

**Avista Utilities**  
**System Power Supply Expenses**  
**WASHINGTON DEFERRED POWER COST CALCULATION**  
**\$**  
**ACTUALS**

Line No.	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	TOTAL 2004
<b>555 PURCHASED POWER</b>													
1	Short-Term Purchases	12,948,293	6,949,837	3,439,618	4,271,101	6,150,289	6,788,003	13,472,671	14,099,076	7,729,761	6,497,872	7,280,926	95,989,662
2	Priest Rapids	158,509	158,509	158,509	158,509	158,509	124,561	158,509	158,509	158,509	158,509	158,509	1,868,160
2	Rocky Reach	102,015	71,340	71,339	118,916	137,141	428,310	104,541	127,993	75,499	101,539	114,906	1,847,599
3	Wanapum	208,697	208,697	208,697	208,697	208,697	226,570	208,697	208,697	208,697	208,697	208,697	2,522,237
4	Wells	99,817	99,817	99,817	99,817	99,817	99,817	99,817	99,817	98,106	98,106	98,106	(13,861)
5	Black Creek Index Purchase	-	0	-	-	-	-	217,530	-110	-	-	-	217,420
6	Deer Lake-IP&L	247	355	331	319	283	304	352	424	415	409	358.14	4,110
7	Small Power	83,862	128,558	117,527	117,472	122,993	112,101	87,582	49,905	50,477	52,729	92,017	1,136,529
8	Spokane-Upriver	91,386	307,960	490,688	390,223	428,258	216,181	-4,984	-	38,553	158,564	228,284	373,836
9	WNP-3 (1)	2,541,438	2,296,432	1,254,691	1,215,202	-	-	-	0	-	2,866,000	2,961,240	13,135,003
10	WPI Amort	-	-	-	-	-	-	-	-	-	-	-	-
11	Non-Mon. Accruals	143,856	219,509	118,092	56,447	(4,793)	(34,091)	12,635	80,167	(42,934)	(16,642)	(90,876)	(13,465)
12	DUKE #2108 (25 FLAT)-30.50	567,300	530,700	567,300	548,238	567,300	549,000	567,300	567,300	549,000	568,063	549,000	567,300
13	DUKE& MS #2113/14 (50 FLAT)-28	1,041,600	974,400	1,041,600	1,006,600	1,041,600	1,008,000	1,041,600	1,041,600	1,008,000	1,043,000	1,008,000	1,041,600
14	EL PASO #2107 (25 FLAT)	590,550	552,450	590,550	570,706	590,550	571,500	590,550	590,550	571,500	591,344	571,500	590,550
15	Haleywest - Plummer Forest Prod.	149,463	144,255	145,150	111,889	105,080	96,117	144,203	125,069	135,666	122,358	128,150	118,078
16	Potlatch 62 aMW Purch	2,047,319	1,907,665	1,575,121	1,933,319	1,968,354	1,880,368	1,966,680	2,002,261	1,674,610	1,987,582	1,782,725	2,071,276
17	Douglas Capacity	122,000	152,500	134,500	136,500	142,500	157,500	178,750	167,250	140,500	112,500	112,500	90,000
18	PPLM Wind Power	-	-	-	174,197	300,319	246,493	230,748	262,484	233,791	256,328	144,169	79,870
19	WPM Ancillary Services	2,624	2,613	2,789	2,053	2,758	3,256	3,014	3,024	3,232	2,510	2,756	2,582
20	Total Account 555	20,898,976	14,705,597	10,016,319	11,120,205	12,019,655	12,473,990	18,862,665	19,801,656	12,633,272	11,943,468	14,336,972	16,032,861

(1) Effective November, 2003, WNP-3 purchase expense has been adjusted to reflect the mid-point price (\$33.78/MWh for the 2003-04 contract year). Effective November 2004, the mid-point price is \$34.79/MWh per Settlement Agreement, Cause No. U-86-99

<b>447 SALES FOR RESALE</b>													
21	Short-Term Sales	5,741,521	2,428,969	3,562,566	4,608,768	10,769,273	9,739,412	8,174,493	5,435,905	6,937,831	8,593,879	8,247,275	10,673,151
22	Peaker LLC/PGE Cap Sale	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	Kaiser Load Following	25,061	30,273	5,762	11,251	19,012	22,282	67,299	39,686	82,624	2,873	70,874	10,927
24	NW Alum DES	137	118	116	1,067	-	-	-	39,686	82,624	2,873	70,874	10,927
25	Pend Oreille DES	34,437	26,372	27,044	25,162	25,079	26,648	24,951	24,791	24,633	25,316	27,210	33,610
26	Nichols Pumping Index Sale	183,354	192,024	96,058	151,560	176,290	153,746	239,961	240,184	181,386	217,271	225,792	241,462
27	Mirant Operating Reserves/DES	14,655	0	-	-	-	-	-	-	43,873	86,476	61,730	94,872
28	Enron/PGE Cap Fee, employee svcs	(11,310)	(4,173)	(3,856)	(5,473)	(3,978)	(12,978)	(4,790)	(4,421)	(3,985)	(5,121)	(4,251)	(3,962)
28	Merchant Ancillary Services	2,624	2,613	2,789	2,053	2,758	3,256	3,014	3,024	3,232	2,510	2,756	2,582
29	Total Account 447	6,140,479	2,826,196	3,840,479	4,944,388	11,138,434	10,082,366	8,654,928	5,889,168	7,419,594	9,073,203	8,781,387	11,202,641

**Avista Utilities**  
**System Power Supply Expenses**  
**WASHINGTON DEFERRED POWER COST CALCULATION**  
**\$**  
**ACTUALS**

Line No.		Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	TOTAL 2004
<b>501 FUEL-DOLLARS</b>														
30	Kettle Falls wood	557,912	515,287	583,079	563,676	277,044	708,456	649,545	619,745	631,816	653,140	736,864	895,376	7,391,940
31	Colstrip coal	862,129	981,341	1,129,753	670,981	503,685	789,491	988,765	1,005,947	925,685	1,136,012	765,645	869,840	10,629,274
32	Total Coal & Wood	1,420,041	1,496,628	1,712,832	1,234,657	780,729	1,497,947	1,638,310	1,625,692	1,557,501	1,789,152	1,502,509	1,765,216	18,021,214
33	Kettle Falls GS gas	1,911	209	178	186	3,531	3,846	282	320	229	510	1,841	23	13,066
34	Colstrip oil	(8,427)	154	9,280	1,106	91	26,894	66,533	21,366	23,413	31,114	10,986	5,757	188,267
35	Total Oil & Gas	(6,516)	363	9,458	1,292	3,622	30,740	66,815	21,686	23,642	31,624	12,827	5,780	201,333
36	Total Account 501	1,413,525	1,496,991	1,722,290	1,235,949	784,351	1,528,687	1,705,125	1,647,378	1,581,143	1,820,776	1,515,336	1,770,996	18,222,547
<b>501 FUEL-TONS</b>														
37	Kettle Falls	46,083	45,232	48,458	44,712	21,147	36,427	46,049	41,993	46,044	45,702	48,547	53,976	524,370
38	Colstrip	101,926	89,232	102,899	62,461	47,454	64,628	85,911	83,125	85,080	101,446	99,600	96,882	1,020,644
<b>501 FUEL-COST PER TON</b>														
39	Kettle Falls wood \$	12.11	11.39	12.03	12.61	13.10	19.45	14.11	14.76	13.72	14.29	15.18	16.59	14.10
40	Colstrip coal \$	8.46	11.00	10.98	10.74	10.61	12.22	11.51	12.10	10.88	11.20	7.69	8.98	10.41
<b>547 FUEL</b>														
41	NE Combustion Turbine Gas/Oil	7	22	629	3,678	-	978	(47)	(897)	-	2,954	(154)	(5)	7,165
42	Boulder Park	69,742	12	(23)	61,521	72,880	25,326	311,111	369,940	72,923	702	1,289	6,144	991,567
43	Kettle Falls CT	28,115	17	(32)	23,727	32,755	2,730	184,645	167,718	34,254	24,798	1,587	26,115	526,429
44	Coyote Springs2	1,208,463	375,047	237,939	232,347	232,486	211,947	112,878	202,510	2,712,069	5,048,893	3,981,012	3,209,188	17,764,779
45	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	40,000	480,000
46	Rathdrum Fuel Exp	296,579	(11,931)	27	15	(26)	(24)	42,089	62	6	55	46,500	40,482	413,834
47	Total Account 547	1,642,906	403,167	278,540	361,288	378,095	280,957	690,676	779,333	2,859,252	5,117,402	4,070,234	3,321,924	20,183,774
48	<b>TOTAL NET EXPENSE</b>	<b>17,814,928</b>	<b>13,779,559</b>	<b>8,176,670</b>	<b>7,773,054</b>	<b>2,043,667</b>	<b>4,201,268</b>	<b>12,603,538</b>	<b>16,339,199</b>	<b>9,654,073</b>	<b>9,808,443</b>	<b>11,141,155</b>	<b>9,923,140</b>	<b>123,258,694</b>

**Avista Utilities**  
**WASHINGTON POWER COST DEFERRALS**

Line No.		Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Actual Jul-04	Actual Aug-04	Actual Sep-04	Actual Oct-04	Actual Nov-04	Actual Dec-04	
<b>WASHINGTON ACTUALS-2004</b>														
1	555 Purchased Power	\$174,845,636	\$20,898,976	\$ 14,705,597	\$10,016,319	\$11,120,205	\$12,019,655	\$ 12,473,990	\$18,862,665	\$19,801,656	\$ 12,633,272	\$11,943,468	\$ 14,336,972	\$ 16,032,861
2	501 Thermal Fuel	\$18,222,547	\$ 1,413,525	\$ 1,496,991	\$ 1,722,290	\$ 1,235,949	\$ 784,351	\$ 1,528,687	\$ 1,705,125	\$ 1,647,378	\$ 1,581,143	\$ 1,820,776	\$ 1,515,336	\$ 1,770,996
3	547 CT Fuel	\$20,183,774	\$ 1,642,906	\$ 403,167	\$ 278,540	\$ 361,288	\$ 378,095	\$ 280,957	\$ 690,676	\$ 779,333	\$ 2,859,252	\$ 5,117,402	\$ 4,070,234	\$ 3,321,924
4	447 Sale for Resale	\$89,993,263	\$ 6,140,479	\$ 2,826,196	\$ 3,840,479	\$ 4,944,388	\$11,138,434	\$ 10,082,366	\$ 8,654,928	\$ 5,889,168	\$ 7,419,594	\$ 9,073,203	\$ 8,781,387	\$11,202,641
5	Actual Net Expense	\$123,258,694	\$17,814,928	\$13,779,559	\$ 8,176,670	\$ 7,773,054	\$ 2,043,667	\$ 4,201,268	\$12,603,538	\$16,339,199	\$ 9,654,073	\$ 9,808,443	\$11,141,155	\$ 9,923,140
6	Potlatch 25 aMW directly assigned to ID	(\$7,104,060)	\$ (601,710)	\$ (562,890)	\$ (601,710)	\$ (581,491)	\$ (601,710)	\$ (582,300)	\$ (601,710)	\$ (601,710)	\$ (582,300)	\$ (602,519)	\$ (582,300)	\$ (601,710)
7	Potlatch 62 aMW directly assigned to ID	(\$22,797,280)	\$ (2,047,319)	\$ (1,907,665)	\$ (1,575,121)	\$ (1,933,319)	\$ (1,968,354)	\$ (1,880,368)	\$ (1,966,680)	\$ (2,002,261)	\$ (1,674,610)	\$ (1,987,582)	\$ (1,782,725)	\$ (2,071,276)
8	Adjusted Actual Net Expense	\$93,357,354	\$15,165,899	\$11,309,004	\$ 5,999,839	\$ 5,258,244	\$ (526,397)	\$ 1,738,600	\$10,035,148	\$13,735,228	\$ 7,397,163	\$ 7,218,342	\$ 8,776,130	\$ 7,250,154
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>														
		Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	
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	\$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	\$ 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	\$4,169,327	\$4,111,073	\$2,703,227	\$2,355,980	\$ 2,142,305
12	447 Sale for Resale	\$49,213,167	\$ 3,395,816	\$ 3,610,669	\$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
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	\$8,212,198
14	Actual - Authorized Net Expense	\$27,490,735	\$ 6,034,001	\$ 4,004,565	\$ (1,618,981)	\$ 1,713,554	\$ (203,129)	\$ 6,177,962	\$ 8,609,969	\$ 5,732,534	\$ 341,825	\$ (1,818,726)	\$ (520,795)	\$ (962,044)
15	Net Fuel Expense not incl in Acct 547 (1)	\$ 8,612,002	\$ 182,017	\$ 102,000	\$ 1,001,842	\$ 1,377,773	\$ 1,370,034	\$ 1,604,325	\$1,026,257	\$917,759	\$ 775,576	\$ 528,190	\$ (35,965)	\$ (237,806)
16	Adjusted Actual - Authorized Net Exp	\$ 36,102,737	\$ 6,216,018	\$ 4,106,565	\$ (617,139)	\$ 3,091,327	\$ 1,166,905	\$ 7,782,287	\$ 9,636,226	\$ 6,650,293	\$ 1,117,401	\$ (1,290,536)	\$ (556,760)	\$ (1,199,850)
17	Washington Alloc. @ 66.29%	\$23,932,504	\$4,120,598	\$2,722,242	(\$409,101)	\$2,049,241	\$773,541	\$5,158,878	\$6,387,854	\$4,408,479	\$740,725	(\$855,496)	(\$369,076)	(\$795,381)
18	Enron Contract Buyout	\$391,494	\$32,626	\$32,626	\$32,626	\$32,626	\$32,626	\$32,626	\$32,623	\$32,623	\$32,623	\$32,623	\$32,623	\$32,623
19	WA Retail Revenue Adjustment	\$ (3,660,425)	(\$669,274)	(\$1,277,781)	\$258,633	(\$148,209)	\$13,583	\$421,956	(\$569,821)	(\$814,669)	(\$1,376,782)	(\$1,202,899)	(\$512,683)	\$2,217,521
20	Net Power Cost Increase (Decrease)	\$ 20,663,573	\$3,483,950	\$1,477,087	(\$117,842)	\$1,933,658	\$819,750	\$5,613,460	\$5,850,656	\$3,626,433	(\$603,434)	(\$2,025,772)	(\$849,136)	\$1,454,763
21	100% Net Power Cost Less \$9.0 million Company Band	\$ 4,210,063						\$4,210,063						
22	90% Net Power Cost Less \$9.0 million Company Band	\$ 10,497,216				\$0	\$0	\$3,789,057	\$5,265,590	\$3,263,790	(\$543,091)	(\$1,823,195)	(\$764,222)	\$1,309,287