

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-12 _____

EXHIBIT NO. _____ (WGJ-2)

WILLIAM G. JOHNSON

REPRESENTING AVISTA CORPORATION

STAMPED
OFFICE OF THE
SECRETARY

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SECRETARY

Exhibit No. (WGJ-2)

Avista Corp. - J Ace Accounting
 WASHINGTON POWER COST DEFERRALS

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
WASHINGTON ACTUALS												
1	\$23,001,732	\$21,199,193	\$19,083,388	\$14,030,482	\$11,251,310	\$9,853,399	\$16,733,775	\$16,287,090	\$17,785,701	\$20,740,203	\$19,696,948	\$21,775,311
2	(\$11,503,112)	(\$8,726,578)	(\$6,558,192)	(\$9,106,868)	(\$6,407,122)	(\$4,879,494)	(\$10,857,205)	(\$9,846,953)	(\$11,774,472)	(\$11,260,466)	(\$13,298,558)	(\$13,792,757)
3	\$2,393,945	\$1,287,553	\$2,199,437	\$1,737,261	\$1,825,461	\$2,571,063	\$2,352,576	\$2,990,040	\$3,059,824	\$4,022,050	\$2,324,207	\$2,612,406
4	\$5,189,184	\$3,527,911	\$1,360,752	\$3,733,340	\$1,732,616	\$1,274,849	\$3,282,448	\$6,133,245	\$7,338,197	\$3,527,243	\$8,902,645	\$9,349,637
5	(\$740,040)	(\$728,798)	(\$838,596)	(\$786,223)	(\$808,629)	(\$1,402,418)	(\$1,876,464)	(\$1,556,228)	(\$1,318,465)	(\$1,522,659)	(\$999,301)	(\$1,117,079)
6	\$1,492,452	\$1,437,473	\$1,480,830	\$1,415,624	\$1,389,451	\$1,359,908	\$1,404,644	\$1,451,913	\$1,455,330	\$1,492,761	\$1,568,999	\$1,540,233
7	\$42,656	\$64,015	\$129,860	\$97,390	\$52,577	\$70,281	\$66,808	\$76,848	\$86,944	\$43,966	\$52,696	\$100,670
8	(\$1,697,271)	(\$1,416,274)	(\$1,198,155)	(\$1,576,194)	(\$1,655,259)	(\$1,557,269)	(\$1,665,937)	(\$1,680,007)	(\$1,533,746)	(\$1,650,145)	(\$1,669,545)	(\$1,770,021)
9	\$18,179,146	\$16,654,495	\$15,659,324	\$9,544,822	\$7,380,411	\$7,290,322	\$9,439,885	\$13,855,948	\$15,093,313	\$15,022,953	\$16,578,091	\$18,698,400
AUTHORIZED NET EXPENSE-SYSTEM												
10	\$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	(\$3,563,619)	(\$4,040,473)	(\$3,415,529)	(\$4,350,662)	(\$5,618,561)	(\$5,671,884)	(\$10,007,193)	(\$7,148,106)	(\$6,784,137)	(\$2,871,260)	(\$4,145,605)	(\$4,289,456)
12	\$3,348,316	\$3,062,689	\$3,327,639	\$1,902,982	\$1,558,472	\$1,454,724	\$3,034,374	\$3,367,673	\$3,234,240	\$3,355,439	\$3,270,601	\$3,355,029
13	\$10,313,555	\$9,965,514	\$8,687,285	\$3,518,933	\$2,673,756	\$3,294,621	\$11,094,720	\$13,127,806	\$12,566,735	\$11,569,604	\$13,114,461	\$14,645,319
14	(\$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	\$1,583,916	\$1,428,384	\$1,489,647	\$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	\$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	\$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	\$23,965,556
18	(\$4,557,061)	(\$2,793,539)	(\$4,291,104)	\$1,083,207	\$3,719,397	\$3,211,850	(\$1,800,854)	(\$3,312,200)	(\$964,375)	(\$3,483,637)	(\$4,560,859)	(\$5,267,156)
19	\$831,933	\$592,287	\$1,299,211	(\$1,252,358)	(\$845,527)	(\$418,554)	\$1,071,692	\$822,688	\$1,516,215	\$1,972,011	\$1,153,895	\$1,690,473
20	(\$3,625,128)	(\$2,201,252)	(\$2,991,893)	(\$169,151)	\$2,873,870	\$2,793,296	(\$729,162)	(\$2,489,512)	\$551,840	(\$1,511,626)	(\$3,406,964)	(\$3,576,683)
21	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	(\$2,351,621)	(\$1,427,952)	(\$1,940,841)	(\$109,728)	\$1,864,279	\$1,812,011	(\$473,007)	(\$1,614,946)	\$357,979	(\$980,592)	(\$2,210,098)	(\$2,320,194)
23	\$154,343	(\$2,010,491)	(\$22,182)	(\$1,650,807)	(\$426,600)	(\$750,757)	\$15,470	(\$2,264,399)	(\$940,341)	(\$1,531,147)	(\$102,127)	(\$284,653)
24	(\$2,197,278)	(\$3,438,443)	(\$1,963,023)	(\$1,760,535)	\$1,437,679	\$1,061,254	(\$457,537)	(\$3,879,345)	(\$582,362)	(\$2,511,739)	(\$2,312,225)	(\$2,604,847)
25	(\$2,197,278)	(\$5,635,721)	(\$7,598,744)	(\$9,359,279)	(\$7,821,600)	(\$6,860,346)	(\$7,317,883)	(\$11,197,228)	(\$11,779,590)	(\$14,291,329)	(\$16,603,554)	(\$19,208,401)
Deferral Amount, Cumulative (Customer)	\$0	(\$1,226,791)	(\$2,699,058)	(\$4,019,459)	(\$2,941,200)	(\$2,145,260)	(\$2,488,412)	(\$5,577,505)	(\$6,101,631)	(\$8,362,196)	(\$10,443,199)	(\$12,787,561)
Deferral Amount, Monthly	\$0	(\$1,226,791)	(\$1,472,267)	(\$1,320,401)	\$1,078,259	\$795,940	(\$343,152)	(\$3,089,093)	(\$524,126)	(\$2,260,565)	(\$2,081,003)	(\$2,344,362)
Acct 557280 Entry; (+) Rebate, (-) Surcharge	\$0	\$1,226,791	\$1,472,267	\$1,320,401	(\$1,078,259)	(\$795,940)	\$343,152	\$3,089,093	\$524,126	\$2,260,565	\$2,081,003	\$2,344,362
Company Band Gross Margin Impact, Cumulative	(\$2,197,278)	(\$4,408,930)	(\$4,899,686)	(\$5,339,820)	(\$4,980,400)	(\$4,715,086)	(\$4,829,471)	(\$5,619,723)	(\$5,677,959)	(\$5,929,133)	(\$6,160,355)	(\$6,420,840)

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	\$12,254,363	\$6,470,073	\$5,313,403	\$3,923,331	\$10,567,284	\$10,444,249	\$12,363,129	\$15,163,660	\$10,924,811	\$12,795,671
2	\$133,680	\$157,781	\$137,408	\$122,726	\$154,936	\$439,222	\$133,514	\$139,134	\$126,766	\$358,474	\$68,468	\$45,179
3	\$146,954	\$146,954	\$146,954	\$146,954	\$146,954	\$146,954	\$146,954	\$146,954	\$150,203	\$150,203	\$150,203	\$150,203
4	\$505,464	\$505,463	\$505,461	\$505,470	\$505,466	\$505,461	\$505,465	\$505,464	\$505,457	\$505,463	\$505,463	\$505,463
5	\$412,606	\$391,169	\$403,468	\$526,128	\$542,862	\$455,032	\$531,306	\$456,005	\$450,035	\$0	\$0	\$0
6	\$45,606	\$76,060	\$91,284	\$119,976	\$128,585	\$110,010	\$148,647	\$107,463	\$38,934	\$56,071	\$43,049	\$43,693
7	\$3,957,872	\$3,034,183	\$1,657,782	\$1,605,560	\$0	\$0	\$0	\$0	\$0	\$0	\$3,476,468	\$3,591,877
8	\$141	\$693	\$637	\$611	\$671	\$487	\$380	\$500	\$573	\$427	\$356	\$735
9	\$136,766	\$135,254	\$128,323	\$134,858	\$135,339	\$129,924	\$133,040	\$90,157	\$66,179	\$68,330	\$64,731	\$80,064
10	\$179,922	\$165,034	\$145,830	\$88,869	\$135,508	\$141,932	\$202,512	\$223,037	\$204,314	\$183,892	\$201,174	\$201,529
11	\$321,567	\$362,494	\$295,778	\$245,758	\$195,772	\$191,874	\$294,752	\$24,178	\$21,882	\$89,283	\$165,246	\$179,884
12	\$45,000	\$0	\$0	\$135,000	\$135,000	\$165,000	\$165,000	\$165,000	\$135,000	\$90,000	\$0	\$45,000
13	\$355,193	\$308,730	\$341,013	\$414,376	\$336,762	\$397,582	\$265,251	\$0	\$0	\$118,371	\$305,489	\$146,221
14	\$1,860,812	\$1,826,509	\$1,748,975	\$1,843,020	\$1,778,756	\$1,784,403	\$1,846,745	\$1,937,334	\$2,031,823	\$1,886,290	\$2,094,500	\$2,122,558
15	\$1,697,271	\$1,416,274	\$1,198,155	\$1,576,194	\$1,656,253	\$1,557,266	\$1,665,897	\$1,680,007	\$1,533,746	\$1,650,145	\$1,669,545	\$1,770,021
16	\$66,508	\$68,104	\$55,981	\$49,538	\$47,783	\$45,634	\$49,724	\$49,929	\$46,852	\$50,239	\$55,826	\$68,975
17	\$35,346	\$34,378	\$28,044	\$43,583	\$38,279	\$120,713	\$77,304	\$13,738	\$56,093	\$107,555	\$28,370	\$36,238
18	\$23,001,732	\$21,199,193	\$19,083,388	\$14,030,492	\$11,251,310	\$9,853,399	\$16,733,775	\$16,287,090	\$17,785,701	\$20,740,203	\$19,696,948	\$21,775,311

(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	\$3,356,251	\$2,256,774	\$7,432,623	\$6,243,461	\$7,854,304	\$7,309,235	\$9,382,581	\$9,922,626
21	\$146,020	\$146,345	\$146,955	\$146,150	\$146,085	\$146,085	\$146,150	\$146,150	\$146,215	\$146,020	\$146,085	\$145,955
22	\$97,088	\$73,975	\$68,628	\$76,190	\$75,562	\$68,521	\$101,653	\$134,691	\$145,276	\$120,554	\$141,429	\$112,093
23	\$6,386	\$5,871	\$6,667	\$6,264	\$6,771	\$6,512	\$6,669	\$6,665	\$6,541	\$6,715	\$6,653	\$6,757
24	\$41,841	\$38,713	\$41,440	\$40,290	\$32,075	\$21,475	\$29,465	\$36,195	\$34,190	\$38,991	\$37,861	\$36,178
25	\$250,868	\$32,256	\$35,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	\$17,883	\$99,520	\$97,452	\$131,600	\$19,218	\$18,760	\$11,000	\$0	\$0	\$0	\$0	\$0
27	\$2,127,448	\$1,747,094	\$1,439,282	\$1,584,172	\$1,536,965	\$1,465,030	\$1,944,173	\$2,221,962	\$2,111,216	\$1,990,461	\$2,056,854	\$2,214,496
28	\$1,963,120	\$1,326,818	\$1,171,443	\$1,153,444	\$1,234,195	\$886,337	\$1,185,452	\$1,057,829	\$1,476,730	\$1,647,590	\$1,527,095	\$1,354,652
29	\$11,503,112	\$8,726,578	\$6,558,192	\$9,106,868	\$6,407,122	\$4,879,494	\$10,857,205	\$9,846,953	\$11,774,472	\$11,260,466	\$13,298,558	\$13,792,757

501 FUEL-DOLLARS												
30	\$720,927	\$7,551	\$381,831	\$610,231	\$887,105	\$2,066,726	\$850,189	\$1,089,712	\$1,175,290	\$1,910,256	\$966,921	\$696,711
31	\$696	\$1,293	\$6,213	\$1,903	\$326	\$9,418	\$6,488	\$169	\$6,707	\$395	\$1,406	\$356
32	\$1,650,366	\$1,277,058	\$1,798,049	\$1,124,528	\$836,089	\$491,565	\$1,431,535	\$1,859,569	\$1,858,086	\$2,063,071	\$1,354,940	\$1,880,270
33	\$22,948	\$26,753	\$13,344	\$599	\$1,941	\$3,354	\$64,364	\$40,590	\$35,155	\$48,328	\$940	\$35,781
34	\$2,393,545	\$1,297,553	\$2,199,437	\$1,737,261	\$1,825,461	\$2,571,063	\$2,352,576	\$2,990,040	\$3,059,824	\$4,022,050	\$2,324,207	\$2,612,406

501 FUEL-TONS												
35	\$0,205	\$0	\$16,111	\$28,412	\$42,815	\$4,163	\$6,345	\$47,116	\$51,147	\$51,937	\$45,032	\$53,609
36	\$84,543	\$75,306	\$87,235	\$36,332	\$39,752	\$37,393	\$66,441	\$89,647	\$86,976	\$101,685	\$94,379	\$96,945

Avista Corp. - Jurce 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	\$29,760	\$26,880	\$29,720	\$28,800	\$29,760	\$28,800	\$29,760	\$29,760	\$28,800	\$29,760	\$28,840	\$29,760
77	\$29,760	\$26,880	\$27,916	\$28,800	\$29,760	\$28,800	\$45,462	\$39,760	\$28,800	\$29,760	\$28,840	\$29,760
78	\$0	\$0	(\$1,804)	\$0	\$0	\$0	\$15,702	\$10,000	\$0	\$0	\$0	\$0
78	Clearwater REC Subtotal											
79	\$13,456	\$8,894	\$14,254	\$12,537	\$12,049	\$13,656	\$10,872	\$11,601	\$9,080	\$9,262	\$11,530	\$9,340
80	(\$15,036)	(\$12,836)	(\$14,179)	(\$17,225)	(\$14,002)	(\$16,531)	(\$11,029)	(\$13,780)	(\$6,778)	(\$10,885)	(\$12,702)	(\$6,080)
81	(\$1,580)	(\$3,942)	\$75	(\$4,888)	(\$1,953)	(\$2,875)	(\$157)	(\$2,179)	\$2,312	(\$1,623)	(\$1,172)	\$3,260
82	\$931,933	\$592,287	\$1,299,211	(\$1,252,358)	(\$845,527)	(\$418,554)	\$1,071,692	\$822,688	\$1,516,215	\$1,972,011	\$1,153,895	\$1,690,473
82	Net Resource Optimization											
83	\$20,808,350	\$18,663,056	\$18,156,690	\$9,868,658	\$8,190,137	\$8,429,034	\$12,177,274	\$16,358,643	\$18,149,274	\$18,645,109	\$19,401,531	\$22,158,894
83	Adjusted Actual Net Expense											

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	410,586	440,057	481,192	440,483	442,065	524,357	5,618,259
Deduct Prior Month Unbilled	(420,723)	(394,368)	(407,182)	(391,821)	(357,344)	(330,664)	(323,643)	(331,350)	(381,647)	(345,695)	(351,118)	(384,537)	(4,419,891)
Add Current Month Unbilled	394,368	407,182	391,621	357,344	330,664	323,643	331,350	381,647	345,695	351,118	384,537	405,057	4,404,225
Total Retail Sales	524,030	528,755	481,727	427,832	419,375	420,720	418,293	490,355	425,240	445,906	475,484	544,877	5,602,593
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	(308)	45,009	18,691	30,434	2,030	5,658	195,064
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	(\$15,470)	\$2,264,399	\$940,341	\$1,531,147	\$102,127	\$284,653	\$9,813,693