forward Power P&S	PADD	\$ 18,859,815.46	\$ 3,617,900.00	\$ 5,678,000.00	\$ 7,622,076.00	\$ 5,654,880.16	\$ -	\$ 1,389,320.30						
18	Balancing Power	555NUCUT		\$ (2,549,139.29)	\$ (1,055,020.32)	\$ (11,1916.11)	\$ (498,382.67)	\$ (632,808.89)	\$ -	\$ (380,013.33)						
19	Balancing Power	447NUCUT		\$ 11,537,261.87	\$ 3,051,155.31	\$ 6,348,532.68	\$ 268,986.63	\$ 103,729.76	\$ 783,797.73	\$ -						
20	Total	ST	\$ 27,347,938.04	\$ 5,915,739.01	\$ 6,912,516.17	\$ 7,392,679.06	\$ 6,125,803.10	\$ 763,797.73	\$ 1,039,306.97	\$ -						
21	Redirected FTF Transmission	(555)NUCUT	ST	\$ 374,306.85	\$ 48.00	\$ 42.84	\$ 43.10	\$ 41.41	\$ 32.77	#DIV/0!						
22	Gas Transport Optimization	557NUCUT	ST	\$ (20,424,918.72)	\$ (2,044,986.05)	\$ (3,765,884.79)	\$ (3,388,473.31)	\$ (3,008,720.13)	\$ (3,191,124.24)	\$ (4,154,731.10)						
23	Purchase Sale	456NUCUT	ST	\$ 21,429,537.79	\$ 3,021,486.02	\$ 3,889,289.94	\$ 3,577,775.36	\$ 3,208,537.82	\$ 3,375,271.48	\$ 4,350,185.87						
24		ST	\$ 1,004,819.07	\$ 76,482.97	\$ 141,414.45	\$ 209,302.07	\$ 197,817.69	\$ 184,147.12	\$ 195,454.77	\$ -						
25	TOTAL LANCASTER REVENUE															
26	21 MONTH LANCASTER EXPENSE SYSTEM															
27	MONTHLY ACTIVITY - WA	557312 ED WA		84.59%	\$ 1,219,891.29	\$ 1,225,526.10	\$ 1,319,479.06	\$ 1,508,193.15	\$ 1,471,714.31	\$ 878,416.04	\$ 1,693,570.54	\$ 7,693,570.54	\$ 7,693,570.54	\$ 7,693,570.54	\$ 7,693,570.54	
28	BALANCE BEFORE INTEREST			\$ 1,178,014.47	\$ 1,245,188,952,488.74	\$ 1,687,589,294.95	\$ 1,624,083,485.51	\$ 1,635,000,022.85	\$ 1,327,654,875.41	\$ 1,389,887,488.45	\$ -					
29	INTEREST CALCULATION	419312 ED WA		Semi-Annual	\$ 1,650,139	\$ 5,559,53	\$ 9,420,04	\$ 13,709,43	\$ 18,227.75	\$ 21,784,75	\$ 23,341,33	\$ 23,341,33	\$ 23,341,33	\$ 23,341,33	\$ 23,341,33	
30	WA LANCASTER DEFERRAL-MONTHLY	186312 ED WA		Exp & Int	\$ 1,221,538.48	\$ 1,231,085.53	\$ 1,226,899.10	\$ 1,521,892.58	\$ 1,489,944.06	\$ 900,210,79	\$ 23,341,33	\$ 23,341,33	\$ 23,341,33	\$ 23,341,33	\$ 23,341,33	
31	CUMULATIVE ACCOUNT BALANCE	Balance 186312		\$ 1,221,538.48	\$ 2,452,624.01	\$ 3,781,523.11	\$ 5,303,415.69	\$ 6,793,397.75	\$ 7,693,570.54	\$ 7,737,374.12	\$ 7,760,501.37	\$ 7,807,104.03	\$ 7,830,925.36	\$ 7,830,925.36	\$ 7,830,925.36	