

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-14 \_\_\_\_

EXHIBIT NO. \_\_\_\_ (WGJ-2)

WILLIAM G. JOHNSON

REPRESENTING AVISTA CORPORATION

**Avista Corp. - Resource Accounting  
WASHINGTON POWER COST DEFERRALS**

Line No.	WASHINGTON ACTUALS	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
1	555 Purchased Power	\$21,539,745	\$22,104,015	\$20,960,073	\$20,906,309	\$16,041,013	\$13,967,066	\$13,786,696	\$15,535,001	\$13,992,612	\$14,076,418	\$18,015,208	\$15,957,955
2	447 Sale for Resale	(\$143,390,565)	(\$15,517,405)	(\$16,583,592)	(\$17,876,060)	(\$15,261,742)	(\$9,777,064)	(\$9,058,133)	(\$9,203,995)	(\$8,255,233)	(\$10,280,282)	(\$11,646,281)	(\$7,024,803)
3	Less SMUD RECs	\$4,333,852	\$413,775	\$392,734	\$449,034	\$461,124	\$487,575	\$294,947	\$288,514	\$287,768	\$286,624	\$288,376	\$296,736
4	501 Thermal Fuel	\$23,201,256	\$2,623,111	\$2,267,901	\$2,859,659	\$2,916,331	\$1,051,586	\$1,040,716	\$2,033,601	\$1,969,312	\$1,842,341	\$1,919,795	\$1,975,554
5	547 CT Fuel	\$110,462,335	\$9,204,962	\$8,536,356	\$10,681,589	\$4,654,597	\$5,964,734	\$3,149,968	\$11,151,698	\$10,518,703	\$10,547,819	\$10,661,040	\$16,044,806
6	456 Transmission Revenue	-\$10,502,252	(\$951,740)	(\$1,195,617)	(\$252,995)	(\$714,204)	(\$1,160,135)	(\$1,210,005)	(\$1,067,064)	(\$841,026)	(\$782,926)	(\$807,236)	(\$696,993)
7	565 Transmission Expense	\$17,926,901	\$1,484,501	\$1,466,679	\$1,491,322	\$1,474,542	\$1,398,415	\$1,460,032	\$1,450,352	\$1,405,516	\$1,550,538	\$1,685,246	\$1,637,441
8	557 Broker Fees	\$1,021,323	\$87,884	\$78,612	\$97,888	\$106,962	\$68,556	\$92,545	\$100,901	\$103,468	\$95,169	\$36,174	\$52,355
9	Less Cleanwater directly assigned to ID	-\$9,188,314	(\$1,653,450)	(\$1,386,702)	(\$1,535,034)	(\$1,490,740)	(\$1,612,419)	(\$1,509,969)	\$0	\$0	\$0	\$0	\$0
10	<b>Adjusted Actual Net Expense</b>	<b>\$200,746,636</b>	<b>\$19,815,683</b>	<b>\$16,767,614</b>	<b>\$18,111,644</b>	<b>\$10,426,771</b>	<b>\$7,675,988</b>	<b>\$15,752,861</b>	<b>\$20,289,008</b>	<b>\$19,181,120</b>	<b>\$17,335,701</b>	<b>\$20,152,322</b>	<b>\$28,243,051</b>
	<b>Total through</b>												
	<b>AUTHORIZED NET EXPENSE-SYSTEM</b>												
11	555 Purchased Power	\$130,329,130	\$14,997,446	\$13,232,443	\$12,710,608	\$10,429,524	\$8,277,524	\$8,213,533	\$10,240,223	\$8,039,783	\$9,414,550	\$12,788,401	\$13,454,232
12	447 Sale for Resale	(\$84,980,824)	(\$6,903,038)	(\$6,253,766)	(\$6,574,919)	(\$8,035,136)	(\$6,358,811)	(\$7,752,369)	(\$4,810,418)	(\$6,289,985)	(\$7,401,091)	(\$8,405,153)	(\$8,733,727)
13	Less SMUD RECs	\$4,607,627	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969
14	501 Thermal Fuel	\$31,025,396	\$2,779,051	\$2,667,744	\$2,775,501	\$2,020,557	\$1,475,295	\$2,739,032	\$2,967,332	\$2,919,939	\$3,062,588	\$2,913,823	\$3,010,108
15	547 CT Fuel	\$92,382,390	\$9,324,060	\$8,646,899	\$8,377,117	\$4,998,775	\$3,034,991	\$2,592,359	\$8,820,667	\$9,214,643	\$9,279,297	\$9,863,116	\$10,707,641
16	456 Transmission Revenue	(\$11,065,961)	(\$963,388)	(\$699,857)	(\$845,492)	(\$729,613)	(\$837,639)	(\$1,160,267)	(\$1,024,607)	(\$947,472)	(\$1,081,246)	(\$894,834)	(\$878,220)
17	565 Transmission Expense	\$18,058,719	\$1,520,361	\$1,465,382	\$1,508,739	\$1,443,538	\$1,396,752	\$1,441,175	\$1,489,048	\$1,492,163	\$1,556,734	\$1,674,187	\$1,644,372
18	557 Broker Fees	\$883,711	\$42,656	\$64,015	\$129,860	\$97,390	\$70,281	\$65,808	\$76,848	\$86,944	\$43,966	\$52,696	\$100,670
19	<b>Authorized Net Expense</b>	<b>\$181,240,188</b>	<b>\$21,181,117</b>	<b>\$19,506,829</b>	<b>\$18,465,382</b>	<b>\$10,609,004</b>	<b>\$6,834,043</b>	<b>\$11,453,706</b>	<b>\$18,143,062</b>	<b>\$14,899,984</b>	<b>\$15,248,767</b>	<b>\$18,376,205</b>	<b>\$19,689,045</b>
20	<b>Actual - Authorized Net Expense</b>	<b>\$19,506,448</b>	<b>(\$1,365,434)</b>	<b>(\$2,739,215)</b>	<b>(\$353,739)</b>	<b>(\$182,233)</b>	<b>\$841,945</b>	<b>\$4,299,155</b>	<b>\$2,145,946</b>	<b>\$4,281,136</b>	<b>\$2,086,934</b>	<b>\$1,776,117</b>	<b>\$8,554,006</b>
21	Resource Optimization - Subtotal	-\$4,716,528	(\$6,780)	\$76,226	(\$1,097,189)	(\$750,100)	(\$732,484)	\$181,026	\$779,983	\$831,603	(\$340,688)	(\$699,923)	(\$2,413,330)
22	Intracompany Gas Adjustment	(\$1,593,515)											(\$1,593,515)
23	Adjusted Resource Optimization	(\$6,310,043)	(\$6,780)	\$76,226	(\$1,097,189)	(\$750,100)	(\$732,484)	\$181,026	\$779,983	\$831,603	(\$340,688)	(\$699,923)	(\$4,006,845)
24	Adjusted Net Expense	\$13,196,405	(\$1,372,214)	(\$2,662,989)	(\$1,450,928)	(\$932,333)	(\$383,042)	\$109,461	\$2,925,929	\$5,112,739	\$1,746,246	\$1,076,194	\$4,547,161
25	Washington Allocation		65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%
26	Washington Share	\$8,609,335	(\$895,233)	(\$1,737,334)	(\$946,585)	(\$608,254)	(\$249,897)	\$71,412	\$2,922,870	\$1,908,876	\$1,139,251	\$702,109	\$2,966,568
27	WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$3,125,113)	(\$777,950)	\$601,550	\$699,607	(\$391,924)	(\$601,707)	\$286,571	(\$682,480)	(\$317,822)	(\$318,310)	\$181,096	(\$162,291)
28	<b>Net Power Cost (+) Surcharge (-) Rebate</b>	<b>\$5,484,222</b>	<b>(\$1,673,183)</b>	<b>(\$1,135,784)</b>	<b>(\$246,978)</b>	<b>(\$1,000,178)</b>	<b>\$851,604</b>	<b>\$337,983</b>	<b>\$1,216,396</b>	<b>\$3,017,729</b>	<b>\$820,941</b>	<b>\$883,205</b>	<b>\$2,804,277</b>
29	<b>WNP Correction*</b>							(\$446,920)					
30	<b>Cumulative Balance</b>	<b>(\$1,673,183)</b>	<b>(\$2,808,967)</b>	<b>(\$3,055,945)</b>	<b>(\$4,056,123)</b>	<b>(\$4,907,727)</b>	<b>(\$4,569,743)</b>	<b>(\$3,705,246)</b>	<b>(\$2,488,850)</b>	<b>\$528,879</b>	<b>\$1,349,820</b>	<b>\$2,233,025</b>	<b>\$5,037,302</b>
	Deferral Amount, Cumulative (Customer)	\$0	\$0	\$0	(\$42,092)	(\$680,795)	(\$427,307)	\$0	\$0	\$0	\$0	\$0	\$518,651
	Deferral Amount, Monthly	\$0	\$0	\$0	(\$42,092)	(\$638,703)	\$253,488	\$427,307	\$0	\$0	\$0	\$0	\$518,651
	<b>Acct 557280 Entry; (+) Rebate, (-) Surcharge</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42,092</b>	<b>\$638,703</b>	<b>(\$253,488)</b>	<b>(\$427,307)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$518,651)</b>
	<b>Company Band Gross Margin Impact, Cumulative</b>	<b>(\$1,673,183)</b>	<b>(\$2,808,967)</b>	<b>(\$3,055,945)</b>	<b>(\$4,014,031)</b>	<b>(\$4,226,932)</b>	<b>(\$4,142,436)</b>	<b>(\$3,705,246)</b>	<b>(\$2,488,850)</b>	<b>\$528,879</b>	<b>\$1,349,820</b>	<b>\$2,233,025</b>	<b>\$4,518,651</b>

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

Line No.	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
<b>555 PURCHASED POWER</b>												
1	\$10,052,771	\$10,888,066	\$10,669,484	\$10,344,154	\$8,180,110	\$6,436,198	\$7,862,245	\$9,668,979	\$7,303,907	\$6,098,753	\$8,264,218	\$5,467,097
2	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401	\$985,401
3	\$89,299	\$42,583	\$38,244	\$135,745	\$167,140	\$172,891	\$138,381	\$109,257	\$151,168	\$45,900	\$42,507	\$10,865
4	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$151,593	\$150,506	\$150,506	\$150,506	\$150,506
5	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376	\$513,376
6	\$3,356,106	\$3,032,593	\$1,656,844	\$1,608,783	\$0	\$0	\$0	\$0	\$0	\$0	\$3,343,708	\$3,454,761
7	\$644	\$821	\$685	\$798	\$676	\$521	\$567	\$553	\$653	\$422	\$349	\$22
8	\$127,624	\$168,708	\$128,300	\$140,576	\$111,001	\$126,114	\$139,364	\$86,251	\$73,638	\$81,207	\$87,068	\$57,804
9	\$177,403	\$154,919	\$135,319	\$125,179	\$129,012	\$81,885	\$194,464	\$195,593	\$182,927	\$189,178	\$182,893	\$175,436
10	\$231,637	\$275,639	\$406,100	\$307,498	\$324,224	\$231,426	\$32,888	\$12,027	\$13,676	\$110,806	\$159,320	\$280,456
11	\$591,664	\$466,708	\$509,194	\$509,241	\$505,588	\$489,783	\$472,546	\$615,409	\$608,197	\$614,477	\$511,009	\$467,640
12	\$235,641	\$345,786	\$293,496	\$411,800	\$312,826	\$208,228	\$254,926	\$210,469	\$303,073	\$153,184	\$238,672	\$262,789
13	\$2,109,744	\$2,110,000	\$1,943,616	\$1,984,557	\$1,984,557	\$1,908,583	\$2,128,422	\$2,202,464	\$2,158,705	\$2,206,793	\$2,164,815	\$2,222,697
14	\$1,215,994	\$1,578,213	\$1,721,857	\$2,221,211	\$1,053,388	\$1,011,101	\$962,765	\$751,218	\$1,521,793	\$914,484	\$1,401,090	\$1,980,300
15	\$1,653,450	\$1,386,702	\$1,535,034	\$1,490,740	\$1,612,419	\$1,509,969	\$56,292	\$0	\$0	\$0	\$0	\$0
16	\$61,878	\$52,609	\$52,182	\$51,745	\$51,463	\$48,977	\$56,290	\$51,781	\$48,230	\$50,794	\$57,992	\$70,569
17	(\$14,480)	(\$49,702)	\$2,838	(\$35,147)	(\$41,761)	\$91,010	(\$106,205)	(\$19,632)	\$77,362	(\$38,863)	(\$87,814)	(\$141,764)
<b>18 Total 555 Purchased Power</b>	<b>\$21,539,745</b>	<b>\$22,104,015</b>	<b>\$20,960,073</b>	<b>\$20,906,309</b>	<b>\$16,041,013</b>	<b>\$13,967,056</b>	<b>\$13,786,696</b>	<b>\$15,535,001</b>	<b>\$13,992,612</b>	<b>\$14,076,418</b>	<b>\$18,015,208</b>	<b>\$15,957,955</b>
(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												
<b>447 SALES FOR RESALE</b>												
19	(\$9,056,956)	(\$11,348,683)	(\$11,775,438)	(\$13,082,535)	(\$10,809,836)	(\$5,837,066)	(\$5,845,493)	(\$6,255,142)	(\$5,061,379)	(\$6,978,868)	(\$8,046,260)	(\$2,953,850)
20	(\$145,955)	(\$146,410)	(\$146,150)	(\$145,150)	(\$145,935)	(\$146,085)	(\$145,250)	(\$145,250)	(\$145,150)	(\$146,020)	(\$146,085)	(\$144,955)
21	(\$99,524)	(\$93,651)	(\$133,768)	(\$101,856)	(\$101,936)	(\$102,251)	(\$169,045)	(\$124,842)	(\$150,130)	(\$162,582)	(\$121,951)	(\$190,346)
22	(\$6,543)	(\$5,984)	(\$6,779)	(\$6,563)	(\$6,444)	(\$6,137)	(\$6,461)	(\$6,452)	(\$6,448)	(\$6,684)	(\$6,645)	(\$6,745)
23	(\$42,340)	(\$36,776)	(\$40,340)	(\$36,228)	(\$33,952)	(\$30,729)	(\$36,030)	(\$30,888)	(\$32,608)	(\$41,068)	(\$38,092)	(\$39,094)
24	(\$1,801,862)	(\$1,856,399)	(\$2,081,277)	(\$2,052,824)	(\$2,006,583)	(\$2,142,267)	(\$1,718,283)	(\$1,616,051)	(\$1,622,244)	(\$1,612,262)	(\$1,606,167)	(\$2,202,258)
25	(\$1,752,795)	(\$2,029,502)	(\$2,399,840)	(\$2,450,904)	(\$2,157,036)	(\$1,512,529)	(\$1,137,571)	(\$1,025,370)	(\$1,237,274)	(\$1,332,798)	(\$1,681,081)	(\$1,487,555)
<b>26 Total 447 Sales for Resale</b>	<b>(\$12,905,975)</b>	<b>(\$15,517,405)</b>	<b>(\$16,583,592)</b>	<b>(\$17,876,060)</b>	<b>(\$15,261,742)</b>	<b>(\$9,777,064)</b>	<b>(\$9,058,133)</b>	<b>(\$9,203,995)</b>	<b>(\$8,255,233)</b>	<b>(\$10,280,282)</b>	<b>(\$11,646,281)</b>	<b>(\$7,024,803)</b>
<b>501 FUEL-DOLLARS</b>												
27	\$678,253	\$531,718	\$739,340	\$510,421	\$133,459	(\$172,443)	\$593,700	\$639,202	\$738,306	\$595,964	\$688,491	\$710,817
28	(\$53)	\$2,227	\$52	\$3,987	(\$8)	\$2,389	\$3,377	\$746	\$193	\$1,621	(\$20)	\$2,297
29	\$1,916,760	\$1,733,757	\$2,113,384	\$2,387,077	\$665,714	\$1,180,614	\$400,943	\$1,350,678	\$1,230,813	\$1,243,205	\$1,199,851	\$1,249,923
30	\$28,151	\$199	\$6,413	\$14,846	\$2,184	\$41,026	\$42,696	\$42,975	\$0	\$1,551	\$31,473	\$12,517
<b>31 Total 501 Fuel Expense</b>	<b>\$2,623,111</b>	<b>\$2,267,901</b>	<b>\$2,859,659</b>	<b>\$2,916,331</b>	<b>\$701,349</b>	<b>\$1,051,586</b>	<b>\$1,040,716</b>	<b>\$2,033,601</b>	<b>\$1,969,312</b>	<b>\$1,842,341</b>	<b>\$1,919,795</b>	<b>\$1,975,554</b>
<b>501 FUEL-TONS</b>												
32	43,023	36,056	51,328	37,387	10,073	2,691	42,546	47,072	54,916	46,048	53,219	54,589
33	97,687	92,223	95,656	90,401	56,119	47,533	48,286	50,276	47,889	46,110	45,037	51,342
<b>501 FUEL-COST PER TON</b>												
34	\$15.76	\$14.75	\$14.40	\$13.65	\$13.25	(\$64.08)	\$13.95	\$13.58	\$13.44	\$12.94	\$12.94	\$13.02
35	\$19.62	\$18.80	\$22.09	\$26.41	\$10.08	\$24.84	\$8.30	\$26.87	\$25.70	\$26.96	\$26.64	\$24.35
<b>547 FUEL</b>												
36	(\$14)	\$1,281	\$36	\$4,643	\$51	(\$114)	\$1,003	\$8	(\$54)	\$2,744	\$43	\$3,505
37	\$52,379	(\$19)	\$45,838	\$2,945	\$32,645	\$32,227	\$131,083	\$195,597	\$121,999	\$81,406	\$126,351	\$194,355
38	\$14,890	\$0	\$7,806	\$2,376	\$1,795	(\$34)	\$3,873	\$57,756	\$48,405	\$26,980	\$53,147	\$31,787
39	\$4,463,471	\$4,301,488	\$5,331,017	\$2,349,259	\$3,121,509	\$1,471,859	\$4,637,808	\$5,399,218	\$5,474,704	\$5,162,739	\$5,766,432	\$8,887,164
40	\$4,599,425	\$4,233,735	\$5,208,243	\$2,275,487	\$2,784,972	\$1,609,055	\$4,282,817	\$5,175,795	\$4,724,868	\$5,273,302	\$4,655,272	\$6,476,181
41	\$74,811	(\$129)	\$88,649	\$9,887	\$23,762	\$255,479	\$323,324	\$323,324	\$148,781	\$648	\$59,795	\$451,814
<b>42 Total 547 Fuel Expense</b>	<b>\$9,204,962</b>	<b>\$8,536,356</b>	<b>\$10,681,589</b>	<b>\$4,654,597</b>	<b>\$5,964,734</b>	<b>\$3,149,968</b>	<b>\$9,346,063</b>	<b>\$11,151,698</b>	<b>\$10,518,703</b>	<b>\$10,547,819</b>	<b>\$10,661,040</b>	<b>\$16,044,806</b>

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

Line No.	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
<b>43 TOTAL NET EXPENSE</b>	<b>\$20,461,843</b>	<b>\$17,390,867</b>	<b>\$17,917,729</b>	<b>\$10,601,177</b>	<b>\$7,445,354</b>	<b>\$6,391,546</b>	<b>\$15,115,342</b>	<b>\$19,516,305</b>	<b>\$18,225,394</b>	<b>\$16,186,296</b>	<b>\$18,949,762</b>	<b>\$26,953,512</b>
<b>456 TRANSMISSION REVENUE</b>												
44 456100 ED AN	(\$951,740)	(\$663,617)	(\$784,995)	(\$714,204)	(\$822,311)	(\$1,160,135)	(\$1,210,005)	(\$1,067,064)	(\$841,026)	(\$782,926)	(\$807,236)	(\$696,993)
45 456120 ED AN - BPA Settlement	\$0	(\$12,224,000)	(\$266,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 Exclude Prior Year BPA Settlement	\$0	\$11,692,000	\$798,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 456705 ED AN - Do not include Low Voltage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>48 Total 456 Transmission Revenue</b>	<b>(\$951,740)</b>	<b>(\$1,195,617)</b>	<b>(\$252,995)</b>	<b>(\$714,204)</b>	<b>(\$822,311)</b>	<b>(\$1,160,135)</b>	<b>(\$1,210,005)</b>	<b>(\$1,067,064)</b>	<b>(\$841,026)</b>	<b>(\$782,926)</b>	<b>(\$807,236)</b>	<b>(\$696,993)</b>
<b>565 TRANSMISSION EXPENSE</b>												
49 565000 ED AN	\$1,482,471	\$1,464,649	\$1,489,292	\$1,472,512	\$1,420,287	\$1,396,385	\$1,458,002	\$1,448,322	\$1,403,486	\$1,548,508	\$1,683,216	\$1,635,411
50 565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51 565710 ED AN	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030
<b>52 Total 565 Transmission Expense</b>	<b>\$1,484,501</b>	<b>\$1,466,679</b>	<b>\$1,491,322</b>	<b>\$1,474,542</b>	<b>\$1,422,317</b>	<b>\$1,398,415</b>	<b>\$1,460,032</b>	<b>\$1,450,352</b>	<b>\$1,405,516</b>	<b>\$1,550,538</b>	<b>\$1,685,246</b>	<b>\$1,637,441</b>
<b>53 Total 557170 ED AN Broker Fees</b>	<b>\$87,884</b>	<b>\$76,612</b>	<b>\$97,888</b>	<b>\$106,962</b>	<b>\$100,809</b>	<b>\$68,556</b>	<b>\$92,545</b>	<b>\$100,901</b>	<b>\$103,468</b>	<b>\$95,169</b>	<b>\$36,174</b>	<b>\$52,355</b>
<b>RESOURCE OPTIMIZATION</b>												
54 Econ Dispatch-557010	\$988,629	\$1,030,570	\$1,808,007	\$751,889	\$284,688	\$814,688	\$2,304,310	\$4,405,623	\$5,558,392	\$4,535,021	\$563,997	\$2,471,375
55 Econ Dispatch-557150	\$5,165,586	\$4,950,782	\$4,897,734	\$7,725,880	\$10,981,676	\$5,378,596	\$4,806,778	\$2,424,826	\$2,727,692	\$6,521,339	(\$1,683,532)	(\$3,878,814)
56 Gas Bookouts-557700	\$0	\$5,100	\$1,743,692	\$0	\$0	\$0	\$194,425	\$168,118	\$372,916	\$111,200	\$306,257	\$115,012
57 Gas Bookouts-557711	\$0	(\$5,100)	(\$1,743,692)	\$0	\$0	\$0	(\$194,425)	(\$168,118)	(\$372,916)	(\$111,200)	(\$306,257)	(\$115,012)
58 Intraco Thermal Gas-557730	\$4,446,559	\$4,473,129	\$4,685,083	\$1,920,642	\$2,471,190	\$1,168,161	\$1,529,046	\$5,145,837	\$2,741,758	\$4,078,975	\$7,822,996	\$8,984,506
59 Fuel DispatchFin -456010	(\$1,086,961)	(\$956,871)	(\$1,551,264)	(\$561,360)	(\$495,557)	(\$1,270,163)	(\$1,298,298)	(\$2,009,451)	(\$2,588,640)	(\$2,579,753)	(\$631,041)	(\$2,232,558)
60 Fuel Dispatch-456015	(\$1,664,426)	(\$130,271)	(\$303,632)	(\$1,294,351)	(\$3,445,178)	(\$97,753)	(\$570,784)	(\$475,270)	(\$158,728)	(\$1,497,863)	(\$213,290)	(\$158,418)
61 Intraco Thermal Gas-456730	(\$7,893,996)	(\$9,311,944)	(\$10,621,480)	(\$9,276,456)	(\$10,329,312)	(\$6,717,800)	(\$6,580,010)	(\$8,703,299)	(\$7,439,038)	(\$11,390,214)	(\$6,549,582)	(\$7,588,998)
62 Fuel Bookouts-456711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63 Fuel Bookouts-456720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>64 Resource Optimizaton Subtotal</b>	<b>(\$44,609)</b>	<b>\$55,456</b>	<b>(\$1,085,552)</b>	<b>(\$733,756)</b>	<b>(\$532,493)</b>	<b>(\$724,271)</b>	<b>\$191,042</b>	<b>\$788,266</b>	<b>\$841,436</b>	<b>(\$332,495)</b>	<b>(\$690,452)</b>	<b>(\$2,402,907)</b>
65 Misc. Power Exp. Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 Misc. Power Exp. Actual-557160 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67 KFWF Contract Buyout	\$47,200	\$34,400	\$34,400	\$14,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>68 Misc. Power Exp. Subtotal</b>	<b>\$47,200</b>	<b>\$34,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
69 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 Wind REC Exp Actual 557395	(\$9,371)	(\$13,630)	(\$11,637)	(\$16,344)	(\$12,379)	(\$8,213)	(\$10,016)	(\$8,283)	(\$9,833)	(\$8,193)	(\$9,471)	(\$10,423)
<b>71 Wind REC Subtotal</b>	<b>(\$9,371)</b>	<b>(\$13,630)</b>	<b>(\$11,637)</b>	<b>(\$16,344)</b>	<b>(\$12,379)</b>	<b>(\$8,213)</b>	<b>(\$10,016)</b>	<b>(\$8,283)</b>	<b>(\$9,833)</b>	<b>(\$8,193)</b>	<b>(\$9,471)</b>	<b>(\$10,423)</b>
<b>72 Net Resource Optimization</b>	<b>(\$6,780)</b>	<b>\$76,226</b>	<b>(\$1,097,189)</b>	<b>(\$750,100)</b>	<b>(\$544,872)</b>	<b>(\$732,484)</b>	<b>\$181,026</b>	<b>\$779,983</b>	<b>\$831,603</b>	<b>(\$340,688)</b>	<b>(\$689,923)</b>	<b>(\$2,413,330)</b>
<b>73 Adjusted Actual Net Expense</b>	<b>\$21,075,708</b>	<b>\$17,816,767</b>	<b>\$18,156,755</b>	<b>\$10,718,377</b>	<b>\$7,601,297</b>	<b>\$7,965,898</b>	<b>\$15,638,940</b>	<b>\$20,780,477</b>	<b>\$19,724,955</b>	<b>\$16,708,389</b>	<b>\$19,164,023</b>	<b>\$25,532,985</b>

Avista Corp. - Resource Accounting  
 Washington Electric Jurisdiction  
**Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2013**

Retail Sales - MWh	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	YTD
Total Billed Sales	551,664	547,330	478,059	450,826	430,368	427,712	434,903	478,754	467,518	445,834	433,929	541,632	5,688,528
Deduct Prior Month Unbilled	(396,432)	(394,313)	(345,363)	(324,673)	(299,760)	(300,922)	(288,256)	(341,148)	(366,190)	(316,337)	(328,862)	(364,596)	(4,066,851)
Add Current Month Unbilled	394,313	345,363	324,673	299,760	300,922	288,256	341,148	366,190	316,337	328,862	364,596	379,964	4,050,383
<b>Total Retail Sales</b>	<b>549,545</b>	<b>498,380</b>	<b>457,368</b>	<b>425,912</b>	<b>431,531</b>	<b>415,046</b>	<b>487,795</b>	<b>503,796</b>	<b>417,666</b>	<b>458,359</b>	<b>469,663</b>	<b>557,000</b>	<b>5,672,060</b>
<b>Test Year Retail Sales</b>	<b>525,347</b>	<b>517,091</b>	<b>479,129</b>	<b>413,722</b>	<b>412,815</b>	<b>423,337</b>	<b>437,672</b>	<b>482,257</b>	<b>407,780</b>	<b>448,458</b>	<b>475,296</b>	<b>551,952</b>	<b>5,574,856</b>
Difference from Test Year	24,198	(18,711)	(21,761)	12,190	18,716	(8,291)	50,123	21,539	9,886	9,901	(5,633)	5,048	97,204
Production Rate - \$/MWh	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15
<b>Total Revenue Credit - \$</b>	<b>\$777,950</b>	<b>(\$601,550)</b>	<b>(\$699,607)</b>	<b>\$391,924</b>	<b>\$601,707</b>	<b>(\$266,571)</b>	<b>\$1,611,453</b>	<b>\$692,480</b>	<b>\$317,822</b>	<b>\$318,310</b>	<b>(\$181,096)</b>	<b>\$162,291</b>	<b>\$3,125,113</b>