

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



July 13, 2011

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 2011

RECEIVED
REGULATORY MANAGEMENT
2011 JUL 15 AM 9:15
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

Dear Mr. Danner:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of June 2011. The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers. In June actual net power costs were higher than authorized costs by \$1,061,254. The year-to-date difference is \$6,860,346 in the rebate direction. A deferral of \$795,940 was recorded in the surcharge direction. The year-to-date deferral balance, excluding interest, is \$2,145,260 in the rebate direction, which represents 75% of the amount above the \$4 M deadband.

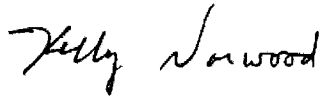
Actual power supply expense was higher than the authorized level due primarily to low market power prices. Avista is normally a wholesale power seller in June because of surplus hydroelectric generation. The low power prices this June reduced wholesale revenue. The average actual wholesale power sales rate was \$10.92/MWh compared to an authorized rate of \$24.71/MWh. Hydro generation was 38 aMW above the authorized level.

Colstrip and Kettle Falls generation was 58 aMW below and 39 aMW above the authorized levels, respectively. Gas-fired generation was 71 aMW below the authorized level. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 21 aMW above the authorized level.

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 5 of the January 2011 report shows the calculation of the weighted cost of debt at December 31, 2010, which will be used for the January-June 2011 period.

There were no forward long-term contracts of one year or longer entered into in the month of June 2011. If you have any questions, please contact Bill Johnson at (509) 495-4046 or Ron McKenzie at (509) 495-4320.

Sincerely,

A handwritten signature in cursive script that reads "Kelly Norwood".

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

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

MONTH OF JUNE 2011

Avista Corporation Journal Entry

Effective Date: 201106

Journal: 481-WA ERM

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Cameron Dunlop



Last Saved: 07/07/2011 3:38 PM

Submitted by: Cameron Dunlop

Approval Requested: 07/07/2011 3:38 PM

Approved by:

Seq	Co.	FERC	SeL	Jur.	S.L.	Debit	Credit	Comment
10	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL	795,940.00		
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL		795,940.00	
30	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	ED	WA	DL	7,734.00		
40	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		7,734.00	
Totals:						803,674.00	803,674.00	


 Prepared by Cameron Dunlop

 Reviewed by Amy Gndy

7/7/11
 Date
 7/7/11
 Date

Approved for Entry
 Corporate Accounting use Only
 Date

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

Detail Balances (AWA CORP) - 001.186280.ED.WA.DL					
Balance Type Actual			Currency Type Entered		
			Factor Units		
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201013	USD	0.00		0.00	
201101	USD	0.00		0.00	
201102	USD	-1,227,123.00		-1,227,123.00	
201103	USD	-1,479,769.00		-2,706,892.00	
201104	USD	-1,330,616.00		-4,037,508.00	
201105	USD	1,067,676.00		-2,969,832.00	
201106	USD	788,206.00		-2,181,626.00	

ERM Deferral Balance (Current Year - 2011)

Account 186280.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 5/31/11	-\$2,969,832.00	
Deferral	795,940.00	481 - WA ERM
Interest	-7,734.00	481 - WA ERM
Balance 6/30/11	<u><u>-\$2,181,626.00</u></u>	
Year to date deferrals	-\$2,145,260.00	
Year to date interest	-36,366.00	
Balance in account	<u><u>-\$2,181,626.00</u></u>	

	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4,000,000 at 100%	-\$4,000,000.00	-\$4,000,000.00	\$0.00
\$4,000,000 to \$10,000,000 at 75%	-2,860,346.00	-715,086.00	-2,145,260.00
Over \$10,000,000 at 10%	0.00	0.00	0.00
Total	<u><u>-\$6,860,346.00</u></u>	<u><u>-\$4,715,086.00</u></u>	<u><u>-\$2,145,260.00</u></u>

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

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

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201013	USD	0.00		0.00	
201101	USD	0.00		0.00	
201102	USD	0.00		0.00	
201103	USD	0.00		0.00	
201104	USD	0.00		0.00	
201105	USD	0.00		0.00	
201106	USD	0.00		0.00	

Journal Details Summary Balances

ERM Deferral Balance (Prior year - 2010)

Account 186290.ED.WA

Balance 5/31/11
 Interest
 Balance 6/30/11

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

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

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

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201013	USD	0.00		0.00	
201101	USD	0.00		0.00	
201102	USD	0.00		0.00	
201103	USD	0.00		0.00	
201104	USD	0.00		0.00	
201105	USD	0.00		0.00	
201106	USD	0.00		0.00	

Journal Details Summary Balances

Recoverable Deferral Balance
Account 182350.ED.WA
 Balance 5/31/11
 Interest
 Balance 6/30/11

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

Detail Balances (AVA CORP) - 001.283280.ED.WA.DL					
Balance Type Actual			Currency Type Entered		
			Factor Units		
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201013	USD	0.00		0.88	
201101	USD	0.00		0.88	
201102	USD	429,493.05		429,493.93	
201103	USD	517,919.15		947,413.08	
201104	USD	465,715.60		1,413,128.68	
201105	USD	373,686.60		1,039,442.08	
201106	USD	-275,872.10		763,569.98	

DFIT Associated with ERM Deferrals

Account 283280.ED.WA

Account 186280.ED.WA balance	-\$2,181,626.00
Account 186290.ED.WA balance	0.00
Account 182350.ED.WA balance	0.00
Total	<u>-\$2,181,626.00</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>\$763,569</u>
Rounding	1
Balance in account	<u><u>\$763,570</u></u>

Changes Semiannually on January 1 and July 1							
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 12/31/10 is:		5.614%		Actual cost of debt at 06/30/11 is:		1.000%	
The monthly rate is:		0.00468 Before Tax		The monthly rate is:		0.00083 Before Tax	
		0.0030409 After Tax				0.0005417 After Tax	
		0.35 Tax rate				0.35 Tax rate	
Account 186280							0
				<u>January</u>	<u>DFIT Expense</u>		
				<u>ADFIT</u>			
January	ERM Deferral	0		Deferral	0	Operating	0
January	Interest		0	Interest	0	Nonoperating	0
1/31/2011	Balance before interest	0			0	Total	0
				<u>February</u>	<u>DFIT Expense</u>		
				<u>ADFIT</u>			
February	ERM Deferral	(1,226,791)		Deferral	(429,377)	Operating	429,377
February	Interest		(1,865)	Interest	(653)	Nonoperating	653
2/28/2011	Balance before interest	(1,226,791)			(430,030)	Total	430,030
				<u>March</u>	<u>DFIT Expense</u>		
				<u>ADFIT</u>			
March	ERM Deferral	(1,472,267)		Deferral	(515,293)	Operating	515,293
March	Interest		(5,969)	Interest	(2,089)	Nonoperating	2,089
3/31/2011	Balance before interest	(2,699,058)			(517,382)	Total	517,382
				<u>April</u>	<u>DFIT Expense</u>		
				<u>ADFIT</u>			
April	ERM Deferral	(1,320,401)		Deferral	(462,140)	Operating	462,140
April	Interest		(10,215)	Interest	(3,575)	Nonoperating	3,575
4/30/2011	Balance before interest	(4,019,459)			(465,715)	Total	465,715
				<u>May</u>	<u>DFIT Expense</u>		
				<u>ADFIT</u>			
May	ERM Deferral	1,078,259		Deferral	377,391	Operating	(377,391)
May	Interest		(10,583)	Interest	(3,704)	Nonoperating	3,704
5/31/2011	Balance before interest	(2,941,200)			373,687	Total	(373,687)
				<u>June</u>	<u>DFIT Expense</u>		
				<u>ADFIT</u>			
June	ERM Deferral	795,940		Deferral	278,579	Operating	(278,579)
June	Interest		(7,734)	Interest	(2,707)	Nonoperating	2,707
6/30/2011	Balance before interest	(2,145,260)			275,872	Total	(275,872)

AVISTA Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	Jan/11	Feb/11	Mar/11	Apr/11	May/11	Jun/11	Jul/11	Aug/11	Sep/11	Oct/11	Nov/11	Dec/11
1	555 Purchased Power	\$23,001,732	\$21,199,193	\$19,083,388	\$14,030,492	\$11,251,310	\$9,853,399	\$0	\$0	\$0	\$0	\$0	\$0
2	447 Sale for Resale	(\$11,503,112)	(\$6,726,578)	(\$6,558,192)	(\$9,106,868)	(\$6,407,122)	(\$4,879,494)	\$0	\$0	\$0	\$0	\$0	\$0
3	501 Thermal Fuel	\$2,393,545	\$1,297,553	\$2,199,437	\$1,737,261	\$1,825,461	\$2,571,063	\$0	\$0	\$0	\$0	\$0	\$0
4	547 CT Fuel	\$5,189,184	\$3,527,911	\$1,360,752	\$3,733,340	\$1,732,616	\$1,274,849	\$0	\$0	\$0	\$0	\$0	\$0
5	456 Transmission Revenue	(\$740,040)	(\$728,798)	(\$838,596)	(\$786,223)	(\$808,629)	(\$1,402,418)	\$0	\$0	\$0	\$0	\$0	\$0
6	565 Transmission Expense	\$1,492,452	\$1,437,473	\$1,480,830	\$1,415,624	\$1,389,451	\$1,359,908	\$0	\$0	\$0	\$0	\$0	\$0
7	557 Broker Fees	\$42,656	\$64,015	\$129,860	\$97,390	\$52,577	\$70,281	\$0	\$0	\$0	\$0	\$0	\$0
8	Less Clearwater directly assigned to ID	(\$1,697,271)	(\$1,416,274)	(\$1,198,155)	(\$1,576,194)	(\$1,655,253)	(\$1,557,266)	\$0	\$0	\$0	\$0	\$0	\$0
9	Adjusted Actual Net Expense	\$18,179,146	\$16,654,495	\$15,659,324	\$9,544,822	\$7,380,411	\$7,290,322	\$0	\$0	\$0	\$0	\$0	\$0
AUTHORIZED NET EXPENSE-SYSTEM													
10	555 Purchased Power	\$11,944,984	\$9,846,565	\$10,853,067	\$6,732,714	\$4,712,966	\$4,927,815	\$7,041,743	\$7,484,808	\$6,620,235	\$6,005,442	\$8,349,912	\$9,537,086
11	447 Sale for Resale	(\$3,563,619)	(\$4,040,473)	(\$3,415,529)	(\$4,350,862)	(\$5,618,561)	(\$5,671,864)	(\$10,007,193)	(\$7,148,106)	(\$6,784,137)	(\$2,871,260)	(\$4,145,606)	(\$4,289,456)
12	501 Thermal Fuel	\$3,348,316	\$3,062,689	\$3,327,639	\$1,902,982	\$1,566,472	\$1,454,724	\$3,034,374	\$3,367,673	\$3,234,240	\$3,355,439	\$3,270,601	\$3,355,029
13	547 CT Fuel	\$10,313,555	\$9,965,514	\$8,687,285	\$3,518,933	\$2,675,756	\$3,294,621	\$11,094,720	\$13,127,806	\$12,566,735	\$11,589,604	\$13,114,461	\$14,645,319
14	456 Transmission Revenue	(\$901,304)	(\$825,004)	(\$1,002,240)	(\$898,432)	(\$1,029,104)	(\$1,371,347)	(\$1,379,878)	(\$1,150,203)	(\$1,025,629)	(\$1,027,312)	(\$925,342)	(\$810,690)
15	565 Transmission Expense	\$1,583,916	\$1,428,384	\$1,489,847	\$1,545,721	\$1,353,126	\$1,434,184	\$1,446,414	\$1,475,811	\$1,441,885	\$1,464,318	\$1,464,565	\$1,517,909
16	557 Broker Fees	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359	\$10,359
17	Authorized Net Expense	\$22,736,207	\$19,448,034	\$19,950,428	\$8,461,615	\$3,661,014	\$4,078,472	\$11,240,539	\$17,168,148	\$16,063,688	\$18,506,590	\$21,138,950	\$23,965,656
18	Actual - Authorized Net Expense	(\$4,557,061)	(\$2,793,539)	(\$4,291,104)	\$1,083,207	\$3,719,397	\$3,211,850	\$0	\$0	\$0	\$0	\$0	\$0
19	Resource Optimization	\$931,933	\$592,287	\$1,299,211	(\$1,252,358)	(\$845,527)	(\$418,554)	\$0	\$0	\$0	\$0	\$0	\$0
20	Adjusted Net Expense	(\$3,625,128)	(\$2,201,252)	(\$2,991,893)	(\$169,151)	\$2,873,870	\$2,793,296	\$0	\$0	\$0	\$0	\$0	\$0
21	Washington Allocation	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%	64.87%
22	Washington Share	(\$2,351,621)	(\$1,427,952)	(\$1,940,841)	(\$109,728)	\$1,864,279	\$1,812,011	\$0	\$0	\$0	\$0	\$0	\$0
23	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	\$154,343	(\$2,010,491)	(\$22,182)	(\$1,650,807)	(\$426,600)	(\$750,757)	\$0	\$0	\$0	\$0	\$0	\$0
24	Net Power Cost (+) Surcharge (-) Rebate	(\$2,197,278)	(\$3,438,443)	(\$1,963,023)	(\$1,760,636)	\$1,437,679	\$1,061,254	\$0	\$0	\$0	\$0	\$0	\$0
25	Cumulative Balance	(\$2,197,278)	(\$5,635,721)	(\$7,598,744)	(\$9,359,279)	(\$7,921,600)	(\$6,860,346)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Acct 567280 Entry: (+) Rebate, (-) Surcharge		\$0	\$1,226,791	\$1,472,287	\$1,320,401	(\$1,076,259)	(\$795,940)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Company Band Gross Margin Impact, Cumulative		(\$2,197,278)	(\$4,408,930)	(\$4,899,686)	(\$5,339,820)	(\$4,980,400)	(\$4,715,086)	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!

Avista Corp. - Resource Accounting
 WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
555 PURCHASED POWER												
1	\$13,701,024	\$12,638,899	\$12,254,383	\$6,470,073	\$5,313,403	\$4,095,080	\$0	\$0	\$0	\$0	\$0	\$0
2	\$133,680	\$157,761	\$137,408	\$122,726	\$154,936	\$439,222	\$0	\$0	\$0	\$0	\$0	\$0
3	\$146,954	\$146,954	\$146,954	\$146,954	\$146,954	\$146,954	\$0	\$0	\$0	\$0	\$0	\$0
4	\$505,464	\$505,463	\$505,461	\$505,470	\$505,466	\$505,461	\$0	\$0	\$0	\$0	\$0	\$0
5	\$412,606	\$391,159	\$403,468	\$528,128	\$542,862	\$455,032	\$0	\$0	\$0	\$0	\$0	\$0
6	\$45,606	\$76,060	\$91,284	\$119,976	\$128,565	\$110,010	\$0	\$0	\$0	\$0	\$0	\$0
7	\$3,357,872	\$3,034,183	\$1,657,782	\$1,605,560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	\$141	\$693	\$637	\$611	\$671	\$487	\$0	\$0	\$0	\$0	\$0	\$0
9	\$136,766	\$135,254	\$128,323	\$134,658	\$135,339	\$129,924	\$0	\$0	\$0	\$0	\$0	\$0
10	\$179,922	\$165,034	\$145,830	\$88,869	\$135,509	(\$29,817)	\$0	\$0	\$0	\$0	\$0	\$0
11	\$321,567	\$362,494	\$295,778	\$245,758	\$195,772	\$191,874	\$0	\$0	\$0	\$0	\$0	\$0
12	\$45,000	\$0	\$0	\$135,000	\$135,000	\$165,000	\$0	\$0	\$0	\$0	\$0	\$0
13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	\$355,193	\$308,730	\$341,013	\$414,378	\$336,762	\$397,582	\$0	\$0	\$0	\$0	\$0	\$0
15	\$1,860,812	\$1,826,509	\$1,748,975	\$1,843,020	\$1,778,756	\$1,764,403	\$0	\$0	\$0	\$0	\$0	\$0
16	\$1,697,271	\$1,416,274	\$1,198,155	\$1,576,194	\$1,655,253	\$1,557,266	\$0	\$0	\$0	\$0	\$0	\$0
17	\$66,508	\$68,104	\$55,981	\$49,536	\$47,783	\$45,634	\$0	\$0	\$0	\$0	\$0	\$0
18	\$35,346	(\$34,378)	(\$28,044)	\$43,583	\$36,279	(\$120,713)	\$0	\$0	\$0	\$0	\$0	\$0
19 Total 555 Purchased Power	\$23,001,732	\$21,199,193	\$19,083,388	\$14,030,492	\$11,251,310	\$9,853,399	\$0	\$0	\$0	\$0	\$0	\$0

(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-99

447 SALES FOR RESALE												
20	(\$6,752,558)	(\$5,256,186)	(\$3,552,583)	(\$5,968,758)	(\$3,361,086)	(\$2,256,774)	\$0	\$0	\$0	\$0	\$0	\$0
21	(\$146,020)	(\$146,345)	(\$144,955)	(\$146,150)	(\$146,085)	(\$146,085)	\$0	\$0	\$0	\$0	\$0	\$0
22	(\$97,088)	(\$73,975)	(\$68,628)	(\$76,190)	(\$75,562)	(\$68,521)	\$0	\$0	\$0	\$0	\$0	\$0
23	(\$6,386)	(\$5,871)	(\$6,687)	(\$6,264)	(\$6,771)	(\$6,512)	\$0	\$0	\$0	\$0	\$0	\$0
24	(\$41,841)	(\$38,713)	(\$41,440)	(\$40,290)	(\$27,240)	(\$21,475)	\$0	\$0	\$0	\$0	\$0	\$0
25	(\$250,968)	(\$32,256)	(\$35,742)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	(\$117,683)	(\$99,520)	(\$97,452)	(\$131,600)	(\$19,218)	(\$18,760)	\$0	\$0	\$0	\$0	\$0	\$0
27	(\$2,127,448)	(\$1,747,094)	(\$1,439,282)	(\$1,584,172)	(\$1,536,965)	(\$1,465,030)	\$0	\$0	\$0	\$0	\$0	\$0
28	(\$1,963,120)	(\$1,326,618)	(\$1,171,443)	(\$1,153,444)	(\$1,234,195)	(\$896,337)	\$0	\$0	\$0	\$0	\$0	\$0
29 Total 447 Sales for Resale	(\$11,503,112)	(\$8,726,578)	(\$6,558,192)	(\$9,106,868)	(\$6,407,122)	(\$4,879,494)	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-DOLLARS												
30	\$720,927	(\$7,551)	\$381,831	\$610,231	\$987,105	\$2,066,726	\$0	\$0	\$0	\$0	\$0	\$0
31	(\$696)	\$1,293	\$6,213	\$1,903	\$326	\$9,418	\$0	\$0	\$0	\$0	\$0	\$0
32	\$1,650,366	\$1,277,058	\$1,798,049	\$1,124,528	\$836,089	\$481,565	\$0	\$0	\$0	\$0	\$0	\$0
33	\$22,948	\$26,753	\$13,344	\$599	\$1,941	\$3,354	\$0	\$0	\$0	\$0	\$0	\$0
34 Total 501 Fuel Expense	\$2,393,545	\$1,297,553	\$2,199,437	\$1,737,261	\$1,825,461	\$2,571,063	\$0	\$0	\$0	\$0	\$0	\$0

501 FUEL-TONS												
35	30,205	-	16,111	26,412	42,815	34,163	-	-	-	-	-	-
36	84,543	75,306	87,235	38,332	39,752	37,393	-	-	-	-	-	-

Avista Corp. - Resource Accounting
 WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
501 FUEL-COST PER ION												
37												
	wood	\$23.87	\$23.70	\$23.10	\$23.06	\$60.50	\$0	\$0	\$0	\$0	\$0	\$0
38	coal	\$19.52	\$20.61	\$29.34	\$21.03	\$13.15	\$0	\$0	\$0	\$0	\$0	\$0
547 FUEL												
39	NE CT Gas/Oil-547213	(\$14,185)	\$2,804	\$489	\$1,443	\$510	\$0	\$0	\$0	\$0	\$0	\$0
40	Boulder Park-547216	\$19,111	\$13,543	\$30,933	\$55,608	\$59,000	\$0	\$0	\$0	\$0	\$0	\$0
41	Kettle Falls CT-547211	\$13,997	(\$88)	\$1,236	\$819	\$8,929	\$0	\$0	\$0	\$0	\$0	\$0
42	Coyote Springs2-547610	\$2,460,195	\$1,645,369	\$701,752	\$780,338	\$498,965	\$0	\$0	\$0	\$0	\$0	\$0
43	Lancaster-547312	\$2,612,390	\$1,877,030	\$628,078	\$856,808	\$641,539	\$0	\$0	\$0	\$0	\$0	\$0
44	Rathdnum CT-547310	\$97,676	(\$39,056)	\$14,663	\$37,600	\$65,906	\$0	\$0	\$0	\$0	\$0	\$0
45	Total 547 Fuel Expense	\$5,189,184	\$3,527,911	\$1,360,752	\$3,733,340	\$1,732,616	\$0	\$0	\$0	\$0	\$0	\$0
46	Total 547 Fuel Expense	\$5,189,184	\$3,527,911	\$1,360,752	\$3,733,340	\$1,732,616	\$0	\$0	\$0	\$0	\$0	\$0
47	TOTAL NET EXPENSE	\$19,081,349	\$17,298,079	\$16,085,385	\$10,394,225	\$8,402,265	\$8,819,817	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE												
56	456100 ED AN	(\$661,335)	(\$650,093)	(\$759,891)	(\$707,518)	(\$729,924)	(\$1,323,713)	\$0	\$0	\$0	\$0	\$0
57	456705 ED AN	(\$78,705)	(\$78,705)	(\$78,705)	(\$78,705)	(\$78,705)	(\$78,705)	\$0	\$0	\$0	\$0	\$0
58	Total 456 Transmission Revenue	(\$740,040)	(\$728,798)	(\$838,596)	(\$786,223)	(\$808,629)	(\$1,402,418)	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE												
59	565000 ED AN	\$1,490,422	\$1,435,443	\$1,478,800	\$1,413,594	\$1,387,421	\$1,357,878	\$0	\$0	\$0	\$0	\$0
60	565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	565710 ED AN	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$0	\$0	\$0	\$0	\$0
62	Total 565 Transmission Expense	\$1,492,452	\$1,437,473	\$1,480,830	\$1,415,624	\$1,389,451	\$1,359,908	\$0	\$0	\$0	\$0	\$0
63	Total 557170 ED AN Broker Fees	\$42,656	\$64,015	\$129,860	\$97,390	\$52,577	\$70,281	\$0	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION												
64	Econ Dispatch-557010	(\$360,411)	(\$324,471)	(\$1,380,406)	(\$1,275,206)	(\$762,569)	(\$1,430,475)	\$0	\$0	\$0	\$0	\$0
65	Econ Dispatch-557150	\$17,663,373	\$10,581,938	\$19,271,000	\$20,472,594	\$10,063,432	\$10,248,734	\$0	\$0	\$0	\$0	\$0
66	Gas Bookouts-557700	\$2,518,750	\$672,420	\$672,008	\$2,612,105	\$2,913,715	\$3,402,209	\$0	\$0	\$0	\$0	\$0
67	Gas Bookouts-557711	(\$2,518,750)	(\$672,420)	(\$5,639,620)	(\$8,985,082)	(\$2,913,715)	(\$3,402,209)	\$0	\$0	\$0	\$0	\$0
68	Intraco Thermal Gas-557730	\$1,754,217	\$3,870,301	\$4,967,612	\$6,352,977	\$8,597,025	\$2,325,512	\$0	\$0	\$0	\$0	\$0
69	Fuel DispatchFin -456010	(\$210,538)	(\$76,553)	\$794,021	\$1,155,230	\$472,308	\$1,175,700	\$0	\$0	\$0	\$0	\$0
70	Fuel Dispatch-456015	(\$13,412,414)	(\$12,135,362)	(\$17,383,675)	(\$20,784,675)	(\$18,577,869)	(\$7,581,626)	\$0	\$0	\$0	\$0	\$0
71	Intraco Thermal Gas-456730	(\$4,491,266)	(\$1,319,624)	(\$633,340)	(\$1,072,189)	(\$308,212)	(\$5,099,373)	\$0	\$0	\$0	\$0	\$0
72	Fuel Bookouts-456711	\$2,317,935	\$947,575	\$1,478,608	\$2,988,589	\$1,930,913	\$2,074,656	\$0	\$0	\$0	\$0	\$0
73	Fuel Bookouts-456720	(\$2,317,935)	(\$947,575)	(\$845,268)	(\$1,916,400)	(\$1,930,913)	(\$2,074,656)	\$0	\$0	\$0	\$0	\$0
74	Resource Optimization Subtotal	\$942,961	\$596,229	\$1,300,940	(\$432,057)	(\$515,885)	(\$360,528)	\$0	\$0	\$0	\$0	\$0
75	Misc Rev's 456016 ED AN	(\$9,448)	\$0	\$0	(\$815,613)	(\$327,689)	(\$55,151)	\$0	\$0	\$0	\$0	\$0

Avista Corp. - Resource Accounting
 WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
76	Cleanwater REC Exp Authorized	\$29,760	\$26,880	\$29,720	\$28,800	\$29,760	\$28,800	\$29,760	\$28,800	\$29,760	\$28,840	\$29,760
77	Cleanwater REC Actuals - 557160	\$29,760	\$26,880	\$27,916	\$28,800	\$29,760	\$28,800	\$29,760	\$28,800	\$29,760	\$28,840	\$29,760
78	Cleanwater REC Subtotal	\$0	\$0	(\$1,804)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	Wind REC Exp Authorized	\$13,456	\$8,894	\$14,254	\$12,537	\$12,049	\$13,656	\$10,872	\$11,601	\$9,262	\$11,530	\$9,340
80	Wind REC Exp Actual 557395	(\$15,036)	(\$12,836)	(\$14,179)	(\$17,225)	(\$14,002)	(\$16,531)	\$0	\$0	\$0	\$0	\$0
81	Wind REC Subtotal	(\$1,580)	(\$3,942)	\$75	(\$4,688)	(\$1,953)	(\$2,875)	\$0	\$0	\$0	\$0	\$0
82	Net Resource Optimization	\$931,933	\$592,287	\$1,299,211	(\$1,252,358)	(\$845,527)	(\$418,554)					
83	Adjusted Actual Net Expense	\$20,808,350	\$18,663,056	\$18,156,690	\$9,868,658	\$8,190,137	\$8,429,034					

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2011

Retail Sales - MWh	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	YTD
Total Billed Sales	550,386	515,941	497,287	462,109	446,055	427,740							2,899,519
Deduct Prior Month Unbilled	(420,723)	(394,368)	(407,182)	(391,621)	(357,344)	(330,664)	(323,643)						(2,625,544)
Add Current Month Unbilled	394,368	407,182	391,621	357,344	330,664	323,643							2,204,821
Total Retail Sales	524,030	528,755	481,727	427,832	419,375	420,720	(323,643)						2,478,796
Test Year Retail Sales	527,098	488,793	481,286	395,019	410,896	405,797	418,600	445,346	406,549	415,472	473,454	539,219	5,407,529
Difference from Test Year	(3,068)	39,962	441	32,813	8,479	14,923							93,550
Production Rate - \$/MWh	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31	\$50.31
Total Revenue Credit - \$	(\$154,343)	\$2,010,491	\$22,182	\$1,650,807	\$426,600	\$750,757							\$4,706,495