

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-10_____

EXHIBIT NO. _____ (WGJ-2)

WILLIAM G. JOHNSON

REPRESENTING AVISTA CORPORATION

2010 MAR 31 AM 10:40
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Avista Utilities
 WASHINGTON POWER COST DEFERRALS

Line No.	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual Dec-09
WASHINGTON ACTUALS-2009												
TOTAL	\$305,252,743	\$28,657,796	\$29,459,310	\$16,648,014	\$13,712,393	\$12,895,388	\$30,094,050	\$29,366,666	\$28,079,779	\$25,428,837	\$26,100,969	\$31,053,227
1 555 Purchased Power	\$ (22,741,863)	\$ (21,937,867)	\$ (21,864,088)	\$ (11,004,447)	\$ (12,717,667)	\$ (11,015,086)	\$ (19,715,947)	\$ (16,428,335)	\$ (14,901,779)	\$ (11,892,880)	\$ (16,484,771)	\$ (17,801,336)
2 447 Sale for Resale	\$ 2,179,880	\$ 2,204,722	\$ 1,603,609	\$ 1,083,718	\$ 293,572	\$ 1,175,957	\$ 1,159,291	\$ 2,456,591	\$ 1,687,229	\$ 1,485,013	\$ 2,880,070	\$ 2,735,944
3 501 Thermal Fuel	\$ 6,539,393	\$ 10,237,460	\$ 7,433,226	\$ 1,531,956	\$ 805,002	\$ 598,412	\$ 6,609,652	\$ 7,906,448	\$ 7,636,447	\$ 5,635,217	\$ 4,789,668	\$ 8,923,780
4 547 CT Fuel	\$ 19,933,724	\$ 19,162,111	\$ 18,632,057	\$ 8,259,241	\$ 2,093,300	\$ 3,454,671	\$ 18,147,046	\$ 23,301,370	\$ 22,501,676	\$ 20,656,167	\$ 17,285,936	\$ 24,911,615
5 Actual Net Expense	\$ (828,628)	\$ (560,003)	\$ (899,322)	\$ (627,732)	\$ (820,458)	\$ (797,802)	\$ (878,522)	\$ (747,123)	\$ (906,713)	\$ (893,936)	\$ (706,772)	\$ (700,063)
6 456 Transmission Revenue	\$ 1,207,892	\$ 1,094,291	\$ 1,110,874	\$ 1,141,075	\$ 982,053	\$ 1,029,799	\$ 1,070,037	\$ 1,118,860	\$ 1,074,194	\$ 1,065,149	\$ 1,145,965	\$ 1,310,553
7 565 Transmission Expense	\$ 6,856	\$ 7,506	\$ 11,728	\$ 10,282	\$ 13,327	\$ 11,915	\$ 14,875	\$ 5,976	\$ 14,031	\$ 13,831	\$ 8,903	\$ 5,181
8 557 Broker Fees	\$ (1,618,857)	\$ (1,436,103)	\$ (1,634,222)	\$ (1,478,852)	\$ (1,747,617)	\$ (1,639,802)	\$ (1,573,447)	\$ (1,677,142)	\$ (1,588,413)	\$ (1,575,422)	\$ (1,592,675)	\$ (1,849,885)
9 Less Clearwater 62 aMW directly to ID	\$ 18,900,987	\$ 18,267,802	\$ 15,221,115	\$ 7,304,014	\$ 520,605	\$ 2,058,681	\$ 16,779,989	\$ 22,001,841	\$ 21,093,775	\$ 19,265,809	\$ 16,141,357	\$ 23,677,391
10 Adjusted Actual Net Expense	\$ 193,363,843	\$ 22,487,321	\$ 23,748,739	\$ 9,576,306	\$ 6,013,732	\$ 6,135,751	\$ 11,291,787	\$ 14,694,468	\$ 15,911,420	\$ 16,868,118	\$ 17,130,195	\$ 18,840,297
AUTHORIZED NET EXPENSE-SYSTEM												
11 555 Purchased Power	\$ (114,526,485)	\$ (14,285,980)	\$ (15,604,909)	\$ (8,013,034)	\$ (12,014,237)	\$ (10,521,627)	\$ (12,975,470)	\$ (7,700,787)	\$ (6,912,310)	\$ (2,903,607)	\$ (4,488,401)	\$ (4,075,797)
12 447 Sale for Resale	\$ 30,388,880	\$ 2,625,875	\$ 2,868,774	\$ 2,503,626	\$ 1,171,537	\$ 1,230,713	\$ 2,823,145	\$ 2,907,513	\$ 2,808,407	\$ 2,900,544	\$ 2,821,155	\$ 2,885,342
13 501 Thermal Fuel	\$ 75,438,385	\$ 7,064,719	\$ 5,388,438	\$ 1,822,977	\$ 1,374,669	\$ 1,885,870	\$ 7,640,615	\$ 10,638,904	\$ 9,441,646	\$ 7,054,881	\$ 8,772,818	\$ 9,013,307
14 547 CT Fuel	\$ (9,252,389)	\$ (658,246)	\$ (730,202)	\$ (898,692)	\$ (790,645)	\$ (1,121,595)	\$ (1,014,918)	\$ (861,788)	\$ (653,241)	\$ (718,798)	\$ (703,074)	\$ (832,690)
15 456 Transmission Revenue	\$ 14,331,977	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417	\$ 1,204,390	\$ 1,193,417	\$ 1,193,417	\$ 1,193,417
16 565 Transmission Expense	\$ 52,000	\$ 4,334	\$ 4,334	\$ 4,334	\$ 4,333	\$ 4,333	\$ 4,333	\$ 4,333	\$ 4,333	\$ 4,333	\$ 4,333	\$ 4,333
17 557 Broker Fees	\$ 189,795,889	\$ 18,443,440	\$ 18,859,591	\$ 6,390,854	\$ (3,047,194)	\$ (1,193,239)	\$ 8,962,908	\$ 20,716,062	\$ 21,804,845	\$ 24,388,950	\$ 24,720,443	\$ 27,228,209
18 Authorized Net Expense	\$ (5,611,351)	\$ (175,638)	\$ (1,637,476)	\$ 913,180	\$ 3,567,799	\$ 3,251,919	\$ 7,817,980	\$ 1,285,879	\$ (710,870)	\$ (5,133,141)	\$ (9,578,088)	\$ (3,550,518)
19 Actual - Authorized Net Expense	\$ 1,956,261	\$ 462,141	\$ 2,417,715	\$ 115,108	\$ (101,864)	\$ (53,042)	\$ (1,738,089)	\$ (1,860,369)	\$ (2,053,036)	\$ (263,048)	\$ 11,634	\$ (159,397)
20 Resource Optimization	\$ (9,818,309)	\$ 286,503	\$ 780,239	\$ 1,028,288	\$ 3,466,135	\$ 3,198,877	\$ 6,078,991	\$ (574,490)	\$ (2,763,906)	\$ (5,366,189)	\$ (9,567,462)	\$ (3,710,215)
21 Adjusted Net Expense	\$ (6,341,646)	\$ 185,062	\$ 503,956	\$ 664,171	\$ 2,238,777	\$ 2,066,155	\$ 3,926,420	\$ (371,063)	\$ (1,785,207)	\$ (3,478,939)	\$ (5,533,717)	\$ (2,396,428)
22 Washington Allocation @ 64.59%	\$ 3,304,009	\$ 666,197	\$ (61,658,315)	\$ 9826,747	\$ 294,078	\$ 787,426	\$ 1,858,733	\$ 27,225	\$ 423,890	\$ 1,174,948	\$ 482,295	\$ (1,547,289)
23 WA Retail Revenue Adjustment	\$ (1,694,626)	\$ 173,138	\$ (1,154,959)	\$ 1,490,918	\$ 2,532,855	\$ 2,833,561	\$ 5,785,153	\$ (343,838)	\$ (1,361,317)	\$ (2,303,891)	\$ (5,051,422)	\$ (3,943,727)
24 Net Power Cost Increase (Decrease)	\$ (1,694,626)	\$ (1,521,490)	\$ (2,675,849)	\$ (1,184,931)	\$ 1,347,924	\$ 4,181,505	\$ 9,966,658	\$ 9,622,820	\$ 8,261,503	\$ 5,957,512	\$ 906,090	\$ (3,037,637)
25 Cumulative Balance	\$ (1,694,626)	\$ (1,521,490)	\$ (2,675,849)	\$ (1,184,931)	\$ 1,347,924	\$ 4,181,505	\$ 9,966,658	\$ 9,622,820	\$ 8,261,503	\$ 5,957,512	\$ 906,090	\$ (3,037,637)

check # should be zero

Deferral %
 Surch Feb
 Deferral Amount, Cumulative
 Deferral Amount, Monthly
 Account 557 Actuals
 Company Band Gross Margin Impact, Cumulative

4ta Utilities
 System Power Supply Expenses
 WASHINGTON DEFERRED POWER COST CALCULATION

Line No.	Description	ACTUALS											
		744 Jan-09	672 Feb-09	743 Mar-09	720 Apr-09	744 May-09	720 Jun-09	744 Jul-09	720 Aug-09	744 Sep-09	720 Oct-09	744 Nov-09	744 Dec-09
37	wood	653,209	695,928	449,073	282,427	851	489,302	654,597	904,390	653,871	788,893	759,841	1,217,350
38	coal	1,521,762	1,502,386	1,157,043	784,652	287,463	886,739	578,404	1,532,508	1,029,550	681,339	2,050,368	1,515,823
39	Total Coal & Wood	2,174,971	2,198,312	1,606,116	1,067,079	288,314	1,176,041	1,130,971	2,436,898	1,683,521	1,470,232	2,820,207	2,733,143
40	gas	4,909	2,403	2,471	132	19	(149)	8,390	397	3,048	13,906	8,447	2,637
41	oil	-	4,007	(4,978)	19,507	5,239	65	19,930	19,296	662	875	51,416	184
42	Total Oil & Gas	4,909	6,410	(2,507)	16,639	5,258	(84)	28,320	19,693	3,708	14,781	59,863	2,801
43	Total Account 501	2,179,880	2,204,722	1,603,609	1,083,718	293,572	1,175,957	1,159,291	2,458,591	1,687,229	1,485,013	2,880,070	2,735,944
44	501 FUEL-TONS	27,151	29,722	27,327	12,159	19,896	19,896	21,937	35,246	25,493	31,871	30,856	48,484
45	Colstrip	107,102	92,329	93,314	41,516	43,525	34,163	46,344	51,341	49,266	48,410	98,466	97,691
46	wood	24,06	23,41	16,43	23,23	#DIV/0!	24,47	25,28	25,66	25,65	24,75	24,63	25,11
47	coal	14,21	16,27	12,40	18,90	6,80	20,10	12,44	29,85	20,90	14,07	20,92	15,52
48	547 FUEL	278	194	-	-	-	1,918	1,016	(232)	(65)	(990)	378	418
49	NE CT Gas/Oil-547213	3,239	1,808	131,948	68,372	16,837	19,627	212,203	327,478	341,888	137,508	54,889	144,778
50	Boulder Park-547216	672	994	(32)	(1,152)	7	(53)	56,920	104,884	38,235	28,794	10,908	62,863
51	Kettle Falls CT-547211	6,642,047	10,293,807	7,193,784	1,407,584	747,898	553,678	6,287,068	6,894,002	6,310,200	5,459,743	4,741,495	8,109,983
52	Coyote Springs-547810	(6,843)	1,257	107,516	57,142	40,282	72,447	780,316	846,109	8,582	(9,002)	(9,002)	605,740
53	Flathdum CT-547310	6,538,393	10,237,460	7,433,226	1,531,856	805,002	598,412	6,609,852	7,906,448	7,636,447	5,635,217	4,789,688	8,923,780
54	Total Account 547	19,933,724	19,162,111	16,632,057	8,259,241	2,089,300	3,454,671	18,147,046	23,301,370	22,501,678	20,656,187	17,285,936	24,911,615
55	555 TRANSMISSION REV	(621,149)	(552,524)	(891,843)	(620,283)	(812,979)	(790,323)	(871,043)	(789,476)	(806,713)	(869,938)	(708,772)	(700,063)
56	456790-ED-WA	(7,479)	(7,479)	(7,479)	(7,479)	(7,479)	(7,479)	(7,479)	52,353				
57	to WA summary	(628,628)	(560,003)	(899,322)	(627,762)	(820,458)	(787,802)	(878,522)	(747,123)	(806,713)	(893,938)	(706,772)	(700,063)
58	565 TRANSMISSION EXP	1,205,862	1,092,261	1,108,844	1,139,045	980,023	1,027,769	1,055,346	1,116,930	1,072,164	1,063,119	1,143,935	1,308,523
59	565710 ED AN	2,030	2,030	2,030	2,030	2,030	2,030	14,691	2,030	2,030	2,030	2,030	2,030
60	to WA summary	1,207,892	1,094,291	1,110,874	1,141,075	982,053	1,029,799	1,070,037	1,118,960	1,074,194	1,065,149	1,145,965	1,310,553
61	557170 ED AN Broker Fees	6,856	7,508	11,728	10,282	13,327	11,815	14,875	5,978	14,031	13,831	8,903	5,181
62	RESOURCE OPTIMIZATION	7,811,315	2,692,845	6,419,422	3,458,788	751,706	(54,785)	2,705,061	2,777,432	2,182,782	622,602	1,843,060	970,482
63	Econ Dispatch-557150	-	-	-	107,417	-	(107,417)	-	-	45,750	-	99,393	-
64	Gas Bookouts-557700	(5,745,102)	(2,229,050)	(3,987,763)	(3,344,348)	(851,916)	3,197	(4,440,355)	(4,637,801)	(4,235,618)	(751,581)	(1,831,474)	(1,129,879)
65	Fuel Bookouts-456015	-	-	-	(105,295)	-	105,295	-	-	(45,750)	-	(99,375)	-
66	to WA summary	2,066,213	463,595	2,421,659	116,582	(100,210)	(51,588)	(1,737,416)	(1,860,369)	(2,053,036)	(228,978)	11,634	(159,397)
67	Misc Rev's 456016 ED AN	(109,852)	(1,454)	(3,954)	(1,454)	(1,454)	(1,454)	(673)	-	-	(24,068)	-	-
68	REC Expense Authorized	29,760	26,880	29,720	28,800	29,760	28,800	29,760	28,760	28,800	29,760	28,840	29,760
69	557160 ED AN Actuals	29,760	26,880	29,720	28,800	29,760	28,800	29,760	29,760	28,800	29,760	28,840	29,760
70	to WA summary	-	-	-	-	-	-	-	-	-	-	-	-
71	Net Resource Optimization	1,956,261	482,141	2,417,715	115,108	(101,864)	(53,042)	(1,738,089)	(1,860,369)	(2,053,036)	(253,048)	11,634	(159,397)
	Adjusted Actual Net Expense	22,475,105	20,165,046	19,273,052	8,897,974	2,165,558	3,545,441	15,515,347	21,818,714	20,630,152	20,586,183	17,745,666	25,367,889

AVISTA UTILITIES
 Washington Electric Jurisdiction
 Energy Recovery Mechanism Revenue Credit
 Month of December 2009

Description	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Total WA kWhs per Rev Run	594,203,023	541,568,378	484,682,555	431,520,144	404,828,564	415,249,675	397,044,965	451,871,519	439,205,508	402,193,680	419,051,031	474,958,040	5,466,376,082
Deduct Prior Month Unbilled kWhs	(410,882,853)	(359,706,111)	(300,949,240)	(310,045,864)	(273,851,277)	(280,188,185)	(266,940,385)	(305,815,811)	(310,886,713)	(287,976,540)	(317,210,115)	(363,622,185)	(3,788,095,299)
Add Current Month Unbilled kWhs	359,706,111	300,949,240	310,045,884	273,851,277	280,188,185	286,940,385	305,815,811	310,886,713	287,976,540	317,210,115	363,622,185	454,248,589	3,831,461,035
Washington Retail kWhs	543,026,281	482,809,507	503,778,199	385,325,537	411,176,472	401,991,875	435,920,391	456,952,421	416,285,335	431,427,255	465,463,101	565,584,444	5,509,741,818
Test Year WA Retail Sales (1)	557,362,856	482,599,842	468,215,165	413,064,770	417,488,177	417,457,930	475,798,809	458,543,840	425,385,485	458,639,554	475,818,710	532,405,915	5,580,783,052
Difference from Test Year	(14,336,575)	209,665	35,564,034	(17,739,233)	(6,312,705)	(15,466,055)	(39,878,418)	(1,591,419)	(9,100,150)	(25,212,298)	(10,356,609)	33,178,529	(71,041,234)
WA Retail Revenue Credit (1)	(\$688,371)	\$9,775	\$1,657,995	(\$827,003)	(\$294,298)	(\$721,027)	(\$1,859,132)	(\$74,182)	(\$424,249)	(\$1,175,397)	(\$482,825)	\$1,546,783	(\$3,311,942)
Net Wind Revenue Credit	\$2,174	\$2,141	\$320	\$258	\$220	\$221	\$398	\$347	\$359	\$449	\$530	\$516	\$7,932
Total Revenue Credit	(\$666,197)	\$11,916	\$1,658,315	(\$826,747)	(\$294,078)	(\$720,806)	(\$1,058,733)	(\$73,845)	(\$423,890)	(\$1,174,948)	(\$482,295)	\$1,547,299	(\$3,304,010)

(1) from APPENDIX 2 of the Settlement Agreement in Docket No. UE-080416

(2) June Revenue Credit as included in PCA Journal due to input error

Correction to June Revenue Credit

	August Revenue Credit Entry
	\$46,820
	(\$27,225)
Current Period Schedule 95 Revenue	\$14,728.56
Schedule 95 Revenue in Base Rates	\$11,730.38
Incremental Schedule 95 Renewable Revenue	\$2,998.22
Deduct Admin Expense	\$824.51
$0.005 \times 55 = 0.275 \text{ per Revenue } \$$	\$2,173.71
Net Renewable Revenue Credit	\$2,141.07

	August Revenue Credit Entry	September	October	November	December	YTD
	\$46,820					
	(\$27,225)					
Current Period Schedule 95 Revenue	\$14,728.56	\$14,688.30	\$14,709.43	\$14,716.92	\$14,669.88	\$76,498.48
Schedule 95 Revenue in Base Rates	\$11,730.38	\$14,398.73	\$14,440.76	\$14,206.91	\$13,985.26	\$165,557.72
Incremental Schedule 95 Renewable Revenue	\$2,998.22	\$441.14	\$304.85	\$550.56	\$731.66	\$10,940.76
Deduct Admin Expense	\$824.51	\$121.31	\$93.59	\$151.40	\$201.21	\$3,008.71
$0.005 \times 55 = 0.275 \text{ per Revenue } \$$	\$2,173.71	\$319.83	\$220.36	\$398.16	\$448.75	\$1,932.05
Net Renewable Revenue Credit	\$2,141.07	\$359.14	\$448.75	\$530.45	\$516.14	\$7,932.05